

Bachelor of Commerce [Online Mode]

Student Handbook July 2025 Batch

** The University reserves its right to update / change any part of these regulations as approved by the competent authority*

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1. About the Program

This is a three-year Bachelor Level Program leading to the grant of Bachelor of Commerce (B.Com) Degree from Jain (Deemed-to-be University). This program will prepare a learner for multiple roles across a broad spectrum of industries in chosen area of Elective in both accounting and finance. The complexity of business operations today demands a blend of accounting and finance expertise. This program, with its myriad of electives, will provide a learner with a strong foundation that will be required to pursue a career in Finance, Accounting, and Management. Along with functional and domain expertise, the program will also equip the learner with competencies and skills required to advance one's career into leadership and strategic roles. The program curriculum encompasses courses of professional accreditation bodies from across the globe like UK-ACCA to give one that edge required to compete and succeed. There are electives whose courses and curriculum are benchmarked to one of the best professional courses of India– CA.

Program educational objectives (PEOs)

Graduates will make positive contributions in the field of commerce in areas like accounting, auditing, banking, and finance.

Graduates will be able to successfully engage in academic and entrepreneurial ventures. Graduates will practice high standards of moral, ethical, and societal values as expected from a professional

Graduates will continue with the advancement of knowledge through higher degrees in commerce, management, and other professional fields.

Graduates will be recognized for their research-based problem-solving skills, dynamic outlook on business opportunities, and leadership qualities.

Program outcomes

PO1: Apply knowledge and skills in the field of Commerce that are relevant to employment and entrepreneurship.

PO2: Employ functional and cross-functional knowledge, skills, and expertise in emerging and complex situations within professional and entrepreneurial ventures. PO3: Employ analytical reasoning and critical thinking skills to be able to make data- driven business decisions.

PO4: Demonstrate communication skills with respect to commerce and business activities, such as to correspond with stakeholders and comprehend with effective report writing skills.

PO5: Exemplify emerging technologies and IT tools to understand business operations and the use of information for decision-making

PO6: Demonstrate decision-making approaches, resolution proficiency, collaborative teamwork, and the development of leadership abilities.

PO7: Apply ethical principles and commit to professional ethics and responsibilities and norms of commerce and business.

PO8: Demonstrate contemporary knowledge of business and commerce and adapt to

changing trends and demands of the workplace through lifelong learning.

PO9: Demonstrate advanced proficiency in self-directed learning, showcasing the ability to autonomously identify, acquire, and apply knowledge

Graduate Attributes

Domain Expertise

Employability and Entrepreneurship

Critical Thinking and Problem Solving

Communication Skills

Global and Cultural Awareness

Environment and Sustainability

Professional Ethics

Lifelong learning

2. Electives Offered

The following electives are offered:

Table: Choice of Elective

Sl. No.	Electives
1	Bachelor of Commerce
2	Corporate Accounting (Benchmarked to CA-Ind: Foundation, Intermediate and Final Syllabus)
3	International Finance and Accounting (Syllabus Integrated and Accredited by ACCA, UK)
4	International Finance (Syllabus Integrated and Accredited by ACCA, UK)
5	International Management Accounting (Syllabus Integrated US CMA)

** Elective offered for a batch may vary based on Industry and/or University requirements*

Indication of Elective: Candidate is required to indicate his/her elective at the time of admission. Elective cannot be changed after the commencement of the Program.

3. Admission

Eligibility:

Pass in the (10+2) examination from State Board / CBSE / NIOS / IGCSE / IB / ICSE recognized by the State or Central Government. Candidates who are due to appear in the (10+2) examination are also eligible to apply.

Academic Documents: Colour scan of the below mentioned original document is required to be uploaded on the admission portal at the time of seeking admission -

- Grade sheet of Class 10
- Grade sheet of Class 12
- Aadhar Card for Indian Nationals and Passport for Foreign Nationals.
- ABC and DEB/APAAR ID.

Scans from a photocopy or a faxed copy are not accepted. The University reserves the right to demand hard-copy of the original document as part of the process of verifying the authenticity and may revoke the admission at any time for non-fulfillment of any eligibility requirements.

Admission Intake: There will be two intakes in a year – the January Cycle and the July Cycle.

4. Duration and Credits

The duration of the BCom Program is 3 years divided into 6 Semesters. The concept of credit is used to define the weightage of a course in the curriculum.

Semester	Discipline Specific Core	Skill Enhancement Course	Ability Enhancement Compulsory Course (Credits)	Open Elective Course (3- Credits)	Discipline Specific Elective	Total Credits
I	3(12)	1(3) + 1(2)	1(4)	-	-	21
II	4(14)	-	1(4)	1(3)	-	21
III	3(12)	1(3) +1(2)	1(4)	-	-	21
IV	3(10)		-	1(3)	2(8)	21
V	2(8)	1(3) + 1(2)	-	-	2(8)	21
VI	3(10)		-	1(3)	2(8)	21
	18(66)	3(13)	3(12)	3(9)	6(24)	126

A total of 3,780 learning hours ensures that a student has acquired knowledge at par with the on-campus mode of delivery and learning over the three years.

5. Program Delivery

Mode of Program delivery: Online

Pedagogy: Program delivery follows the prescribed four Quadrants approach resulting in maximum learner engagement. Each course involves 120 hours of learning (1 credit equals 30 learning hours). A combination of the following formats will be used: two-way live online audio-video lectures, pre-recorded audio-video lecture available on the University Management System (UMS), multimedia content, interactions through the discussion forum on the UMS, exhaustive e-content/printed material for in-depth

reference, self-study activities that Includes Assignments, Quiz and Multiple Choice Questions (MCQ), Essay-type questions, Case Study etc., individual and group projects, programming exercise, dissertation, Massive Open Online Courses (MOOC) and various experiential learning methods.

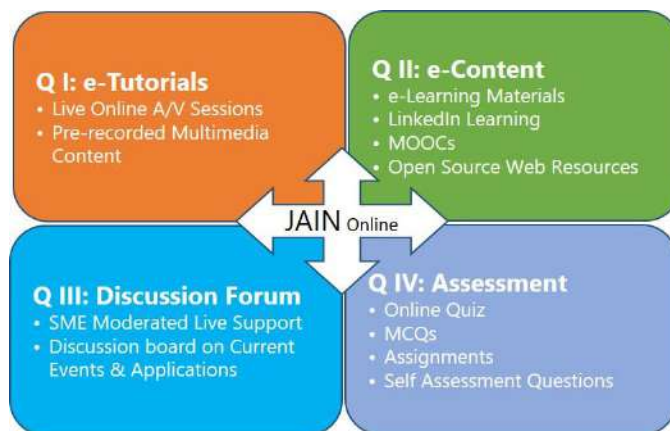


Fig: Four Quadrant Approach

University Management System: Our UMS platform has been designed to engage and inspire a learner by providing access to all the learning resources including texts, videos, screencasts and lecture recordings; participate in discussion forums; communicate with the faculty and the program team. A learner has the option to take-up the several quizzes and the MCQs that follow at the end of every Module/Unit of the course, track learning progress, submit assignments and much more.

e-Learning Material: A learner is provided access to an exhaustive and customized e-Learning Material (e-LM) on the UMS. The e-LM will also indicate sources of additional readings and resources available on the internet.

Medium of instruction: The medium of instruction and examination is English.

e-Tutorials: Two-way live interactive sessions will be scheduled on Saturday for 5-7 hours.

6. Assessment Scheme

The performance of students will be based on Continuous Assessment (CA) and End Semester Examination (ESE) as per the weightage given in following table:

Table: Distribution of Weightage (CA: ESE)

Assessment Type	Weightage (%)
Continuous Assessment	30
End Semester Examination	70

Total	100

Assessment of performance in Research Project is based on – Project Synopsis (Weightage 15%) Interim Report (Weightage 15%) Five-minute Video Presentation on the project (Weightage 20%) and Project Report (Weightage 50%).

Note: The Components of the Research Project should be submitted in sequential manner only viz., Project Synopsis, Interim Report followed by Project Report after which the Video Presentation is can be submitted.

Criteria for Continuous Assessment

The assessment scheme is designed not only to assess the attainment of course outcomes by the learner but also to help and guide them to undertake systematic studies. The Continuous Assessment (CA) marks will be awarded based on Three Assignments.

There are three Continuous Assessments. Each continuous assessment will be for 30 marks.

- The first assessment will be scheduled after the completion of Module 2 of the course (Post Week 5). (Questions will be from Module 1 and Module 2).
- The second assessment will be scheduled after the completion of Module 4 of the course (Post Week 10). (Questions will be from Module 3 and Module 4).
- The third assessment will be scheduled after the completion of Module 5 of the course (Post Week 12). (Questions will be from Module 1, 2, 3, 4 and 5 (weightage approx. 50%).
- The average of the best two scores out of the three assessments will be considered as the Continuous Assessment marks.

Assessment Details:

Window Period: According to Calendar of Events

Maximum Duration: 60 minutes in a single sitting (After Login)

Number of attempts: One

Portion: 2 Modules for CA1 and CA2; All 5 Modules for CA3

NOTE: Once you start attempting the assessment, you do not have the option of pausing or completing it partially. You have to complete the entire assessment in a single attempt.

These MCQs will be based on the application of concepts learned (real-life or hypothetical situations) and case studies and will require substantial preparation by the learners.

Each question in the CA and ESE will be carefully mapped to the attainment of Course Outcomes considering the levels as per Bloom's Taxonomy.

Additional Information on Assessment:

1. Each MCQ will have four options of which only one of them will be correct.
 2. There will be no negative marking for selecting a wrong response, hence students are advised to attempt all the questions.
 3. The assessment will have to be attempted online as per the schedule notified.
 4. A learner will be required to take an assignment in a single sitting of a maximum 60 minutes (based on login).
 5. The assessment can be attempted only once during the schedule announced using any device.
 6. Courses may have a different pattern of CA.
7. **End-Semester Examination**

Examination mode: Online Proctored Examination

System requirement: A desktop or laptop computer with a working webcam and microphone facility connected to a stable and non-shared internet connection for the entire duration of the examination.

Exam Date: The University will conduct End Semester Examination (ESE) for both odd and even Semesters twice a year. ESEs are usually conducted around the 18th Week from the commencement of the Semester. The schedule of examination may change as per guidelines issued by the University Grants Commission (UGC) and/or relevant authority.

Eligibility: The student should have 75% participation in all activities of the program.

Examination fee and registration: In the first attempt, a learner has to register for all the courses of the Semester by paying the prescribed examination fee. For subsequent attempts, a learner can pay the examination fee on per-course basis. The prescribed examination fee will have to be paid as per the due date and is non-refundable nor will be adjusted towards subsequent examinations in case a student does not appear in examinations of any courses.

Exam Duration: 180 Minutes, Single sitting (based on login)

Maximum Marks: 70

Eligibility for Pass: A learner shall be declared to have passed in a course if he/she secures a minimum C Grade in that course.

In addition,

- i) A minimum of 40% marks in aggregate (Total of scores in Continuous Assessment and End Semester Examination) is required to secure a C Grade; and
- ii) A minimum of 25 marks should be scored separately out of 70 marks in the End

Semester Examination.

Similarly, a learner shall be declared to have passed in Master Thesis / Project if he/she secures;

- i) A minimum of 40% marks in aggregate

8. Grading Scheme

The University awards the grades and grade points for each course as per the table below:

Table: Grade and Grade Point

Grade	A+	A	B+	B	C+	C	F
Corresponding Grade Point	10	9	8	7	6	5	0
Percentage of Marks	≥90 - ≤100	≥80 - <90	≥70 - <80	≥60 - <70	≥50 - <60	≥40 - <50	< 35
CLASS	Outstanding	Excellent	VeryGood	Good	Above Average	Pass	Fail

The Semester performance of a student will be indicated as "Semester Grade Point Average (SGPA). The SGPA will be weighted average of Grade Points of all letter grades received by a student for all the Course Modules in the semester.

The final Grade Card will indicate Cumulative Grade Point Average (CGPA) and shall be based only on Grade Points obtained in courses for which Modules have been earned.

9. Question Paper Pattern

The End Semester Examination (ESE) for 70 marks will have the following pattern* –

Section – A: 50 Marks

(A learner is advised to assign 90 -120 minutes to this section)

This section will have 50 MCQs of 1 mark each with varying difficulty levels. Each MCQ will have four options of which only one of them will be correct. There will be no negative marking for selecting a wrong response, hence learners are advised to attempt all the questions.

Section - B: 20 Marks

(A learner is advised to assign 60-90 minutes to this section)

This section will have a 6 descriptive questions requiring descriptive answers of 5 marks each, and students will be required to answer any 4 of them. Generally, a word

count of 200 to 300 words is sufficient to provide a satisfactory answer to a 5-mark question.

** Certain Courses may have a different pattern of ESE.*

10. Re-examination Policy

- i) A learner has to register by paying a prescribed fee to reappear for End Semester Examination as per notification issued by the University subject to completion of a program within the maximum period prescribed.
- ii) The Continuous Assessment marks originally secured by the learner, in the first appearance in the course(s) if any, will be carried forward.

11. Promotion Policy

Learners will be promoted from one year to another provided they have paid all the fee dues and do not have any discipline case pending against them. Appearing in the CA may be considered while deciding the promotion. They should however note that they have to pass in each course as per the passing requirements and earn minimum credit units required for the award of a degree/ qualification.

12. Award of Degree

The Learner will be awarded the Master of Commerce degree upon fulfillment of the following criteria:

- i) Must have passed all the courses of the four semesters;
- ii) Must have complied with all other assessment guidelines and criteria notified during the conduct of the Program.
- iii) Must have submitted the UG Convocation degree certificate.

The Degree Certificate will indicate the elective opted by the learner.

13. Semester Break

With prior approval, a learner may be allowed to take a break (temporary withdrawal) from the Program for a Semester or more for valid reasons of health/career. The learner shall be allowed to continue the program after re-registration as per the university norms

14. Research Project

Students undertake a project after the end of third semester. It provides an opportunity for the students to apply classroom learning and practice in an industry environment. The duration of the project is a minimum of 8 weeks. A learner can work with a company as

an intern, undertake project, perform activities identified by the company and assist the organization in its functions or alternatively can carry out an independent research in the chosen elective area. The learner is required to submit a project report in the prescribed format. Learners are encouraged to convert their research into a paper/case and publish in association with a mentor.

Learners who intend to pursue a career in teaching/academic set-up will be provided an opportunity to work as a Teaching Assistant In lieu of Research Project and will have to undertake all academic activities as advised by a Subject Matter Expert (SME) in respect of a course.

The assessment will be according to pre-defined Rubrics based on performance Indicators like Similarity Check (Plagiarisms), Quality of References, Continuity of Work, Attainment of Learning Outcomes and Overall Quality in terms of potential of publishing/ Patenting. While the students will give a certificate of it being his/ her original work, they will also give a No Objection Certificate of it being published or patented under the name of JAIN (Deemed-to-be University).

15. Academic Integrity and Ethics

- i) A learner who has committed an act of academic dishonesty will be deemed to have failed to meet a basic requirement of satisfactory academic performance. Thus, academic dishonesty is not only a basis for disciplinary action but also is relevant to the evaluation of student's level of performance and progress.
- ii) Where there has been violation of the basic ethos and principles of academic integrity and ethics, the Dean/Board of Examiners/Course Coordinator may use their discretion during the Semester on the disciplinary action to be taken.

Academic dishonesty includes, but is not necessarily limited, to the following:

- a. Using more than one gadget/device during the conduct of the online examination
- b. Switching off the webcam during the conduct of the online examination;
- c. Cheating or knowingly assisting another learner in committing an act of cheating;
- d. Unauthorized possession of learning material, examination materials, destruction or hiding of relevant materials;
- e. Act of plagiarism;
- f. Unauthorized changing of marks or marking on examination records

**Bachelor of Commerce
[Online Mode]**

July 2025

Sl. No.	Electives	Page No.
1	Bachelor of Commerce	1

Course Matrix and Syllabus

Semester I					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBX0AE101	English	AEC	30	70	4
25VBX0C102	HRM & Organizational Behavior	DSC	30	70	4
25VBX0C103	Financial Accounting	DSC	30	70	4
25VBX0V104	Modern Business Environment	VAC	30	70	2
25VBX0S105	Generative AI for online learners	SEC	30	70	2
25VBX0S106	Financial Literacy & Planning	SEC	30	70	3
			Total Credit		19
Semester II					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBX0C201	Business Regulatory Framework	DSC	30	70	4
25VBX0C202	Financial Markets and Instruments	DSC	30	70	4
25VBC1C203	Corporate Accounting	DSC	30	70	4
25VBX0G204	Business Economics	GE	30	70	3
25VBX0AE205	Communicative English	AEC	30	70	4
25VBC0S206	Virtual Accounting Lab	SEC	100	0	2
			Total Credit		21
Semester III					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBC1C301	Auditing	DSC	30	70	4
25VBC1C302	Management Accounting	DSC	30	70	4
25VBC0E303	Financial Management	DSE	30	70	4
25VBX0M304	Indian Knowledge System	MDE	30	70	2
25VBC0S305	Research Methodology	SEC	30	70	3
25VBX0AE306	Environmental Science	AEC	30	70	2
			Total Credit		19
Semester IV					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBC0C401	Marketing Management	DSC	30	70	4
25VBC0C402	Cost Accounting	DSC	30	70	4

25VBC1E403	Advanced Financial Management	DSE	30	70	4
25VBC0E405	Advanced Financial Accounting	DSE	30	70	4
25VBC0G405	Quantitative Techniques	GE	30	70	3
25VBC0S406	Virtual Finance Lab	SEC	100	0	2
			Total Credit		21
Semester V					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBX0V501	Indian Constitution	VAC	30	70	2
25VBC0C502	Strategic Management	DSC	30	70	4
25VBC0C503	Direct Tax	DSC	30	70	4
25VBC0E504	Advanced cost and management Accounting	DSE	30	70	3
25VBC0E505	International Financial Management	DSE	30	70	3
25VBC0S506	Digital Marketing & E-Commerce*	SEC	30	70	3
			Total Credit		19
Semester VI					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBC0C601	International Business	DSC	30	70	4
25VBC0AE602	Human Values and Professional Ethics	AEC	30	70	3
25VBC0E603	Advanced Auditing	DSE	30	70	4
25VBC0E604	GST and Customs Tax	DSE	30	70	4
25VBC0C605	Sustainable Finance and ESG Strategies	DSC	30	70	3
25VBC0G606	Business Analytics and AI	GE	30	70	3
			Total Credit		21

Overall Program Credits

120

Legend

CC	Core Course
DSE	Discipline Specific Elective
SEC	Skill Enhancement Courses
AECC	Ability Enhancement Compulsory Course
GE	Generic Elective
OE	Open Elective

Program Specific Outcome

Bachelor of Commerce

PSO1	Demonstrate competence and confidence as domain professional who can guide and lead an organization to sustainable success.
PSO2	Illustrate decision making skills to manage organizational and individual performance.
PSO3	Develop entrepreneurial skills which are the driving force of modern global economy and a primary source of job creation.
PSO4	Integrate a strong sense of ethical awareness, enabling them to recognize ethical dilemmas and make informed decisions in real-world scenarios.

Semester I

Courses

Course Title	English
Course Code	25VBX0AE101
Semester	I
Credits	4
Course Type	AEC
Learning Hours	120 hours

Course Description:

This course is designed to equip students with strong foundational skills in English communication, critical thinking, and literary appreciation. Through the integration of literary texts, rhetorical theory, grammar, and writing strategies, students will develop a nuanced understanding of language in context. The course is highly relevant for future business professionals who must articulate ideas clearly, interpret complex information, and engage in meaningful discourse in both national and international arenas.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Examine literary texts in historical contexts and demonstrate awareness of their social and cultural relevance.	L4
CO2	Explain how literary works represent human experiences from diverse cultural backgrounds, enhancing interpretive and communicative competence.	L2
CO3	Apply principles of grammar and syntax to construct clear and contextually appropriate English sentences in academic and professional domains.	L3
CO4	Appraise rhetorical strategies in selected speeches and writings to evaluate persuasive effectiveness and audience impact.	L5
CO5	Create structured and thematically driven written content using advanced language skills such as argumentation, comparison, and narrative composition.	L6

Course Module:

No. of Hours: 24

Module 1: Language and Rhetoric
Scope of Module: This module introduces students to the intersection of language and literature, the basics of rhetorical communication, and the foundation of oratory skills. Students will study both poetic and prose texts to explore literal and metaphorical meanings, and rhetorical frameworks that have shaped persuasive communication.
Topics: Relationship between Language and Literature; Literal and Metaphorical Meaning; Shakespeare's Sonnet 18; Robert Frost: "Stopping by Woods on a Snowy Evening"; Introduction to Rhetoric and its Historical Background; Modes of Appeal by Aristotle; Martin Luther King Jr.: "I Have a Dream"; Techniques of Oratory: Audience Connection, Storytelling; Oratory in Julius Caesar: Brutus vs. Mark Antony.
Learning Outcome: Comprehend rhetorical and poetic devices to analyze speeches and poems effectively.

No. of Hours: 24

Module 2: Poetry and Grammar Foundations
Scope of Module: This module focuses on interpreting poetic texts using symbolic analysis and builds grammatical foundations by emphasizing sentence construction, structure, and transformation.
Topics: Symbolism in Poetry: William Blake's "The Tyger" and Ted Hughes' "Hawk Roosting"; Indian English Poetry: Sarojini Naidu and Nissim Ezekiel; Grammar: Phrases, Clauses, and Sentence Types; Grammar: Active and Passive Voice; Introduction to Reported Speech.
Learning Outcome: Explain symbolic language in poetry and demonstrate grammatical accuracy in sentence formation.

No. of Hours: 24

Module 3: Prose and Argumentation
Scope of Module: Students will explore prose as a form distinct from poetry and develop skills in structuring logical arguments. The module includes exposure to both Western and Indian prose with emphasis on thematic interpretation.
Topics: Types and Functions of Prose; <i>In Praise of Idleness</i> by Bertrand Russell; Indian Prose in English: Swami Vivekananda's Parliament of Religions Addresses; Components and Structure of an Argument; Copleston vs. Russell Debate on Existence of God.
Learning Outcome: Assess prose texts and construct logical, structured arguments in writing and speech.

No. of Hours: 24

Module 4: Drama and Structured Writing
Scope of Module: This module addresses dramatic theory and writing mechanics. It encourages interpretation of theatrical texts and promotes precision in structuring sentences and paragraphs.
Topics: Aristotle's Theory of Drama; Bharata's Natyashastra and Indian Drama Tradition; Vijay Tendulkar: Silence! The Court is in Session; Sentence Construction: Simple, Compound, Complex Sentences; Paragraph Writing: Structure and Examples.
Learning Outcome: Discuss dramatic and syntactic structures in both literary and practical writing contexts.

Module 5: Applied Writing Skills
Scope of Module: This capstone module enables students to develop persuasive and expressive writing. They will learn strategies of debate and techniques for personalizing written expression through essays.
Topics: Structure and Practice of Debate; Techniques of Defense and Rebuttal; Introduction to Essay Writing: Compare & Contrast, Cause & Effect; Richard Feynman: <i>The Value of Science</i> ; G.K. Chesterton: <i>On Running After One's Hat</i> ; Charles Lamb: <i>Dream Children: A Reverie</i> .
Learning Outcome: Develop effective argumentative and expressive essays using personal style and logical structure.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic proficiency in English language (CBSE/State Board 10+2 level).
- Familiarity with foundational grammar and vocabulary.
- Exposure to reading and writing short passages in school-level English.

Pedagogy / Teaching Methodology:

- ✓ Lectures and Conceptual Discussions: Interactive classroom sessions to explain key concepts, supported by annotated readings of poems, essays, and speeches.
- ✓ Literary Text Analysis: Close reading and thematic exploration of prose, poetry, and drama.
- ✓ Group Activities and Role Play: Debates, oratory practice, and dramatized readings to engage students in experiential learning.
- ✓ Writing Workshops: Hands-on exercises on structured writing (argumentative, descriptive, narrative, etc.).
- ✓ Grammar Clinics: Functional grammar exercises integrated with student writing for skill reinforcement.
- ✓ Blended Learning: Use of curated videos, podcasts, and digital platforms to reinforce concepts beyond the classroom.

Certificate / Value Added Courses Recommended:

1. Academic and Business Writing – [Coursera – University of California, Berkeley](#)
2. English Grammar and Style – edX – University of Queensland
3. Effective Communication Skills – NPTEL – IIT Kharagpur
4. Introduction to Public Speaking – [Coursera – University of Washington](#)
5. Speak English Professionally – [Coursera – Georgia Institute of Technology](#)

Suggested Readings:

- ✓ Shakespeare, William. *Complete Sonnets*. Penguin Classics. Latest Edition.
- ✓ Frost, Robert. *Selected Poems*. Macmillan. 2021.
- ✓ Russell, Bertrand. *In Praise of Idleness*. Routledge. 2020.
- ✓ Tendulkar, Vijay. *Silence! The Court is in Session*. Oxford University Press. 2019.
- ✓ Naidu, Sarojini & Ezekiel, Nissim. *Selected Poems*. Sahitya Akademi. Latest Edition.
- ✓ Chesterton, G.K. *Selected Essays*. Wordsworth Editions. 2021.
- ✓ Lamb, Charles. *Essays of Elia*. Penguin Classics. 2020.

Recommended Software/Tools:

- Grammarly – For grammar editing and error detection: <https://www.grammarly.com>

- Hemingway Editor – For sentence clarity and readability: <https://hemingwayapp.com>
- Google Docs – For collaborative writing and peer editing
- QuillBot – For paraphrasing and style enhancement: <https://quillbot.com>
- Canva / PowerPoint – For visual storytelling and presentation of written ideas

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	2	2	-	-	1	-
CO2	1	2	1	1	3	-	-	2	2
CO3	1	-	1	2	3	-	-		-
CO4	2	-	2	3	3	2	-		-
CO5	2	2	2	3	3	2	-	1	2
Articulation	1.6	1.6	1.4	2.2	2.8	2.0	0.0	1.3	2.0

Course Title:	HRM and Organizational Behaviour
Course Code:	25VBX0C102
Semester:	I
Credits:	4
Course Type	DSC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a foundational understanding of Human Resource Management and Organizational Behavior. It integrates the functional aspects of HRM—such as recruitment, selection, training, and compensation—with behavioral dimensions, including personality, perception, motivation, team dynamics, and organizational culture. The course equips students to manage human resources effectively and align employee behavior with organizational objectives.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Analyze the fundamental concepts and practices in HRM.	4
CO2	Assess the role and activities of the human resource management function.	5
CO3	Appraise the significance of HRM practices in a competitive environment.	4
CO4	Apply behavioral factors in conjunction with organization need.	3
CO5	Identify OB process that address organization requirements.	3

Course Modules

No. of Hours: 24

Module 1: Introduction to HRM and Strategic HRM
Scope of Module: Introduces the evolution and structure of HRM, highlighting its strategic relevance and foundational practices for workforce planning and job design.
Topics: Concept of HRM, evolution of HRM, role and significance of HR managers, functions of HRM, HR structure, strategic HRM meaning and process, importance of strategic HRM, human resource planning , HRP process, person-job fit, job analysis process, job description, job specification, job enrichment, enlargement, and rotation
Learning Outcome: Analyze HRM concepts and workforce planning strategies in organizations.

No. of Hours: 24

Module 2: Recruitment, Selection, and Training
Scope of Module: Covers sourcing, evaluating, and inducting employees, along with planning and delivering training programs using on-the-job and off-the-job methods.
Topics: Recruitment: concept, need, scope, factors affecting recruitment , sources and process, selection: definition, stages, tests and interviews, induction and socialization, training : meaning, importance, training vs development, training process, executive development methods
Learning Outcome: Design and execute recruitment, selection, and training systems effectively.

No. of Hours: 24

Module 3: Performance and Compensation Management
Scope of Module: Focuses on measuring employee performance, compensation design, and managing movements like promotions, transfers, and demotions.
Topics: Performance management: meaning, performance appraisal, trait, behavioral, and result methods, anchors and appraisal process, compensation objectives, promotions: purpose and basis, transfers: meaning, reasons and types, demotions: meaning and reasons
Learning Outcomes: Apply performance appraisal and reward practices aligned with organizational goals.

No. of Hours: 24

Module 4: Foundations of Organizational Behavior
Scope of Module: Builds understanding of how individuals and groups behave within organizations and how behavior can be managed to support organizational success.
Topics: OB: meaning, historical perspective, process, limitations, globalization and OB, OB models, roles of managers, challenges and opportunities in OB, personality traits, perception and biases, learning theories, motivation theories, attitude formation
Learning Outcomes: Apply behavioral theories and concepts to individual workplace scenarios.

No. of Hours: 24

Module 5: Group Behavior, Culture, Change, and Trends
Scope of Module: Deals with group dynamics, organizational culture and change, and recent technological trends transforming HRM and OB practices.

Topics: Group dynamics, team types, group vs team, effective teams, cross-functional teams, power and conflict, negotiation, stress, organization culture and characteristics, change and OD interventions, recent trends: people analytics, HR bots, applicant tracking systems, green HRM, moonlighting, virtual reality in HR

Learning Outcomes: Evaluate group dynamics and contemporary innovations in HRM and OB.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

- ✓ **Video Lectures:** Pre-recorded or live sessions to explain key concepts clearly.
- ✓ **Reading Materials:** Curated articles, case studies, and textbook chapters for in-depth understanding.
- ✓ **Self-Assessment:** Quizzes, assignments, and reflection tasks to reinforce learning.
- ✓ **Interactive Engagement:** Discussion forums, peer collaboration, and live Q&A to enhance participation and critical thinking.

Suggested Readings:

- ✓ **Gary Dessler** – *Human Resource Management*, Pearson Education, 15th Edition, 2020
- ✓ **Stephen P. Robbins & Timothy A. Judge** – *Organizational Behavior*, Pearson Education, 18th Edition, 2019
- ✓ **Armstrong, M.** – *Armstrong's Handbook of Human Resource Management Practice*, Kogan Page, 15th Edition, 2020
- ✓ **David A. DeCenzo, Stephen P. Robbins, & Susan L. Verhulst** – *Fundamentals of Human Resource Management*, Wiley, 12th Edition, 2020

- ✓ **John M. Ivancevich** – *Human Resource Management*, McGraw-Hill Education, 12th Edition, 2013

Recommended Software/Tools:

- **HR Analytics Tools** – *Microsoft Excel, Power BI, Tableau* for basic HR data visualization and people analytics
- **Applicant Tracking Systems (ATS)** – *Zoho Recruit, Greenhouse, Workable*
- **Learning Management Systems (LMS)** – *Moodle, TalentLMS* for training management simulation
- **Survey Tools** – *Google Forms, Typeform* for performance feedback and organizational behavior assessment
- **People Analytics Platforms** – *Visier, SAP SuccessFactors, IBM Watson Talent*
- **Collaboration and Virtual Teaming Tools** – *Slack, Microsoft Teams, Zoom* (for analyzing group behavior and virtual teams)
- **HR Chatbots/AI tools** – *Paradox Olivia, Talla* (to explore trends in HR automation)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	2	2	1	2	2	-
CO2	3	3	2	2	2	1	2	3	-
CO3	3	2	2	2	3	2	3	-	-
CO4	2	2	1	2	3	1	2	2	-
CO5	2	2	1	2	3	1	2	3	-
Articulation	2.6	2.2	1.4	2	2.6	1.2	2.2	2.5	-

Course Title:	Financial Accounting
Course Code:	25VBX0C103
Semester:	I
Credits:	4
Course Type	DSC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a comprehensive introduction to the fundamentals of financial accounting. It covers essential accounting principles, the accounting process, preparation of financial statements, treatment of depreciation, and accounting for special transactions like consignment. The course equips students with the knowledge and practical skills needed to record, classify, and interpret business transactions accurately, laying a strong foundation for advanced accounting and financial reporting.

CO Number	Course Outcome Statement	BTL Level
CO1	Explain the basic concepts, principles, and conventions of financial accounting.	L5
CO2	Record business transactions and apply the accounting process from journal to trial balance.	L3
CO3	Convert incomplete records into double entry system accounts and prepare related statements.	L4
CO4	Calculate and record depreciation using appropriate methods and account for asset disposal.	L4
CO5	Prepare complete financial statements and consignment accounts with necessary adjustments.	L5

Course Modules

No. of Hours: 24

Module 1: Fundamentals of Accounting
Scope of Module: This module introduces the meaning, objectives, and principles of accounting, covering the accounting process through journal, ledger, trial balance, and adjustments. Students will understand how basic transactions impact accounts using the accounting equation and rules of debit and credit.
Topics: Introduction – Meaning and Definition of Accounting – Objectives of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions – Accounting Process – Journal – Ledger – Trial Balance – Adjusting entries, debit notes, credit notes, accounting equation- simple problems on accounting equation and adjusting entries only
Learning Outcome: Apply basic accounting principles to record and analyze simple transactions.

No. of Hours: 24

Module 2: Single Entry System to Double Entry System
Scope of Module: This module explains the single entry system and its limitations, and guides students in converting incomplete records into the double entry system. It covers the preparation of necessary statements and accounts to ensure accurate financial records.
Topics: Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System, Need for Conversion; Preparation of Statement of Affairs, Cashbook, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account.
Learning Outcome: Convert incomplete records into systematic double entry accounts.

No. of Hours: 24

Module 3: Depreciation – Concepts, Methods, and Accounting Treatment

Scope of Module: This module covers the meaning, need, and causes of depreciation and explains how to calculate it using different methods. Students will also learn the accounting treatment for depreciation and asset disposal through practical examples.

Topics: Concept and Causes of Depreciation: Concept of depreciation due to wear and tear, obsolescence, and usage over time. Methods of Depreciation: Straight-Line Method (SLM), Written Down Value Method (WDV), Annuity Method. Accounting Treatment: Journal entries for charging depreciation, Asset disposal and accumulated depreciation adjustments.

Learning Outcomes: Calculate and record depreciation and related transactions.

No. of Hours: 24

Module 4: Preparation of Financial Statements

Scope of Module: This module teaches the preparation of Trading Account, Profit & Loss Account, and Balance Sheet from a trial balance. It includes treatment of adjustments like outstanding expenses, prepaid expenses, accrued income, and provisions.

Topics: Preparation of Trading and Profit & Loss Account from Trial Balance, Preparation of Balance Sheet, Adjustment entries: Outstanding expenses, Prepaid expenses, Accrued income, Provisions, Interest on capital, and Drawings, Preparation of Financial Statements with Adjustments.

Learning Outcomes: Prepare complete financial statements with required adjustments.

Module 5: Consignment Accounts

Scope of Module: This module explains accounting for goods sent on consignment, including consignor and consignee roles, commissions, losses, and stock valuation. Students will learn to record transactions and prepare consignment accounts in the consignor's books.

Topics: Introduction - Meaning of Consignment - Consignment Vs Sales – Consignor and his responsibilities – Consignee and his responsibilities - Types Commission – Ordinary Commission, Del-credere Commission and over-riding commission -Account Sales & Proforma Invoice; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price, Accounting for Normal & Abnormal Loss; Valuation of Stock; Passing of Journal Entries & Preparation of Ledger, Accounts in the books of Consignor only.

Learning Outcomes: Record consignment transactions and prepare relevant accounts.

Module

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of business and interest in data-driven decision-making.

Pedagogy / Teaching Methodology:

- ✓ **Pre-recorded Lectures:** Short, clear video lessons on Python basics and analytics use cases.
- ✓ **Reading Materials:** Slides, notes, and reference articles for each topic.
- ✓ **Demonstrations:** Simple walk-throughs of coding tasks relevant to business.

- ✓ **Assessments:** Quizzes and exercises at the end of each module for self-evaluation.

Certificate / Value Added Courses Recommended:

Suggested Readings:

- ✓ *Financial Accounting* by T.S. Grewal, published by Sultan Chand & Sons. 2023.
- ✓ *Financial Accounting* by P.C. Tulsian, published by McGraw Hill Education (India), 2022.
- ✓ *Financial Accounting* by Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso, published by Wiley.

Recommended Software/Tools:

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	-	-	-	-	-	-	2	-
CO2	-	2	3	-	-	-	-	-	-
CO3	-	-	-	2	-	-	-	-	-
CO4	3	2	-	-	-	-	-	-	-
CO5	-	-	-	-	-	-	2	2	-
Articulation	3	2	3	2	-	-	2	2	-

Course Title:	Modern Business Environment
Course Code:	25VBX0V104
Semester:	I
Credits:	2
Course Type	VAC
Learning Hours	60
Live Sessions	12 hours

Course Description:

This course offers a comprehensive understanding of the dynamic forces shaping businesses in today's globalized and technology-driven world.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Analyze the general forces affecting the operation of business in its environment.	L4
CO2	Examine the nature and implications of environmental factors on Indian business environment.	L4
CO3	Assess the impact of environment on Business decisions.	L5
CO4	Apply strategies to handle dynamic business environment	L3
CO5	Appraise the role of environment on setting business objectives	L5

Course Module

No. of Hours:12

Module 1: Fundamentals of Business and its Environment

Scope of Module:

This module introduces the foundational concepts of business, its objectives, types, and environment. It examines the internal and external forces, along with micro and macro elements, that influence businesses. It also explores the role of economic systems, policies, and growth patterns in shaping business decisions.

Topics:

Business Environment: Meaning, Characteristics, Importance, Types of Business Environment, Volatility, Uncertainty, Complexity, Ambiguity in business environment. Internal and External Factors, Micro & Macro Environment, Environment Scanning – Process, Tools : PESTLE, SWOT, Merits and Limitations of Scanning, Real-time data and AI tools for environment scanning. Economic Systems & Indicators (GDP, Inflation, Interest Rates), Economic Goals and Sustainable Development Goals (SDGs), Economic Growth vs. Development, Business Interaction with Economic Environment, ESG (Environmental, Social, Governance) implications on economic policies.

Learning Outcome: *Students will be able to describe the fundamentals concepts of business environment.*

No. of Hours:12

Module 2: Regulatory & Political Framework

Scope of Module:

This module focuses on the Indian policy framework and the political-legal institutions impacting businesses. It explores liberalization, privatization, globalization, government roles, and regulatory acts like the Competition Act and Consumer Protection Act

Topics:

Evolution of Economic Reforms (1991 to Present), Liberalization, Privatization, Globalization – Impact Analysis, Role of Public, Private, Joint Sectors, PPP Models in Infrastructure, Aatmanirbhar Bharat, Startup India, Make in India initiatives. Political Institutions & Stability, Business & Political Risk, Government-Business Relations, Regulatory Reforms and Ease of Doing Business, Digital Governance, e-Governance, Policy Predictability. Overview of Business Laws, Competition Act 2002, Consumer

Protection Act 2019, Intellectual Property Rights (IPR), Labor Laws, Digital Data Protection Act 2023, ESG-related compliance.

Learning Outcome: Students will be able to *Explains the economic policies influencing business. Understand the insight into government activities governing business environment & laws governing business environment.*

No. of Hours:12

Module 3: Socio-Cultural & Technological Dynamics

Scope of Module:

Students will analyze how societal structures, cultural diversity, values, ethics, and technological advancements influence business behavior. The module also delves into ethical dilemmas, business ethics, and the rise of digitalization, e-commerce, and emerging technologies shaping modern business landscapes.

Topics:

Social Structure & Class, Social Responsibility and CSR Regulations, Social Audit & Corporate Governance, Ethical Dilemmas and Business Decisions, Diversity, Equity, Inclusion (DEI) in the workplace. Culture, Sub-culture, and Cross-cultural Communication, Cultural Sensitivity in Marketing & HRM, Enculturation, Acculturation, and Language Influence, Managing global virtual teams, Intercultural training. Types & **Impact of Technology on Business, E-commerce, FinTech, EdTech, HealthTech sectors, AI, Automation, Blockchain, IoT & Digital Business, Smart Business Models.**

Learning Outcome: Students will be able to *analyze the impact of social factors on business & impact of cultural factors on business and Relate the impact of technological environment on society and business.*

No. of Hours:12

Module 4: Globalization, Natural & Financial Environment

Scope of Module:

This module explores globalization, foreign trade, ecological balance, and the financial systems supporting businesses. It discusses FDI, SEBI's role, and sustainability initiatives while highlighting how businesses navigate environmental and financial complexities in a globally integrated economy.

Topics:

Phases & Features of Globalization, Global Market Entry Strategies, FDI, FII & Their Influence on India, India's trade policies post-COVID, Global trade realignment. Ecology and Business, Corporate Role in Environmental Protection, Climate Change & Green Business Models, Carbon Credits, Net Zero Goals, ESG Reporting Indian Financial System – Structure & Institutions, Role of SEBI, RBI, and Financial Intermediaries.

Learning Outcome: *Appreciate the role of globalization on economic development Share the significance of ecology on business success Understand the importance of financial market.*

No. of Hours:12

Module 5: Sectoral & National Business Environment

Scope of Module:

This module provides insights into India's industrial policies, the public and private sectors, and the dynamics of small-scale industries. It also examines ethics and strategies for inclusive and sustainable economic revival.

Topics:

Industrial Policy Reforms & Their Impact, Public & Private Sector Roles, Disinvestment Strategies and Performance, Production Linked Incentive (PLI) Schemes, Startup Ecosystem. MSMEs & Startup Landscape in India, Challenges and Policy Support for MSMEs, Industrial Sickness – Prevention & Cure, MSME Digitization, Udyam Registration, TReDS Introduction to Business Ethics: Meaning and Definition, Importance of Ethics in Business, Sustainable Business Practices: Green Supply Chain Management, Circular Economy Models, ESG (Environmental, Social, Governance) Reporting & Auditing.

Learning Outcome: *Students will develop knowledge related to different sectors of economy and understand the feature of ethics & Sustainability.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- ✓ Basic understanding of business studies and current affairs.
- ✓ Familiarity with foundational concepts in economics and political systems is helpful.
- ✓ **Pedagogy / Teaching Methodology:**
- ✓ Interactive Lectures using real-world case studies and current examples.
- ✓ Industry Expert Sessions / Guest Lectures to expose students to real-time insights.
- ✓ Use of News Analysis

Certificate / Value Added Courses Recommended:

1. Coursera

<https://www.coursera.org/learn/business-environment>

2.Course: Global Business Environment

Platform: edX (offered by University of Maryland)

Link: <https://www.edx.org/course/global-business-environment>

Suggested Readings:

- C.B.Gupta, Business environment, Sultan Chand & Sons
- Francis Cherunilam, Business Environment, Himalaya Publishing house
- S.Sankaran, Business Environment, Margham Publication

Recommended Software/Tools:

- <https://minutedock.com/academy/5-types-of-software-every-business-needs>
- <https://www.techtarget.com/searchcio/tip/17-top-business-process-management-tools>

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	-	2	-	-	-	2	-
CO2	3	3	2	2	1	1	1	3	-
CO3	2	1	3	2	1	1	1	3	-
CO4	3	2	2	3	1	1	1	2	-
CO5	3	2	2	2	3	1	1	3	-
Articulation	2.8	2	2.2	2.2	1.4	1	1	2.6	-

Course Title	Financial Literacy & Planning
Course Code	25VBX0S106
Semester	I
Credits	3
Course Type	SEC
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course offers foundational knowledge and practical skills in personal finance management, covering key areas such as budgeting, saving, investing, banking, insurance, and retirement planning. Through real-life applications and structured financial planning principles, students are empowered to take control of their financial decisions and work towards long-term financial well-being.

Course Outcomes:

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Develop the ability to create and manage a personal budget, enabling effective control of expenses and savings.	L3
CO2	Gain insights into various investment options and strategies, empowering informed decision-making for wealth accumulation.	L4
CO3	Acquire the skills to evaluate and select appropriate insurance coverage, ensuring comprehensive financial protection.	L5
CO4	Understand debt management techniques, allowing for responsible borrowing and effective repayment strategies.	L2
CO5	Create a foundational understanding of retirement planning, preparing for long-term financial security and stability.	L1

Course Module

No. of Hours:18

Module 1: Fundamentals of Personal Finance and Investment Planning
Scope of Module: This module introduces essential concepts related to savings, income management, and financial goal setting. It further explores the distinction between saving and investing, the impact of compounding, inflation, and age-based asset allocation. It concludes with an overview of various government-backed savings and retirement schemes.
Topics: Introduction to personal finance, income and budgeting, saving strategies, emergency fund planning, setting financial goals, smart spending habits, comparison of savings and investment, importance and benefits of compounding, investment objectives, understanding risk and return, inflation impact, age-based asset allocation, government-backed schemes like NSC, PPF, Post Office Schemes, ELSS, and retirement benefits including NPS.
Learning Outcome: <i>Ability to manage income and expenses effectively while adopting disciplined saving and investing habits.</i>

No. of Hours:18

Module 2: Fundamentals of Banking and Financial Markets

Scope of Module:

This module provides knowledge on different types of bank deposits and loans. It also covers the structure and role of the Indian banking system, including RBI. Students will be introduced to the basics of capital and money markets, including securities like equity, bonds, and the process of IPOs and FPOs.

Topics:

Banking structure in India, types of banks and financial institutions, Role of Reserve Bank of India, Banking services - Deposits and Types of deposits, Loans and Types of loans and advances provided by Banks, secondary functions of Banks, Other financial institutions in India and their functions, Capital Market and Money Market, Securities and its types, i.e., Equity, Debentures or Bonds, IPOs and FPOs, FinTech in Personal Finance.

Learning Outcome:

To identify and utilize suitable banking products and understand foundational elements of financial markets.

No. of Hours:18

Module 3: Mutual Funds and Insurance for Financial Planning

Scope of Module:

This module focuses on capital market participation through mutual funds and the intermediaries involved. It also introduces insurance, types of coverage, policy structures, premium mechanisms, and trends in the insurance sector.

Topics:

Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor, ESG (Environmental, Social, and Governance) Investing. Introduction to Insurance, Types of Insurance, Insurance Policies and Coverage. The ability to assess their individual insurance needs, considering factors such as personal circumstances, assets, and potential risks. Insurance Premiums and Payments, Claims Process, Underwriting and Risk Assessment, Regulations and Compliance, Emerging Trends in Insurance.

Learning Outcome:

To analyze different aspects related to mutual fund investments and insurance needs based on individual financial conditions and goals.

No. of Hours:18

Module 4: Managing Investments in Mutual Funds, Stocks, and Bonds

Scope of Module:

This module explores practical aspects of handling mutual funds, stock markets, and debt markets. It covers risk-return evaluation, investment selection, market behavior, and trade execution.

Topics:

Risk and Return in Mutual Funds, Selecting the Right Mutual Fund, Investment Strategies and Goals, Buying and Selling Mutual Funds, Monitoring and Managing Mutual Fund Investments. Basic Concepts of Stocks, How the Stock Market Works, Key Players in the Stock Market, Risk and Return in Stock Market Investing, Investment Strategies and Goals, Market Volatility and Emotional Considerations, Buying and Selling equity instruments. Introduction to the Debt Market, Types of Debt Instruments, Risk and Return in Debt Market Investments, How the Debt Market Operates, Yield and Interest Rate Dynamics, Credit Risk Assessment, Buying and Selling Debt Instruments.

Learning Outcome:

To evaluate various financial instruments and construct a portfolio that aligns with investment goals and risk tolerance.

No. of Hours: 18

Module 5: Investment Risk Management and Evaluation

Scope of Module:

This module introduces risk management techniques and investment evaluation tools. It focuses on hedging strategies using options and futures, diversification, stop-loss techniques, and the application of metrics like TVM to assess investment performance.

Topics:

Introduction to Investment Risk Management, Types of Investment Risks, Risk Tolerance and Investment Objectives, Diversification as a Risk Management Strategy, Use of Derivatives for Risk Management, Stop-loss Strategies and Risk Controls, Monitoring and Rebalancing. Introduction to Investment Hedging, Types of Investment Risks, Common Hedging Instruments, Using Options for Hedging, Using Futures for Hedging, Currency Hedging, Risks and Considerations in Hedging. Introduction to Investment Evaluation, Key Investment Metrics, Risk Assessment and Measurement, Time Value of Money (TVM), and Performance Benchmarks.

Learning Outcome:

To apply asset allocation principles and manage financial instruments to create a portfolio aligned with personal investment goals and risk preferences.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Familiarity with personal banking terms (e.g., savings, debit/credit cards).
- An interest in improving personal money management skills.
- Prior exposure to banking services such as deposits, withdrawals, internet banking, and mobile wallets is beneficial.

Pedagogy / Teaching Methodology:

- ✓ Live Interactive Lectures via Microsoft Teams: Concepts are explained through live sessions using screen-sharing of presentations, visual charts, and financial tools.
- ✓ Recorded Video Modules: Pre-recorded videos covering important topics such as budgeting, mutual funds, and insurance to support self-paced learning.
- ✓ Discussion Forums: Students share practical financial experiences, debate current trends (e.g., UPI, mutual fund SIPs).

Certificate / Value Added Courses Recommended:

6. **Introduction to Financial Markets**
<https://www.coursera.org/learn/financial-markets-global>
7. **NPTEL: Financial Accounting and Analysis**
<https://nptel.ac.in/courses/110106064>

8. Personal Finance 101: Everything You Need to Know

<https://www.udemy.com/course/personal-finance-101/>

9. Use of Derivatives for Risk Management

https://swayam.gov.in/nd1_noc20_mg53/preview

Suggested Readings:

- ✓ Sinha, Madhu. Financial Planning: A Ready Reckoner, Tata McGraw-Hill, 2022
- ✓ Kapoor, Jack R. Personal Finance, McGraw-Hill Education, 2021
- ✓ Zokaityte, Aida. Financial Literacy in the 21st Century, Palgrave Macmillan, 2017

Recommended Software/Tools:

- Microsoft Excel
- Online Banking Platforms

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	2	1	1	1	3	2
CO2	3	3	2	3	2	1	2	3	3
CO3	2	3	1	3	1	1	1	2	3
CO4	3	2	1	2	1	1	1	3	2
CO5	2	2	1	2	1	1	1	2	2
Articulation	2.6	2.4	1.2	2.4	1.2	1	1.2	2.6	2.4

Semester II

Courses

Course Title:	Business Regulatory Framework
Course Code:	25VBX0C201
Semester:	I
Credits:	4
Course Type	DSC
Learning Hours	120
Live Sessions	12 hours

Course Description:

The Business Regulatory Framework provides the legal foundation and structure within which businesses must operate. It consists of laws, regulations, and guidelines that govern the formation, operation, conduct, and dissolution of businesses.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

	Course Outcome	BTL
CO1	Create awareness about the legal framework and structure of business units.	L5
CO2	Develop knowledge of mercantile laws with respect to contracts and the sale of goods.	L3
CO3	Examine unfair trade practices and consumer laws.	L4
CO4	Analyse the legal provisions relating to Information and Economic Laws.	L4
CO5	Interpret the processes of formation and disclosure requirement of Companies.	L5

Course Modules

No. of Hours:24

Module 1: Introduction to Legal Framework and Business Laws
Scope of Module: This module introduces the fundamental concepts of law, justice, and legal terminology, along with the structure of the Indian Constitution and judicial system, including courts and tribunals. It also explores the nature and sources of business law in India, highlighting their relevance to economic principles, fundamental rights, and governance.
Topics: Legal Terms and Maxims from Law Dictionary, Meaning of Law and Justice, Overview of Constitution, Constitutional Governance, Hierarchy of Courts: Supreme Court, High Courts. Alternative Dispute Resolution and Tribunals, sources of Law and its classification. Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Law, Fundamental Rights and Directive Principle of State Policies, Principles having economic significance, Overview of Business Laws in India
Learning Outcome: <i>understand the origins of law and its functions and understand and discuss business laws in India</i>

No. of Hours:24

Module 2: Regulatory & Political Framework
Scope of Module: This module provides a comprehensive understanding of key Indian commercial laws, including the Indian Contract Act, 1872, the Sale of Goods Act, 1930, and the Right to Information Act, 2005. It covers essential concepts such as valid contracts, breach and remedies, sales transactions, consumer rights, and public access to government information.
Topics: Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract (all essential elements are to be explained in detail), classification of contracts, breach of contract, and remedies for breach of contract. The Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and

warranties, rights and duties of the buyer, rights of an unpaid seller. Right to Information Act, 2005: Objectives of the RTI Act, Scope, SuoMoto disclosure, Method of seeking information, Eligibility to obtain information, Authorities under the Act.

Learning Outcome: *Identify various types of contracts and its enforceability. Understand the sale contract and rights of an unpaid seller. Understand the Right to Information Act with authorities under the Act.*

No. of Hours:24

Module 3: Socio-Cultural & Technological Dynamics

Scope of Module:

This module focuses on the legal framework promoting fair competition and consumer rights in India through the Competition Act, 2002 and the Consumer Protection Act, 2019. It covers regulatory bodies, key definitions, offenses, penalties, and the structure of consumer redressal agencies at various levels.

Topics:

The Competition Act, 2002: Objectives of Competition Act, the features of Competition Act, components of Competition Act, CCI, CAT, offenses and penalties under the Act. Consumer Protection Act, 2019: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Consumer Protection Act. Consumer Redressal Agencies – District Forum, State Commission, National Commission

Learning Outcome: *understand the meaning, and purpose of this Act and the Tribunal in charge of redressal of grievances, know the rights, duties of the Consumer and know the duties of the redressal machineries.*

No. of Hours:24

Module 4: Economic Laws and Negotiable Instruments

Scope of Module:

This module provides an overview of the Foreign Exchange Management Act (FEMA), 1999 and the Negotiable Instruments Act, 1881, focusing on regulation of foreign exchange and the legal framework governing financial instruments. It includes key

definitions, regulatory authorities, features, penalties, and procedures related to negotiable instruments and foreign transactions.

Topics:

FEMA 1999: Objects of FEMA, definition of important terms – authorized dealer, currency, foreign currency, foreign exchange, foreign security, Directorate of Enforcement, salient features of the FEMA, offences and penalties.

Negotiable Instruments Act, 1881: Negotiable Instruments - Meaning, Characteristics, Types, Parties - Holder and holder in Due Course, Dishonor of Negotiable Instrument - Noting and Protest

Learning Outcome: *Understand and know the laws relating to FEMA and the laws relating to the Negotiable Instruments Act*

No. of Hours:24

Module 5: Laws relating to Intellectual Property Rights and The Companies Act, 2013

Scope of Module:

This module introduces the fundamentals of Intellectual Property Rights (IPR) and company law in India, including trademarks, copyrights, patents, trade secrets, and procedures for company formation under the Companies Act, 2013. It also covers SEBI's 2021 amendments on listing obligations and disclosure requirements, offering insight into corporate governance and regulatory compliance.

Topics:

Laws relating to Trademarks, Copyrights, Designs, Trade Secrets & Patents, IPR Procedure, Trade Secrets Vs. Patents, IPR protection

Meaning and Definition – Features – Kinds of companies as per Companies Act 2013 – (Meaning only) – Steps involved in formation of company as per Companies Act 2013 – Promotion Stage – Meaning of promoter, Position of Promoter and Functions of Promoter

Incorporation stage – Documents required for incorporation- Memorandum of Association and Articles of Association, Certificate of incorporation, Certificate of Commencement of Business. Understanding of SEBI (Listing Obligations and Disclosure Requirements) Amendment Regulations, 2021

Learning Outcome: *analyze the different Intellectual Property rights and Procedures for obtaining the same. Understand the laws relating to formation and disclosure requirements with respect to Listing obligations of SEBI.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

- ✓ Live Interactive Lectures via Microsoft Teams: Concepts are explained through live sessions using screen-sharing of presentations, visual charts.
- ✓ Recorded Video Modules: Pre-recorded videos covering important topics to support self-paced learning.
- ✓ Discussion Forums: Students share practical experiences, debate current laws.

Certificate / Value Added Courses Recommended:

Suggested Readings:

- ✓ "Business Law" – P.C. Tulsian
 - **Publisher:** Tata McGraw-Hill Education
 - **Year:** Latest Edition (typically updated every few years)
- ✓ "Mercantile Law for B. Com and BBA" – M.C. Kuchhal & Vivek Kuchhal
 - **Publisher:** Vikas Publishing House

- **Year: 2021**
- ✓ **"Business and Corporate Laws" – S.S. Gulshan**
 - **Publisher: New Age International Publishers**
 - **Year: 2020**
- ✓ **"Business Law" – N.D. Kapoor**
 - **Publisher: Sultan Chand & Sons**
 - **Year: Latest available edition (often 2018 or newer)**
- ✓ **"Legal Aspects of Business" – Akhileshwar Pathak**
 - **Publisher: McGraw Hill Education**
 - **Year: 2015**

Recommended Software/Tools:

- **Microsoft Excel / Google Sheets** – For demand forecasting and elasticity calculations
- **Tableau / Power BI** – Economic data visualization

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	-	2	-	-	-	2	-
CO2	3	3	2	2	1	1	1	3	-
CO3	2	1	3	2	1	1	1	3	-
CO4	3	2	2	3	1	1	1	2	-
CO5	3	2	2	2	3	1	1	3	-
Articulation	2.8	2	2.2	2.2	1.4	1	1	2.6	-

Course Title:	Financial Markets and Instruments
Course Code:	25VBX0E202
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth understanding of the structure and functioning of financial markets and the various instruments traded within them. Students will explore the primary markets, secondary markets, and the key roles played by financial institutions, investors, and regulators. The course covers a wide range of financial instruments, including stocks, bonds, derivatives, and alternative investments, with an emphasis on their characteristics, valuation, and risk management. Additionally, the course examines market efficiency, trading strategies, and the impact of macroeconomic factors on financial markets. By the end of the course, students will be equipped with the foundational knowledge required to analyze market dynamics and make informed decisions regarding investment and financial strategies.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Illustrate on the fundamental concepts of financial institutions and markets, and their crucial role in the economy.	L 2
CO2	Differentiate between money market and capital market instruments, and analyze their functions and impact on financial systems.	L 4
CO3	Evaluate the operations and functions of banks and their significance in promoting economic growth and rural development.	L 5
CO4	Examine the role and functions of NBFCs, mutual funds, and stock exchanges in providing financial services and investment opportunities.	L 4
CO5	Analyze the complexities of the derivatives market and the foreign exchange market, and assess their importance in managing risks and facilitating international trade.	L 4

Course Module

Module 1: Introduction to Financial System

Scope of Module:

This module introduces the fundamentals of the financial system, covering key components like financial markets, institutions, instruments, and regulators. It explores how funds are mobilized, allocated, and managed within the economy, highlighting the roles of central banks, commercial banks, and financial markets in economic growth and stability.

Topics:

Definition and Types of Financial Institutions – Types of Financial Markets – Primary and Secondary Markets: Features and Differences – Role of Financial Institutions and Markets in the Economy – Structure and Components of the Indian Financial System – Credit Creation and Managing Fiscal Deficit through Financial Markets – Reforms Phase of Financial Markets in India.

Learning Outcome: Students will be able to examine and articulate the financial system and its importance in the financial markets.

No. of Hours:24

Module 2: Overview of Financial Markets

Scope of Module:

This module provides an overview of financial markets, including their structure, types (money, capital, foreign exchange), and functions. It examines the role of financial instruments, market participants, and the impact of market dynamics on the economy. The module also covers trading mechanisms, liquidity, and market efficiency in modern financial systems.

Topics:

Introduction to Short-Term Lending and Borrowing Mechanism – Meaning, Instruments, Participants, and Functions of Money Market – Structure and Meaning of Capital Market – Types of Capital Market Instruments and Market Participants – Functions of the Capital Market – Introduction to Long-Term Borrowing and Lending Mechanism – Government Securities Market: Instruments, Auctions, and Primary Dealers – Corporate Bond Market: Instruments, Participants, and Retail Participation in Debt Market.

Learning Outcome: *Students will be able to understand and define all the money market, capital market and bond market instruments and its utility for various participants.*

No. of Hours:24

Module 3: Monetary Policy, Liquidity Management, and Risk Assessment in Debt Markets and Credit Ratings

Scope of Module:

This module covers the role of RBI's monetary policy and liquidity management in economic stability. It explores risks in the debt market, including interest rate, credit, and liquidity risks, and examines credit rating concepts, methodologies, and their impact on investment decisions and financial market dynamics.

Topics:

Purpose and Objectives of Monetary Policy – Monetary Policy Committee Structure and Government Policy Framework – Inflation Targeting, Open Market Operations, CRR and SLR Management by RBI – Types of Risks in the Debt Market: Inflation, Interest Rate, Rating, Reinvestment, Credit, and Liquidity Risks – Relationship Between Bond Prices and Interest Rates – Purpose, Process, and Effects of Credit Rating – Government-Approved Rating Agencies and Rating Philosophies in India.

Learning Outcome: *Students will be able to analyze the critical role played by the Central Bank in managing the financial markets, evaluate risks that impacts the outcome of debt instruments' yield and evaluate the process of credit rating and its importance for investors.*

No. of Hours:24

Module 4: Introduction to Stock Market and Stock Exchange

Scope of Module:

This module introduces the fundamentals of the stock market and stock exchanges, covering their structure, functions, and key participants. It explores how stocks are traded, the role of stock exchanges, market indices, and regulatory frameworks. Students will gain an understanding of stock market operations and investment strategies.

Topics:

Primary Market Concepts and SEBI Regulations for IPOs – Role of Intermediaries, Book Building, Allotments, and Listing – Definition, Features, Types, and Functions of Mutual Funds – Recent Developments in the Mutual Fund Industry – Meaning, Definition, and Functions of Stock Exchange – Types of Trading, Trading Mechanism, and Orders in Stock Exchange – Definition, Features, and Types of Derivatives Market Instruments – Trading Mechanism and Recent Developments in Derivatives Market.

Learning Outcome: *Students will be able to analyse and articulate the concepts of primary market and the process followed in public issues, evaluate functions and types of stock exchanges and define derivatives instruments and trading mechanisms.*

No. of Hours:24

Module 5: Foreign Exchange Market and NBFCs

Scope of Module:

This module covers the functioning of the foreign exchange market, including currency trading, exchange rate mechanisms, and factors influencing currency fluctuations. It also

explores the role of Non-Banking Financial Companies (NBFCs), their functions, regulatory framework, and their impact on financial inclusion and the broader financial system.

Topics:

Definition and Features of Foreign Exchange Market – Types of Foreign Exchange Instruments – Participants in the Foreign Exchange Market – Recent Developments in the Foreign Exchange Market – Features, Types, Advantages, and Disadvantages of Hire Purchase – Concepts, Types, Advantages, and Limitations of Leasing – Concept and Utility of Factoring for Different Types of Companies.

Learning Outcome: *Students will be able to Assess features of the foreign exchange market and types of instruments, examine functions of NBFCs and their growth in India and differentiate between hire purchase and leasing concepts under different circumstances and how factoring helps certain types of businesses.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Pedagogy / Teaching Methodology:

- **Lecture-Based Teaching:** PowerPoint slides, whiteboard explanations, and real-world examples

- **Case-Based Learning:** Analyze real cases from banking crises, monetary policy changes, or corporate financing decisions
- **Technology-Enhanced Learning:** Bloomberg Terminals or Yahoo Finance for data gathering
- **Guest Lectures & Industry Interaction**

Certificate Courses:

- NISM Certifications (India)
- NSE Academy Certification in Financial Markets (NCFM)
- Coursera / edX / Udemy Courses
- CFP (Certified Financial Planner) – Introductory Modules
- BSE Institute Certification Courses
- Bloomberg Market Concepts (BMC)

Value Added Courses Recommended:

These are short-term, skill-building courses that can be offered in parallel with the main curriculum.

Course Title	Duration	Key Skills Gained
Stock Market Fundamentals	15–30 hours	Trading, exchanges, market indices
Financial Statement Analysis	20 hours	Ratio analysis, bank balance sheets
Personal Finance & Wealth Management	20 hours	Budgeting, investment, insurance
FinTech and Digital Banking	20–25 hours	Blockchain, UPI, mobile banking trends
Derivatives & Risk Management	25 hours	Options, futures, hedging strategies
Excel for Finance	15 hours	Financial modeling, spreadsheet tools
Data Analytics for Financial Markets	25–30 hours	Python, R, or Excel with real market data

Suggested Readings:

- Khan, M. Y. (2019). *Indian financial system* (11th ed.). McGraw-Hill Education.

Recommended Software/Tools:

- **Bloomberg Terminal:** Real-time data, analytics, news, financial statements, and economic indicators.
- **Microsoft Excel (or Google Sheets):** Financial modeling, data analysis, calculating returns, risk metrics, portfolio management.
- **Trading Simulators:** Investopedia stock simulator.
- **Yahoo Finance / Google Finance:** Market data, historical stock prices, company financials, news tracking.
- **Stata / EViews:** Econometrics and time series (if you're doing quantitative modeling)
- **Power BI / Tableau:** Financial dashboards and data visualization.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	3	1	-	-	2	3
CO2	3	3	2	3	-	-	-	2	3
CO3	3	3	2	2	1	2	-	3	3
CO4	3	2	2	2	1	-	2	2	3
CO5	3	3	3	3	-	-	2	3	3
Articulation	3	2.6	2.2	2.6	1	2	2	2.4	3

Course Title	Corporate Accounting
Course Code	25VBC1C203
Semester	II
Credits	4
Course Type	DSC
Learning Hours	120 Hours
Live Sessions	12 Hours

Course Description:

This course provides an in-depth understanding of advanced corporate accounting concepts and practices. It covers accounting for share capital and debentures, preparation of statutory corporate financial statements, cash flow and fund flow analysis, and accounting for amalgamation and internal reconstruction. The course equips students with practical skills to record, analyze, and interpret complex corporate transactions in compliance with legal and regulatory requirements..

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Record transactions related to the issue, forfeiture, redemption, and buyback of shares as per company law.	L3
CO2	Apply appropriate accounting treatments for debentures issued and redeemed under various terms.	L3
CO3	Prepare and present statutory financial statements of companies with relevant disclosures.	L3
CO4	Prepare and interpret cash flow and fund flow statements for financial analysis.	L4
CO5	Account for amalgamation and internal reconstruction of companies in compliance with regulatory standards.	L4

Course Modules

No. of Hours:24

Module 1: Accounting for Shares

Scope of Module:

This module covers the accounting treatment for share capital transactions, including the issue of equity and preference shares, forfeiture and re-issue, redemption of preference shares, issue of bonus shares, and buyback of shares. It builds practical knowledge to handle company share capital in compliance with legal requirements.

Topics:

Accounting for Share Capital - Issue of equity and Preference Shares, Forfeiture and Re-Issue of Shares, Redemption of Preference shares, its conditions, Issue of bonus shares, Accounting for Buyback Shares

Learning Outcome: Record and account for various share capital transactions as per statutory norms.

No. of Hours:24

Module 2: Accounting for Debentures

Scope of Module:

This module explains the meaning, issue, classification, and redemption of debentures. Students learn to handle accounting entries for debentures issued under different terms and conditions and understand their role in corporate financing.

Topics:

Accounting for Debenture - Meaning of Debentures, Issue of Debenture and its classification, Different terms of issue of debenture, Redemption of debenture

Learning Outcome: Account for the issue, classification, and redemption of debentures accurately.

No. of Hours:24

Module 3: Corporate Financial Statements and Reporting

Scope of Module:

This module provides knowledge of preparing statutory financial statements for companies in line with the Companies Act, 2013. It covers profit and loss statements, balance sheets, statements of equity, managerial remuneration, profit prior to incorporation, and necessary disclosures.

Topics:

Preparation of Financial Statements of Companies - Meaning and preparation of financial statements of corporate entities including one Person Company as per Division I and II of Schedule III of the Companies Act, 2013; Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity. Managerial Remuneration, Profit prior to incorporation, Disclosures in Final Accounts

Learning Outcome: Prepare and present statutory corporate financial statements with required disclosures.

No. of Hours:24

Module 4: Cash Flow and Fund Flow Statement

Scope of Module:

This module explains the concepts, objectives, and preparation of cash flow and fund flow statements. Students learn to classify business transactions into operating, investing, and financing activities and understand their importance in financial analysis.

Topics:

Cash Flow Statement - Meaning and importance of cash flow statement, Operating Activity, Financial activity, Investing Activities, Indirect method of cash flow statement

Fund Flow Statement- Meaning of Fund, Transactions Affecting the Flow of Funds, Objectives of Funds Flow Statement, Limitations of Funds Flow Statement, Procedure of Preparation of Funds Flow Statement

Learning Outcome: Prepare and interpret cash flow and fund flow statements for decision-making.

No. of Hours:24

Module 5: Accounting for Amalgamation and Internal Reconstruction

Scope of Module:

This module deals with the accounting treatment of amalgamation of companies and internal reconstruction, including forms, types, and methods. Students learn how to account for alteration and reduction of share capital and differentiate between internal and external reconstruction.

Topics:

Accounting for Amalgamation - Forms of amalgamation and its purpose, Types of Amalgamation, Methods of amalgamation

Internal Reconstruction - Internal reconstruction and its accounting treatment - including alteration and reduction of share capital, Difference between internal and external reconstruction.

Learning Outcome: Account for corporate amalgamation and internal reconstruction transactions.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of mathematics and business operations
- Familiarity with high school-level commerce or business studies (optional but beneficial)
- No prior accounting knowledge is required; the course starts from foundational principles

Pedagogy / Teaching Methodology:

- ✓ Lectures and Interactive Sessions: Conceptual explanation through lectures combined with interactive Q&A
- ✓ Case Studies and Real-World Examples: Application of concepts to real-world business scenarios

- ✓ Hands-on Problem Solving: Numerical exercises, preparation of financial statements, and journal entries
- ✓ Group Discussions and Presentations: Collaborative learning to analyze cases and financial reports

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Financial Accounting** — Coursera
<https://www.coursera.org/learn/wharton-accounting>
→ Covers fundamentals of financial accounting including the accounting cycle, financial statements, and more.
2. **Accounting Fundamentals** — Corporate Finance Institute (CFI)
<https://courses.corporatefinanceinstitute.com/courses/accounting-fundamentals>
→ Learn accounting principles, journal entries, and financial statement preparation.
3. **Financial Accounting Fundamentals** — edX (University of Virginia)
<https://www.edx.org/course/financial-accounting-fundamentals>
→ Understand the balance sheet, income statement, cash flow, and more.
4. **Introduction to IFRS** — ACCA
<https://www.accaglobal.com/gb/en/member/discover/cpd-articles/financial-reporting/introduction-ifs.html>
→ Provides insights into IFRS standards and their practical application.
5. **Ratio Analysis Course** — AccountingCoach
<https://www.accountingcoach.com/> (search for free tutorials on ratio analysis)
→ Offers practice exercises and explanations on financial ratios.

Suggested Readings:

Textbooks (Core):

1. **T.S. Grewal** – *Double Entry Book Keeping (Financial Accounting)*, Sultan Chand & Sons
2. **S.N. Maheshwari & S.K. Maheshwari** – *Corporate Accounting*, Vikas Publishing House
3. **M.C. Shukla, T.S. Grewal, S.C. Gupta** – *Advanced Accounts Vol. I & II*, S. Chand Publishing
4. **R.L. Gupta & V.K. Gupta** – *Financial Accounting*, Sultan Chand & Sons
5. **Sanjay K. Agarwal** – *Financial Accounting and Analysis*, Himalaya Publishing House

Reference Books (Supplementary):

1. **Ashok Sehgal** – *Fundamentals of Corporate Accounting*, Taxmann
2. **J.R. Monga** – *Fundamentals of Corporate Accounting*, Mayur Paperbacks
3. **Dr. S. Kr. Paul** – *Corporate Financial Accounting*, New Central Book Agency
4. **P.C. Tulsian** – *Financial Accounting*, Pearson Education
5. **Indian Accounting Standards (Ind AS)** – ICAI Publications & Online Resources

Recommended Software/Tools: (If applicable)

1. Tally Prime (formerly Tally ERP 9)

- **Purpose:** Practical training in computerized accounting.
- **Features:** Voucher entry, ledger creation, inventory, financial statement generation.
- **Why Use:** Industry-standard accounting software in India.

2. Microsoft Excel (Advanced Level)

- **Purpose:** Financial analysis, ratio computation, trend analysis, comparative and common-size statements.
- **Features:** Formulas, pivot tables, financial modelling.
- **Why Use:** Widely used for manual and semi-automated accounting processes.

3. Zoho Books / QuickBooks (Cloud-based alternatives)

- **Purpose:** Real-time, cloud-based accounting for small businesses.
- **Why Use:** User-friendly, ideal for understanding modern accounting in start-ups and SMEs.

4. MS Power BI or Tableau (Optional – for visualization)

- **Purpose:** Visual financial analysis and dashboard creation.
- **Why Use:** Helps in presenting data from financial statements in a visual, decision-support format.

5. ICAI e-Learning Portal & Mock Practice Tools

- **Purpose:** Familiarization with statutory compliance formats and standard accounting treatments.
- **Why Use:** Authenticated resources, especially useful for students pursuing CA/CMA/CS.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.75	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Business Economics
Course Code:	25VBX0G204
Semester:	II
Credits:	3
Course Type	GE
Learning Hours	90
Live Sessions	12 hours

Course Description:

Business Economics is a foundational course designed to equip students with the essential economic principles and tools necessary for analyzing business decisions and market dynamics. The course bridges the gap between economic theory and practical business applications, focusing on how businesses operate within the broader economic environment.

CO No.	Course Outcome	BTL Level
CO1	Apply fundamental economic concepts— marginalism, opportunity cost, optimization, and trade-offs in business decision-making.	L3
CO2	Analyze consumer behaviour, market dynamics, demand–supply frameworks, and elasticity for effective decision-making.	L4
CO3	Evaluate production and cost structures, perform break-even and revenue analysis, and apply forecasting techniques in planning.	L5
CO4	Compare and critique market structures (perfect competition, monopoly, oligopoly, etc.) and apply competitive models like game theory.	L4
CO5	Examine macroeconomic variables and globalization trends, and assess their impact on business along with new-age tools and digital disruptions.	L5

Course Module

No. of Hours: 18

Module 1: Fundamentals & Economic Decision-Making
Scope of Module: This unit lays the groundwork by introducing essential economic principles and the logic behind business decisions.
Topics: Overview of Business Economics, Nature and scope; microeconomics vs. macroeconomics, Marginalism, Opportunity Cost, and Risk/Uncertainty, Optimization techniques, constrained vs. unconstrained decisions, Equi-marginal principle and discounting, - Role of economic information and trade-offs in business contexts. AI Tool Suggestion: - ChatGPT for understanding basic concepts and clarifying doubts.
Learning Outcomes: <i>Apply fundamental economic concepts such as marginalism, opportunity cost, and optimization to solve business decision-making problems under conditions of risk and uncertainty.</i>

No. of Hours: 18

Module 2: Consumer Behavior, Demand, and Price Mechanisms
Scope of Module: This unit combines classical consumer theory with market dynamics, emphasizing how individual choices determine overall market outcomes.
Topics: Cardinal and Ordinal Utility; Diminishing Marginal Utility, The indifference curve approach and consumer equilibrium (budget constraints), Concepts of demand and supply, demand curve, and supply curve, Law of Demand and Conditions of Supply, Price, income, and cross-elasticity: measuring responsiveness, Role of the price mechanism in resource allocation and profit maximization, AI Tool Suggestion: Google Trends for analyzing demand and supply trends.
Learning Outcomes: Analyze consumer behaviour using utility theory and demand-supply mechanisms, and evaluate the impact of price elasticity on market outcomes and business decisions.

No. of Hours: 18

Module 3: Production, Cost Analysis, & Forecasting

Scope of Module: Focusing on the internal operations of firms, this unit explains how production decisions, cost structures, and forecasting support profitability and strategic planning.

Topics: Production functions: short-run and long-run perspectives, Fixed, variable, and other cost classifications, Economies of scale, returns to scale, and the law of diminishing returns, **Break-even point (BEP) computation and interpretation, Total, average, and marginal revenue concepts, Demand forecasting methods: Qualitative vs. Quantitative, Incorporating modern tools and analytics in demand forecasting, AI Tool**

Suggestion: **Wolfram Alpha for complex calculations** related to production and costs.

Learning Outcomes: Evaluate production and cost functions, conduct breakeven and revenue analysis, and integrate forecasting techniques to support effective business planning.

No. of Hours: 18

Module 4: Market Structures & Competitive Strategies

Scope of Module: This unit examines different market forms and competitive models, helping students understand how market dynamics and competition shape business strategy.

Topics: Perfect competition, monopoly, and monopolistic competition, Comparative features: pricing, surplus, and efficiency, Collusive and non-collusive behavior in oligopolies, **Game theory fundamentals**, Sweezy's Kinked Demand Curve, and price leadership, Allocative and productive efficiency, The impact of innovation and technological progress on market evolution, **AI Tool Suggestion: Tableau Public** for data visualization and forecasting.

Learning Outcomes: Assess different market structures and apply strategic models—including game theory—to understand firm behavior and competitive positioning

No. of Hours: 18

Module 5: Globalization, Macroeconomic Environment, & Emerging Trends

Scope of Module: The final unit connects macroeconomic insights with **global business environments**, while integrating recent trends that are reshaping the field of business economics.

Topics: Key **macroeconomic variables** and circular flow of income, Overview of macroeconomic relationships that influence business activity, Trends in **globalization** and its effects on both developed and developing economies, Challenges and opportunities in domestic and international business operations, **Digital transformation and data analytics in economic decision-making**, Sustainability, ethical business practices, and innovation as competitive tools, The role of technology in modern demand forecasting and market analysis, **AI Tool Suggestion:** **Google Public Data Explorer** for accessing macroeconomic data.

Learning Outcomes: Critically evaluate macroeconomic variables, globalization effects, and emerging trends like digitalization and sustainability to enhance business strategy.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

✓ Interactive Lectures

- ✓ Current Business Case Studies
- ✓ Quiz
- ✓ Discussion Forum

Certificate / Value Added Courses Recommended:

10. <https://nptel.ac.in/courses/110101438>
11. <https://nptel.ac.in/courses/110104093>
12. <https://nptel.ac.in/courses/110105029>
13. <https://www.coursera.org/learn/erasmus-econometrics>

Suggested Readings:

- ✓ "Managerial Economics" by D.N. Dwivedi, Vikas Publishing House, 9th Edition, 2019.
- ✓ "Managerial Economics: Principles and Worldwide Applications" by Dominick Salvatore, Oxford University Press, 2015.
- ✓ "Microeconomics for Business" by Satya P. Das, SAGE Publications, 2007.

Recommended Software/Tools:

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	3	1	-	2	1	-
CO2	2	3	2	3	1	-	2	1	-
CO3	2	3	2	3	1	-	2	1	-
CO4	3	3	3	3	1	1	2	1	-
CO5	3	3	2	3	2	1	2	1	-
Articulation	2.6	2.8	2.2	3.0	1.2	1.0	2.0	1.0	-

Course Title	Communicative English
Course Code	25VBX0AE205
Semester	II
Credits	4
Course Type	AEC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description: This course is designed to help students enhance their English language proficiency, improve communication skills, and prepare for academic and professional interactions. The course integrates foundational grammar, spoken and written communication, digital literacy, and workplace-oriented communication. Through literary texts, real-world applications, and multimedia tools, students will develop their linguistic abilities and become confident communicators.

Course Outcomes (COs):

At the end of the course, the students will be able to:

CO Code	Course Outcome Statement	BTL Level
CO1	Demonstrate a clear understanding of communication fundamentals and apply them effectively in real-life situations.	L 3
CO2	Exhibit improved proficiency in reading, writing, listening, and speaking in English.	L 2
CO3	Utilize digital tools and platforms for effective communication and language enhancement.	L 3
CO4	Compose and deliver professional correspondence and presentations with clarity and confidence.	L 5
CO5	Engage in strategic and intercultural communication using critical and creative approaches.	L 6

Course Module:

Module 1: Foundations of Communication and English Proficiency
No. of Hours: 24
Scope of Module: This module lays the groundwork for understanding communication as a process and develops essential grammar skills required for professional and academic contexts.
Topics: - English as the Global Lingua Franca - Process and Types of Communication - Barriers to Effective Communication - Fundamentals of English Grammar: Nouns, Verbs, Tenses, Subject-Verb Agreement, Sentence Structure, Connectives - Situational Dialogues and Grammar Exercises
Learning Outcome: Students will be able to understand the basics of communication and apply foundational grammar concepts in various academic and professional contexts.

Module 2: Reading, Dialogue and Conversational Competence
No. of Hours: 24
Scope of Module: This module enhances reading comprehension through literary texts and strengthens spoken communication through dialogue practice and functional language.

Topics: • Reading Skills and Comprehension • Literary Text: "The English Teacher" by R.K. Narayan • Dialogue and Conversation Principles • Functional English: Everyday Interactions • Language Functions: Requests, Enquiries, Directions, Instructions
Learning Outcome: Students will be able to comprehend literary texts and demonstrate conversational fluency using functional English expressions.

Module 3: Digital Literacy and Communication with Technology
No. of Hours: 24
Scope of Module: This module focuses on enhancing writing skills and leveraging digital resources for effective communication, culminating in the development of professional presentation capabilities.
Topics: • Digital Tools: E-Libraries, Online Dictionaries, INFLIBNET, BBC, British Council • Writing Skills: Essays, Reports, Descriptive and Narrative Writing • Presentation Skills: Public Speaking, Interviews, PowerPoint Presentations, Group Discussions

Learning Outcome:

Students will proficiently utilize digital tools and platforms to advance professional writing and deliver impactful presentations.

Module 4: Advanced Communication Strategies for the Workplace

No. of Hours: 24

Scope of Module:

This module prepares students for workplace communication through creative thinking, formal writing, and effective multicultural communication practices.

Topics:

- Creative and Critical Thinking in Communication
- Official Correspondence: Letters, Emails, Resumes, Cover Letters
- Cross-Cultural Communication: Global Etiquette, Communication Barriers

Learning Outcome:

Students will be able to draft workplace communication and apply strategic thinking in multicultural professional environments.

Module 5: Strategic Communication, Networking, and Personal Expression

No. of Hours: 24

Scope of Module:

The module equips students with skills in strategic communication, conflict resolution, personal branding, and expressive writing through reflective literature.

Topics: • Digital Platforms: Emails, Blogs, Social Media, Online Meetings • Negotiation and Conflict Resolution • Networking and Elevator Speech • Life Writings: Memoirs, Diaries, Autobiographies • Literary Text: "Diary of Anne Frank"
Learning Outcome: Students will be able to apply strategic communication skills for networking, conflict resolution, and personal expression.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic command of the English language as acquired through school-level (Class 12) education.
- Familiarity with fundamental grammar and functional vocabulary.
- Readiness to engage in spoken and written communication in academic and informal settings.

Pedagogy / Teaching Methodology:

- ✓ **Experiential Learning:** Emphasis on role-plays, group discussions, mock interviews, and simulation activities.
- ✓ **Blended Learning:** Integration of classroom sessions with curated digital resources (videos, articles, e-books).
- ✓ **Literature-Based Learning:** Use of classic and contemporary literary texts to enhance comprehension, empathy, and expression.
- ✓ **Functional English Labs:** Real-world communication practice through audio-visual aids, peer interaction, and reflective tasks.
- ✓ **Task-Based Writing:** Report writing, email drafting, and resume preparation guided by rubrics and feedback mechanisms.
- ✓ **Technology-Enabled Delivery:** Use of online platforms and apps for grammar correction, reading enhancement, and virtual presentations.

Certificate / Value Added Courses Recommended:

1. **Communication Skills for Beginners** – [Coursera – University of Pennsylvania](#)
2. **Writing Professional Email and Memos** – [Coursera – University System of Georgia](#)
3. **Speak English Professionally: In Person, Online & On the Phone** – [Coursera – Georgia Institute of Technology](#)
4. **Effective Communication Skills** – NPTEL – IIT Kharagpur
5. **Soft Skills Development** – Swayam

Suggested Readings:

- ✓ **R.K. Narayan** – *The English Teacher*, Indian Thought Publications, 2008.
- ✓ **Anne Frank** – *The Diary of a Young Girl*, Bantam, 1993.
- ✓ **M. Ashraf Rizvi** – *Effective Technical Communication*, McGraw Hill Education, 2017.
- ✓ **Raymond Murphy** – *English Grammar in Use*, Cambridge University Press, 5th Edition, 2019.

Recommended Software/Tools:

- **Grammarly** – For grammar editing and clarity improvement: <https://www.grammarly.com>
- **Hemingway Editor** – For sentence simplification and readability: <https://hemingwayapp.com>
- **Canva** – For visual presentation and digital storytelling: <https://www.canva.com>

- **Google Docs & Slides** – For collaborative writing and presentation building
- **Zoom / Google Meet** – For virtual presentations and role-play sessions
- **QuillBot** – For rephrasing and vocabulary enrichment: <https://quillbot.com>

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	3	2	-	1	3
CO2	2	1	1	1	3	-	-	-	2
CO3	1	1	2	2	3	-	-	-	1
CO4	2	1	2	3	3	2	1	-	2
CO5	2	2	3	3	3	3	2	2	2
Articulation	2.0	1.4	2.0	2.2	3.0	2.3	1.5	1.5	2.0

Course Title	Virtual Accounting Lab
Course Code	25VBC0S206
Semester	II
Credits	2
Course Type	SEC
Learning Hours	60 Hours
Live Sessions	12 Hours

Course Description:

This course is designed to reinforce the practical application of corporate accounting concepts through a simulated lab environment without the use of accounting software. Students will work on real-world accounting problems related to financial statement preparation, reconstruction, share and debenture accounting, and analysis of company accounts. The course emphasizes manual computations, drafting of formats, and interpretation based on statutory corporate accounting practices.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand and apply the process of preparing final accounts of companies including statutory formats.	L2
CO2	Compute and record share capital transactions including issue, forfeiture, and reissue of shares.	L3
CO3	Perform calculations related to redemption of preference shares and debentures.	L3
CO4	Apply principles of internal reconstruction and amalgamation through journal entries and balance sheets.	L4
CO5	Analyze financial statements using ratio analysis and common-size statements manually.	L4

Course Modules

No. of Hours:12

Module 1: Preparation of Final Accounts of Companies
Scope of Module: <i>Preparation of company financial statements as per Schedule III.</i>
Topics: - Formats of Profit & Loss Account and Balance Sheet - Notes to Accounts - Treatment of Managerial Remuneration - Adjustments and Closing Entries
Learning Outcome: <i>Prepare and present company accounts in statutory format.</i>

No. of Hours:12

Module 2: Accounting for Share Capital
Scope of Module: <i>Covers share issue, forfeiture, reissue, and bonus shares.</i>
Topics: - Issue of Shares at Par, Premium, and Discount - Pro-rata Allotment - Forfeiture and Reissue - Bonus Issue and Rights Issue
Learning Outcome: <i>Handle share capital transactions and pass appropriate journal entries.</i>

No. of Hours:12

Module 3: Redemption of Shares and Debentures

Scope of Module:

Explains redemption procedures and accounting treatments.

Topics:

- Conditions for Redemption of Preference Shares

- Capital Redemption Reserve

- Issue and Redemption of Debentures

- Sinking Fund Method

Learning Outcome: Record and interpret transactions related to redemption.

No. of Hours:24

Module 4: Amalgamation and Internal Reconstruction

Scope of Module:

Practical problems on business combinations and restructuring.

Topics:

- Types of Amalgamation

- Purchase Consideration (Lump Sum, Net Asset Method)

- Accounting for Amalgamation (AS-14)

- Internal Reconstruction including Capital Reduction

Learning Outcome: Pass entries and draft post-reconstruction financial statements.

No. of Hours:24

Module 5: Financial Statement Analysis

Scope of Module:

Manual techniques for analyzing financial statements.

Topics:

- Ratio Analysis: Liquidity, Solvency, Profitability
- Comparative and Common-Size Statements
- Trend Analysis
- Interpretation of Financial Data

Learning Outcome: Analyze financial data and draw conclusions using ratios and statement formats.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of journal entries and ledger posting
- Knowledge of fundamental accounting concepts

Pedagogy / Teaching Methodology:

- ✓ Practice Lab Sessions (Manual)
- ✓ Case Study Solving
- ✓ Worksheets and Practice Problems
- ✓ Peer Review of Ledger Format
- ✓ Mock Final Accounts Preparation

- Certificate / Value Added Courses Recommended (with Free Resource Links):

1. ICAI Practice Problems on Corporate Accounting
2. NPTEL Lecture Series – Corporate Accounting
3. University of Mumbai – Accounting Lab Manuals (Non-digital)

Suggested Readings:

Textbooks (Core):

- S.N. Maheshwari – Corporate Accounting
- T.S. Grewal – Advanced Accountancy
- R.L. Gupta – Corporate Financial Accounting

Reference Books:

- Ashok Sehgal – Corporate Accounting
- M.C. Shukla & T.S. Grewal – Advanced Accounts
- ICAI Study Materials on Accounting Standards

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.75	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Semester III Courses

Course Title	Auditing
Course Code	25VBC1C301
Semester	III
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides a comprehensive understanding of the principles, standards, and practices of auditing. It explores the nature, scope, and objectives of audit engagements, the regulatory and ethical framework guiding auditors, and the importance of internal controls and risk assessments. Emphasis is laid on audit planning, evidence gathering, analytical procedures, and reporting. Students will gain practical insights into the audit process, documentation standards, corporate governance, and the role of audit committees.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the foundational principles of auditing, ethical responsibilities, and the procedures for audit engagement, including auditor independence and ethical dilemmas.	L2
CO2	Develop audit plans and strategies, maintain quality control, and apply documentation practices in audit assignments to ensure effective audit execution.	L3

CO3	Evaluate audit evidence, assess audit risks, analyze internal controls, and understand the auditor's responsibilities in fraud detection and prevention.	L5
CO4	Apply statistical sampling and analytical procedures to enhance audit effectiveness and support audit conclusions.	L3
CO5	Prepare audit reports, understand different audit opinions, and recognize the auditor's role in internal audits, corporate governance, and regulatory compliance.	L4

Course Modules

No. of Hours:24

Module 1: Introduction to Auditing and Professional Ethics
Scope of Module: This module introduces the fundamental concepts of auditing, its objectives, inherent limitations, the qualities expected of auditors, and the ethical framework guiding audit practice. It lays a strong foundation on the need for auditor independence and professional conduct..
Topics: Nature, objectives and scope of audit, inherent limitations of an audit, standard-setting process, role of IAASB and AASB, qualities of an auditor, ethical requirements relating to audit of financial statements, conceptual framework of code of ethics, concept of auditor's independence, threats to independence and safeguards

Learning Outcome: Appraise the foundational principles of auditing and the ethical responsibilities that guide the professional behaviour of auditors.

No. of Hours:24

Module 2: Audit Engagements and Planning

Scope of Module:

This module covers how auditors initiate engagements, including evaluating preconditions, agreeing on terms with clients, and developing effective audit strategies, plans, and programmes to guide audit work systematically.

Topics:

Preconditions for an audit, acceptance and continuance of client relationships, agreement on **audit engagement terms, audit strategy, audit planning, audit programme, development of audit plan and programme**

Learning Outcome: Apply procedures to initiate and plan audits, ensuring engagements are accepted appropriately and planned for effective execution.

No. of Hours:24

Module 3: Collecting and Evaluating Audit Evidence

Scope of Module:

This module focuses on how auditors obtain and assess audit evidence, identify and respond to audit risks, understand the client's business environment, evaluate internal controls, and address responsibilities related to fraud.

Topics:

Audit procedures for obtaining evidence, sources and reliability of audit evidence, evaluation of audit evidence, written representations, audit risk, identifying and assessing risk of material misstatement, understanding the entity and its

environment, internal control components and evaluation, testing internal controls, auditor's responsibility for fraud detection, fraud risk factors.

Learning Outcome: *Collect and evaluate sufficient and appropriate audit evidence while assessing risks, understanding internal controls, and addressing fraud-related considerations.*

No. of Hours:24

Module 4: Audit Sampling and Analytical Procedures

Scope of Module:

This module introduces audit sampling and basic analytical procedures as tools for testing and drawing conclusions, helping auditors efficiently substantiate their audit findings.

Topics:

Concept of audit sampling, determining sample size, methods of selecting samples, designing and performing analytical procedures, investigating results of analytical procedures.

Learning Outcome: Apply audit sampling and analytical procedures to support audit conclusions effectively.

No. of Hours:24

Module 5: Audit Reporting and Internal Reviews

Scope of Module:

This module deals with forming audit opinions and preparing audit reports, and provides an overview of internal audits and the auditor's basic role in governance through the audit committee.

Topics:

Forming an opinion on financial statements, auditor's report and its basic elements, types of opinions (qualified, adverse, disclaimer), emphasis of matter and other matter paragraphs, scope of internal audit, relationship between internal and external auditor, drafting simple internal audit reports, introduction to audit committees and auditor's basic role in governance

Learning Outcome: Prepare audit reports reflecting the auditor's opinion and understand the essentials of internal audits and auditor involvement in governance structures.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of accounting principles and financial statements
- Familiarity with business operations and corporate structure (optional but helpful)
- No prior auditing experience required; foundational concepts are introduced in the course

Pedagogy / Teaching Methodology:

- ✓ Lectures and Case-Based Discussions: Core concepts delivered through lectures and real-life audit case discussions
- ✓ Practical Exercises: Practice in preparing audit documentation, audit plans, and reports
- ✓ Role-Playing and Simulations: Simulated audit engagements to understand auditor responsibilities and ethical dilemmas
- ✓ Workshops and Group Activities: Collaborative learning on risk assessment, internal control analysis, and fraud detection
- ✓ Guest Lectures / Industry Talks: Sessions with practicing auditors or industry experts (where feasible)
- ✓ Assignments and Mini-Projects: Tasks like drafting audit reports, analyzing corporate governance practices, or preparing risk assessments

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Auditing** — Coursera
<https://www.coursera.org/learn/auditing>
→ Covers audit process, risk assessment, and internal control evaluation.
2. **Ethics and Auditing** — ACCA Ethics Module (Free for ACCA students)
<https://www.accaglobal.com/an/en/student/ethics.html>
→ Focus on ethics, auditor independence, and professional conduct.
3. **Internal Audit Basics** — The Institute of Internal Auditors (IIA)
<https://www.learncia.com/iiastore/education/internal-audit-basics> (often free or discounted for students)
→ Introduction to internal audit principles and governance.
4. **Corporate Governance** — edX (University of London)
<https://www.edx.org/course/corporate-governance>
→ Understand the role of auditors in corporate governance and regulatory compliance.
5. **Risk Management and Compliance** — Alison
<https://alison.com/course/risk-management-and-compliance>
→ Learn about risk assessment, compliance requirements, and regulatory frameworks.

Suggested Readings:

Textbooks (Core):

- Kamal Gupta – *Contemporary Auditing*, Tata McGraw-Hill
- B. N. Tandon, S. Sudharsanam – *A Handbook of Practical Auditing*, S. Chand
- Aruna Jha – *Auditing*, Taxmann

- Basu – *Fundamentals of Auditing*, Pearson

Reference Books (Supplementary):

- ICAI Publications on Auditing Standards
- Dinkar Pagare – *Principles and Practice of Auditing*
- Ravinder Kumar & Virender Sharma – *Auditing Principles and Practice*, PHI Learning

Recommended Software/Tools: (If applicable)

CAATs (Computer Assisted Audit Tools)

Purpose: Facilitate sampling, testing, and data analysis in audits

Examples: IDEA, ACL Analytics

Microsoft Excel (Advanced Use)

Purpose: Audit planning, sampling design, and analytical procedures

Features: Pivot tables, trend lines, and macros

Tally Prime / Zoho Books (for practical audit exercises)

Purpose: Exposure to accounting systems being audited

Why Use: Hands-on experience with real-world data flow

ICAI e-learning & Mock Audit Case Studies

Purpose: Understanding professional standards and SA interpretations

Why Use: Prepares students for real-world audit challenges and CA/CS exams

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	2	3	2	2	3	1	2
CO2	3	3	2	2	3	2	3	2	3
CO3	2	2	3	1	3	2	3	2	3
CO4	3	2	3	3	2	3	2	3	3
CO5	3	3	3	3	3	3	3	3	3
Articulation	2.6	2.2	2.6	2.4	2.6	2.4	2.8	2.2	2.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Management Accounting
Course Code	25VBC1C302
Semester	III
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides students with practical and analytical knowledge of management accounting to support planning, control, and decision-making within organizations. It covers foundational concepts, marginal costing, budgeting, standard costing, ratio analysis, transfer pricing, and performance measurement techniques. By integrating modern tools like EVA, ROI, and responsibility accounting, the course equips students to interpret and use financial information for strategic and operational decisions.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain the fundamental principles and scope of management accounting and its role in managerial decisions.	L4
CO2	Apply marginal costing and transfer pricing techniques for effective short-term business decisions.	L3
CO3	Analyze budgets and standard costing systems to ensure cost control and performance evaluation.	L4

CO4	Use ratio analysis to interpret financial statements and assess organizational health.	L3
CO5	Evaluate divisional and responsibility center performance using ROI, EVA, and other modern performance tools.	L5

Course Modules

No. of Hours:24

Module 1: Foundations of Management Accounting
Scope of Module: This module introduces the meaning, objectives, nature, and scope of management accounting and its role in business decision-making.
Topics: Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant - Relationship between Financial Accounting and Management Accounting - Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.
Learning Outcome: Explain the core principles of management accounting and its role in managerial decision-making.

No. of Hours:24

Module 2: Marginal Costing and Managerial Decisions
Scope of Module: This module focuses on marginal costing concepts and cost-volume-profit analysis for informed short-term decisions. It covers practical applications like pricing, make-

or-buy, transfer pricing, and optimizing divisional performance with goal congruence.

Topics:

Marginal Costing - Concept - Cost-Volume-Profit Analysis - Break-Even Charts and Profit Charts - Multiple Product Break Even Analysis - Differential Cost Analysis - Marginal Costing Vs. Absorption Costing (advanced applications).

Decision Making - Pricing Decision - Make or Buy decisions - Accept an Order or Reject - Optimum Utilization of Factors of Production [Limiting Factor Analysis], Replacement Decision - Evaluation of Alternative Choices - Subcontracting - Expansion of Business - Shutdown or Continue.

Transfer Pricing - Concept - Methods and Techniques - Divisional Performance and Problem of Goal Congruence - Determination of Inter-departmental or Inter-company Transfer Price - International Transfer Pricing.

Learning Outcome: Apply marginal costing and transfer pricing techniques for effective short-term managerial decisions.

No. of Hours:24

Module 3: Cost Control and Performance Analysis

Scope of Module:

This module covers cost control tools such as budgets, forecasting, and budgetary control systems. It includes standard costing methods and variance analysis for evaluating operational efficiency and managing costs.

Topics:

Budget - Introduction - Rationale for Budgets - General principles in the Budgetary process and Forecasting Techniques. Fixed and Flexible Budgets - Functional Budgets - Master Budget - Cash Budget - Zero Base Budget.

Introduction to budgetary control, objectives of budgetary control, essential requirements of budgetary control, advantages and disadvantages of budgetary control.

Standard Costing and Variance Analysis - Introduction of standard cost and standard costing, advantages & disadvantages of standard costing, preliminaries in establishing system of standard costing, variance analysis, material variance, labour variance and overheads variance.

Learning Outcome: Design budgeting and standard costing systems for cost control and performance monitoring.

Module 4: Ratio Analysis	No. of Hours:24
Scope of Module: This module explains the concept, types, and practical use of ratio analysis for assessing financial performance. It covers liquidity, profitability, solvency, and turnover ratios, highlighting their role in decision-making.	
Topics: Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios: Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios. Problems.	
Learning Outcome: Analyze financial statements using ratio analysis to evaluate business performance.	

No. of Hours:24

Module 5: Performance Measurement and Accountability
Scope of Module: This module focuses on measuring and analyzing divisional performance using ROI, Residual Income, Economic Value Added (EVA), and Balanced Scorecard. It also covers responsibility accounting for monitoring accountability within an organization.
Topics: Divisional Performance Measurement - Organizations with Multiple divisions, Benefits of Decentralization - DuPont Analysis - Divisional Performance Measurement tools, ROI, Residual Income - Economic Value Added – Definition, EVA Centre, EVA Drivers - Balanced Score Card for Variable Pay Management.

Responsibility Accounting - Concept of Cost, Revenue, Profit and Responsibility Centers - Preparation of Responsibility Report.

Learning Outcome: Evaluate divisional and responsibility center performance using modern performance measurement tools.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of financial accounting concepts
- Familiarity with fundamental cost accounting terms (desirable but not mandatory)
- No prior management accounting coursework required — core principles will be introduced

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanation using business cases, real-world examples, and numerical illustrations
- ✓ Case Study Analysis: Application of marginal costing, transfer pricing, and performance measurement in live business contexts
- ✓ Problem-Solving Sessions: Hands-on practice solving computational problems on CVP analysis, variance analysis, budgets, and decision trees

- ✓ Guest Lectures / Industry Talks: Talks from practicing cost accountants, management accountants, and finance managers on real-world challenges

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Financial and Management Accounting** — Coursera (University of Illinois)
<https://www.coursera.org/learn/financial-management-accounting>
→ Offers foundational coverage of both financial and management accounting principles.
2. **Management Accounting Fundamentals** — edX (ACCA, Association of Chartered Certified Accountants)
<https://www.edx.org/course/management-accounting-fundamentals>
→ Focus on cost control, performance management, and decision-making techniques.
3. **Excel Skills for Business: Essentials** — Coursera (Macquarie University)
<https://www.coursera.org/learn/excel-essentials>
→ Strengthens spreadsheet skills essential for budgeting, variance analysis, and performance reporting.
4. **Budgeting and Forecasting** — LinkedIn Learning
<https://www.linkedin.com/learning/budgeting-and-forecasting>
→ Covers practical budgeting, forecasting, and cash flow management techniques.
5. **Decision-Making and Scenarios** — FutureLearn
<https://www.futurelearn.com/courses/decision-making-and-scenarios>
→ Provides tools and frameworks for decision-making under risk and uncertainty.

Suggested Readings:

Core Textbooks:

Textbooks (Core):

1. M.Y. Khan & P.K. Jain – Management Accounting, Tata McGraw Hill
2. R.S.N. Pillai & Bagavathi – Management Accounting, S. Chand
3. S.P. Gupta – Management Accounting, Sahitya Bhawan
4. Sharma & Shashi K. Gupta – Management Accounting, Kalyani Publishers

Reference Books (Supplementary):

1. Horngren, Datar, and Rajan – Cost Accounting: A Managerial Emphasis, Pearson
2. Anthony A. Atkinson et al. – Management Accounting, Pearson
3. Colin Drury – Management and Cost Accounting, Cengage
4. Ravi M. Kishore – Cost and Management Accounting, Taxmann

Recommended Software/Tools: (If applicable)

Tally Prime – For budget management and variance analysis.

Microsoft Excel (Advanced) – For break-even analysis, forecasting, budget tracking.

Power BI/Tableau – For visual dashboards of divisional performance and scorecards.

SPSS/R – For data-driven decision-making models and variance patterns.

Simulation Tools – For decision tree modeling and scenario-based analysis.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	2	1	1	1	1
CO2	3	3	3	1	2	2	1	1	1
CO3	3	3	3	1	2	2	1	1	1
CO4	3	3	3	1	2	3	1	2	2
CO5	2	3	3	1	2	2	1	2	2
Articulation	2.8	2.8	2.8	1.0	2.0	2.0	1.0	1.4	1.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Financial Management
Course Code	25VBC0E303
Semester	III
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course introduces students to the fundamental principles and practices of financial management. It covers a wide range of topics, from basic concepts such as time value of money and risk-return analysis to more complex areas like capital budgeting, dividend policy, and inventory management. The course provides students with the tools and techniques required to evaluate financial decisions and optimize organizational financial performance.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain the nature, scope, and objectives of financial management time value of money concepts to enhance financial decision-making.	L2
CO2	Analyze leverage and capital structure theories and compute the cost of capital to support long-term financing decisions.	L4
CO3	Evaluate dividend policies, project financing options, and apply treasury and inventory management models for financial efficiency.	L5

CO4	Apply capital budgeting techniques and working capital management strategies to support sound financial operations and investment decisions.	L3
CO5	Interpret portfolio and security analysis theories to assess investment risks and returns for optimal portfolio management.	L4

Course Modules

No. of Hours:24

Module 1: Introduction to Financial Management and Time Value Concepts, Working capital cycle

Scope of Module:

This module introduces the key concepts of financial management, including the evolving role of finance managers, and explores the time value of money in decision-making.

Topics:

Nature, scope and objectives of financial management, Time value of money, Risk and return. Compounding power. Concept of annuity, use of time value of money tables in financial decisions.

Concepts of Working Capital, Operating & Cash Cycles.

Learning Outcome: Explain various aspects of financial management and analyze time value concepts to enhance financial decision-making.

No. of Hours:24

Module 2: Cost of Capital

Scope of Module:

This module covers the concepts of cost of capital with a focus on calculating the cost of capital and WACC.

Topics:

Estimation of Components of Cost of Capital, Methods for Calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC)

Learning Outcome: Calculate the overall cost of capital by estimating individual component costs and applying the Weighted Average Cost of Capital (WACC) formula to support financial decision-making.

No. of Hours:24

Module 3: Capital Structure

Scope of Module:

This module covers the capital budgeting techniques alongwith the calculation of NPV, IRR, PI etc.

Topics:

Capital Structure- Meaning & Theories: Conceptual framework. Capital structure patterns, Designing optimum capital structure, Constraints, Determinants.

Theories- Net income approach, Net operating income approach, M&M hypothesis and arbitrage.

Learning Outcome: Evaluate capital structure decisions by applying relevant theories and analyzing patterns, determinants, and constraints to design an optimal capital structure.

No. of Hours:24

Module 4: Capital Budgeting

Scope of Module:

This module delves into the techniques, and effective working capital management strategies.

Topics:

Capital Budgeting Decision: Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital Budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Learning Outcome: Demonstrate understanding of capital budgeting techniques and interpret working capital management methods to optimize financial operations.

No. of Hours:24

Module 5: Dividend Policy Decisions

Scope of Module:

This module covers dividend decision theories, including relevance and irrelevance models, and explores practical corporate dividend policies.

Topics:

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuationWalter's Model, Gordon's Model, MM Approach, Cash and stock dividends. Dividend policies in practice.

Learning Outcome:

Evaluate dividend decision theories and apply them to assess their impact on corporate valuation and shareholder wealth.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of accounting principles and financial statements
- Familiarity with fundamental mathematics and statistics (especially percentages, ratios, and time value calculations)
- No prior finance specialization required — introductory concepts will be covered

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of core financial management concepts using real-world examples
- ✓ Numerical Problem Solving: Hands-on practice in time value of money, capital budgeting, and cost of capital calculations
- ✓ Case Studies: Analysis of real-life corporate finance decisions, dividend policies, and capital structure scenarios
- ✓ Group Projects: Team-based assignments on portfolio creation, security analysis, and working capital management

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Corporate Finance** — Coursera (University of Pennsylvania, Wharton)
<https://www.coursera.org/learn/wharton-finance>
→ Covers financial decision-making, time value of money, risk-return, and capital budgeting.
2. **Financial Management Capstone** — edX (Columbia University)
<https://www.edx.org/course/financial-management-capstone>
→ A capstone course integrating capital budgeting, financing, and working capital management.
3. **Financial Markets** — Coursera (Yale University, Prof. Robert Shiller)
<https://www.coursera.org/learn/financial-markets-global>
→ A foundational course to understand risk, portfolio theory, and securities analysis.
4. **Fundamentals of Financial Management** — Alison
<https://alison.com/course/fundamentals-of-financial-management>
→ Free course covering core financial management concepts, including dividend policy and working capital.
5. **Excel Skills for Business: Essentials** — Coursera (Macquarie University)
<https://www.coursera.org/learn/excel-essentials>
→ Recommended to help students apply financial management techniques effectively in spreadsheets.

Suggested Readings:

Textbooks (Core):

1. I.M. Pandey – **Financial Management**, Vikas Publishing
2. Prasanna Chandra – **Financial Management: Theory and Practice**, Tata McGraw-Hill
3. J. J. Van Horne – **Financial Management & Policy**, Pearson Education

Reference Books (Supplementary):

1. James C. Van Horne – **Fundamentals of Financial Management**
2. M.Y. Khan & P.K. Jain – **Financial Management**, Tata McGraw-Hill

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	2	3	3	2	2	3
CO2	3	3	3	2	3	3	3	3	3
CO3	2	2	3	2	3	3	2	2	3
CO4	3	3	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3
Articulation	2.8	2.6	3.0	2.2	3.0	3.0	2.6	2.6	3.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Indian Knowledge System
Course Code:	25VBX0M304
Semester:	III
Credits:	2
Course Type	MDE
Learning Hours	60
Live Sessions	12 hours

Course Title:	Research Methodology
Course Code:	25VBC0S305
Semester:	III
Credits:	3
Course Type	SEC
Learning Hours	90
Live Sessions	12 hours

Course Description:

The course on Research Methodology provides students with essential skills and knowledge for conducting systematic research across various disciplines. It typically covers topics such as introduction to Research, Research Design, Data Collection Techniques, Data Analysis, Ethical Considerations and Writing a Research Report.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Explain the fundamentals of research and formulate research questions and hypotheses	L5
CO2	Examine appropriate research designs and various research types to address research enquiries	L6
CO3	Appraise the various techniques used in data collection	L4
CO4	Evaluate the various techniques of analysing the data and interpreting of the research findings.	L3

CO5	Appraise the usage of academic books and tools in writing research	L6

Course Modules

No. of Hours:18

Module 1: Fundamentals of Research: Understanding Research Theory and Basics

Scope of Module:

This module introduces the fundamentals of research and its critical role in business decision-making. It covers various research theories, the scientific method, and key research concepts such as variables, constructs, and measurement. Learners will explore both qualitative and quantitative approaches, along with issues of validity, reliability, and levels of measurement essential for effective research design.

Topics:

Meaning of Research; Objectives of Research; Importance of Research in Business; Usage of research; Concept of theory. Types of theory (empiricism, deductive and inductive theory); Scientific method; Characteristics of scientific method; Understanding the language of research – Concept, Construct, Definition, Variable. Research Process - Problem Identification & Formulation; Research Question; Investigation Question; Measurement Issues. Qualitative research; Quantitative research; Concept of measurement; causality; generalization; replication; Merging the two approaches. Concept of measurement– what is measured? Problems in measurement in research; Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio

Learning Outcome: *Understand the meaning of research and scientific method and theory and formulating research question.*

No. of Hours:18

Module 2: Constructing Hypotheses: Building Testable Assertions

Scope of Module:

This module delves into the concept of hypotheses in research, highlighting their significance and the characteristics of a strong, testable hypothesis.

Topics:

Concept of Hypothesis; Qualities of a good Hypothesis; Building testable hypothesis; Null Hypothesis & Alternative Hypothesis; Hypothesis testing - Logic of Hypothesis; importance of hypothesis in research; process of hypothesis testing..

Learning Outcome: *Understand the concept and qualities of a good hypothesis and testing methods.*

No. of Hours:18

Module 3: Research Design: Exploratory Research Design

Scope of Module:

This module focuses on research design and its pivotal role in structuring effective research. It covers the key features of a good research design and examines various types, including exploratory, descriptive, and experimental designs.

Topics:

Concept of research design; Importance of research design in Research; Features of a good research design. Exploratory Research Design - concept, types and uses of exploratory research design. Descriptive Research Designs – concept, types and uses. Experimental Research Design: Concept of Independent & Dependent variables

Learning Outcome: *Ability to frame descriptive, exploratory and experimental research designs and assess their importance.*

No. of Hours:18

Module 4: Sampling Techniques

Scope of Module:

This module introduces the concepts of population and sampling in research, emphasizing their importance in ensuring accurate and reliable results. It explores different sampling techniques, including probabilistic methods, and discusses sampling errors, non-response, and sample size determination.

Topics:

Concepts of Statistical Population; Sample; Sampling Frame; Sampling Error; Characteristics of a good sample. Sample Size, Non-Response. Probabilistic sampling,

Types of Sampling (Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling). Determining size of the sample – Practical considerations in sampling and sample size.

Learning Outcome: *Analyzing concepts related to the sampling process and Implement advanced sampling techniques and determine sample size.*

No. of Hours:18

Module 5:Data analysis

Scope of Module:

This module covers data preparation techniques and basic statistical analyses including univariate and bivariate methods such as cross-tabulation and chi-square testing. It also introduces the structure and publication process of research papers, with a focus on ethical practices, plagiarism, and journal impact.

Topics:

Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association. Layout of a Research Paper, Journals in Computer Science, Impact factor of Journals, When and where to publish? Ethical issues related to publishing, Plagiarism and Self-Plagiarism. Use of Encyclopedias, Research Guides, Handbook, Academic Databases for Computer Science Discipline. Methods to search required information effectively, Reference Management Software like Zotero/Mendeley, Software for paper formatting like LaTeX/MS Office, Software for detection of Plagiarism

Learning Outcome: *Identifying the techniques used in the data analysis and academic writing process using research tools.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12

5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

- Basic Statistics

Pedagogy / Teaching Methodology:

- ✓ Lecture/ LinkedIn Learning

Suggested Readings:

- *CR Kothari, Research Methodology: Methods and Techniques, New Age International Publishers, 2023.*

Recommended Software/Tools:

- SPSS

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	-	1	1	1	1	-	-
CO2	1	3	-	1	1	-	1	2	2
CO3	1	1	-	-	-	3	-	1	2
CO4	1	3	1	-	1	-	1	-	1
CO5	1	1	1	-	1	-	-	2	2
Articulation	1.4	1.6	1	1	1	1	1.6	1.6	1.75

Course Title:	Environmental Science
Course Code:	25VBX0AE306
Semester:	III
Credits:	2
Course Type	AEC
Learning Hours	60
Live Sessions	12 hours

Course Description:

This course introduces the fundamental concepts of environmental science, focusing on the interrelationship between humans and the natural environment. It covers topics such as ecosystems, biodiversity, pollution, climate change, and sustainable development. Students will explore environmental issues and their socio-economic impacts through scientific principles and real-world case studies. The course aims to promote environmental awareness and responsibility for sustainable living.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Understand the principles of environmental science and their application in business contexts.	L5
CO2	Analyze the impact of environmental factors on business operations and strategies.	L6
CO3	Evaluate environmental challenges and propose sustainable solutions for businesses.	L4

CO4	Demonstrate awareness of legal and ethical considerations in environmental management within business settings.	L3
CO5	Develop effective communication skills to address environmental issues in business environments.	L6

Course Modules

No. of Hours:12

Unit 1: Introduction to Environmental Science and Business
Scope of Module: This module introduces the fundamentals of Environmental Science and its significance in business contexts. It explores sustainable business practices, key environmental factors affecting operations, and environmental scanning techniques. Learners will also examine sustainable development principles, business models, and CSR strategies aimed at achieving environmental sustainability.
Topics: Overview of Environmental Science and its relevance to business. Sustainable Business Practices. Environmental Factors Influencing Business Operations - Economic, Social, Political, Technological, and Legal factors. Environmental Scanning Techniques for Business. Principles of Sustainable Development. Sustainable Business Models and Strategies. Corporate Social Responsibility (CSR) and Environmental Sustainability
Learning Outcome: <i>Understand the fundamentals of environmental science and its application in business contexts.</i>

No. of Hours:12

Module 2: Environmental Management Systems
Scope of Module: This module focuses on Environmental Management Systems (EMS) and the ISO 14001 standards guiding environmental performance. It covers environmental laws, regulatory compliance, and tools like EIA and audits. Learners will also explore ethical aspects of

environmental decision-making and the principles of corporate environmental responsibility and governance.

Topics:

Environmental Management Systems (EMS). ISO 14001 Standards for Environmental Management. Overview of Environmental Laws and Regulations. Compliance Requirements for Businesses. Environmental Impact Assessment (EIA) and Environmental Audits. Ethical Considerations in Environmental Decision Making. Corporate Environmental Responsibility and Governance.

Learning Outcome: *Understand legal and regulatory frameworks governing environmental management in business settings.*

No. of Hours:12

Module 3: Communication in Environmental Management

Scope of Module:

This module addresses effective communication strategies for environmental issues, along with waste management and recycling practices in business. It explores waste generation, reduction, and sustainable disposal methods. Additionally, the module covers energy efficiency, conservation techniques, and the adoption of renewable energy sources in business operations.

Topics:

Communication Tools and Strategies for Environmental Issues. Waste Management and Recycling. Waste Generation and Types of Waste. Waste Reduction Strategies in Business Operations. Recycling and Waste Management Practices. Energy Efficiency and Conservation. Energy Consumption Patterns in Business Operations. Energy Conservation Techniques and Best Practices. Renewable Energy Sources for Business

Learning Outcome: *Develop effective communication skills to address environmental issues in business environments and propose strategies for waste reduction, recycling and energy efficiency in business settings.*

No. of Hours:12

Module 4: Water Resource Management

Scope of Module:

This module explores sustainable management of natural resources, focusing on water and air conservation in business operations. It covers strategies for reducing water consumption, improving air quality, and controlling emissions. Learners will also examine the role of biodiversity in business sustainability and corporate initiatives for conserving ecosystems, forests, and wildlife.

Topics:

Water Consumption in Business Activities. Water Conservation Strategies and Technologies. Sustainable Water Management Practices. Air Quality and Pollution Control. Air Pollution Sources and Impacts on Health and Environment. Air Quality Monitoring and Control Measures. Emission Reduction Strategies for Businesses. Biodiversity Conservation and Natural Resource Management. Importance of Biodiversity for Business Sustainability. Conservation of Natural Resources: Forests, Wildlife, and Ecosystems. Corporate Initiatives for Biodiversity Conservation

Learning Outcome: *Assess water resource and air quality and biodiversity conservation measures and propose sustainable solutions for business operations.*

No. of Hours:12

Module 5: Climate Change Adaptation and Mitigation

Scope of Module:

This module provides insights into climate change science and its implications for businesses, highlighting adaptation and mitigation strategies. It emphasizes green business practices, eco-design, and sustainable supply chain management. Learners will explore innovative green technologies and review real-world case studies demonstrating effective environmental management and sustainability..

Topics:

Understanding Climate Change Science and Impacts. Adaptation Strategies for Businesses to Climate Change. Mitigation Measures: Carbon Footprint Reduction and Greenhouse Gas Management. Green Business Practices and Innovation. Green Product Development and Eco-Design Principles. Eco-Friendly Packaging and Sustainable Supply Chain Management. Green Technologies and Innovation for Business Sustainability. Case Studies and Best Practices in Environmental Management

Learning Outcome: *Evaluate climate change adaptation and mitigation strategies for business resilience.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

- ✓ Live Interactive Lectures via Microsoft Teams: Concepts are explained through live sessions using screen-sharing of presentations, visual charts.
- ✓ Recorded Video Modules: Pre-recorded videos covering important topics to support self-paced learning.
- ✓ Discussion Forums: Students share practical experiences, debate current laws.

Certificate / Value Added Courses Recommended:

Suggested Readings:

- ✓ "Business Law" – P.C. Tulsian
 - **Publisher:** Tata McGraw-Hill Education
 - **Year:** Latest Edition (typically updated every few years)
- ✓ "Mercantile Law for B. Com and BBA" – M.C. Kuchhal & Vivek Kuchhal

- **Publisher:** Vikas Publishing House
- **Year:** 2021
- ✓ **"Business and Corporate Laws" – S.S. Gulshan**
 - **Publisher:** New Age International Publishers
 - **Year:** 2020
- ✓ **"Business Law" – N.D. Kapoor**
 - **Publisher:** Sultan Chand & Sons
 - **Year:** Latest available edition (often 2018 or newer)
- ✓ **"Legal Aspects of Business" – Akhileshwar Pathak**
 - **Publisher:** McGraw Hill Education
 - **Year:** 2015

Recommended Software/Tools:

- **Microsoft Excel / Google Sheets** – For demand forecasting and elasticity calculations
- **Tableau / Power BI** – Economic data visualization

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	-	3	-	-	-	-
CO2	2	3	3	-	-	-	-	-	-
CO3	2	2	3	-	-	-	-	-	-
CO4	-	-	-	3	-	-	-	-	-
CO5	3	-	-	-	3	-	-	-	-
Articulation	2.5	2.3	2.7	3	3	-	-	-	-

Semester IV (Courses)

Course Title	Marketing Management
Course Code	25VBC0C401
Semester	IV
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides a solid grounding in marketing by introducing fundamental concepts and the external factors that shape marketing strategies. It examines how businesses segment markets, understand buyer behaviour, and design effective marketing mixes. The course also emphasizes the importance of ethics, social responsibility, and customer relationship management. Finally, it explores how digital platforms and emerging technologies are transforming marketing practices and customer engagement.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain foundational marketing concepts and analyze environmental factors affecting marketing decisions.	L3
CO2	Apply segmentation, targeting, and positioning strategies to understand consumer and business buyer behaviour.	L4
CO3	Design integrated marketing mix strategies to deliver customer value.	L6
CO4	Assess ethical and socially responsible marketing practices, including the use of CRM for long-term success.	L4

CO5	Evaluate the impact of digital platforms and emerging technologies on marketing strategies and consumer engagement.	L5

Course Modules

No. of Hours:24

Module 1: Fundamentals of Marketing and the Environment
Scope of Module: Introduces essential marketing concepts, goals, and functions, and explains how external environmental factors influence marketing decisions.
Topics: Meaning and scope of marketing, goals and concepts of marketing, functions of marketing, company orientation to the marketplace, marketing mix overview, demographic, economic, technological, political, legal and socio-cultural environment
Learning Outcome: Describe fundamental marketing principles and examine how environmental factors impact marketing strategy.

No. of Hours:24

Module 2: Market Segmentation, Targeting and Consumer Behaviour
Scope of Module: Focuses on identifying target markets through segmentation, understanding consumer and business buying behaviour, and using positioning to build brand equity.
Topics:

Bases and requisites of market segmentation, targeting and positioning strategies, factors influencing consumer behaviour, consumer buying decision process, basics of business buying behaviour

Learning Outcome:

Apply segmentation and positioning techniques and analyze buyer behaviour to identify attractive market opportunities.

No. of Hours:24

Module 3: Designing the Marketing Mix

Scope of Module:

Covers key elements of the marketing mix—product, price, place, and promotion—and how to use them to deliver customer value.

Topics:

Product classifications, stages of new product development, product life cycle strategies, basics of services and 7Ps, pricing objectives and types, new product pricing strategies, role and types of marketing channels, overview of promotion mix including advertising, sales promotion and digital promotions

Learning Outcome:

Develop balanced marketing mix plans to manage products, pricing, distribution, and promotions effectively.

No. of Hours:24

Module 4: Ethics, Social Responsibility and CRM

Scope of Module:

Examines ethical and social issues in marketing, sustainable practices, and the role of customer relationship management in long-term marketing success.

Topics:

Principles of marketing ethics, common ethical issues, impact of marketing on consumers and society, basics of CSR in marketing, meaning and role of CRM, advantages of CRM

Learning Outcome:

Evaluate ethical practices, social responsibilities, and CRM strategies for building strong customer relationships.

No. of Hours:24

Module 5: Digital Marketing and Technological Trends

Scope of Module:

Explores the role of digital platforms and emerging technologies in reshaping modern marketing strategies and customer engagement.

Topics:

Nature and need for digital marketing, types of digital marketing, online strategies like blogs, mobile and social media marketing, impact of technology on marketing

Learning Outcome:

Assess how digital tools and technological trends influence marketing strategies and consumer interactions.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of business principles and general management
- Familiarity with common consumer products and services (as examples will often draw on them)
- No prior marketing coursework required — foundational concepts will be covered

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of marketing concepts using real-life examples and case studies
- ✓ Case Study Discussions: Analysis of local and international marketing campaigns, brand strategies, and digital marketing practices
- ✓ Hands-on Workshops: Introduction to digital marketing tools, social media platforms, and CRM systems
- ✓ Guest Lectures / Industry Talks: Insights from marketing professionals, brand managers, and digital strategists

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Marketing** — Coursera (University of Pennsylvania, Wharton)
<https://www.coursera.org/learn/wharton-marketing>
→ Covers fundamental marketing concepts, consumer behaviour, branding, and market strategy.
2. **Digital Marketing Specialization** — Coursera (University of Illinois)
<https://www.coursera.org/specializations/digital-marketing>
→ Comprehensive series covering SEO, social media, content marketing, and analytics.
3. **Fundamentals of Digital Marketing** — Google Digital Garage
<https://learndigital.withgoogle.com/digitalgarage/course/digital-marketing>
→ Free certification program covering online marketing, email, social media, and analytics.
4. **Marketing Analytics** — edX (Columbia University)
<https://www.edx.org/course/marketing-analytics>
→ Learn to analyze data for better marketing decisions.
5. **Social Media Marketing** — LinkedIn Learning
<https://www.linkedin.com/learning/social-media-marketing-foundations>
→ Covers building effective social media strategies across platforms.

Suggested Readings:

Core Textbooks:

1. Philip Kotler & Kevin Lane Keller – *Marketing Management*, Pearson Education
2. Ramaswamy & Namakumari – *Marketing Management*, McGraw-Hill
3. S.A. Sherlekar – *Marketing Management*, Himalaya Publishing House
4. Etzel, Walker & Stanton – *Marketing*, McGraw-Hill Education

Reference Books:

1. Rajan Saxena – *Marketing Management*, Tata McGraw-Hill
2. Michael J. Baker – *The Marketing Book*, Butterworth-Heinemann
3. C.N. Sontakki – *Marketing Management*, Kalyani Publishers
4. Adrian Palmer – *Principles of Marketing*, Oxford University Press

Recommended Software/Tools: (If applicable)

1. **Google Analytics / HubSpot CRM**
 - o For digital marketing campaign analysis and lead management.
2. **Hootsuite / Buffer**
 - o For social media marketing and engagement tracking.
3. **SurveyMonkey / Qualtrics**
 - o For conducting online marketing research and surveys.
4. **Microsoft Excel / SPSS**
 - o For quantitative data analysis in marketing research.
5. **Canva / Adobe Creative Suite**
 - o For designing promotional content and advertisements.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	–	–	–	–	2	–
CO2	3	3	3	–	–	2	–	2	–
CO3	3	3	3	2	–	2	–	2	–
CO4	2	2	2	2	–	2	3	2	–
CO5	3	3	3	–	3	2	–	2	2
Articulation	2.8	2.6	2.8	2.0	3.0	2.0	3.0	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Cost Accounting
Course Code	25VBC0C402
Semester	IV
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides students with the essential knowledge and skills to understand and apply cost accounting techniques in various business settings. It covers a range of cost ascertainment methods, including material, employee, and overhead costs, and explores various costing methods used in different industries. Students will also examine the regulatory framework surrounding cost accounting and how cost accounting standards (CAS) shape the profession. By the end of the course, students will be equipped with the tools to efficiently manage costs and contribute to decision-making in business operations.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Recall the fundamental concepts of cost accounting, including cost classification, cost centers, and the role of Cost Accounting Standards and bookkeeping principles.	L1
CO2	Identify and apply methods of cost ascertainment for materials, employee costs, and direct expenses, with an emphasis on inventory management, payroll systems, and overhead allocation.	L3

CO3	Understand and apply various costing methods, such as job, batch, contract, and process costing, in different production environments.	L3
CO4	Differentiate between joint products and by-products, and apply specialized costing techniques to service industries like transport, hotels, and hospitals.	L4
CO5	Apply cost accounting techniques, including marginal costing, standard costing, variance analysis, and budgeting, to improve cost control and performance evaluation.	L3

Course Modules

No. of Hours:24*

Module 1: Introduction to Cost Accounting and Cost Classification
Scope of Module: <i>This module introduces the fundamentals of cost accounting, including cost classification, cost objects, and cost centres, along with the role of Cost Accounting Standards and bookkeeping principles.</i>
Topics: Introduction to Cost Accounting - Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting - Cost Objects, Cost centers and Cost Units - Elements of cost - Classification of costs. Cost Accounting Standards - Objectives and Functions of Cost Accounting Standards Board - CAS 1-24 as issued by The Institute of Cost Accountants of India. Introduction to Cost Accounting - Designing and installing a

cost accounting system, cost concepts, preparation of cost sheet, tenders and quotations.

Learning Outcome: Recall cost classification, understand cost accounting standards, and articulate the principles of cost bookkeeping.

No. of Hours:24*

Module 2: Cost Ascertainment – Material, Employee, and Direct Expenses

Scope of Module:

This module covers the ascertainment of material, employee, and direct costs, with an emphasis on inventory management, payroll systems, and the treatment of overheads.

Topics:

Material Costs - Procurement of Materials - Inventory Management and Control - Inventory Accounting & Valuation - Physical Verification - treatment of losses - Scrap, spoilage, defectives and wastage.

Employee Costs - Time keeping, Time booking and payroll - Labour Turnover - Overtime and idle time - Principles and methods of remuneration and incentive schemes - Employee cost reporting and measurement of efficiency.

Direct Expenses & Overheads - Collection, classification and apportionment and allocation of overheads - Absorption and treatment of over or under absorption of overheads - Reporting of overhead costs

Learning Outcome: Describe cost ascertainment methods for material, employee, and direct expenses, including handling inventory, payroll, and overheads.

No. of Hours:24*

Module 3: *Methods of Costing*

Scope of Module:

This module explores various methods of costing, including job costing, batch costing and contract costing with practical applications in different production environments.

Topics:

Job Costing - Methods of job costing – Specific order costing – job order costing – Procedure for job cost accounting – Material cost – Labour cost – Manufacturing overhead – Completion of jobs – limitations of job costing.

Batch Costing - Meaning – Basic features – Applications – Economic batch quantity – Setting up & Processing costs – Carrying costs.

Contract Costing - Differences between job costing and contract costing – Recording of contract costs, Contract Revenue- Problems.

Learning Outcome: *Understand and apply various costing methods such as job, batch and contract costing to different business scenarios.*

No. of Hours:24*

Module 4: *service costing*

Scope of Module:

This module examines the accounting treatment of joint products, by-products, and service costing, with specific focus on industries like transport, hotels, and hospitals.

Topics:

Joint Products and Bi-products - Meaning – Difference between joint products and co-products – Accounting for joint product cost – Accounting treatment – Meaning of by-products – Accounting treatment

Service Costing - Meaning – nature – Costing of transport industry – Costing of hotel industry – Costing of hospital industry.

Learning Outcome: Differentiate between joint products and by-products, and apply costing principles to service industries like transport, hotels, and hospitals.

No. of Hours:24*

Module 5: Standard costing and variance analysis

Scope of Module:

This module covers key cost accounting techniques such as marginal costing, standard costing, variance analysis, for performance evaluation and cost control.

Topics:

Marginal Costing - Meaning – Features – Advantages & disadvantages of marginal costing – Absorption costing – Tools and techniques of marginal costing.

Standard Costing & Variance Analysis - Meaning – Types of standards – Setting of standard costs – Stock valuation – Advantages & disadvantages of standard costing – Process of standard costing – Types of variance – Computation of variances.

Learning Outcome: Explain and apply marginal costing, standard costing with variance analysis to improve cost management.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial accounting principles
- Familiarity with managerial accounting concepts (optional but helpful)
- No prior knowledge of cost accounting is required as foundational concepts will be introduced in the course

Pedagogy / Teaching Methodology:

- ✓ Lectures and Conceptual Discussions: Delivery of key theories, followed by in-depth class discussions and problem-solving
- ✓ Case Studies: Application of cost accounting methods to real-life business cases and industry-specific scenarios
- ✓ Hands-on Practice: Solving numerical problems related to job costing, batch costing, process costing, etc.
- ✓ Group Activities: Collaborative assignments on budgeting, variance analysis, and cost allocation

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Cost Accounting Basics** — Coursera (University of Illinois)
<https://www.coursera.org/learn/cost-accounting>
 → Provides an introduction to cost accounting principles and cost behavior analysis.
2. **Managerial Accounting: Cost Behaviors, Systems, and Analysis** — edX (University of California, Irvine)
<https://www.edx.org/course/managerial-accounting-cost-behaviors-systems-and-analysis>

→ Learn how to analyze costs, allocate overheads, and manage performance with costing techniques.

3. **Cost Accounting & Budgeting** — Alison

<https://alison.com/course/cost-accounting-and-budgeting>

→ Covers cost accounting, cost management, and budgeting techniques for better financial control.

4. **Cost Management and Control** — Corporate Finance Institute (CFI)

<https://courses.corporatefinanceinstitute.com/courses/cost-management>

→ Learn the tools and techniques for managing costs in organizations, including costing systems and standard costing.

5. **Advanced Cost Accounting** — Udemy

<https://www.udemy.com/course/advanced-cost-accounting/>

→ Dive deeper into advanced cost accounting topics, such as marginal costing, process costing, and variance analysis.

Suggested Readings:

Textbooks (Core):

1. M.Y. Khan & P.K. Jain – **Management Accounting**, Tata McGraw-Hill
2. S.P. Jain & K.L. Narang – **Cost Accounting**, Kalyani Publishers
3. N.K. Prasad – **Advanced Cost Accounting**, Book Syndicate

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	2	1	1	2	1	2
CO2	3	3	2	2	3	2	3	2	3
CO3	2	3	3	2	3	2	3	2	3
CO4	3	3	2	1	2	3	2	3	3
CO5	3	3	3	2	3	3	3	3	3
Articulation	2.6	2.8	2.2	1.8	2.4	2.2	2.6	2.2	2.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Advanced Financial Management
Course Code	25VBC1E403
Semester	IV
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course offers an in-depth exploration of advanced financial management principles, focusing on strategic financial decision-making, risk management, capital budgeting, business valuation, and mergers & acquisitions. Students will gain practical skills in derivatives analysis, portfolio management, securitization, and international finance. The course aims to equip students with the tools to navigate the complexities of financial markets and global business environments, while integrating theoretical knowledge with real-world financial practices.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the role of financial policy in strategic decision-making and the integration of financial policy with corporate strategy, risk management, and long-term sustainable growth.	L2
CO2	Apply advanced capital budgeting methods, incorporating risk into investment decisions, and use various business valuation techniques for different types of companies.	L3

CO3	Assess the financial aspects of mergers and acquisitions, including the rationale, financial considerations, and strategies for divestiture and cross-border transactions.	L5
CO4	Analyze and apply security valuation techniques, portfolio theory, and strategies for effective investment management, including risk-return optimization and asset allocation.	L4
CO5	Explore and evaluate innovative financial instruments like securitization, understand international financial management practices, and assess startup financing methods and venture capital.	L5

Course Modules

No. of Hours:24*

Module 1: Advanced Capital Budgeting
Scope of Module: This module covers the nature of investment decisions and introduces capital budgeting techniques, including both discounted and non-discounted cash flow methods.
Topics: Capital Budgeting: Nature of investment decisions; Investment evaluation criterionon– discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (practicals through excel).
Learning Outcome:

Apply capital budgeting techniques and perform risk analysis using Excel to evaluate and compare investment projects effectively.

No. of Hours:24*

Module 2: Investment analysis and capital markets

Scope of Module:

This module focuses on evaluating investment decisions using capital budgeting techniques and risk analysis, with practical application through Excel.

Topic:

Nature and Scope of Investment analysis, Elements of Investment, Avenues of Investment, Approaches to Investment Analysis, Concept of Risk and Return, Security return and risk analysis, Measurement of return and risk.

Capital Market, importance, Primary market, Procedure for floating public issue, Broad Contents of offer Document, Listing of Securities.

Stock Exchanges; Mechanism of Trading. Concept of Dematerialization, IPO, FPO. How to open a Demat Account.

Learning Outcome:

Apply capital budgeting methods and conduct risk analysis to support investment decision-making.

No. of Hours:24*

Module 3: Leverages and Cash management theories

Scope of Module:

This module covers the concepts and measurement of operating and financial leverage, including EBIT-EPS analysis and evaluation of financial plans.

Topic:

Operating and Financial Leverage: Measurement of leverages; Analyzing Alternate Financial Plans; Financial and Operating leverage, Combined leverage. EBIT and EPS analysis

Management of Cash: Strategies, Baumol's, Miller–Orr's and Beranek's models of Cash Management.

Learning Outcome:

Analyze leverage and cash management models to evaluate financial plans and optimize liquidity decisions.

No. of Hours:24*

Module 4: Financial Derivatives

Scope of Module:

This module provides an overview of the derivatives market, covering key products, participants, valuation of futures and options, swaps, trading mechanisms, and recent developments in India.

Topic:

Derivatives Market : Products, Participants and Functions. Features and valuation of Futures & Options. Introduction to Interest Rate & Currency Swaps. Hedging vs Arbitrage. Mechanics of settlement and trading of Futures and Options. Recent developments in derivatives markets in India.

Learning Outcome:

Explain the structure and functioning of the derivatives market and apply basic valuation and hedging techniques using futures, options, and swaps.

No. of Hours:24*

Module 5: Fundamental and Technical Analysis

Scope of Module:

This module introduces fundamental and technical analysis for evaluating securities, covering economic, industry, and company analysis, as well as key charting and market indicators.

Topic:

Fundamental Analysis : Concept & significance of economic analysis, industry analysis : introduction, need for industry analysis : alternative classification of industry, industry life cycle analysis, economic factors & industry analysis, SWOT analysis for industries, Company analysis-nature and style of management, key role of financial analysis, ratio analysis.

Technical Analysis: Different techniques of analysis, DOW theory, volume indicators, market sentiment indicators, confidence indicators, points & figure charting, bar charting.

Learning Outcome:

Analyze securities using fundamental and technical tools to assess investment opportunities and market trends.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Fundamental understanding of financial management and accounting principles

- Basic knowledge of investment and capital budgeting concepts (desirable but not mandatory)
- Familiarity with corporate finance terminology

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of concepts using real-world corporate cases, M&A transactions, and restructuring examples
- ✓ Case Study Discussions: In-depth analysis of capital budgeting, valuation, and merger cases (both domestic and global)
- ✓ Guest Lectures from Industry Experts: Insights from investment bankers, CFOs, risk managers, and start-up founders
- ✓ Research Assignments: Short research papers or presentations on recent financial innovations, ESG valuation, or cross-border deals

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Corporate Finance Essentials** — Coursera (IESE Business School)
<https://www.coursera.org/learn/corporate-finance-essentials>
→ Covers corporate finance fundamentals, valuation, and financial decision-making.
2. **Mergers and Acquisitions – The Relentless Pursuit of Synergy** — Coursera (Università Bocconi)
<https://www.coursera.org/learn/mergers-and-acquisitions>
→ Focused on the strategy and financial mechanics of M&A.
3. **Financial Engineering and Risk Management Part I & II** — Coursera (Columbia University)
<https://www.coursera.org/specializations/financial-engineering-risk-management>
→ Offers a deep dive into derivatives, risk management, and pricing models.
4. **Valuation and Financial Analysis For Startups** — edX (IIMB)
<https://www.edx.org/course/valuation-and-financial-analysis-for-startups>
→ Focused on start-up finance, valuation techniques, and funding strategies.
5. **Investment Management** — Coursera (University of Geneva)
<https://www.coursera.org/learn/investment-management>
→ Focuses on portfolio construction, asset allocation, and investment strategy.

Suggested Readings:

Core Textbooks:

1. James C. Van Horne & John M. Wachowicz Jr. – *Fundamentals of Financial Management*
2. Brealey, Myers & Allen – *Principles of Corporate Finance*
3. Aswath Damodaran – *Investment Valuation*
4. Richard A. Brealey & Stewart C. Myers – *Principles of Corporate Finance*
5. William F. Sharpe – *Portfolio Theory and Capital Markets*

Supplementary References:

1. John Hull – *Options, Futures, and Other Derivatives*
2. G. William Schwert – *Valuation of Financial Securities*
3. Stephen A. Ross – *Corporate Finance*
4. Frank J. Fabozzi – *The Theory and Practice of Investment Management*
5. T. S. Reddy – *Advanced Financial Management*

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	1	2	2	2	3	2
CO2	3	3	3	1	2	2	1	2	1
CO3	3	3	3	1	2	3	2	2	1
CO4	3	2	3	1	3	2	1	2	1
CO5	3	2	2	1	3	2	2	3	2
Articulation	3.0	2.6	2.8	1.0	2.4	2.2	1.6	2.4	1.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 3$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Advanced Financial Accounting
Course Code	25VBC0E404
Semester	IV
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Session	12 hours

Course Description:

This course equips students with practical knowledge of special areas of accounting, including accounting for Limited Liability Partnerships (LLPs), joint ventures, departmental accounts, leasing and hire purchase transactions, and modern developments in accounting. It blends legal aspects with accounting treatments and emphasizes how emerging technologies are reshaping the accounting landscape. The course prepares students to handle diverse accounting scenarios with confidence and adapt to contemporary industry trends.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Prepare basic financial statements for Limited Liability Partnerships in line with statutory requirements.	L4
CO2	Record and prepare accounts for joint venture transactions between co-venturers.	L3
CO3	Prepare departmental accounts with proper allocation of common expenses and interdepartmental transfers.	L4

CO4	Account for leasing and hire purchase transactions, including interest and asset valuation.	L3
CO5	Explain contemporary trends and emerging technologies influencing modern accounting practices.	L5

Course Modules

Module 1: Accounting for Limited Liability Partnership	No. of Hours:24
Scope of Module: Introduces LLP concepts, legal aspects, and basic accounting procedures including preparation of Balance Sheet and Profit & Loss Account.	
Topics: Introduction – Meaning of LLP – Features of LLP – Merits and Demerits of LLP – Difference between LLP and Company – Differences between LLP and Partnership firm – Partners in LLP (Minimum no of partners, Designated partners, Eligibility) - Conversion from firm to LLP – Conversion from Private Co to LLP – Conversion from unlisted public company to LLP –Key aspects of LLP ACT 2008 & 2012 Books of Accounts: Format and contents of Balance Sheet – Format and contents of Profit and Loss A/c (simple problems)	
Learning Outcome: Prepare simple financial statements and understand legal and accounting aspects of LLPs.	

Module 2: JOINT VENTURE ACCOUNT	No. of Hours:24
Scope of Module:	

Explains the meaning and features of joint ventures and teaches practical accounting for joint venture transactions.

Topics:

Introduction - Meaning, Definitions and Features of Joint Venture – Differences between Joint Venture and Partnership - Accounting for Joint Ventures – Problems on Preparation of Joint Venture A/c, Joint Bank A/c and Co-Venturer's A/c.

Learning Outcome: Prepare accounts for joint ventures including joint bank and co-venturer's accounts.

No. of Hours:24*

Module 3: DEPARTMENTAL ACCOUNTS

Scope of Module:

Covers methods of departmental accounting, allocation of expenses, and interdepartmental transfers.

Topics:

Introduction - Meaning - Advantages – Disadvantages - Method of Departmental Accounting - Basis of allocation of common expenditure among various departments - Types of Departments and Interdepartmental Transfers at Cost price and Invoice price – Illustrations on Preparation of Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only (Vertical Format)

Learning Outcome: Prepare departmental Trading and Profit & Loss Accounts with proper expense allocation.

No. of Hours:24*

Module 4: Leasing & Hire Purchase

Scope of Module:

Deals with accounting treatment of leasing and hire purchase transactions including calculation of interest and cash price.

Topics:

Leasing & Hire Purchase - Leasing, Elements of lease, Major Components of Lease Agreement, Types of Leasing, Leasing Financial institution in India. (Theory), Hire Purchase, Meaning of Hire Purchase and Instalment Purchase System, difference between Hire Purchase and Instalment Purchase, Important Definitions, Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges, Net Hire Purchase Price, Net Cash Price, Calculation of Interest, Calculation of Cash Price, Journal Entries and Ledger Accounts in the books of Hire Purchaser (Asset Accrual Method only).

Learning Outcome: Account for lease and hire purchase agreements and related journal and ledger entries.

No. of Hours:24*

Module 5: Contemporary and Emerging Issues in Accounting

Scope of Module:

Highlights modern trends like digital accounting, cloud computing, green accounting, and other emerging practices.

Topics:

Emerging Trends in Accounting - Digital Transformation of Accounting, Big Data Analytics in Accounting, Accounting through Cloud Computing, Green Accounting, Human Resource Accounting, Inflation Accounting, Database Accounting (Concepts only), digital India initiatives in accounting.

Learning Outcome: Explain the role of technology and modern trends in transforming accounting practices.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical skills (addition, subtraction, multiplication, division)
- Familiarity with general business terms (desirable but not mandatory)
- No prior accounting background is required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of concepts with practical illustrations and real-world examples
- ✓ Problem-Solving Sessions: Guided practice on solving accounting problems and preparing financial statements
- ✓ Hands-on Exercises: Preparation of journal entries, ledger accounts, trial balance, and financial statements
- ✓ Case Studies: Simple cases on nonprofit accounting, partnerships, consignment, and lease agreements
- ✓ Practical Assignments: Small projects on converting single entry to double entry, preparing departmental accounts, and calculating insurance claims

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Financial Accounting** — Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/wharton-accounting>
 → Covers accounting principles, recording transactions, and financial statement preparation.
2. **Accounting Fundamentals** — Corporate Finance Institute (CFI) (Free Tier Available)

<https://courses.corporatefinanceinstitute.com/courses/accounting-fundamentals>
→ Offers foundational understanding of accounting, balance sheet, and income statement.

3. **Financial Accounting Fundamentals** — edX (University of Virginia)
<https://www.edx.org/course/financial-accounting-fundamentals>
→ Includes video lectures and practice on journal entries, ledgers, and adjusting entries.
4. **Introduction to Financial Accounting** — Alison
<https://alison.com/course/introduction-to-financial-accounting>
→ Covers the basics of accounting, including concepts like depreciation, assets, liabilities, and profit/loss.
5. **Accounting Analytics** — Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/accounting-analytics>
→ A good match for Module 5, focusing on how big data and analytics are transforming accounting.

Suggested Readings:

Core Textbooks:

Textbooks (Core):

1. M.C. Shukla, T.S. Grewal, S.C. Gupta – *Advanced Accounts Vol. I & II*, S. Chand
2. R.L. Gupta & V.K. Gupta – *Financial Accounting*, Sultan Chand & Sons
3. T.S. Grewal – *Double Entry Book Keeping*, Sultan Chand & Sons
4. S.N. Maheshwari & S.K. Maheshwari – *Financial Accounting*, Vikas Publishing
5. Sanjay K. Agarwal – *Financial Accounting and Analysis*, Himalaya Publishing

Reference Books (Supplementary):

1. J.R. Monga – *Advanced Financial Accounting*, Mayur Paperbacks
2. Ashok Sehgal – *Fundamentals of Financial Accounting*, Taxmann
3. Dr. S. Kr. Paul – *Corporate Financial Accounting*, New Central Book Agency
4. P.C. Tulsian – *Financial Accounting*, Pearson
5. ICAI Publications & Online Resources – *Indian Accounting Standards (Ind AS)*

Recommended Software/Tools: (If applicable)

Tally Prime

- *Purpose:* Accounting entries, inventory management, financial statements
- *Why Use:* Widely used in Indian accounting practices

Microsoft Excel (Advanced)

- *Purpose:* Financial analysis, depreciation schedules, BRS templates
- *Why Use:* Useful for modeling, trend analysis, and reports

Zoho Books / QuickBooks (Cloud-based)

- *Purpose:* SME-level accounting, real-time reporting
- *Why Use:* Easy to use for learning modern digital accounting practices

MS Power BI / Tableau (Optional)

- *Purpose:* Visualization of financial reports
- *Why Use:* Enhances decision-making with financial dashboards

ICAI e-Learning Tools

- *Purpose:* Exposure to statutory formats and accounting standards
- *Why Use:* Ideal for students pursuing CA/CMA/CS or interested in regulatory compliance

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	1	1	1	1	1
CO2	3	3	3	1	1	2	2	2	1
CO3	3	2	2	1	1	2	1	1	1
CO4	2	2	3	1	1	2	1	1	1
CO5	2	2	2	1	3	2	2	3	2
Articulation	2.6	2.2	2.4	1.0	1.4	1.8	1.4	1.6	1.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Quantitative Techniques
Course Code	25VBC0G405
Semester	IV
Credits	3
Course Type	GE
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course introduces postgraduate students to a variety of statistical and quantitative techniques, equipping them with the skills needed for effective data analysis and decision-making. Topics cover the fundamentals of data analysis, probability theory, regression and correlation analysis, hypothesis testing, and multivariate analysis. Students will also explore advanced techniques in time series forecasting and data visualization, enabling them to communicate insights effectively and apply these techniques to real-world problems.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Recall the characteristics of data, understand different data types, methods for data collection and representation, including graphical visualization techniques.	L1
CO2	Apply measures of central tendency (mean, median, mode) and measures of dispersion (variance, standard deviation) to summarize data, and analyze data patterns.	L3

CO3	Understand fundamental probability concepts, key probability distributions (binomial, Poisson, and normal distributions) to analyze data.	L2
CO4	Analyze relationships between variables using correlation and regression techniques, and evaluate time series data to forecast future trends.	L4
CO5	Evaluate advanced statistical methods like index numbers and multivariate analysis, and create hypotheses to test using appropriate statistical techniques for data-driven decision-making.	L5

Course Modules

No. of Hours:18

Module 1: Foundations of Data Analysis
Scope of Module: This module provides foundational knowledge in data types, collection methods, and techniques for representing and visualizing data.
Topics: Introduction to Data Analysis - Characteristics of Data, Data Types and their Sources, Data Collection- Population and Sample, Distinction between Sample and Population, Techniques of Data Processing. Data Representation - Data Representation Meaning and Techniques, Classification and Tabulation of Data, Graphical Representation Methods Such as Line Charts, Bar Graphs, Histograms, Pie Charts and Ogives.

Learning Outcome: Gain a strong understanding of data characteristics, representation techniques, and develop the ability to visually interpret and present data

No. of Hours:18

Module 2: Descriptive Statistics and Data Summarization

Scope of Module:

Focus on summarizing and analyzing data using measures of central tendency and variability, providing insights into data patterns.

Topics:

Central Tendency - Introduction to Central Tendency, Measures of Central Tendency and Importance of Central Tendency in Data Analysis. Calculation and Interpretation of Measures Like Mean, Median, And Mode, Harmonic, And Geometric Means.

Measures of Dispersion and Variability - Introduction to Dispersion and Variability, Measures of Dispersion and Variability, Range, Quartiles, Standard Deviation, and Variance, and Coefficient of variation.

Learning Outcome: Master the application of central tendency measures and analyse data variability to derive meaningful statistical insights.

No. of Hours:18

Module 3: Probability Theory and Distributions

Scope of Module:

This module introduces basic and advanced concepts of probability, covering key probability distributions and their applications in statistical analysis.

Topics:

Probability Fundamentals - Definition and Characteristics of Probability, Fundamental Probability Rules and Concepts. Bayes' Theorem and Relative Frequency Theory.

Probability Distributions - Basics of Various Probability Distributions Including Binomial, Poisson, and Normal Distributions. Concept of The Bell Curve, And The Characteristics and Applications of Different Probability Distributions.

Learning Outcome: Develop foundational knowledge in probability theory and gain expertise in analyzing data using various probability distributions.

No. of Hours:18

Module 4: Correlation, Regression, and Time Series Analysis

Scope of Module:

This module covers methods for identifying relationships between variables (correlation and regression) and techniques for analyzing and forecasting time-dependent data.

Topics:

Correlation Analysis - Concept and Types of Correlation, Identifying Associations in Data, Correlation Coefficients, Karl Pearson's and Spearman's Rank Correlation.

Regression Analysis - Introduction, Definition, And Purpose of Regression Analysis, Forecasting Using the Linear Regression Model.

Time Series - Introduction to Time Series Analysis definition and Components of Time Series data, Different Time Series Models, and Techniques for Measuring Secular Trends. Applications of Times Series Analysis in Forecasting. Introduction to Forecasting Techniques, Method of Least Squares, Moving Average Method, and Method of Semi-Averages. Forecasting Future Trends using Time Series Analysis Techniques.

Learning Outcome: Apply correlation and regression analysis to predict outcomes and utilize time series methods for forecasting future trends.

Module 5: Advanced Statistical Analysis and Hypothesis Testing

Scope of Module:

Focuses on advanced statistical techniques such as index numbers, multivariate analysis, and hypothesis testing for data-driven decision-making.

Topics:

Multivariate Analysis - Definition and Concept, Multivariate Analysis Techniques, Principal Component Analysis and Factor Analysis, Relationships Between Multiple Variables.

Hypothesis Testing - Introduction to Hypothesis Testing, Types of Errors, And Steps Involved in Hypothesis Testing. Formulating and Testing Hypotheses for Data-Driven Decision-Making.

Learning Outcome: Gain proficiency in advanced statistical methods, apply multivariate analysis, and develop skills in hypothesis testing for data-driven decision-making.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical skills (arithmetic, percentages, fractions)
- Familiarity with Excel or spreadsheet tools (helpful but not mandatory)
- No prior knowledge of statistics or programming required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations with real-life examples and case illustrations
- ✓ Problem-Solving Workshops: Practice exercises on descriptive statistics, probability distributions, correlation, and regression
- ✓ Case Studies and Applications: Interpretation of business, social, or scientific data through statistical methods
- ✓ Quizzes: Quiz to reinforce concepts and check understanding

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Analysis with Python** — Coursera (IBM)
<https://www.coursera.org/learn/data-analysis-with-python>
→ Covers data visualization, probability, regression, and hypothesis testing using Python.
2. **Statistics and Probability** — Khan Academy
<https://www.khanacademy.org/math/statistics-probability>
→ Offers clear explanations on central tendency, variability, distributions, correlation, regression, and hypothesis testing.
3. **Data Analysis and Visualization with Excel** — edX (Dartmouth College)
<https://www.edx.org/course/data-analysis-visualization-excel>
→ Great for Module 1 and 2, focusing on Excel-based data manipulation and visualization.
4. **Fundamentals of Statistics** — MIT OpenCourseWare
<https://ocw.mit.edu/courses/res-6-012-introduction-to-probability-spring-2018/>
→ Comprehensive introduction to probability, distributions, and statistical inference.
5. **Introduction to Hypothesis Testing in Statistics** — Udemy (Free Course)
<https://www.udemy.com/course/introduction-to-hypothesis-testing-in-statistics/>
→ Perfect match for Module 5, covering statistical tests and decision-making.

Suggested Readings:

Core Textbooks:

1. J.K. Sharma – *Business Statistics*
2. Levin & Rubin – *Statistics for Management*
3. Richard I. Levin – *Statistics for Business and Economics*
4. Anderson, Sweeney, and Williams – *Statistics for Business and Economics*
5. Douglas C. Montgomery – *Introduction to Statistical Quality Control*

Supplementary References:

1. David Freedman – *Statistical Models: Theory and Practice*
2. Robert S. Witte – *Statistics: Methods and Applications*
3. Bovas Abraham and Johannes Ledolter – *Statistical Methods for Forecasting*
4. Alvin E. Rencher – *Methods of Multivariate Analysis*

Suggested Software for Specific Quantitative Techniques

1. Data Representation & Visualization:
 - Tableau, Power BI, Excel, R (ggplot2, Shiny), Python (Matplotlib, Seaborn)
2. Regression & Correlation Analysis:
 - SPSS, R, Python (Statsmodels), Minitab, Stata

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	2	1	1	2	1
CO2	2	2	3	1	2	1	1	2	2
CO3	2	2	3	1	2	1	0	2	1
CO4	2	2	3	1	2	2	1	2	2
CO5	3	3	3	2	2	2	1	2	2
Articulation	2.2	2.2	2.8	1.2	2.0	1.4	1.0	2.0	1.6

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Virtual Finance Lab
Course Code	25VBC0S406
Semester	IV
Credits	2
Course Type	SEC
Learning Hours	60 Hours
Live Sessions	12 Hours

Course Description:

This course provides a practical, simulation-based approach to financial management concepts without using any financial software. Students will manually apply principles of time value of money, capital budgeting, cost of capital, working capital management, and financial decision-making. Through worksheets, numerical exercises, and scenario-based problem solving, learners will develop analytical thinking and decision-making skills rooted in financial theory.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand and apply the time value of money for financial decision-making.	L2
CO2	Manually compute capital budgeting techniques including NPV, IRR, and Payback Period.	L3
CO3	Calculate and interpret cost of capital and capital structure decisions.	L3
CO4	Analyze working capital requirements and evaluate short-term financing alternatives.	L4
CO5	Interpret and compare financial performance using leverage analysis and EBIT-EPS approach.	L4

Course Modules

No. of Hours:12

Module 1: Time Value of Money
Scope of Module: <i>Introduces present and future value concepts and annuity calculations through manual computation.</i>
Topics: - Concept of Time Value of Money- Future Value and Present Value Calculations - Annuities and Perpetuities- Discounting and Compounding Techniques
Learning Outcome: Understand and apply the time value of money manually for financial decisions.

No. of Hours:12

Module 2: Capital Budgeting
Scope of Module: <i>Covers evaluation techniques for long-term investments using traditional and DCF methods.</i>
Topics: - Payback Period Method - Net Present Value (NPV) - Internal Rate of Return (IRR) - Profitability Index

Learning Outcome: Evaluate investment projects using manual capital budgeting techniques.

No. of Hours:12

Module 3: Cost of Capital and Capital Structure

Scope of Module:

Focuses on computing cost of equity, debt, and overall capital for decision-making.

Topics:

- Cost of Equity (Dividend & CAPM Approach) - Cost of Debt and Preference Capital - Weighted Average Cost of Capital (WACC) - Capital Structure Theories

Learning Outcome: Compute cost of capital and apply in financing decisions.

No. of Hours:24

Module 4: Working Capital Management

Scope of Module:

Explains estimation and financing of working capital needs in a simulated environment

Topics:

- Working Capital Cycle - Estimation of Working Capital Requirement - Cash, Inventory and Receivables Management - Short-term Financing Options

Learning Outcome: Assess and plan for working capital needs.

No. of Hours:24

Module 5: Leverage and Financial Decision-Making

Scope of Module:

Covers manual analysis of operating, financial, and combined leverage and EBIT-EPS analysis.

Topics:

- Operating and Financial Leverage - Combined Leverage - EBIT-EPS Analysis - Indifference Point Analysis

Learning Outcome: Analyze financing options and their impact on earnings and risk.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical and analytical skills
- Understanding of fundamental accounting concepts

Pedagogy / Teaching Methodology:

- ✓ Practice Lab Sessions (Manual)
- ✓ Case Study Solving
- ✓ Worksheets and Practice Problems

- Certificate / Value Added Courses Recommended (with Free Resource Links):

1. NPTEL Course: Financial Management
2. IIMBx on edX: Finance for Managers
3. ICAI Practice Modules for Financial Management

Suggested Readings:

Textbooks (Core):

- I.M. Pandey – Financial Management
- Prasanna Chandra – Fundamentals of Financial Management
- Khan & Jain – Financial Management

Reference Books:

- M.Y. Khan & P.K. Jain – Theory and Problems in Financial Management
- S.N. Maheshwari – Financial Management Principles and Practice

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.75	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Semester V (Courses)

Course Title	Indian Constitution
Course Code	25VBX0V501
Semester	V
Credits	2
Course Type	VAC
Learning Hours	60 hours
Live Sessions	12 hours

Course Title	Strategic Management
Course Code	25VBC0C502
Semester	V
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course offers a comprehensive introduction to strategic and explains what strategy is, why it matters, and how organizations analyze environments and develop plans to build competitive advantage. Students will explore how strategies are implemented, controlled, and adjusted, while also understanding the challenges of globalization and digital transformation. Through real-world examples and simple frameworks, students learn how strategy shapes the long-term success of businesses.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Define and explain the fundamentals of strategy, competitive advantage, and the role of vision, mission, values, and ethics in guiding strategic direction.	L3
CO2	Analyze internal resources and external environments using basic strategic tools to identify organizational opportunities and threats.	L4
CO3	Formulate appropriate business and corporate level strategies to achieve competitive advantage.	L5
CO4	Explain how organizations implement strategies through leadership, structure, culture, and control systems to ensure successful execution.	L4
CO5	Analyze the impact of globalization and digital trends on strategic decisions and organizational adaptation.	L4

Course Modules

No. of Hours:24*

Module 1: Introduction to Strategic Management
Scope of Module: Introduces the meaning, levels, and purpose of strategy, the strategic management process, and the role of vision, mission, ethics and values. Sets the stage for why strategy matters in organizational success.
Topics: Definitions and levels of strategy (corporate, business, functional), competitive advantage, strategic management process overview, importance of vision, mission, goals and values, ethics and corporate social responsibility in strategy, real-world examples of mission statements.
Learning Outcome: Explain what strategy is, its importance, and how vision, mission, ethics, and values shape strategic direction.

No. of Hours:24*

Module 2: Strategic Environment Analysis

Scope of Module:

Focuses on how organizations analyze their internal capabilities and external environments to spot opportunities and threats.

Topics:

External environment: basics of STEEPLE analysis, Porter's Five Forces simplified, industry life cycle; internal environment: resources, capabilities, simple value chain activities, SWOT analysis integrating internal & external. Short intro to benchmarking.

Learning Outcome:

Apply fundamental tools to assess internal strengths & weaknesses and external opportunities & threats for strategic planning.

No. of Hours:24*

Module 3: Strategy Formulation at Business & Corporate Levels

Scope of Module:

Explains how strategies are developed at different levels to achieve competitive advantage, including choosing between cost leadership, differentiation, or focus, and deciding on growth strategies.

Topics:

Generic competitive strategies (cost leadership, differentiation, focus), overview of corporate strategies (growth, stability, retrenchment), basics of diversification, simple product portfolio concepts (BCG matrix conceptually), examples of company strategic choices.

Learning Outcome:

Develop strategies at business and corporate levels to achieve competitive advantage and organizational goals.

No. of Hours:24*Module 4: Strategy Implementation and Control

Scope of Module:

Focuses on putting strategy into action, aligning structure and culture, managing change, and using control systems to monitor and adjust strategies.

Topics:

Organizational structure and strategy fit, basics of organizational culture, role of leadership in implementation, managing strategic change, simple strategic control techniques (balanced scorecard basics, strategic audits), measuring success & making corrective adjustments.

Learning Outcome:

Describe how strategies are executed, controlled, and adjusted through leadership, structure, culture, and performance monitoring.

No. of Hours:24*Module 5: Strategy in Global and Digital Contexts

Scope of Module:

Looks at how firms adapt strategies for international markets and leverage digital transformation for strategic success.

Topics:

Drivers of globalization, entry modes (export, licensing, JV, direct investment simplified), cultural considerations in global strategy, impact of digital technologies and online business models on strategy, examples of firms using digital transformation for strategic advantage.

Learning Outcome:

Evaluate how globalization and digital trends influence strategic choices and how organizations adapt to these challenges.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of management principles
- Familiarity with organizational behavior and business environment concepts
- Recommended prior course: Principles of Management / Introduction to Business

Pedagogy / Teaching Methodology:

- ✓ Lectures with multimedia presentations to explain key concepts
- ✓ Case study analysis (local and international companies) to apply theoretical models
- ✓ Guest lectures by industry experts to connect theory to practice
- ✓ Assignments and project work focusing on real-world strategic challenges
- ✓ Quizzes and reflective exercises to reinforce learning outcomes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Strategic Management — Coursera (University of Minnesota)**
<https://www.coursera.org/learn/strategic-management>
Covers fundamental principles of strategic management, including competitive advantage, industry analysis, and strategy implementation.
2. **Business Strategy Specialization — Coursera (University of Virginia, Darden School of Business)**
<https://www.coursera.org/specializations/uva-darden-business-strategy>
A comprehensive multi-course program covering business-level and corporate strategy, competitive positioning, and strategic decision-making.
3. **Foundations of Business Strategy — Coursera (University of Virginia)**
<https://www.coursera.org/learn/uva-darden-foundations-business-strategy>
Focuses on essential strategic analysis tools like SWOT, Porter's Five Forces, and value chain analysis for business success.
4. **Competitive Strategy — Coursera (Ludwig-Maximilians-Universität München)**
<https://www.coursera.org/learn/competitive-strategy>
Introduces game theory concepts and explores competitive dynamics and strategic choices in business environments.
5. **Strategic Management — edX (Copenhagen Business School)**
<https://www.edx.org/course/strategic-management>
Offers an in-depth look into strategic formulation, competitive advantage, and sustainable business strategies.
6. **SWOT Analysis Masterclass — Udemy**
<https://www.udemy.com/course/swot-analysis-masterclass/>
Provides practical training on conducting SWOT analysis to evaluate organizational strengths, weaknesses, opportunities, and threats.

Textbooks (Core):

- Charles W. L. Hill, Gareth R. Jones – *Strategic Management: An Integrated Approach*, Cengage
- Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson – *Strategic Management: Competitiveness and Globalization*, Cengage Learning
- Azhar Kazmi – *Strategic Management and Business Policy*, McGraw Hill Education

Reference Books (Supplementary):

- Arthur A. Thompson, A.J. Strickland – *Strategic Management: Concepts and Cases*, McGraw-Hill
- Fred R. David – *Strategic Management: Concepts and Cases*, Pearson Education
- Robert M. Grant – *Contemporary Strategy Analysis*, Wiley
- R. Srinivasan – *Strategic Management: The Indian Context*, PHI Learning

Recommended Software/Tools (if applicable):

MS PowerPoint / Canva

Purpose: Strategic presentation design and communication.

Why Use: Effective for visualizing business models and strategic frameworks.

SWOT and Strategy Mapping Tools (Lucidchart / Creately)

Purpose: Visual strategy tools for analysis.

Why Use: Encourages structured strategic thinking and planning.

Harvard Business Publishing Simulations / Capstone Business Simulation

Purpose: Applied strategic decision-making scenarios.

Why Use: Enhances experiential learning through competitive strategic simulations.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)

4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	1	1	2	2
CO2	3	3	3	2	2	2	1	2	2
CO3	2	3	2	2	2	3	1	2	2
CO4	3	3	3	2	2	3	1	2	2
CO5	2	3	2	1	2	2	2	3	3
Articulation	2.4	2.8	2.4	1.6	1.8	2.2	1.2	2.2	2.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Course Title	Direct Tax
Course Code	25VBC0C503
Semester	V
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Session	12 hours

Course Description:

This course offers a comprehensive understanding of the Indian direct taxation system. It emphasizes tax computation, planning, and compliance, covering income tax provisions, exemptions, deductions, income heads, tax liability calculation, and ethical aspects of tax planning

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the fundamental framework of direct taxation, determine residential status and its tax implications, compute tax liability, and assess exempted incomes under the Income Tax Act.	L2
CO2	Compute taxable income under salary and house property heads, including retirement benefits and allowances, in accordance with relevant provisions of the Income Tax Act.	L3
CO3	Compute income under the heads of capital gains, business/profession, and other sources, with consideration to exemptions, deductions, and income tax rules.	L3

CO4	Apply deduction provisions, handle the setoff and carry forward of losses, and compute gross total income and tax liability accurately, while keeping up with recent amendments.	L4
CO5	Understand and apply tax planning strategies, manage advance tax liabilities, and comply with TDS provisions for residents and non-residents effectively.	L3

Course Modules

No. of Hours:24*

Module 1: Fundamentals of Direct Taxation
Scope of Module: This module lays the foundation of Indian direct tax laws, covering essential principles, the basis of taxation, residential status, tax rates, and exemptions under the Income Tax Act.
Topics: Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability. Exempted Income - Introduction to Exempted Income, Exempted Incomes under Section 10.
Learning Outcome: Understand the fundamental framework of direct taxation, determine residential status and its tax implications, compute tax liability, and assess exempted incomes.

No. of Hours:24*

Module 2: Income under the head Salary and Profits and Gains from Business and Profession

Scope of Module:

Focuses on the computation and treatment of income under salary and PGBP including salary structures, allowances, perquisites, and retirement benefits.

Topics:

Income from Salaries - Definition and Computation of Salary Income, Basis of Charge and Important Points for Computing Salary Income, Different Forms of Salary and Allowances, Treatment, HRA, Perquisites.

Computation of Income under Profits and Gains from Business and Profession : An overview, Chargeability, Profits and Losses of Speculation Business, Deductions Allowable.

Learning Outcome: Compute taxable income under salary and house property, including retirement benefits and allowances as per relevant provisions.

No. of Hours:24*

Module 3: Income under the head House Property and Capital Gains

Scope of Module:

Explores complex income heads such as capital gains, business/professional income, and other residual income types, focusing on chargeability, deductions, and exemptions.

Topics:

Income from House Property - Charges under the head Income from House Property, Annual Value, Standard Deduction, Interest on Borrowed Capital, Co-Owner and Deemed Owner, Computation of Income from House Property.

Capital Gains - Types of Capital Asset, Transfer of Capital Asset and Transactions Not Regarded as Transfer, Computation of Capital Gains, Exemption, and Cost Inflation Index

Learning Outcome: Compute income under the heads of capital gains, business/profession, and other sources with consideration to exemptions and deductions.

No. of Hours:24*

Module 4: Income from other sources, Deductions, Set-off and carry forward of losses

Scope of Module:

Deals with deductions under Chapter VI-A, loss adjustment provisions, and integration of incomes from different heads to compute total taxable income

Topics:

Income from Other Sources - Taxable Incomes under this Head, Taxation of Dividends, Casual Income, Interest Received on Securities.

Deductions from Gross Total Income - Income under Section 80C, 80D, 80E, 80G, 80TTA/80TTB, etc.

Setoff and Carry Forward of Losses - Introduction to Setoff and Carry Forward of Loss under Sections 70 to 80

Learning Outcome: Apply deduction provisions, handle setoff and carry forward of losses, and compute gross total income and tax liability accurately.

No. of Hours:24*

Module 5: Computation of GTI, Tax Planning, Old vs New Regime.

Scope of Module:

Covers strategic and compliance aspects of tax management including ethical tax planning, advance tax liability, and TDS mechanisms for residents and non-residents.

Topics:

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual; deductions from the Gross Total Income of individuals.

Tax Planning, Tax Management and Tax Evasion. Basics of Advance Tax and TDS.

Old vs New Regime- latest implications and advancements.

Learning Outcome: Understand and apply tax planning and management practices, calculate advance tax, and comply with TDS provisions.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12

5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of accounting principles or commerce fundamentals
- Familiarity with the Indian economic and legal environment (desirable but not mandatory)
- No prior tax knowledge required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Clear explanation of tax provisions with real-life examples and case laws
- ✓ Case Studies and Practical Problems: Computation of tax under various heads, analysis of tax-saving strategies, and ethical tax planning scenarios
- ✓ Guest Lectures / Expert Sessions: Talks by tax consultants, chartered accountants, or Income Tax officers

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Direct Tax Laws and Practice** — Institute of Chartered Accountants of India (ICAI)
https://www.icai.org/post.html?post_id=15924
 → Excellent official study materials and updates on Indian direct taxes.
2. **Introduction to Taxation in India** — NPTEL (IIT Kharagpur)
<https://nptel.ac.in/courses/110105121>
 → Covers fundamentals of taxation, including income tax, corporate tax, and GST.
3. **Basics of Income Tax Return (ITR) Filing** — ClearTax Learning
<https://learn.cleartax.in>
 → Free resources on preparing, filing, and complying with Indian tax laws.
4. **Tax Planning and Management** — Alison
<https://alison.com/course/tax-accounting-systems>
 → Global perspective on tax planning, useful for understanding ethics and strategies.
5. **Income Tax e-Filing Tutorials** — Income Tax Department, Government of India
<https://www.incometax.gov.in> → Help section
 → Practical tutorials for e-filing returns and understanding compliance steps.

Suggested Readings:

Core Textbooks:

1. **Singhania, V.K. & Singhania, K.** – *Direct Taxes Law and Practice*, Taxmann Publications
2. **Mehrotra, H.C. & Goyal, S.P.** – *Income Tax Law and Accounts*, Sahitya Bhawan
3. **Ahuja, Girish & Gupta, Ravi** – *Systematic Approach to Income Tax*, Wolters Kluwer
4. **Bare Act of Income Tax Act, 1961** – Government of India
5. Articles and updates from **Taxmann, Income Tax India portal**, and **CBDT Circulars**

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	2	1	2	2	2
CO2	3	2	3	1	2	1	2	1	1
CO3	3	3	3	1	2	2	2	2	2

CO4	3	3	3	1	2	2	3	2	2
CO5	2	3	2	1	3	2	3	3	2
Articulation	2.8	2.6	2.6	1.0	2.2	1.6	2.4	2.0	1.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Advanced Cost and Management Accounting
Course Code	25VBC0E504
Semester	V
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Session	12 hours

Course Description:

This course delves into advanced concepts and applications of cost and management accounting essential for strategic financial control and decision-making. It equips students with practical skills in various costing methods, financial analysis tools, and modern management accounting techniques.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Demonstrate competence in applying cost accounting methods, including job, batch, process, contract, and operating costing, to real-world business operations and accurately prepare cost sheets across various industries and production systems.	L3
CO2	Apply cost control and reduction techniques to monitor financial performance, and utilize marginal and standard costing for decision-making, break-even analysis, and budgeting.	L3

CO3	Evaluate and implement Activity-Based Costing (ABC) techniques to allocate overheads effectively, identify cost drivers, and support strategic cost management.	L5
CO4	Interpret and analyze financial statements using management accounting tools such as ratio, fund flow, and cash flow analysis to assess business performance and support strategic planning and control.	L4
CO5	Apply financial statement analysis techniques and develop management reports to assist in performance evaluation, decision-making, and the effective communication of financial insights.	L6

Course Modules

No. of Hours:24*

Module 1: Advanced Costing Methods
Scope of Module: This module introduces the basic principles of cost accounting, various costing methods including process and operating costing. It enables students to understand how costs are recorded, calculated, and managed across different scenarios.

Topics:

Cost Accounting - Designing and installing a cost accounting system, cost concepts, preparation of cost sheet, tenders and quotations. Process Costing - Applications of Process costing -treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification, joint and by, products costing – practical problems under reverse cost method. Operating Costing - Introduction, application of operating costing, power house costing, hotel costing, hospital costing (theoretical aspects only) and transport costing – practical problems on transport costing.

Learning Outcome: Demonstrate competence in the application of cost accounting methods to real-world business operations, and prepare cost sheets accurately across various industries and production systems.

No. of Hours:24*

Module 2: Cost Management Techniques

Scope of Module:

This module covers essential tools and techniques for managing and reducing costs in production and service activities. It includes budgetary controls

Topics:

Cost Control and Cost Reduction - Introduction of cost control and cost reduction, areas covered by cost control and cost reduction, product design, target costing, value analysis, value engineering, value chain analysis, business process reengineering (theoretical aspects only). Budgetary Control -Rationale for Budgetary Control - Linkage of Budgetary Control with Standard Costing and Profit Reconciliation - Benchmarking and Key Success Factor - Interpretation of Under and Over Performance and Inferences Drawn for Corrective Actions

Learning Outcome: Apply cost control and reduction tools to monitor financial performance, and use marginal and standard costing for decision-making and budgeting

No. of Hours:24*

Module 3: Modern Costing Approaches

Scope of Module:

This module focuses on modern techniques like Activity-Based Costing (ABC) to overcome limitations of traditional systems and align costs more closely with business operations.

Topics:

Activity-Based Costing - Introduction, weakness of conventional system, concept of ABC, Kaplan and cooper's approach, cost drivers and cost pools, allocation of overheads under ABC, characteristics of ABC, steps in the implementation of ABC, benefits from adaptation of ABC system, difficulties faced by the industries in the successful implementation of ABC, practical problems on ABC.

Learning Outcome: Evaluate and implement ABC techniques to allocate overheads effectively, identify cost drivers, and support strategic cost management.

No. of Hours:24*

Module 4: Decision making under Risk and Uncertainty

Scope of Module:

This module covers the types of risk and various techniques for decision-making under uncertainty, including sensitivity analysis, probability methods, simulation, and decision tree analysis.

Topics:

Nature and Types of risk- Techniques for decision making under risk and uncertainty- Optimistic and Pessimistic estimates- Risk adjusted Discount Rate- Certainty Equivalent Co-Efficient Method- Sensitivity technique- Probability Technique- Standard Deviation method- Co-efficient of Variation method- Simulation Technique-Decision Tree Analysis.

Learning Outcome: Learners will be able to identify and assess risk, apply decision-making tools, and use statistical and analytical techniques to make informed financial decisions under uncertainty.

No. of Hours:24*

Module 5: Financial Analysis and Reporting

Scope of Module:

This module develops skills for financial statement analysis and effective management reporting, ensuring students can communicate financial insights and support decision-making.

Topics:

Analysis of Financial Statements and Management Reporting - Analysis of financial statements: types of analysis, methods of financial analysis, practical problems on comparative statement analysis, common size statement analysis and trend analysis. Introduction of management reporting, requisites of a good reporting system, principles of good reporting system, kinds of reports, drafting of reports under different situations.

Learning Outcome: Apply various financial analysis techniques and develop management reports to assist in performance evaluation and strategic decisions.

Module	No of Pre-Recordings

1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of accounting and financial statements
- Familiarity with fundamental business operations and terminology
- No prior experience with cost accounting or management accounting required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of concepts with industry examples and case illustrations
- ✓ Practical Exercises: Preparation of cost sheets, break-even charts, variance calculations, and cash flow statements
- ✓ Case Studies and Problem-Solving: Real-world applications of costing methods, cost control, ABC, and financial analysis
- ✓ Guest Sessions: Talks by cost accountants, management consultants, or finance managers on current practices and challenges

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Cost and Management Accounting – ICAI (Institute of Cost Accountants of India)**
<https://icmai.in/studentswebsite/Syl2016-inter.php>
 → Excellent syllabus references, study materials, and resources for cost accounting.
2. **Management Accounting – NPTEL (IIT Roorkee)**
<https://nptel.ac.in/courses/110107073>
 → Free video lectures on management accounting concepts and tools.
3. **Fundamentals of Management Accounting – CIMA (Chartered Institute of Management Accountants)**

<https://www.cimaglobal.com/Qualifications/>

→ Introductory resources (look for free sample materials under the CIMA Certificate in Business Accounting).

4. **Introduction to Financial and Management Accounting – Coursera (University of London)**

<https://www.coursera.org/learn/intro-financial-accounting>

→ Free audit option for an excellent foundation in financial and management accounting.

5. **Financial Analysis Tutorials – Corporate Finance Institute (CFI)**

<https://courses.corporatefinanceinstitute.com>

→ Free tutorials on ratio analysis, financial modeling, and reporting (look for free resources or trial modules).

Suggested Readings:

Core Textbooks:

1. Arora, M.N. - Cost and Management Accounting, Vikas Publishing House
2. Jain, S.P. & Narang, K.L. - Cost Accounting, Kalyani Publishers
3. Drury, C. - Management and Cost Accounting, Cengage Learning
4. Khan, M.Y. & Jain, P.K. - Management Accounting, Tata McGraw Hill
5. Horngren, C.T., Datar, S.M. & Rajan, M. - Cost Accounting: A Managerial Emphasis, Pearson
6. Kaplan, R.S. & Atkinson, A.A. - Advanced Management Accounting, Pearson
7. Latest publications and guidance from ICAI and Ind AS standards

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)

6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	1	2	1	1	1	1
CO2	3	3	3	1	2	2	2	2	2
CO3	3	3	3	1	2	2	2	2	2
CO4	3	3	3	1	2	2	2	2	2
CO5	3	3	3	2	2	2	2	2	2
Articulation	3.0	3.0	2.8	1.2	2.0	1.8	1.8	1.8	1.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	International Financial Management
Course Code	25VBC0E505
Semester	V
Credits	3
Course Type	DSE
Learning Hours	90 hours
Live Session	12 hours

Course Description:

This course provides an in-depth exploration of financial management in an international context, focusing on exchange rate mechanisms, international financial systems, foreign exchange markets, and managing currency risk. It equips students with analytical tools to make informed financial decisions in multinational business environments.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Gain a comprehensive understanding of the structure, scope, and environment of international financial management, including the influence of global institutions like the IMF and the intricacies of international fund flows.	L2
CO2	Understand the structure and instruments of foreign exchange markets, learn how exchange rates are determined, and evaluate the impact of government policies on currency values and MNC operations.	L5
CO3	Apply foundational international financial theories such as IRP, PPP, and IFE to analyze and predict global financial conditions,	L4

	enhancing financial decision-making in international business contexts.	
CO4	Develop proficiency in assessing exchange rate exposure, utilizing forecasting techniques, and applying risk management tools to shield MNCs from adverse currency movements.	L3
CO5	Evaluate strategic motives for foreign investments, perform country risk analysis, and implement techniques to mitigate investment risk in international operations.	L5

Course Modules

No. of Hours:18*

Module 1: Foundations of International Financial Management
Scope of Module: This module introduces the core principles and scope of International Financial Management (IFM), its relevance in global business, and the influence of global monetary institutions and systems on financial decisions.
Topics: Introduction, Importance, Nature, and Scope of International Financial Management (IFM) – Finance Function in International Corporations and Emerging Challenges in IFM – Recent Changes in Global Financial Markets and Role of IFM – International Financial Environment and International Monetary System Overview – Exchange Rate Regimes, Gold Standard, Bretton Woods System, and Current Scenario – IMF, Special Drawing Rights (SDR), EMU, and International Liquidity –

IMF's Role and Solutions for Financial Crises – International Flow of Funds, Balance of Payments, and Role of International Agencies.

Learning Outcome: Gain a comprehensive understanding of the structure, scope, and environment of international financial management, including the influence of global institutions like the IMF and the intricacies of international fund flows.

No. of Hours:18*

Module 2: Foreign Exchange Market and Exchange Rate Mechanisms

Scope of Module:

This module delves into the functioning of the foreign exchange market, its instruments, and mechanisms. It covers both theoretical and practical aspects of currency trading and rate determination.

Topics:

Overview of Foreign Exchange Market and Spot Market Features – Currency Arbitrage and Speculation in Spot Market – Forward Market in Foreign Exchange: Features, Arbitrage, Hedging, and Speculation – Swapping Forward Contracts and Simple Problems – Exchange Rate Mechanism: Quotations, Nominal and Real Effective Rates, and Determination in Spot and Forward Markets – Currency Derivatives: Types, Futures, Options, and Conditional Options – Government Influence on Exchange Rates and Exchange Market Interventions.

Learning Outcome: Understand the structure and instruments of foreign exchange markets, learn how exchange rates are determined, and evaluate the impact of government policies on currency values and MNC operations.

No. of Hours:18*

Module 3: Arbitrage, Parity, and Global Financial Theories

Scope of Module:

This module focuses on core theories governing global finance such as arbitrage, interest rate parity, and inflation-exchange rate relationships. It also explores their practical applications in multinational operations.

Topics:

International Arbitrage and Interest Rate Parity: Concept and Types – Interest Rate Parity Theory and Simple Problems – Relationships Among Inflation, Interest Rates, and Exchange Rates – Purchasing Power Parity and International Fisher Effect.

Learning Outcome: Apply foundational international financial theories such as IRP, PPP, and IFE to analyze and predict global financial conditions, enhancing financial decision-making in international business contexts.

No. of Hours:18*

Module 4: Exchange Rate Risk Management and Forecasting

Scope of Module:

This module trains learners on managing exposure to currency risks and forecasting exchange rates using various techniques. It integrates theoretical knowledge with real-world application to protect MNC value.

Topics:

Introduction to Exchange Rate Forecasting – Firms' Reasons for Forecasting Exchange Rates – Forecasting Techniques for Exchange Rates – Evaluation of Forecast Performance – Exchange Rate Volatility and Its Implications – Impact of Exchange Rate Forecasting on MNC's Value – Measuring Exchange Rate Fluctuations and Relevant Risks – Types and Management of Exposure: Transaction, Economic, and Translation.

Learning Outcome: Develop proficiency in assessing exchange rate exposure, utilizing forecasting techniques, and applying risk management tools to shield MNCs from adverse currency movements.

No. of Hours:18*

Module 5: Foreign Investments and Country Risk Assessment

Scope of Module:

This module concludes with a focus on international investment decisions and managing associated risks. It emphasizes evaluating the financial, political, and strategic considerations behind Direct Foreign Investment (DFI).

Topics:

Motives for Direct Foreign Investment (DFI) – Benefits of International Diversification – Decisions Subsequent to DFI and Impact on MNC's Value – Importance of Country Risk Analysis – Political and Financial Risk Factors in Country Risk Assessment – Types of Country Risk Assessment – Techniques to Assess and Measure Country Risk – Reducing Exposure to Host Government Takeovers and Impact on MNC's Value.

Learning Outcome: Evaluate strategic motives for foreign investments, perform country risk analysis, and implement techniques to mitigate investment risk in international operations.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial management principles
- Familiarity with accounting concepts and financial statements
- No prior exposure to international finance required (introductory to intermediate level)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of core international finance concepts with practical illustrations and real-world case examples

- ✓ Numerical Problem Solving: Hands-on exercises on exchange rate calculations, arbitrage, parity conditions, and risk exposure
- ✓ Case Studies: Analysis of multinational corporations' (MNCs) financial strategies, foreign investments, and crisis management
- ✓ Guest Lectures / Webinars: Sessions by practitioners from international banks, forex markets, or global finance teams

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **International Financial Management – NPTEL (IIT Kharagpur)**
<https://nptel.ac.in/courses/110105121>
→ Comprehensive video course on international finance and global markets.
2. **Financial Markets – Yale University (Coursera, Prof. Robert Shiller)**
<https://www.coursera.org/learn/financial-markets-global>
→ Free audit option, excellent for understanding global financial systems and investor behavior.
3. **FX and Currency Risk Management – Corporate Finance Institute (CFI)**
<https://courses.corporatefinanceinstitute.com>
→ Free tutorials and trial modules on foreign exchange, hedging, and risk management.
4. **International Finance – edX (IIM Bangalore)**
<https://www.edx.org/course/international-finance>
→ Free audit access, covers global financial environment and currency risks.
5. **IMF eLearning – Macroeconomic and Financial Courses**
<https://www.imf.org/en/Capacity-Development/Training>
→ Free online resources on balance of payments, macro-financial analysis, and country risk.

Suggested Readings:

Core Textbooks:

Apte, P.G. – *International Financial Management*, Tata McGraw Hill.
Sharan, V. – *International Financial Management*, PHI Learning.
Eun, C. S. & Resnick, B. G. – *International Financial Management*, McGraw Hill.
Madura, J. – *International Financial Management*, Cengage Learning.
Levi, M.D. – *International Finance*, Routledge.
Shapiro, A.C. – *Multinational Financial Management*, Wiley.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	1	1	1	2	2
CO2	3	3	3	1	2	1	1	2	2
CO3	3	3	3	1	2	1	1	2	2
CO4	3	3	3	1	3	2	2	2	2
CO5	3	3	3	1	2	2	2	2	2
Articulation	3.0	2.8	2.8	1.0	2.0	1.4	1.4	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Digital Marketing and E-Commerce
Course Code	25VBC0S506
Semester	V
Credits	3
Course Type	SEC
Learning Hours	90
Live Sessions	12

Course Description:

This course provides undergraduate students with a comprehensive foundation in digital marketing and e-business. It explores essential concepts, strategies, and platforms used to build online brand presence, attract customers, and drive digital transactions. Students learn how to apply SEO, SEM, social media, and content marketing tools, understand diverse e-commerce models, and develop basic integrated digital strategies. The course also emphasizes ethical practices and regulatory compliance to ensure responsible digital operations.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain fundamental concepts of digital marketing, its advantages over traditional marketing, and the roles of major digital platforms.	L3
CO2	Apply essential SEO and SEM techniques to improve online visibility and measure digital marketing performance.	L4
CO3	Apply social media and content marketing approaches to enhance customer engagement and build brand presence.	L4

CO4	Differentiate various e-commerce business models and identify key e-business applications supporting digital commerce.	L5
CO5	Design simple integrated digital strategies considering ethical practices, data privacy, and compliance with digital regulations.	L6

Course Modules

No. of Hours:18*

Module 1: Introduction to Digital Marketing & Platforms
Scope of Module: This module introduces the fundamentals of digital marketing, highlighting its evolution, advantages, and comparison to traditional marketing, along with the role of key digital platforms.
Topics: Meaning and scope of digital marketing, evolution of digital marketing, differences between traditional and digital marketing, advantages and limitations of digital marketing, overview of digital channels including websites, search engines, social media, email, mobile apps, and video platforms.
Learning Outcome: Explain core concepts and benefits of digital marketing, differentiate it from traditional marketing, and identify the purpose of various digital platforms.

No. of Hours:18*

Module 2: SEO, SEM and Performance Marketing
Scope of Module: Focuses on search engine strategies to drive website traffic and basic methods for measuring marketing performance.

Topics:

Meaning of SEO, on-page optimization, off-page optimization, keyword research, linking strategies, basics of competitor analysis, introduction to SEM, overview of Google Ads and paid search platforms, simple campaign structure, meaning of conversions, types of conversions, basic methods to track and analyze conversion data.

Learning Outcome:

Apply basic SEO and SEM strategies to increase online visibility and understand how to measure and interpret marketing performance.

No. of Hours:18*

Module 3: Social Media and Content Marketing

Scope of Module:

Explores how to use social media platforms and content marketing to create brand value and customer engagement.

Topics:

Meaning and importance of social media marketing, using Facebook, Instagram, LinkedIn, Twitter, and YouTube for brand promotion, basics of mobile marketing and app-based marketing, meaning and scope of content marketing, developing blogs and storytelling, basics of influencer marketing, overview of engagement metrics.

Learning Outcome:

Use social media channels and content strategies to build brand awareness and engage customers effectively.

No. of Hours:18*

Module 4: E-Commerce and Digital Business Models

Scope of Module:

Introduces the structure of e-commerce, its business models, and essential digital business applications.

Topics:

Meaning and features of e-commerce, traditional commerce vs e-commerce, e-business vs e-commerce, advantages and limitations of e-commerce, e-commerce business models including B2B, B2C, C2B, C2C, B2G, C2G, factors affecting success of e-commerce, launching an e-business, introduction to CRM, SCM, ERP, brief applications like e-procurement, e-auction, e-trading.

Learning Outcome:

Differentiate between e-commerce business models, understand how e-business applications support online business, and explore the steps in launching an e-business.

No. of Hours:18*

Module 5: Digital Strategy, Ethics and Regulatory Frameworks

Scope of Module:

Covers creating integrated digital marketing strategies while emphasizing ethics, data privacy, and legal compliance in digital activities.

Topics:

Elements of a simple digital marketing strategy, integrating different digital channels, basics of setting digital budgets, introduction to measuring ROI, meaning and importance of digital marketing ethics, privacy and data protection principles, basics of regulatory frameworks including IT Act, overview of GDPR concepts, local e-commerce guidelines, emerging trends like AI, chatbots, personalization.

Learning Outcome:

Develop basic digital marketing strategies that integrate multiple platforms while recognizing ethical and legal responsibilities in digital business.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Conceptual and problem-based learning
- ✓ Interactive class exercises and proofs
- ✓ Real-world applications and modelling
- ✓ Assignments and quizzes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Google Digital Garage – Fundamentals of Digital Marketing**
A comprehensive 40-hour course covering SEO, SEM, social media, email marketing, and more.(<https://grow.google/intl/uk/courses-and-tools/>)

2. HubSpot Academy – Digital Marketing Certification

Covers content marketing, SEO, social media, and email marketing strategies.
(<https://academy.hubspot.com/courses/digital-marketing>)

Suggested Readings:

Seema Gupta – *Digital Marketing*, McGraw Hill Education.

Philip Kotler, Hermawan Kartajaya & Iwan Setiawan – *Marketing 4.0*, Wiley.

Chaffey, Dave & Ellis-Chadwick, Fiona – *Digital Marketing*, Pearson Education.

Efraim Turban, David King – *Electronic Commerce: A Managerial and Social Networks Perspective*, Springer.

Laudon, Kenneth C. & Traver, Carol Guercio – *E-Commerce: Business, Technology, Society*, Pearson Education.

P.T. Joseph – *E-Commerce: An Indian Perspective*, PHI Learning.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	–	3	–	–	2	–

CO2	2	3	3	–	3	2	–	2	2
CO3	2	3	3	3	3	2	2	2	–
CO4	2	3	3	–	2	2	–	3	–
CO5	2	3	3	2	3	2	3	2	2
Articulation	2.2	2.8	2.8	2.5	2.8	2.0	2.5	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Semester VI (Courses)

Course Title	International Business
Course Code	25VBC0C601
Semester	V
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides an in-depth introduction to international business, focusing on how organizations operate and compete across borders in an increasingly globalized world. It covers the foundational concepts, trade and investment theories, external environments influencing business decisions, strategic entry modes, and operational considerations. The course also explores how companies manage performance and risks internationally while adapting to emerging trends such as digitalization and sustainability. Through this structured progression, students develop a well-rounded understanding of the complexities and opportunities of international business.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain the fundamental concepts of international business and evaluate the impact of globalization on global markets.	3
CO2	Apply classical and modern theories to understand trade patterns and investment flows between countries.	4

CO3	Assess the influence of political, economic, socio-cultural, technological, and legal environments on international business decisions.	5
CO4	Recommend appropriate international market entry and operational strategies, considering different modes and supply chain considerations.	5
CO5	Analyze approaches to managing performance, mitigating risks, and responding to emerging trends like digital globalization and sustainability.	4

Course Modules

No. of Hours:24*

Module 1: Introduction to International Business & Globalization
Scope of Module: This module introduces the fundamentals of international business, the differences from domestic business, and the key drivers and impacts of globalization.
Topics: Meaning and features of international business, differences between domestic and international business, reasons for internationalization, drivers and consequences of globalization, overview of global institutions (WTO, IMF, World Bank) and their basic roles.
Learning Outcome: Explain foundational concepts of international business and analyze how globalization shapes international trade and commerce.

No. of Hours:24*

Module 2: Theories of International Trade & Investment
Scope of Module: This module covers the classical and modern theories that explain the basis and patterns of international trade and investment.
Topics: Classical theories – Absolute Advantage (Adam Smith), Comparative Advantage (David Ricardo), Heckscher-Ohlin Theory; Modern theories – Product Life Cycle Theory, brief overview of Porter's Diamond Model, understanding competitive advantage in international trade.
Learning Outcome: Apply classical and modern trade theories to understand international trade and investment patterns.

No. of Hours:24*

Module 3: International Business Environment
Scope of Module: Focuses on the external macro-environment factors that influence international business decisions.
Topics: Political and legal environment – trade policies, tariffs, investment regulations; Economic environment – exchange rates basics, economic integrations (EU, ASEAN); Socio-cultural environment – introduction to cultural differences (Hofstede's dimensions in brief); Technological forces impacting international business.

Learning Outcome:

Evaluate how political, economic, socio-cultural, and technological factors shape international business operations and decisions.

No. of Hours:24*

Module 4: International Market Entry & Operational Strategies

Scope of Module:

This module discusses strategic approaches for entering global markets and managing basic international operations.

Topics:

Market entry modes – exporting, licensing, franchising, joint ventures, wholly-owned subsidiaries; factors influencing entry choice; basics of global supply chain and outsourcing; introduction to trade finance tools like letters of credit and bills of exchange.

Learning Outcome:

Recommend suitable market entry strategies and understand operational aspects like supply chains and trade finance in international business.

No. of Hours:24*

Module 5: Managing International Performance, Risks & Future Trends
Scope of Module: Focuses on how firms sustain performance, navigate risks, and adapt to emerging global business trends like digitalization and sustainability.
Topics: Managing international operations and performance (coordination, control, global KPIs), identifying and mitigating risks (political, currency, cultural risks), basics of ethics and compliance in global business, overview of future trends – digital globalization, e-commerce, sustainability and ESG in international markets.
Learning Outcome: Analyze how firms manage ongoing international operations, mitigate global risks, and prepare for future business trends.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of business, economics, or commerce principles
- Familiarity with financial terminology (desirable but not mandatory)
- No prior international business experience required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations using global examples, country cases, and current events
- ✓ Case Studies: Analysis of MNCs, trade disputes, FDI flows, and currency crises to apply theoretical concepts
- ✓ Group Discussions & Debates: Topics like globalization impacts, trade barriers, and ethical dilemmas in global business
- ✓ Guest Lectures: Sessions by industry practitioners or export-import professionals
- ✓ Technology Integration: Use of financial databases (like Bloomberg simulators), international news feeds, and currency tracking tools

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **International Business Essentials** — Coursera (University of London)
<https://www.coursera.org/learn/international-business-essentials>
→ Covers globalization, international strategy, and market entry methods.
2. **International Finance** — edX (IIMB)
<https://www.edx.org/course/international-finance>
→ Focus on forex markets, exchange rates, and risk management.
3. **Trade Finance Guide** — U.S. Department of Commerce
<https://www.trade.gov/trade-finance-guide>
→ Free, practical guide on trade finance instruments and international payment methods.
4. **Corporate Social Responsibility (CSR): A Strategic Approach** — Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/csr-strategy>
→ Excellent resource for Module 5 on ethics and CSR.
5. **Introduction to the Foreign Exchange Market** — Alison
<https://alison.com/course/introduction-to-the-foreign-exchange-market>
→ Provides practical insights into forex markets and currency risk.

Suggested Readings:

1. **Charles W. L. Hill, G. Tomas M. Hult** – *International Business: Competing in the Global Marketplace*, McGraw-Hill Education.
2. **John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan** – *International Business: Environments and Operations*, Pearson Education
3. **P. Subba Rao** – *International Business: Text and Cases*, Himalaya Publishing House

4. **Alan M. Rugman & Simon Collinson** – *International Business*, Pearson
5. **Francis Cherunilam** – *International Business: Text and Cases*, PHI Learning
6. **Jeff Madura** – *International Financial Management*, Cengage Learning
7. **Paul Krugman, Maurice Obstfeld & Marc Melitz** – *International Economics: Theory and Policy*, Pearson
8. **Apte P.G.** – *International Financial Management*, Tata McGraw-Hill

Suggested Software for Specific Quantitative Techniques

- Microsoft Excel / Google Sheets: Financial modeling, BoP analysis, FX calculations
- Bloomberg Terminal / Refinitiv Eikon: Real-time market data, currency tracking
- Trade Map / UNCTADstat / IMF Data Portal: Global trade data and FDI trends

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9

CO1	3	2	2	1	1	1	2	2	2
CO2	3	3	2	1	2	2	2	2	2
CO3	3	3	3	1	3	1	1	2	2
CO4	2	3	3	1	3	2	1	2	2
CO5	2	2	2	1	2	2	3	3	2
Articulation	2.6	2.6	2.4	1.0	2.2	1.6	1.8	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Human Values and Professional Ethics
Course Code	25VBC0AE602
Semester	V
Credits	3
Course Type	AEC
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course provides an integrated exploration of human values and professional ethics, with a special emphasis on their relevance to accounting, finance, and business contexts. It begins by establishing the foundational role of personal and societal values in shaping individual and professional conduct. Students will learn to apply classical ethical theories to real-life dilemmas, understand professional ethical codes governing accounting and finance, and appreciate broader responsibilities through corporate social responsibility and sustainability. The course concludes by fostering personal integrity, ethical decision-making, and leadership qualities essential for managing complex workplace challenges in a global and dynamic business environment.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Identify and explain core human values, their classifications, and their influence on personal and professional conduct.	L2
CO2	Interpret and apply ethical theories to analyze dilemmas in business and personal life.	L3
CO3	Examine ethical responsibilities in accounting, auditing, and financial management by referencing professional codes and real-world cases.	L4

CO4	Evaluate corporate decisions in light of stakeholder expectations, CSR, and sustainability principles, proposing ethical alternatives.	L5
CO5	Demonstrate ethical competence by resolving conflicts, leading with integrity, and fostering a value-driven approach in organizational settings.	L5

Course Modules:

No. of Hours:18

Module 1: Foundations of Human Values
Scope of Module: This module builds a strong understanding of the meaning, types, and role of human values in shaping attitudes, decisions, and interactions, preparing students to recognize value conflicts in real life and business.
Topics: Meaning and significance of human values, Types and classification: personal, moral, spiritual, social, cultural values, Sources and evolution of values – family, education, profession, media, Value systems and their influence on personal integrity and professional reputation, Contemporary value crises and examples from corporate scandals.
Learning Outcome: Explain and differentiate human values, recognize their importance in professional conduct, and reflect on personal value systems.

No. of Hours:18

Module 2: Ethics and Ethical Theories for Decision-Making

Scope of Module:

Introduces the foundations of ethics and contrasts them with morals and laws. It develops critical thinking using classical ethical theories to solve moral dilemmas faced by individuals and professionals.

Topics:

Definition, scope and objectives of ethics, Differences among ethics, morals, and laws in shaping conduct, Classical ethical frameworks: Utilitarianism (greatest good), Deontology (duty-based ethics), Virtue ethics (character-centered), Ethical relativism and pluralism, Introduction to ethical decision-making models and applying them to simple business cases.

Learning Outcome:

Apply ethical theories to analyze dilemmas and justify decisions in both personal and professional situations.

No. of Hours:18

Module 3: Professional Ethics in Accounting, Auditing, and Finance

Scope of Module:

Focuses on ethics within the accounting and finance profession, emphasizing integrity, transparency, and compliance with professional codes to prevent ethical lapses.

Topics:

Overview of ethical codes: ICAI, IFAC guidelines, Key principles: integrity, objectivity, professional competence, confidentiality, professional behavior, Ethical responsibilities in auditing, taxation, and financial reporting, Case illustrations of fraud, creative accounting, insider trading, money laundering, Role of whistleblowers, ethics committees, and leadership in building ethical cultures.

Learning Outcome:

Analyze and apply ethical standards to professional accounting scenarios, addressing challenges like fraud, bias, and pressure to manipulate financial results.

No. of Hours:18

Module 4: Corporate Social Responsibility, Stakeholder and Sustainable Ethics

Scope of Module:

Highlights how ethical conduct extends beyond compliance to embracing responsibility towards stakeholders, society, and the environment, with frameworks like CSR and ESG.

Topics:

Meaning, objectives and evolution of CSR, Stakeholder theory – balancing interests of shareholders, employees, customers, suppliers, community, Corporate citizenship and sustainability initiatives, Introduction to ESG (Environmental, Social, Governance) metrics and reporting, Real-world examples of ethical failures (e.g., environmental negligence, exploitative practices) and how companies recovered through responsible strategies.

Learning Outcome:

Evaluate corporate actions based on stakeholder needs and sustainability, recommending ethically sound practices that ensure long-term trust.

No. of Hours:18

Module 5: Developing Ethical Competence and Personal Integrity

Scope of Module:

Centers on building students' personal and professional ethical skills through introspection, practical tools, and conflict resolution frameworks.

Topics:

Value-based leadership and fostering ethical organizational cultures, Integrity, respect, empathy, and fairness as pillars of ethical behaviour, Managing ethical conflicts at work, understanding organizational politics, Case studies: decision-

making under moral pressure in finance (e.g., earnings manipulation, reporting irregularities), Personal ethical self-assessment and building a roadmap for lifelong ethical professionalism.

Learning Outcome:

Demonstrate personal integrity and ethical judgment in navigating workplace challenges, developing a consistent value-driven professional identity.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Introduction to key ethical concepts, values, and real-life applications
- ✓ Case Study Discussions: Analysis of ethical dilemmas, financial frauds, and CSR issues from India and global contexts
- ✓ Reflective Exercises: Personal value assessments, ethical self-audits, and journaling exercises
- ✓ Guest Lectures / Webinars: Talks by industry professionals, chartered accountants, ethics officers, or CSR leaders

- ✓ Multimedia Tools: Use of short films, documentaries, and real news stories to spark ethical reflection

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. Ethics in Life and Business – NPTEL (IIT Kanpur)
<https://nptel.ac.in/courses/109104114>
→ Free online course on ethics, integrity, and corporate governance.
2. Business Ethics for the Real World – Santa Clara University (edX)
<https://www.edx.org/course/business-ethics-for-the-real-world>
→ Short, practical course on applying ethical principles in business settings.
3. Corporate Social Responsibility (CSR) – edX (University of Pennsylvania)
<https://www.edx.org/course/corporate-social-responsibility>
→ Free audit access to learn about CSR frameworks and global standards.
4. ICAI Ethical Standards – Self-Learning Resources
<https://www.icaai.org/post/ethics-and-technical-standards>
→ Official guidelines and ethics modules for accounting professionals.
5. Introduction to ESG – CFA Institute (YouTube & CFA Resources)
<https://www.cfainstitute.org/en/research/esg-investing>
→ Free resources on ESG principles, reporting, and governance.

Suggested Readings

Textbooks (Core):

- R.R. Gaur, R. Sangal, G.P. Bagaria – *A Foundation Course in Human Values and Professional Ethics*, Excel Books
- S.K. Chakraborty – *Values and Ethics for Organizations: Theory and Practice*, Oxford University Press
- B.N. Ghosh – *Business Ethics and Corporate Governance*, Tata McGraw Hill

Reference Books (Supplementary):

- Laura P. Hartman, Joseph DesJardins – *Business Ethics: Decision Making for Personal Integrity & Social Responsibility*, McGraw-Hill
- Manuel G. Velasquez – *Business Ethics: Concepts and Cases*, Pearson Education
- ICAI Publications – *Code of Ethics for Chartered Accountants*
- Ethics Frameworks – IFAC, AICPA, CFA Institute (online resources)

Recommended Software/Tools:

1. ICAI Digital Learning Hub
 - o **Purpose:** Access to ethics-related modules and case studies.

- o **Why Use:** Offers ICAI-compliant resources for ethical practices in accounting.
- 2. **Harvard Business Review Case Tools / HBS Simulations**
 - o **Purpose:** Ethics case simulations.
 - o **Why Use:** Real-world dilemmas to develop ethical decision-making skills.
- 3. **EthicsGame or Business Ethics Toolkit (Online Platforms)**
 - o **Purpose:** Interactive learning of ethical principles.
 - o **Why Use:** Engages students in practical, scenario-based ethical reasoning.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	–	–	–	2	3	2	2
CO2	2	2	2	2	–	–	3	2	–
CO3	2	2	3	–	–	–	3	2	2

CO4	2	3	3	2	—	2	3	3	—
CO5	2	3	2	2	—	3	3	3	2
Articulation	2.0	2.4	2.5	2.0	—	2.5	3.0	2.4	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Advanced Auditing
Course Code	25VBC0E603
Semester	VI
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides an in-depth exploration of contemporary auditing practices, focusing on sophisticated planning, risk management, audit evidence gathering, and assessment of internal controls in technologically driven environments. It covers the auditing of complex transactions and specialized areas such as banking and multinational group audits. The course also addresses auditing in IT systems, the integration of emerging technologies, and evolving reporting techniques. Emphasis is placed on upholding professional ethics and understanding trends that are reshaping the auditing landscape.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Appraise comprehensive audit strategies and programmes that incorporate risk management principles and data-driven planning techniques.	L5
CO2	Apply advanced methods for obtaining and documenting audit evidence, evaluate complex internal control systems, and use statistical sampling in varied audit contexts.	L4
CO3	Conduct detailed audits of complex transactions, banking operations, and group financial statements, addressing multi-jurisdictional audit challenges.	L5

CO4	Evaluate IT environments and apply technology tools, including blockchain and AI audit considerations, to strengthen audit processes and maintain secure audit trails.	L5
CO5	Apply professional ethics and prepare modern audit reports using innovative techniques, while analyzing emerging trends and technologies influencing the audit profession.	L4

Course Modules

No. of Hours:24*

Module 1: Audit Planning, Risk Management and Programme Development
Scope of Module: This module focuses on in-depth audit planning methodologies, integrating data analytics and predictive techniques to assess and respond to complex risks. It guides students on linking audit strategy, plan, and programme to effectively address dynamic audit environments.
Topics: Audit planning techniques including data analytics and predictive modelling, assessing and responding to emerging risks and uncertainties, meaning and benefits of audit planning, establishing overall audit strategy and its relationship with the audit plan, developing detailed audit plans, evolving and periodically reviewing audit programmes, constructing audit programmes designed to provide robust audit evidence, advantages and limitations of structured audit programmes
Learning Outcome:

Design effective audit strategies, plans and programmes incorporating risk management techniques to handle diverse audit scenarios.

No. of Hours:24*

Module 2: Audit Evidence, Documentation and Internal Controls

Scope of Module:

This module covers advanced approaches for gathering and documenting audit evidence, assessing complex internal control systems especially in IT environments, and applying sophisticated sampling strategies to support audit conclusions.

Topics:

Methods for gathering and evaluating audit evidence including data interrogation, leveraging technology for audit documentation and analysis, evaluating and testing IT controls, technology-enabled internal control assessments, statistical sampling techniques for high-risk audits, sampling in data-intensive environments

Learning Outcome:

Obtain and document audit evidence using technology-driven methods, evaluate complex internal controls, and apply refined sampling approaches in varied audit contexts.

No. of Hours:24*

Module 3: Auditing Complex Transactions and Specialized Audits

Scope of Module:

This module delves into auditing of specialized areas and complex transactions, such as mergers, acquisitions, financial instruments, banking operations, and consolidated financial statements across multinational entities.

Topics:

Audit procedures for mergers, acquisitions, complex financial instruments and derivatives, auditing revenue recognition and expense allocations in intricate scenarios, legal framework and brief overview of bank financial statements, audit approach for key bank items like advances and NPAs, auditing consolidated

financial statements including non-controlling interests, equity method investments, complex intercompany transactions, addressing cross-border audit challenges

Learning Outcome:

Conduct audits of complex transactions, bank operations, and group financial statements involving multinational entities.

No. of Hours:24*

Module 4: Auditing in IT Systems and Technology Applications

Scope of Module:
 This module addresses auditing IT environments, covering cloud computing, blockchain, and AI systems, while exploring technology tools that strengthen audit processes and maintain reliable audit trails.

Topics:

Auditing IT general and application controls in cloud, blockchain and AI systems, basic ethical hacking and vulnerability assessments for audit security, using technology in audit processes including benefits and limitations, significance and maintenance of audit trails

Learning

Evaluate IT environments, apply technology tools to audits, and ensure secure and traceable audit processes.

Outcome:

No. of Hours:24*

Module 5: Professional Ethics, Reporting Techniques and Future Trends

Scope of Module:

This module integrates ethical considerations with evolving audit reporting methods and explores trends such as automation, AI, and data analytics that are shaping the future of the auditing profession.

Topics:

Communicating audit findings to stakeholders using data visualization and innovative reporting techniques, reporting on cybersecurity and emerging risks, ethical considerations in sustainability and integrated reporting, navigating

international legal complexities, overview of ACCA's Code of Ethics, role of technology, automation and AI in audits, emerging issues in auditing and assurance, professional development needs, career opportunities, fostering ethics and integrity in practice

Learning Outcome:

Apply ethical principles, prepare modern audit reports using innovative tools, and evaluate the technological and professional trends influencing auditing.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of auditing principles
- Completion of introductory audit course (e.g., Principles of Auditing)
- Familiarity with financial statements and accounting principles

Pedagogy / Teaching Methodology:

- ✓ **Lectures and Interactive Discussions** on advanced audit techniques, with a focus on real-world applications
- ✓ **Case Studies** on complex transactions such as mergers, acquisitions, and bank audits
- ✓ **Guest Lectures** from industry experts and auditors specializing in advanced fields like forensic auditing, IT controls, and international audits

- ✓ **Quizzes and Assignments** based on analyzing financial reports and audit documentation
- ✓ **Workshops** on creating audit plans, reporting, and applying new technologies in audits

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Advanced Auditing Techniques — Coursera (University of Illinois)**
URL: <https://www.coursera.org/learn/advanced-auditing-techniques>
Covers advanced auditing techniques, including risk management, audit planning, and the application of data analytics in auditing.
2. **Auditing and Internal Control — edX (University of Maryland)**
URL: <https://www.edx.org/course/auditing-and-internal-control>
Focuses on advanced audit evidence gathering, documentation, and internal control evaluation, with an emphasis on technology integration.
3. **Forensic Accounting and Fraud Examination — Coursera (West Virginia University)**
URL: <https://www.coursera.org/learn/forensic-accounting>
Learn forensic accounting and audit techniques for identifying fraud, misstatements, and financial irregularities.
4. **Introduction to Blockchain and Auditing — edX (University of California, Berkeley)**
URL: <https://www.edx.org/course/blockchain-for-business>
Explore blockchain technology and its implications for auditing, including auditing in decentralized environments.
5. **Auditing and Assurance Services — MIT OpenCourseWare**
URL: <https://ocw.mit.edu/courses/sloan-school-of-management/15-514-auditing-and-assurance-services-spring-2013/>
Free course materials from MIT focusing on auditing principles, procedures, and the use of technology in audit practices.
6. **Artificial Intelligence in Auditing — Udemy**
URL: <https://www.udemy.com/course/artificial-intelligence-in-auditing/>
Explore the integration of artificial intelligence in auditing, with an emphasis on automated audits, data analytics, and predictive modelling.

Suggested Readings:

Textbooks (Core):

- **James K. Loebbecke, Mark S. Williams, and William F. Messier Jr. – Advanced Auditing: A Risk-Based Approach**
- **Michael C. Knapp – Principles of Auditing: A Business Risk Approach**

- **Ralph M. Stair and George W. Reynolds** – *Principles of Auditing and Other Assurance Services*
- **David N. Collis** – *Audit and Assurance Services: An Integrated Approach*
- **AICPA (American Institute of Certified Public Accountants)** – *Audit and Assurance Services Handbook*

Reference Books (Supplementary):

- **Richard L. Barlow** – *Handbook of Auditing: A Comprehensive Guide to Auditing in an IT-Enabled World*
- **S. D. Sharma** – *Principles of Auditing and Other Assurance Services*
- **S. K. Gupta, A. K. Sharma** – *Practical Auditing*
- **Terry A. J. Luehrman, Michael J. L. Johnson** – *Financial Auditing in the Real World*
- **Arens, Elder, Beasley** – *Auditing and Assurance Services* (Pearson)
- **Thomas R. Weirich, Sarah J. Weirich** – *Auditing: A Risk-Based Approach to Conducting a Quality Audit*

Recommended Software/Tools

1. Audit Management Software

TeamMate+

Purpose: Centralized audit management tool for planning, performing, and reporting audits.

Why Use: Streamlines the audit process, enhances collaboration, and provides real-time data analytics.

Audit Board

Purpose: Provides audit planning, risk management, and internal control testing functionalities.

Why Use: Supports collaboration and data-driven decision-making in audit engagements.

2. Data Analytics Tools

ACL Analytics

Purpose: Software for data analytics and automation in auditing.

Why Use: Enables auditors to analyze large data sets for anomalies and trends, improving efficiency and accuracy in auditing.

IDEA (Case Ware IDEA)

Purpose: Data analysis software for auditing and financial analysis.

Why Use: Helps auditors analyze, test, and visualize data to identify patterns and potential risks.

3. Forensic Auditing Tools

EnCase

Purpose: Digital forensics tool used for investigating fraud, data breaches, and financial misconduct.

Why Use: Enables auditors to perform forensic investigations with a focus on identifying fraud and cybercrime.

FTK Imager

Purpose: A forensic tool used for imaging and analyzing digital evidence.

Why Use: Helps auditors collect, analyze, and report on digital evidence in complex fraud investigations.

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	–	2	2	2	–	2
CO2	3	3	3	2	2	2	2	–	–
CO3	3	3	3	–	2	2	2	–	–
CO4	3	2	2	–	3	2	2	2	–

CO5	3	3	3	2	2	2	3	2	2
Articulation	3.0	2.8	2.8	2.0	2.2	2.0	2.2	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	GST and Customs Tax
Course Code	25VBC0E604
Semester	VI
Credits	3
Course Type	DSE
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course provides a comprehensive understanding of the Indian indirect tax framework, with a special focus on the Goods and Services Tax (GST) and Customs laws. It explores the constitutional background, implementation structure, and procedural aspects of GST including registration, supply, exemptions, ITC, and compliance. The course also covers the legal and operational aspects of Customs duties, tariffs, and international customs agreements. Students will analyze key judicial decisions, recent reforms, and emerging trends in indirect taxation, gaining the analytical and procedural skills necessary for tax planning and compliance in a dynamic regulatory environment.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the evolution, structure, and rationale of GST, its framework, and significance in the context of indirect taxation in India.	L2
CO2	Apply key provisions related to GST law, including supply, place of supply, registration, exemptions, and the reverse charge mechanism under GST.	L3

CO3	Interpret and compute GST liability using the concepts of time, value, and place of supply, along with provisions related to Input Tax Credit (ITC).	L4
CO4	Analyze recent developments and reforms in GST, understand the decision-making roles of the GST Council, and evaluate the legal implications of GST administration.	L5
CO5	Understand the Customs laws and duties, and evaluate the applicability of GST on international transactions and cross-border trade, along with the relationship between GST and international customs agreements.	L5

Course Modules

No. of Hours:18*

Module 1: Fundamentals of Indirect Taxation and GST

Scope of Module:

This module introduces the foundational concepts of indirect taxation, the rationale for GST, and the structure and framework of the GST system in India.

Topics:

Introduction to Indirect Taxes - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST.

Introduction to Goods and Services Tax (GST) - Structure of GST (SGST, CGST, UTGST & IGST); Objectives and Basic scheme of GST, Salient features of GST, Benefits of implementing GST, Constitutional amendments, Structure of GST (Dual Model, GST Council: Structure, Powers and Functions

Levy and collection of GST - Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for

GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme.

Learning Outcome: Understand the evolution, structure, and rationale of GST and its significance in indirect taxation.

No. of Hours:18*

Module 2: GST Law – Concepts, Provisions & Procedures

Scope of Module:

Focuses on key provisions of the GST Acts, including definitions, scope of supply, registration, and exemptions under GST law.

Topics:

GST Acts: CGST Act, SGST Act (Karnataka), IGST Act - Features of CGST Act, SGST Act (Karnataka State), IGST Act, Composite Supply, Mixed Supply, Exempt Supply, Outward Supply, Principal Supply.

Place of Supply - Place of Supply, Supplier, Goods, Input Service Distributor, Job Work, Manufacture, Place of Business

Input Tax Credit and Reverse Charge - Meaning, Features of Input Tax Credit, definition, purpose of Reverse Charge

GST Registration - GST: Procedure for registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration, Deemed Registration

Scope of Supply - Scope of supply, Time of Supply of Goods and Services, Value of Taxable Supply, Computation of Taxable Value and Tax Liability, Exception to Consideration, in the Course of Furtherance of Business

Exemptions from GST - Introduction, Power to Grant Exemption, Exempted Goods, Exempted Services

Learning Outcome: Apply provisions related to supply, place of supply, registration, exemptions, and reverse charge mechanism under GST.

No. of Hours:18*

Module 3: Tax Computation under GST

Scope of Module:

Entails the methods of computing time, value, and place of supply along with practical application of input tax credit.

Topics:

Time, Value and Place of Supply Introduction, Time value of Supply of Goods, Time Value of Supply of Services, Value of Taxable Supplies; Provisions Related to Place of Supply

Input Tax Credit (ITC) - Introduction, Definitions, Apportionment of Credit and Blocked Credits, Availability of Credit in Special Circumstances, Claim of ITC and Provisional Acceptance thereof, Matching, Reversal and Reclaim of ITC

Learning Outcome: Interpret and compute GST liability using the concepts of time, value, and place of supply along with ITC provisions.

No. of Hours:18*

Module 4: Institutional Framework and Legal Aspects

Scope of Module:

Covers the organizational setup like the GST Council, recent amendments, and dispute mechanisms including appeals.

Topics:

Recent Developments in GST and Customs Laws - Recent changes in GST law and administration, Key judicial decisions and case laws in GST and Customs, Emerging trends and challenges in Indirect Taxes,

GST Council - GST Council, Decision-making process, powers of GST council, Appeals.

Learning Outcome: Analyze recent reforms, decision-making roles of GST Council, and legal implications in GST

No. of Hours:18*

Module 5: Customs and International Aspects

Scope of Module:

Explores the Customs laws, duties, procedures, and their linkage with international trade and cross-border taxation.

Topics:

Customs - Introduction to Customs duties and tariffs, Customs Act, 1962, Customs Duty Structure and Tariff Classification, Exemptions and concessions, Prohibited and restricted goods under Customs.

International Customs Agreements - Cross Border Transactions of Goods and Services, GST applicability on International Transactions and International Customs agreements.

Learning Outcome: Understand Customs laws and evaluate GST applicability on international transactions and cross-border trade.

Module	No of Pre-Recordings
1	10
2	12
3	10

4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of Indian economy and taxation system
- Familiarity with accounting principles and business transactions
- Prior exposure to financial accounting or business law (recommended but not mandatory)

Pedagogy / Teaching Methodology:

- ✓ Lectures and presentations to explain key concepts and legal frameworks
- ✓ Case studies and real-world examples to understand GST and customs applications
- ✓ Problem-solving sessions to apply tax computation methods and input tax credit
- ✓ Guest lectures / industry talks from tax practitioners or GST consultants
- ✓ Use of government portals (e.g., GSTN) to demonstrate practical procedures

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. GST Practitioner Course
→ National Academy of Customs, Indirect Taxes & Narcotics (NACIN)
<https://nacin.gov.in/page/undergst>
2. Introduction to GST (by Government of India, GSTN)
<https://www.gstn.org/en/gst-learning/>
3. GST and Indirect Taxes – Basics (by ClearTax Academy)
<https://cleartax.in/s/gst-training-course>
4. GST Course for Beginners (by Udemy, free resources section)
<https://www.udemy.com/course/gst-goods-and-services-tax/>
5. Basics of International Trade and Customs (by WTO e-learning)
<https://elearning.wto.org/course/index.php?categoryid=2>

Suggested Readings:

Textbooks (Core):

- **V.S. Datey** – *Indirect Taxes Law and Practice*, Taxmann Publications
- **Yogendra Bangar & Vandana Bangar** – *Comprehensive Guide to GST and Customs Law*, Aadhya Prakashan

- **T.N. Manoharan & G.R. Hari** – *Indirect Taxes*, Snow White Publications

Reference Books (Supplementary):

- **Dr. Sanjeev Kumar** – *Systematic Approach to Indirect Taxation*, Bharat Law House
- **Bare Acts** of CGST, IGST, SGST (Karnataka), and Customs Act, 1962
- **GST Council Website** – (<https://www.gstcouncil.gov.in>) – for latest updates and circulars

Recommended Software/Tools

- **STN Portal (www.gst.gov.in):**
For practical exposure to GST registration, return filing, payment of taxes, and compliance.
- **Tally Prime with GST Module:**
Used for hands-on practice in accounting, GST invoice creation, and return generation.
- **ClearTax GST:**
Simplifies GST filing, invoice generation, ITC reconciliation, and return preparation.
- **ICEGATE Portal (<https://www.icegate.gov.in>):**
Official portal for customs e-filing, documentation, and accessing trade-related services.
- **CBIC-GST Mobile App:**
Useful for quick reference to GST laws, notifications, and updates from the Central Board of Indirect Taxes and Customs.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	2	1	2	1	1
CO2	2	3	3	2	3	2	2	2	2
CO3	2	3	3	2	2	2	2	2	3
CO4	2	3	2	2	2	3	2	2	2
CO5	2	2	2	3	3	2	2	2	3
Articulation	2.0	2.6	2.4	2.0	2.4	2.0	2.0	1.8	2.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Sustainable Finance and ESG Strategies
Course Code	25VBC0C605
Semester	VI
Credits	3
Course Type	DSC
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course introduces the fundamental principles of sustainable finance and environmental, social, and governance (ESG) strategies in financial decision-making. It aims to equip students with the tools to evaluate and integrate sustainability and ethical considerations into financial practices, investment analysis, and corporate governance. Students will explore global sustainability frameworks, ESG metrics, and their impact on financial performance and stakeholder value.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the concept of sustainable finance and its relevance to the global and Indian financial systems.	L2
CO2	Analyze the key components of ESG – Environmental, Social, and Governance – and their integration in business and investment decisions.	L4
CO3	Evaluate ESG performance using key indicators, standards, and reporting frameworks.	L5

CO4	Assess the role of financial institutions and capital markets in promoting sustainability and responsible investing.	L5
CO5	Apply ESG risk assessment tools and propose strategic recommendations for ethical and sustainable financial practices.	L3

Course Modules

No. of Hours:18*

Module 1: Introduction to Sustainable Finance

Scope of Module:

Introduces the foundational concepts of sustainable finance, its evolution, and the need for incorporating sustainability into financial systems.

Topics:

Definition, Scope and Importance of Sustainable Finance, sustainable finance principles valuable in financial advisory, investment management, and corporate roles. The Business Case for Sustainability, India's financial integration into global sustainability targets, Global Sustainability Goals: SDGs and the Paris Agreement

Learning Outcome: Students will understand the motivations and drivers behind sustainable finance and its alignment with global development objectives.

No. of Hours:18*

Module 2: Understanding ESG – Environmental, Social, and Governance Dimensions

Scope of Module:

This module explains ESG dimensions and how each component affects business performance, stakeholder engagement, and long-term value creation.

Topics:

Environmental Factors: Climate Risk, Emissions, Energy Efficiency

Social Factors: Diversity, Labour Standards, Human Rights

Governance Factors: Board Structure, Executive Pay, Ethics & Compliance

ESG Integration in Corporate Strategy ESG evaluation and integration, global ESG frameworks, India's corporate governance guidelines.

Learning Outcome: Explain the impact of ESG factors on financial and non-financial performance.

No. of Hours:18*

Module 3: ESG Metrics, Standards, and Reporting

Scope of Module:

Covers key ESG reporting frameworks, standard-setting bodies, and how companies disclose their sustainability performance.

Topics:

ESG Reporting Standards: GRI, SASB, TCFD, and IR

ESG Ratings and Scores (MSCI, Sustainalytics, Refinitiv)

Greenwashing and Transparency Issues

ESG Disclosure in India – SEBI Guidelines, BRSR (Business Responsibility and Sustainability Reporting)

Learning Outcome: Evaluate ESG disclosures and identify best practices in sustainability reporting and transparency.

No. of Hours:18*

Module 4: Sustainable Investment and Risk Management

Scope of Module:

This module introduces ESG investing approaches and how sustainable finance is integrated into capital markets, risk management, and investment analysis.

Topics:

ESG Integration in Portfolio Management, Impact Investing, Green Bonds, and Social Bonds, ESG Risk Identification and Risk Mitigation, Role of Institutional Investors and Banks in Promoting ESG.

Learning Outcome: Develop analytical skills to assess and manage ESG risks in investment decisions.

No. of Hours:18*

Module 5: Strategic ESG Implementation and Case Studies

Scope of Module:

Focuses on the practical application of ESG strategies through case studies and frameworks for building ethical and sustainable business models.

Topics:

ESG in Financial Institutions and Corporate Strategy

ESG Leadership and Stakeholder Engagement

Global and Indian Case Studies: TATA, Infosys, Unilever, BlackRock

Emerging Trends: AI in ESG, Sustainable Fintech, Carbon Markets

Learning Outcome: Formulate ESG-driven strategic recommendations based on real-life business challenges.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of finance, accounting, and business concepts
- Familiarity with global financial markets and sustainable development goals (SDGs)
- Prior exposure to business ethics or corporate social responsibility (CSR) would be beneficial, but not mandatory.

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce core concepts and frameworks in sustainable finance and ESG
- ✓ **Case Study Analysis** for practical insights from companies like TATA, Infosys, Unilever, and BlackRock
- ✓ **Guest Lectures** by industry experts or professionals working in sustainable finance and responsible investing

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Sustainable Finance and ESG Investing** (by CFA Institute)
<https://www.cfainstitute.org/en/advocacy/sustainable-finance>
2. **Introduction to ESG Investing** (by PRI Academy)
<https://academy.unpri.org/>

3. **Sustainable Finance and Green Bonds** (by Coursera, offered by Frankfurt School of Finance)
<https://www.coursera.org/learn/sustainable-finance-green-bonds>
4. **ESG Certification** (by SASB)
<https://www.sasb.org/training/certification/>
5. **Global Sustainable Finance** (by Yale University)
<https://www.coursera.org/learn/sustainable-finance>
6. **ESG Reporting and Disclosure** (by GRI – Global Reporting Initiative)
<https://www.globalreporting.org/>

Suggested Readings

Textbooks (Core):

- Herman Bril, Georg Kell & Andreas Rasche – *Sustainable Investing: A Path to a New Horizon*, Routledge
- CFA Institute – *ESG and Responsible Institutional Investing Around the World*, CFA Research Foundation
- V. Raghunathan – *Ethics and Corporate Governance*, Oxford University Press

Reference Books (Supplementary):

- Priya A. – *Sustainable Finance and ESG Investing in India*, Taxmann
- World Economic Forum Reports on ESG and Finance
- GRI, SASB, and TCFD Official Framework Publications
- SEBI Guidelines on BRSR (India)
- UN PRI and SDG Investment Guides

Recommended Software/Tools:

Bloomberg Terminal / Refinitiv Eikon (ESG Modules)

- **Purpose:** ESG analytics, company scores, and sustainability indices.
- **Why Use:** Industry tools for ESG risk assessment and benchmarking.

Microsoft Excel + Power BI / Tableau

- **Purpose:** ESG data visualization, portfolio screening, sustainability dashboards.
- **Why Use:** To create real-time insights for investment and ESG analysis.
- .

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	2	3	2	1
CO2	2	3	3	2	2	2	3	2	2
CO3	2	3	3	2	2	3	3	2	3
CO4	3	3	3	2	3	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3
Articulation	2.4	2.8	2.8	1.8	2.0	2.6	3.0	2.4	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Business Analytics and AI
Course Code	25VBC0G606
Semester	VI
Credits	3
Course Type	GE
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course introduces undergraduate students in Accounting and Finance to the fundamental concepts, tools, and applications of Business Analytics and Artificial Intelligence (AI). It focuses on using data-driven decision-making techniques to solve real-world financial and business problems. Students will gain hands-on experience in applying analytical tools, predictive modelling, and AI-driven technologies for business insight, risk management, forecasting, and performance optimization.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain the concepts of Business Analytics and its role in financial decision-making.	L2
CO2	Apply data collection, cleaning, and pre-processing techniques to financial datasets.	L3
CO3	Use descriptive and predictive analytics tools to interpret business performance.	L3

CO4	Demonstrate the use of AI techniques such as machine learning and NLP in solving financial and accounting problems.	L4
CO5	Analyze real-time business scenarios using visualization and business intelligence platforms like Power BI or Tableau.	L4

Course Modules

No. of Hours:18*

Module 1: Introduction to Business Analytics

Scope of Module:

This module provides foundational knowledge of business analytics, types of data, and the role of analytics in accounting and finance decision-making.

Topics:

Introduction to Business Analytics – Meaning, Scope, and Importance in Finance

Types of Analytics – Descriptive, Diagnostic, Predictive, Prescriptive

Data Types and Sources – Structured vs Unstructured Data, Internal vs External Data

Business Analytics Process – Data to Insight Framework

Learning Outcome: Understand the fundamental role of business analytics in finance and how to approach data-driven problem-solving.

No. of Hours:18*

Module 2: Data Preparation and Statistical Techniques

Scope of Module:

Focuses on essential data pre-processing and statistical tools for conducting meaningful financial analysis and modelling.

Topics:

Data Cleaning, Data Transformation, Handling Missing Data

Descriptive Statistics – Mean, Median, Mode, Variance, Standard Deviation

Inferential Statistics – Hypothesis Testing, Confidence Intervals

Data Sampling, Correlation, and Regression

Learning Outcome: Prepare and analyze datasets for financial analysis using key statistical concepts and tools

No. of Hours:18*

Module 3: Predictive Analytics and Forecasting

Scope of Module:

Covers forecasting models and predictive analytics techniques used in accounting, budgeting, and financial projections.

Topics:

Time Series Analysis – Trend, Seasonality, Moving Averages

Predictive Modelling – Linear & Logistic Regression

Forecasting in Finance – Revenue, Cash Flow, Risk Analysis

Introduction to Python/R for Predictive Modelling

Learning Outcome: Apply predictive models to perform financial forecasting and evaluate performance with accuracy.

No. of Hours:18*

Module 4: Artificial Intelligence in Accounting and Finance

Scope of Module:

Introduces AI fundamentals and their practical application in automating and improving financial processes.

Topics:

Basics of AI and Machine Learning in Finance

Natural Language Processing (NLP) in Audit and Compliance

AI for Fraud Detection and Risk Assessment

Robotic Process Automation (RPA) in Accounting

Learning Outcome: Demonstrate how AI technologies are reshaping accounting processes, fraud detection, and decision-making.

No. of Hours:18*

Module 5: Business Intelligence and Visualization Tools

Scope of Module:

Focuses on transforming data into visual insights using business intelligence tools relevant to financial reporting.

Topics:

Introduction to Business Intelligence (BI)

Dashboards and Financial KPIs

Data Visualization using Power BI / Tableau

Case Studies: Financial Reports, Audit Dashboards, Profitability Analysis

Learning Outcome: Design and interpret financial dashboards and visual reports using BI tools for decision support.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial accounting, budgeting, and business concepts
- Familiarity with Excel or any spreadsheet software for data manipulation
- Introductory knowledge of statistics and probability
- Basic understanding of business operations and decision-making processes (recommended but not mandatory)

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce and explain key concepts and techniques of business analytics
- ✓ **Case Study Analysis** to understand the application of analytics in accounting, auditing, and financial decision-making
- ✓ **Industry Guest Speakers** to discuss how business analytics is transforming finance and accounting practices
- ✓ **Simulated Data Modeling** exercises in predictive analytics, time series forecasting, and risk analysis
- ✓ **Peer Discussions** to facilitate problem-solving and decision-making based on data-driven insights

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Science and Business Analytics** (by Coursera, offered by University of California)
<https://www.coursera.org/specializations/data-science-business-analytics>
2. **Business Analytics for Data-Driven Decision Making** (by edX, offered by Wharton)
<https://www.edx.org/course/business-analytics-for-data-driven-decision-making>
3. **Python for Data Science and Machine Learning Bootcamp** (by Udemy)
<https://www.udemy.com/course/python-for-data-science-and-machine-learning-bootcamp/>
4. **Excel to MySQL: Analytic Techniques for Business Specialization** (by Coursera, offered by Duke University)
<https://www.coursera.org/specializations/analytics>
5. **Data Visualization with Power BI** (by Microsoft)
<https://learn.microsoft.com/en-us/training/modules/data-visualization-power-bi/>
6. **AI for Everyone** (by Coursera, offered by Andrew Ng)
<https://www.coursera.org/learn/ai-for-everyone>
7. **Business Intelligence Concepts, Tools, and Applications** (by edX, offered by University of Colorado Boulder)
<https://www.edx.org/course/business-intelligence-concepts-tools-and-applications>

Suggested Readings:

Textbooks (Core):

- Evans, J.R. – *Business Analytics*, Pearson Education
- Bhimasankaram Pochiraju & Sridhar Seshadri – *Analytics for Managers*, Springer
- Vohra N. D. – *Business Statistics*, McGraw Hill
- Albright & Winston – *Business Analytics: Data Analysis and Decision Making*, Cengage Learning

Reference Books (Supplementary):

- Provost & Fawcett – *Data Science for Business*, O'Reilly
- Ethem Alpaydin – *Introduction to Machine Learning*, MIT Press
- Dursun Delen – *Predictive Analytics: Data Mining, Machine Learning and Data Science for Practitioners*, Pearson

- Gupta & Gupta – *Business Statistics*, Himalaya Publishing House

Recommended Software/Tools:

- 1. Microsoft Excel (Advanced Analytics)**
Purpose: Data cleaning, analysis, forecasting
Why Use: Familiar tool with built-in analytics functions and financial models
- 2. Power BI / Tableau**
Purpose: Dashboard creation, data visualization
Why Use: Industry tools for presenting accounting and financial insights visually
- 3. Zoho Analytics / Google Data Studio**
Purpose: BI tool for cloud-based data reporting
Why Use: Practical for start-ups and real-time financial analytics

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	1	2	1	2	1	2
CO2	2	3	3	2	3	2	2	1	3
CO3	3	3	3	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	2	3

CO5	3	3	3	2	3	3	3	2	3
Articulation	2.6	3.0	2.8	2.0	2.8	2.2	2.6	1.6	2.8

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Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Bachelors of commerce

International Finance
(Accredited by ACCA, UK)
[Online Mode]

July 2025

Program outcomes of B Com

PO1: Apply knowledge and skills in the field of Commerce that are relevant to employment and entrepreneurship.

PO2: Employ functional and cross-functional knowledge, skills, and expertise in emerging and complex situations within professional and entrepreneurial ventures.

PO3: Employ analytical reasoning and critical thinking skills to be able to make data-driven business decisions.

PO4: Demonstrate communication skills with respect to commerce and business activities, such as to correspond with stakeholders and comprehend with effective report writing skills.

PO5: Exemplify emerging technologies and IT tools to understand business operations and the use of information for decision-making

PO6: Demonstrate decision-making approaches, resolution proficiency, collaborative teamwork, and the development of leadership abilities.

PO7: Apply ethical principles and commit to professional ethics and responsibilities and norms of commerce and business.

PO8: Demonstrate contemporary knowledge of business and commerce and adapt to changing trends and demands of the workplace through lifelong learning.

PO9: Demonstrate advanced proficiency in self-directed learning, showcasing the ability to autonomously identify, acquire, and apply knowledge

Elective: Bachelors of Commerce – International Finance

Semester-1

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBX0AE101	English	AECC	30	70	4
25VBC4E102	Management Accounting	DSC	30	70	4
25VBC4E103	Financial Accounting	DSC	30	70	3
25VBC4E104	Business and Technology	DSC	30	70	3
25VBCL0S105	Data Proficiency with Microsoft Excel	SEC	30	70	2
25VBX0S106	Financial Literacy & Planning	SEC	30	70	3
Total No of Credits					19

Semester II

Course code	Course Name	Course category	CA	ESE	Credits
25VBC4E201	Corporate and Business Law	DSE	30	70	4
25VBC4E202	Taxation	DSE	30	70	4
25VBC4E203	Performance Management	DSE	30	70	4
25VBX0G204	Business Economics	GE	30	70	3
25VBX0AE205	Communicative English	AEC	30	70	4
25VBCL0S206	Simulation Lab: Indian Taxation (Income Tax & GST)	SEC	30	70	2
Total No of Credits					21

Semester-III

Course code	Course Name	Course category	CA	ESE	Credits
25VBC6E301	Financial Reporting	DSE	30	70	4
25VBC6C302	HRM & Organizational Behavior	CC	30	70	4
25VBC6E303	Financial Management	DSE	30	70	4
25VBX0ME304	Indian Knowledge System	MDE	30	70	2
25VBX0S305	Research Methodology	SEC	30	70	3
25VBX0AE306	Environmental Science	AECC	30	70	2
Total No of Credits					19

Semester-IV

Course code	Course Name	Course category	CA	ESE	Credits
25VBC0C401	Marketing Management	DSC	30	70	4
25VBC0C402	Cost Accounting	DSC	30	70	4
25VBC4E403	Audit and Assurance	DSE	30	70	4
25VBC0E405	Advanced Financial Accounting	DSE	30	70	4
25VBC0G405	Quantitative Techniques	GE	30	70	3
25VBCL0S406	Simulation Lab: Global Taxation (UAE VAT)	SEC	30	70	2
Total No of Credits					21

Semester- V

Course code	Course Name	Course category	CA	ESE	Credits
25VBX0V501	Indian Constitution	VAC	30	70	2

25VBC0C502	Strategic Management	DSC	30	70	4
25VBC4C503	Financial Markets and Instruments	DSC	30	70	4
25VBC4E504	Strategic Business Reporting	DSE	30	70	3
25VBC4E505	Strategic Business Leadership	DSE	30	70	3
25VBC0S506	Digital Marketing and E-Commerce	SEC	30	70	3
Total No of Credits					19

Semester- VI

Course code	Course Name	Course category	CA	ESE	Credits
25VBC0C601	International Business	DSC	30	70	4
25VBC0AE602	Human Values and Professional Ethics	AEC	30	70	3
25VBC4E603	Advanced Financial Management	DSE	30	70	4
25VBC4E604	Advanced Audit and Assurance	DSE	30	70	3
25VBC0C605	Sustainable Finance and ESG Strategies	DSC	30	70	3
25VBC0G606	Business Analytics and AI	GE	30	70	3
Total No of Credits					21

*** Research Project will be carried out between Sem 3 and Sem 4, but evaluation will reflect in Sem 4**

Program Specific Outcome

PSO1: Potential of earning globally recognized professional credentials, such as UK ACCA (Association of Chartered Certified Accountants).

PSO2: Demonstrate the awareness and understand how standards and professional requirements are set for services such as audit, financial advice and consulting provided by public accounting companies.

PSO3: Compete in comprehending the large picture of the internal and external aspects that influence how a business functions by developing excellent leadership and communication abilities as well as a broad business perspective.

PSO4: Show proficiency in business, financial reporting, auditing, and regulation, given that public accountants undertake fiduciary work, uphold the highest levels of ethics.

Detailed Syllabus

Semester I

www.jainuniversity.ac.in

Corporate Office
91/2, Dr. A N Krishna Rao Road V V Puram,
Bengaluru - 560 004
P: +91 80 4343 1000

Centre for Distance & Online Education
319, 25th Main, 17th Cross,
J P Nagar 6th Phase
Bengaluru – 560 078
P: +91 80 4343 0100

Course Title:	English
Course Code:	25VBX0AE101
Semester:	I
Credits:	4
Course Type	AEC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course bridges the study of English language with literature, emphasizing rhetorical techniques, poetic and prose forms, grammar structures, and academic writing. Students will explore classical and modern texts while developing skills in interpretation, composition, and argumentation.

Course Outcomes COs:

CO	Course Outcomes	BTL
CO1	Examine literary texts in historical contexts and be sensitive to their social relevance.	L5
CO2	Explain the process of communicating and interpreting human experiences from different cultures through literary representations.	L3
CO3	Gain practical knowledge in the correct use of grammatical elements to express in English.	L3
CO4	Appraise the art of rhetoric through speech and writing.	L4
CO5	Develop higher order language skills, such as reading and writing, through texts centered on diverse themes and topics in literature.	L6

Course Modules

No. of Hours: 24

Module 1: Language, Literature and Interpretation
Scope of Module: This module introduces students to the interrelation between language and literature. It focuses on metaphorical and literal meanings in poetry, prose, and speeches to build interpretative skills, critical reading, and understanding of stylistic elements in both Western and Indian contexts.
Topics: Language through Literature, Literal vs. Metaphorical meaning, Concrete vs. Abstract meaning, Shakespeare's Sonnet 18, Frost's Stopping by Woods on a Snowy Evening, Rhetoric and Speech, History of Rhetoric, Aristotle's modes of appeal, "I Have a Dream" by Martin Luther King Jr., Indian English Poetry, Romanticism, Nationalism, Post-Independence themes, In Salutation to the Eternal iPeace by Sarojini Nadu, The Professor by Nissim Ezekiel
Learning Outcome: Interpret literary texts for metaphorical and symbolic meanings while understanding rhetorical tools used in literature and speeches.

No. of Hours:24

Module 2: Oratory and Performance in Literature
Scope of Module: This module explores the development of oratory practices and dramatic performances in literature. It enhances the understanding of speech strategies, storytelling techniques, and dramatic theory across cultures.
Topics: Practice of Oratory, Audience engagement, Storytelling, Shared experience, Brutus vs. Mark Antony in Julius Caesar, Text and Performance, Greek and Indian

dramatic theories, Aristotle's Poetics, Bharata's Natyashastra, Silence! The Court is in Session by Vijay Tendulkar

Learning Outcome: Evaluate the role of performance and persuasive techniques in speeches and drama across cultural traditions.

No. of Hours:24

Module 3: Grammar and Structure of the English Language

Scope of Module:

Focuses on the grammatical building blocks of English—phrases, clauses, sentence types, voice, and reported speech—this module strengthens language usage and prepares students for effective academic writing.

Topics:

Phrases, Noun phrases, Verbal phrases, Prepositional phrases, Clauses, Dependent and Independent Clauses, Sentence components, Types of Sentences, Active and Passive Voice, Conversion rules, Reported Speech, Sentence types, Linkers, Synthesis and transformation of sentences, Paragraph writing, Types and parts of a paragraph

Learning Outcome: Apply grammar rules to structure sentences and paragraphs effectively and distinguish between different syntactic forms.

Module 4: Forms of Prose and Poetry

Scope of Module:

This module introduces students to various prose and poetic forms, highlighting symbolism, theme, and function. Both Indian and Western texts are studied for their literary significance and linguistic form.

Animal Imagery, Symbolism, Thematic analysis in poetry, The Tyger by William Blake, Hawk Roosting by Ted Hughes, Prose definition and types, Function of prose in writing, Difference between prose and poetry, In Praise of Idleness by

Bertrand Russell, Indian Prose in English, Colonial and post-colonial prose, Addresses at the Parliament of Religions by Swami Vivekananda.

Learning Outcome: Critically analyze poetic and prose forms for symbolism, structure, and thematic depth.

Module 5: : Argumentation and Academic Writing

Scope of Module:

This module provides foundational and advanced instruction in argumentative writing and debating. Students will also learn to craft academic essays with coherence, logic, and personal voice.

Topics:

Introduction to Argument, Claim, Reason, Support, Warrant, Logical structure of arguments, Russell vs. Copleston radio debate, Art of Debate, Case building, Defense and rebuttal techniques, Contemporary debates, Essay Writing, Compare and contrast essay, Cause and effect essay, The Value of Science by Richard Feynman, Developing personal style in writing, On Running After One's Hat by G. K. Chesterton, Dream Children: A Reverie by Charles Lamb

Learning Outcome: Compose persuasive academic texts and engage in structured argumentation with clarity and coherence.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12

5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology:

Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, Discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certificate / Value Added Courses Recommended:

- [The Art of Public Speaking – University of Washington \(Coursera\)](#)
- [Academic English: Writing Specialization – UC Irvine \(Coursera\)](#)
- [Writing in the Sciences – Stanford University \(Coursera\)](#)
- <https://www.coursera.org/learn/grammar-punctuation?>

Suggested Readings:

- *The Elements of Style* by William Strunk Jr. and E.B. White
- *English Grammar in Use* by Raymond Murphy
- *Figures of Speech Used in Literature* by Arthur Quinn
- *Poetics* by Aristotle (Penguin Classics or online translations)
- *Natyashastra* by Bharata (translated excerpts)
- *Julius Caesar* by William Shakespeare (esp. Act III, Scene II)
- *Silence! The Court is in Session* by Vijay Tendulkar

Recommended Software/Tools:

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 2	-	-		1	1	-	-	1	-	-	-	-	-
CO 3	-	-	1	2	1	-	-	-	-	-	-	-	-
CO 4	-	-	1		1	-	-	-	-	-	-	-	-
CO 5	-	-		1	1	-	-	-	-	-	-	-	-

Arti cul atio n	-	-	1	1.3	1	-	-	1	-	-	-	-	-

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO4} = \frac{(1+2+1)}{3} = 1.3$$

Course Title:	Management Accounting
Course Code:	25VBC4E102
Semester:	I
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

To develop knowledge and understanding of various management accounting techniques in order to work with and support the management in planning, controlling and monitoring performance in a wide range of business scenarios and in efficiently carrying out business operations.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the purpose and source of management information	L2
CO2	Explain and apply data analysis, statistical and cost accounting techniques	L3
CO3	Prepare and analyse budgets for planning and control	L4
CO4	Compare actual costs with standard costs and analyse any variances	L4
CO5	Understand and apply performance measurement techniques and monitor business performance	L3

Course Modules

No. of Hours:24*

Module 1: Management information
Scope of Module: Financial accounting, cost accounting and management accounting, sources of data and presenting information to facilitate monitoring and decision-making.

Topics: Compare and contrast financial accounting with **cost and management accounting** - Outline the managerial processes of planning, decision making and control - Difference between strategic, tactical and operational planning - Identify and explain the attributes of good information - Explain the uses and limitations of published information - Explain sampling techniques (random, systematic, stratified, multistage, cluster and quota) - Choose an appropriate sampling method in a specific situation - **Big data and data analytics** - Overview, uses and disadvantages of using Big data - Present information using tables, charts and graphs (bar charts, line graphs, pie charts and scatter graphs) - **Interpret information** presented in management reports.

Learning Outcome: Describe the purpose and role of cost and management accounting within an organization, along with the sources of information.

No. of Hours:24*

Module 2: The concept of cost

Scope of Module: Cost classification, accounting for materials, labour and overheads, cost behaviour, production and non-production costs

Topics: **Cost classification** based on nature of expenses, function, variability – Concept of cost objects, cost units & cost centers - Describe and illustrate, graphically, different types of cost behaviour - Explain and illustrate production and non-production costs - Describe the different elements of non-production costs: administrative, selling, distribution and finance - **Accounting for material costs** – ordering, receiving & issuing material – **Methods of valuing purchases and issues** (LIFO, FIFO & Average methods) – EOQ with and without discounts – Inventory levels - Accounting for labour – Direct & indirect cost of labour – Overtime & idle time – Labour efficiency, capacity & volume ratios - Prepare the journal and ledger entries to record labour cost inputs and outputs.

Learning Outcome: Understand and analyse the different types of costs relating to material and labour.

No. of Hours:24*

Module 3: Cost accounting techniques

Scope of Module: Accounting for overheads, absorption and marginal costing, job, batch and process costing.

Topics: Allocation of overheads to production & non-production departments – Apportion service overheads to production departments - **Production overhead absorption rates** – Entries for accounting of material, labour & overhead costs - Calculate and explain the **under and over absorption of overheads** - Reapportionment - Difference between absorption and marginal costing - Advantages and disadvantages - Reconciliation - Effect of marginal costing and absorption on inventory valuation and profit determination - Prepare cost records and accounts in job and batch costing situations - Prepare process accounts involving normal and abnormal losses and abnormal gains - Distinguish between by-products and joint products.

Learning Outcomes: Understand the allocation, apportionment and reapportionment of overheads, along with absorption and marginal costing.

No. of Hours:24*

Module 4: Data analysis and budgeting

Scope of Module: Service and operation costing, alternative costing principles, statistical techniques, budgeting.

Topics: Illustrate suitable unit cost measures that may be used in different service / operation situations - Carry out service cost analysis in simple service industry situations - Explain and differentiate ABC, target costing and life cycle costing from the traditional costing techniques - Sampling methods, forecasting techniques - Summarizing and analysing data – Spreadsheets - Explain why organizations use budgeting - Planning and control cycle in an organization - Describe the stages in the budgeting process - Understanding budget preparation and flexed budgets - Budgetary control - Behavioural aspects of budgeting.

Learning Outcomes: Understand the application of the alternate costing principles and statistical techniques in the business environment.

No. of Hours:24*

Module 5: Standard costing, performance measurement

Scope of Module: Investment appraisal, Standard costing, performance measurement, Application of performance measurement.

Topics: Difference between simple and compound interest, and between nominal and effective interest rates - Compounding and discounting - Distinction between cash flow and profit and the relevance of cash flow to capital investment appraisal - Net present value (NPV) and internal rate of return (IRR) methods of discounted cash flow- Establish the standard cost per unit under absorption and marginal costing - Variance calculations and analysis - Explain the interrelationships between the variances - Calculate actual or standard amounts where the variances are given - Performance measurement application - Cost reduction and Value enhancement - Monitoring performance and reporting - Balanced scorecard - Economy, efficiency and effectiveness - Profitability measures, liquidity and gearing measures and resource utilization measures.

Learning Outcomes: Understand and apply the principles of standard costing, analyse the performance of an organization.

Module	No of Pre-Recordings
1	10

2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology:

Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, Discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certification Courses:

- <https://www.edx.org/course/introduction-to-financial-and-management-accounting>
- <https://www.udemy.com/course/cost-accounting/>

Suggested Readings:

- *Cost Accounting: A Managerial Emphasis* by Horngren, Datar & Rajan
- *Management and Cost Accounting* by Colin Drury
- *Introduction to Management Accounting* by Charles T. Horngren
- *Accounting for Management* by Jawahar Lal
- *Financial & Managerial Accounting* by Carl Warren

Recommended Software/Tools :

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global

2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	-	-	2	2	-	3	2	2	2	2	2
CO2	3	2	2	2	2	2	-	3	3	2	-	2	-
CO3	2	2	-	2	-	3	2	2	3	2	2	-	2
CO4	2	2	2	2	2	2	2	2	-	2	2	-	2
CO5	2	2	2	-	2	3	3	2	3	2	2	2	2
Arti cula tion	2.2	2.2	2	2	2	2.4	2.3	2.4	2.7	2	2	2	2

Course Title:	Financial Accounting
Course Code:	25VBC4E103
Semester:	I
Credits:	3
Course Type	DSE
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course in Financial Accounting provides learners with a solid foundation in accounting principles, transaction recording, and the preparation of key financial statements. Through a structured, modular approach, students develop the skills to apply IFRS standards, manage financial data, and interpret both individual and group accounts. By the end of the course, learners will be equipped to produce and analyse accurate financial reports for diverse business entities.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Equipping and underpinning the importance of the basic principles of financial accounting for different types of organisations	L2
CO2	Exposing to the underlying concepts relating to financial accounting	L2
CO3	Introduction to the double-entry accounting	L1
CO4	Preparing & presenting individual and consolidated financial statements	L3
CO5	Interpret financial statements with the help of ratio analysis	L4

Course Modules

Module 1: Fundamentals of Financial Reporting and Bookkeeping

Scope of Module: This module lays the conceptual and regulatory groundwork for financial accounting. It explores the importance and purpose of financial reporting in business, the accounting principles and standards governing the preparation of financial statements, and introduces the structure of different business entities. It also initiates learners into the double-entry system, which is the backbone of accurate and reliable financial record-keeping. This foundational module is crucial for understanding how transactions are identified, recorded, and classified within an accounting framework.

The purpose and scope of financial statements for external reporting

Users of financial statements and their information needs

Types of business entities: sole trader, partnership, limited liability company

Accounting concepts and qualitative characteristics (e.g., relevance, faithful representation, prudence)

Overview of IFRS and the role of international regulatory bodies (IASB, IFRIC, etc.)

The Conceptual Framework for Financial Reporting

The accounting equation and its practical application

The double-entry system: debits and credits

Key financial documents (invoices, credit notes, purchase orders)

Introduction to accounting systems, including manual and computerized systems

Learning Outcome: The purpose, users, and regulatory framework of financial reporting along with the application of fundamental accounting concepts and principles. Double entry bookkeeping principles including the maintenance of accounting records, Ledger accounts, books of prime entry and journals.

Module 2: Accounting for Business Transactions

Scope of Module: This module deep-dives into the recording and adjustment of business transactions and events. Students will learn how to apply accounting standards to measure and record inventory, tangible and intangible assets, and various income and expense adjustments. The module ensures competence in recognizing real-world transactions and applying relevant accounting treatments to present an accurate financial position and performance of the entity.

Topics:

Inventory valuation principles and application of IAS 2

FIFO, AVCO (periodic and continuous)

Cost inclusion, net realizable value, and inventory records

Acquisition, capitalization, and depreciation of tangible non-current assets (IAS 16)

Straight-line and reducing balance methods

Revaluation model and impact on financial statements

Disposal of non-current assets and gain/loss recognition

Revaluation and accounting for depreciation adjustments

Intangible assets (IAS 38): recognition, development vs. research costs, amortization

Accrual and matching principles:

Accrued expenses, accrued income

Prepaid expenses and deferred income

Adjusting journal entries and their effects

Recording of sales and purchase transactions

Discounts, returns, and VAT/sales tax accounting

Learning Outcome: Inventory, non-current assets, and intangible assets accounting in accordance with relevant IFRS standards followed by adjustments for accruals, prepayments, and other income and expenses to ensure accurate financial reporting.

No. of Hours:18

Module 3: Control of Receivables, Payables and Capital Structure

Scope of Module: This module focuses on managing key working capital components — receivables, payables, provisions, and contingencies — to maintain liquidity and operational efficiency. It also covers company financing and capital structure, ensuring learners understand how businesses fund operations and manage shareholder equity and finance costs.

Topics:

Receivables:

- Irrecoverable debts and allowances
- Aged receivables analysis and credit control measures
- Recording bad debts and subsequent recoveries
- Trade receivables/payables contra entries

ii. Payables:

- Trade and other payables, supplier reconciliations
- Provisions and contingent liabilities (IAS 37)
- Accounting for liabilities based on likelihood and estimation

iii. Equity and capital structure (IAS 1 and IAS 32):

- Ordinary shares, preference shares (redeemable and irredeemable)
- Retained earnings and reserves
- Share capital movements: rights and bonus issues
- Dividends: declaration, accounting, and impact
- Finance costs: interest expense, capitalized borrowing costs
- Statement of changes in equity and its components

Learning Outcomes: (Only 1) Accounting for receivables, payables, provisions, and contingent liabilities in compliance with IFRS standards. Recognition & presentation of Capital structure, finance costs in the financial statements.

No. of Hours:18

Module 4: Reconciling Records and Producing Financial Reports

Scope of Module: This module equips students with the ability to reconcile financial records, identify and correct errors, and compile accurate financial statements. It covers the preparation of trial balances, suspense accounts, and the reconstruction of accounts from incomplete records — critical for ensuring financial accuracy and completeness.

Topics:

- i. Bank reconciliations: purpose, process, and adjustments
- ii. Supplier statement reconciliations and corrections
- iii. Trial balance: preparation, limitations, and uses
- iv. Common accounting errors and their impact
 - Errors of omission, commission, principle, reversal, etc
- v. Suspense accounts and journal entries to correct errors
 - Preparing:
 - Statement of financial position
 - Statement of profit or loss and other comprehensive income
- vii. Disclosure notes and events after the reporting period
- Accounting from incomplete records:
 - Use of control accounts and missing figures
 - Cash book and profit estimation techniques

Learning Outcomes: (Only 1) managing bank reconciliations, error corrections, and incomplete records in order to produce accurate financial statements.

No. of Hours:18

Module 5: Consolidation, Cash Flows and Financial Analysis

Scope of Module: This final module develops advanced skills in financial reporting and interpretation. It includes consolidated financial statements, cash flow preparation, and financial analysis using ratios. It prepares students to analyze and interpret financial data from both single and group entities.

Topics:

- i. Statement of Cash Flows (IAS 7):
 - Operating (direct and indirect), investing, and financing activities
 - Non-cash adjustments and working capital changes
- ii. Interpretation of Financial Statements:
 - Profitability, liquidity, efficiency, and financial position ratios
 - Drawing conclusions and communicating findings
- iii. Group Accounting:
 - Concepts of parent, subsidiary, control, and NCI
 - Consolidated statement of financial position (CSOFP)
 - Consolidated statement of profit or loss (CSPL)
 - Elimination of intra-group transactions and unrealised profits

iv.	• Goodwill calculation using fair value method • Mid-year acquisitions and adjustments Associates: • Significant influence and equity method (IAS 28) • Recognition and disclosure in consolidated
Learning Outcomes: (Only 1) preparation of Cash flows, consolidated financial statements and financial ratios and interpretation to assess organizational performance	

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

<https://www.coursera.org/learn/uva-darden-financial-accounting>
<https://www.coursera.org/learn/wharton-accounting>

Suggested Readings:

- *Financial Accounting* by T.S. Grewal
- *Advanced Accounts – Vol. 1* by M.C. Shukla, T.S. Grewal, and S.C. Gupta
- *IFRS: A Quick Reference Guide* by Robert Kirk
- *Financial Accounting: An Introduction* by Pauline Weetman
- *International Financial Reporting Standards (IFRS) Manual* – IASB

Recommended Software/Tools :

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	P O1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	-	2	3	2	3	3	3	-	2

CO2	2	2	2	-	-	3	3	2	3	3	3	1	3
CO3	-	2	-	-	1	2	2	2	2	2	2	-	2
CO4	2	3	3	2	2	2	-	3	3	2	3	2	2
CO5	3	3	3	3	2	2	2	3	3	3	3	2	3
Articulation	2.2	2.4	2.2	2.3	1.3	2.2	2.5	2.4	2.8	2.6	2.8	1.6	2.4

Course Title:	Business and Technology
Course Code:	25VBC4E104
Semester:	I
Credits:	3
Course Type	DSE
Learning Hours	90
Live Sessions	12 hours

Course Description:

Business and Technology introduces students to the structure and operation of business organizations, the role of stakeholders, and the influence of external factors. It covers organizational design, the use of technology, internal control systems, and ethical responsibilities. The course also develops leadership, communication, and personal effectiveness skills essential for modern business environments.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the various types of organisations, and the concept of stakeholders	L2
CO2	Understanding the structure, functions and design for business organizations in relation to the environment in which they operate	L2
CO3	Understanding the use of technology in business, compliance and control	L2
CO4	Gain knowledge about ethical considerations, corporate governance and social responsibility in business	L2
CO5	Improving leadership management, personal effectiveness and communication in business	L3

Course Modules

No. of Hours:18

Module 1: Business Structures, Stakeholders, and the External Environment
Scope of Module: This module introduces the fundamental nature of business organizations, their types, and structural differences. It also explores the role of stakeholders and analyzes how economic, social, legal, and environmental factors shape business operations and strategic decisions.
Topics: Purpose of Business Organizations – Definition and Features of Business Entities – Differences Among Business Structures – Types of Business Organizations – Stakeholders and Agency Relationships – Internal, Connected, and External Stakeholders – Stakeholder Objectives and Conflicts – Power and Influence of Stakeholder Groups – Political and Legal Influences on Business – Macro-Economic and Micro-Economic Factors – Social and Demographic Influences – Technological Developments – Environmental Considerations – Competitive Pressures and Market Dynamics
Learning Outcome: Understand how different business organizations are structured, recognize the role and influence of stakeholders, and assess the impact of external environmental factors on business operations.

No. of Hours:18

Module 2: Organizational Structure, Functions, and Governance
Scope of Module: This module explores the structural and functional aspects of business organizations, including formal and informal designs, departmental roles, and levels of authority. It also introduces the principles of corporate governance and social responsibility, emphasizing ethical conduct and regulatory compliance in business.
Topics: Mintzberg's Organizational Components – Entrepreneurial, Functional, Matrix, Divisional, and Boundaryless Structures – Formal vs. Informal Organization – Centralization and Decentralization – Strategic, Tactical, and Operational Levels – Separation of Ownership and Management – Separation of Direction and Management – Span of Control – Scalar Chain – Tall and Flat Structures – Outsourcing – Offshoring – Shared Services – Roles and Functions of Main Departments – Role of Marketing – Organizational Culture – Committees in Business Organizations – Agency Concept in Corporate Governance – Corporate Governance Best Practices – Social and Environmental Responsibilities – Legal and Regulatory Principles for Accounting and Audit
Learning Outcome: Understand organizational structure and design, recognize the key functions and culture within a business, and appreciate the significance of governance and corporate social responsibility in organizational effectiveness.

No. of Hours:18

Module 3: Accounting Systems, Controls, and Leadership in Business
Scope of Module: This module focuses on the integration of accounting with business operations, the importance of financial systems and internal controls, and the role of leadership and human resource practices in managing teams and driving organizational performance.
Topics: Relationship Between Accounting and Business Functions – Role of Accounting and Finance Functions – Internal and External Financial Information – Purpose and Sources of Business Reporting – Financial Systems and IT Applications – Internal Controls, Authorization, and Compliance – Fraudulent Behavior and Prevention Mechanisms – Role of Fintech in Accounting Systems – Leadership, Management, and Supervision – Recruitment and Selection – Motivation of Individuals and Teams
Learning Outcome: Understand the function and importance of accounting and reporting systems, evaluate the role of internal controls and compliance mechanisms including FinTech, and comprehend leadership practices in managing and motivating people within an organization.

No. of Hours:18

Module 4: Managing People, Performance, and Personal Effectiveness
Scope of Module: This module explores individual and group behavior in organizations, emphasizes effective team development and performance appraisal, and focuses on enhancing personal effectiveness through development techniques and conflict resolution.
Topics: Individual and Group Behavior in Business Organizations – Team Formation, Development, and Management – Importance of Learning and Development – Learning Theories: Honey & Mumford, Kolb – Role of HR and Managers in Training – Training and Development Process – Review and Appraisal of Performance – Personal Effectiveness Techniques – Impact of Ineffectiveness at Work – Competence Frameworks and Personal Development – Conflict Sources and Resolution Techniques
Learning Outcome: Develop the ability to manage individuals and teams effectively, understand workplace learning and appraisal systems, and apply strategies for improving personal effectiveness and resolving conflicts.

No. of Hours:18

Module 5: Communication and Ethics in Business
Scope of Module: This module covers the role of effective communication within an organization and emphasizes ethical behavior in the accounting profession. It

also explores ethical conflicts, corporate codes of ethics, and the role of professional bodies in promoting ethical standards.
Topics: Definition and Methods of Communication – Strategic, Tactical, and Operational Information – Quality and Attributes of Information – Formal and Informal Communication – Consequences of Ineffective Communication – Attributes of Effective Communication – Fundamental Principles of Ethical Behavior – Role of Regulatory and Professional Bodies – Corporate Codes of Ethics – Benefits and Contents of Codes – Ethical Conflicts and Dilemmas – Threats to Ethical Behavior – Safeguards Against Ethical Threats
Learning Outcome: Understand the importance of communication in business and apply ethical principles in resolving dilemmas and promoting professional behavior in accounting and business environments.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://www.coursera.org/learn/digital-transformation-financial-services>
- <https://www.linkedin.com/learning/fundamentals-of-business-analysis>

Suggested Readings:

- *Business and Technology (BT/FBT) Study Text* – Kaplan ACCA
- *Information Technology for Management* by Turban & Volonino
- *Management: Tasks, Responsibilities, Practices* by Peter F. Drucker
- *Business Ethics* by Andrew Crane & Dirk Matten
- *Business and Society* by Lawrence & Weber

Recommended Software/Tools :

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	-	2	2	2	3	-	2	-	2
CO2	3	2	-	2	-	2	-	2	3	2	2	-	2
CO3	2	2	3	2	3	-	2	3	2	2	2	2	2
CO4	2	3	-	-	2	3	3	2	3	3	3	-	3
CO5	2	2	2	2	2	2	2	-	3	3	2	2	3
Arti cula tion	2.4	2.2	2.3	2	2.3	2.2	2.2	2.2	2.6	2.5	2.2	2	2.2

Course Title:	Data Proficiency with Microsoft Excel
Course Code:	25VBCL0S105
Semester:	I
Credits:	2
Course Type:	SEC
Learning Hours:	60
Live Sessions:	12 hours

Course Description:

This course equips students with foundational and practical proficiency in Microsoft Excel. Starting from the base level, it helps learners navigate the interface, manage data, use formulas, and apply tools such as Pivot Tables and lookup functions. By the end of the course, students will be able to work independently with Excel for both academic and professional needs.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the Excel interface and perform basic data operations.	L1
CO2	Utilize formatting tools and basic formulas to clean and prepare data.	L2
CO3	Apply functions and logical formulas for efficient data manipulation.	L3
CO4	Analyze and summarize data using charts, tables, and Pivot Tables.	L4
CO5	Develop dashboards and reporting tools using Excel functions and layouts.	L5

Course Modules

No. of Hours:12*

Module 1: Introduction to Excel
Scope of Module: Introduces learners to the Excel environment and basic spreadsheet usage.
Topics: - Navigating the Excel interface - Creating, saving, and editing workbooks - Basic data entry and formatting - Understanding cells, rows, columns, and ranges
Learning Outcome: Learners will be comfortable using Excel and performing basic spreadsheet tasks.

No. of Hours:12*

Module 2: Formatting and Basic Formulas
Scope of Module: Covers data formatting and essential formulas for performing simple calculations.
Topics: - Cell formatting, borders, and styles - Copy-paste, fill handle, and shortcuts - Basic formulas (SUM, AVERAGE, MIN, MAX) - Relative vs absolute referencing
Learning Outcome: Learners will be able to organize and calculate basic data in Excel.

No. of Hours:12*

Module 3: Logical and Text Functions

Scope of Module: Develops ability to manipulate data using built-in logical and text functions.

Topics:

- IF, AND, OR functions
- Nested formulas
- Text functions: CONCATENATE, LEFT, RIGHT, LEN, TRIM
- Data validation and conditional formatting

Learning Outcome: Learners will be able to apply conditions and text operations on datasets.

No. of Hours:12*

Module 4: Data Analysis Tools

Scope of Module: Teaches summarizing and analyzing large data sets.

Topics:

- Sorting and filtering
- Tables and structured referencing
- Pivot Tables and Pivot Charts
- VLOOKUP and HLOOKUP

Learning Outcome: Learners will summarize and extract meaningful insights using Excel tools.

No. of Hours:12*

Module 5: Dashboards and Reports

Scope of Module: Prepares learners to build basic dashboards and printable reports.

Topics:

- Creating visual dashboards
- Linking data across sheets
- Chart creation and formatting
- Page layout and print settings

Learning Outcome: Learners will build dashboards and generate print-ready Excel reports.

Pre-Recording Count

Module	No of Pre-Recording
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)

6.	Indian Knowledge System

Course Title	Financial Literacy & Planning
Course Code	25VBX0S106
Semester	I
Credits	2
Course Type	SEC
Learning Hours	60 hours
Live Sessions	12 hours

Course Description:

This course offers foundational knowledge and practical skills in personal finance management, covering key areas such as budgeting, saving, investing, banking, insurance, and retirement planning. Through real-life applications and structured financial planning principles, students are empowered to take control of their financial decisions and work towards long-term financial well-being.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Develop the ability to create and manage a personal budget, enabling effective control of expenses and savings.	L3
CO2	Gain insights into various investment options and strategies, empowering informed decision-making for wealth accumulation.	L4
CO3	Acquire the skills to evaluate and select appropriate insurance coverage, ensuring comprehensive financial protection.	L5
CO4	Understand debt management techniques, allowing for responsible borrowing and effective repayment strategies.	L2
CO5	Create a foundational understanding of retirement planning, preparing for long-term financial security and stability.	L1

Course Module

No. of Hours:12

Module 1: Fundamentals of Personal Finance and Investment Planning

Scope of Module:

This module introduces essential concepts related to savings, income management, and financial goal setting. It further explores the distinction between saving and investing, the impact of compounding, inflation, and age-based asset allocation. It concludes with an overview of various government-backed savings and retirement schemes.

Topics:

Introduction to personal finance, income and budgeting, saving strategies, emergency fund planning, setting financial goals, smart spending habits, comparison of savings and investment, importance and benefits of compounding, investment objectives, understanding risk and return, inflation impact, age-based asset allocation, government-backed schemes like NSC, PPF, Post Office Schemes, ELSS, and retirement benefits including NPS.

Learning Outcome:

Ability to manage income and expenses effectively while adopting disciplined saving and investing habits.

No. of Hours:12

Module 2: Fundamentals of Banking and Financial Markets

Scope of Module:

This module provides knowledge on different types of bank deposits and loans. It also covers the structure and role of the Indian banking system, including RBI. Students will be introduced to the basics of capital and money markets, including securities like equity, bonds, and the process of IPOs and FPOs.

Topics:

Banking structure in India, types of banks and financial institutions, Role of Reserve Bank of India. Banking services - Deposits and Types of deposits, Loans and Types of loans and advances provided by Banks. secondary functions of Banks, Other financial institutions in India and their functions. Capital Market and Money Market, Securities and its types, i.e., Equity, Debentures or Bonds, IPOs and FPOs, FinTech in Personal Finance.

Learning Outcome:

To identify and utilize suitable banking products and understand foundational elements of financial markets.

No. of Hours:12

Module 3: Mutual Funds and Insurance for Financial Planning

Scope of Module:

This module focuses on capital market participation through mutual funds and the intermediaries involved. It also introduces insurance, types of coverage, policy structures, premium mechanisms, and trends in the insurance sector.

Topics:

Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor, ESG (Environmental, Social, and Governance) Investing. Introduction to Insurance, Types of Insurance, Insurance Policies and Coverage. The ability to assess their individual insurance needs, considering factors such as personal circumstances, assets, and potential risks. Insurance Premiums and Payments, Claims Process, Underwriting and Risk Assessment, Regulations and Compliance, Emerging Trends in Insurance.

Learning Outcome:

To analyze different aspects related to mutual fund investments and insurance needs based on individual financial conditions and goals.

Module 4: Managing Investments in Mutual Funds, Stocks, and Bonds

Scope of Module:

This module explores practical aspects of handling mutual funds, stock markets, and debt markets. It covers risk-return evaluation, investment selection, market behavior, and trade execution.

Topics:

Risk and Return in Mutual Funds, Selecting the Right Mutual Fund, Investment Strategies and Goals, Buying and Selling Mutual Funds, Monitoring and Managing Mutual Fund Investments. Basic Concepts of Stocks, How the Stock Market Works, Key Players in the Stock Market, Risk and Return in Stock Market Investing, Investment Strategies and Goals, Market Volatility and Emotional Considerations, Buying and Selling equity instruments. Introduction to the Debt Market, Types of Debt Instruments, Risk and Return in Debt Market Investments, How the Debt Market Operates, Yield and Interest Rate Dynamics, Credit Risk Assessment, Buying and Selling Debt Instruments.

Learning Outcome:

To evaluate various financial instruments and construct a portfolio that aligns with investment goals and risk tolerance.

Module 5: Investment Risk Management and Evaluation

Scope of Module:

This module introduces risk management techniques and investment evaluation tools. It focuses on hedging strategies using options and futures, diversification, stop-loss techniques, and the application of metrics like TVM to assess investment performance.

Topics:

Introduction to Investment Risk Management, Types of Investment Risks, Risk Tolerance and Investment Objectives, Diversification as a Risk Management Strategy, Use of Derivatives for Risk Management, Stop-loss Strategies and Risk Controls, Monitoring and Rebalancing. Introduction to Investment Hedging, Types of Investment Risks, Common Hedging Instruments, Using Options for Hedging, Using Futures for Hedging, Currency Hedging, Risks and Considerations in Hedging. Introduction to Investment Evaluation, Key Investment Metrics, Risk Assessment and Measurement, Time Value of Money (TVM), and Performance Benchmarks.

Learning Outcome:

To apply asset allocation principles and manage financial instruments to create a portfolio aligned with personal investment goals and risk preferences.

Module	No of Pre-Recordings
1	10

2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Familiarity with personal banking terms (e.g., savings, debit/credit cards).
- An interest in improving personal money management skills.
- Prior exposure to banking services such as deposits, withdrawals, internet banking, and mobile wallets is beneficial.

Pedagogy / Teaching Methodology for Online Sessions:

- **Live Interactive Lectures via Microsoft Teams:**
Concepts are explained through live sessions using screen-sharing of presentations, visual charts, and financial tools.
- **Recorded Video Modules:**
Pre-recorded videos covering important topics such as budgeting, mutual funds, and insurance to support self-paced learning.
- **Discussion Forums:**
Students share practical financial experiences, debate current trends (e.g., UPI, mutual fund SIPs).

Certificate / Value Added Courses Recommended (with Free Resource Links):

- **Introduction to Financial Markets**
<https://www.coursera.org/learn/financial-markets-global>
- **NPTEL: Financial Accounting and Analysis**
<https://nptel.ac.in/courses/110106064>
- **Personal Finance 101: Everything You Need to Know**
<https://www.udemy.com/course/personal-finance-101/>
- **Use of Derivatives for Risk Management**
https://swayam.gov.in/nd1_noc20_mq53/preview

Suggested Readings:

Books – Author, Publisher, Year

- Sinha, Madhu. Financial Planning: A Ready Reckoner, Tata McGraw-Hill, 2022
- Kapoor, Jack R. Personal Finance, McGraw-Hill Education, 2021
- Zokaityte, Aida. Financial Literacy in the 21st Century, Palgrave Macmillan, 2017

Online Articles, Journals, and Whitepapers

- RBI Official Website – <https://www.rbi.org.in/>
- SEBI Investor Education – <https://investor.sebi.gov.in/>
- AMFI India – <https://www.amfiindia.com/>

Recommended Software/Tools:

- Microsoft Excel
- Online Banking Platforms
- Financial Calculators

Curriculum Development:

Sl.No	Identify and highlight in the module
1	Local, Regional, National and Global
2	Employability, Entrepreneurship and Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Crossing Cutting Edges (Ethics, Gender Equality, Sustainability and Environmental concerns)
6	Indian Knowledge System

CO-PO Mapping

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	2	1	1	1
CO2	3	3	2	3	2	1	2
CO3	2	3	1	3	1	1	1
CO4	3	2	1	2	1	1	1
CO5	2	2	1	2	1	1	1
Articulation	2.6	2.4	1.2	2.4	1.2	1	1.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$=(\text{Sum of CO Mapping Levels for a particular PO})/(\text{No. of COs that mapped to that PO})$$

Example:1 Articulation of PO1= $((3+2+3+2+3))/5 = 2.6$

Example: 2 Articulation of PO7= $((1+1))/2 = 1.0$

SEMESTER II

Course Title:	Corporate and Business Law
Course Code:	25VBC4E201
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

Corporate and business law provides a practical and strategic understanding of legal systems, international trade regulations, and corporate law. It covers key areas including international business transactions, obligations of buyers and sellers, company financing through share and loan capital, corporate governance, insolvency procedures, and legal control of fraud and misconduct. Students will gain the legal insight needed to support ethical and compliant decision-making in global business environments.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understanding the elements of the legal system	L2
CO2	Knowledge about the legal aspects of business in international trade	L2
CO3	Understanding the agency law and the different forms of business organizations	L2
CO4	Knowledge about formation, management, administration, financing and liquidation of companies	L2
CO5	Brief understanding of corporate fraudulent and criminal behaviour	L2

Course Modules

No. of Hours:24*

Module 1: Foundations of International Legal Systems and Trade Regulation

Scope of Module: This module explores the foundational components of legal systems and their interconnection with political and economic structures. It further delves into the international legal frameworks that regulate trade, the roles of global institutions, and the legal mechanisms governing cross-border business transactions.

Topics: Inter-relationship of Economic, Political, and Legal Systems – Doctrine of Separation of Powers and Its Impact – Distinction between Criminal and Civil Law – Common Law and Civil Law Systems – Features of Sharia Law – Conflict of Laws in International Context – Role and Function of International Treaties, Conventions, and Model Codes – Role of UN, ICC, WTO, OECD, UNIDROIT, and UNCITRAL in Trade Regulation – Alternative Dispute Resolution Mechanisms – Arbitration and Mediation in International Trade – Introduction to United Nations Convention on Contracts for the International Sale of Goods (CISG) – Role of ICC in Cross-Border Transactions – Legal Infrastructure Supporting International Business

Learning Outcome: Understand the key elements of domestic and international legal systems, assess the roles of global institutions in trade regulation, and gain foundational knowledge of international business laws and cross-border transaction mechanisms.

No. of Hours:24*

Module 2: Legal Obligations, Payment Mechanisms, and Agency in International Business

Scope of Module: This module focuses on the legal obligations of buyers and sellers under international conventions, mechanisms of transportation and payment in cross-border transactions, and the legal framework of agency relationships in international trade. It provides a comprehensive view of operational and contractual responsibilities in global commerce.

Topics: Obligations of the Seller under the United Nations Convention on Contracts for the International Sale of Goods (CISG) – Obligations of the Buyer under the CISG – Provisions Common to Both Parties under the CISG – Rules on the Passing of Risk between Buyer and Seller – Definition and Function of Bills of Lading in International Trade – Operation of Bank Transfers in Cross-Border Payments – UNCITRAL Model Law on International Credit Transfers – UN Convention on International Bills of Exchange and Promissory Notes – Operation of Letters of Credit – Role and Function of Agents in International Business – Agency Relationships involving Partners and Company Directors – Formation and Types of Agency Relationships – Authority of Agents

Learning Outcome: Understand the obligations of buyers and sellers in international trade, apply the mechanisms and legal instruments governing

international transportation and payments, and explain the formation, authority, and liability related to agency in global business operations.

No. of Hours:24*

Module 3: Business Structures, Company Formation, and Corporate Personality

Scope of Module: This module examines the structure and regulation of partnerships and corporations, the legal framework for company formation and constitution, and the concept of corporate legal personality. It provides essential knowledge on the rights, liabilities, and roles within various business entities.

Topics: Legislation Governing Unlimited and Limited Partnerships – Formation and Legal Status of Partnerships – Authority of Partners in Business Activities – Liability of Partners for Partnership Debts – Role and Legal Duties of Company Promoters – Breach of Promoters’ Duties and Remedies for the Company – Pre-Incorporation Contracts - Company Registration Procedures for Public and Private Companies – Statutory Books, Records, and Returns Required by Companies – Confirmation Statement and Register of People with Significant Control – Contents and Legal Impact of Model Articles of Association – Procedure for Amending Articles of Association – Restrictions and Regulations on Company Naming – Distinction between Sole Traders, Partnerships, and Companies – Types of Companies: Private vs. Public – Meaning and Effect of Separate Legal Personality – The Veil of Incorporation and Its Legal Consequences – Exceptions Where Separate Legal Personality is Disregarded

Learning Outcome: Gain knowledge of partnership law and company formation, understand the legal personality of corporations, and evaluate the legal implications of limited liability, incorporation, and organizational structure in different forms of business.

No. of Hours:24*

Module 4: Corporate Finance, Governance, and Company Regulation

Scope of Module: This module provides a comprehensive understanding of corporate financing through share and loan capital, the legal framework governing capital maintenance and dividend distribution, and the management, administration, and regulation of companies through the roles and responsibilities of directors and officers.

Topics: Types of Share Capital – Classes of Shares and Rights Attached – Treasury Shares and Their Legal Treatment – Procedure for Altering Class Rights – Share Allotment Process – Rights Issue vs. Bonus Issue – Shares Issued at Discount or Premium – Doctrine of Capital Maintenance – Dividend Distribution Rules for Private and Public Companies – Definition and Scope of Loan Capital – Companies’ Borrowing Powers – Nature and Features of Debentures – Distinction between Share Capital and Loan Capital – Rights of Shareholders vs. Debenture Holders – Fixed Charges and Floating Charges: Meaning and Differences – Creation and Registration of Company Charges – Role and Legal Position of

Company Directors – Appointment and Removal of Directors – Powers of the Board vs. Managing Director – Duties of Directors to the Company – Roles of Other Company Officers – Company Meetings and Types of Resolutions – Regulatory Framework Governing Company Administration

Learning Outcome: Understand corporate financing through share and loan capital, evaluate rules on capital maintenance and dividends, and gain insight into company management, the role of directors, and corporate regulatory procedures.

No. of Hours:24*

Module 5: Corporate Meetings, Insolvency, and Fraudulent Conduct

Scope of Module: This module explores the legal procedures surrounding company meetings and resolutions, the framework for handling corporate insolvency through liquidation or administration, and the regulation of fraudulent and criminal behavior within corporate operations.

Topics: Types of Company Meetings – Ordinary General Meetings vs. Annual General Meetings – Types of Resolutions: Ordinary, Special, and Written – Legal Procedure for Calling and Conducting Company Meetings – Meaning and Process of Voluntary Liquidation – Meaning and Process of Compulsory Liquidation – Order of Priority in Settlement of Company Debts – Administration as an Alternative to Liquidation – Appointment Procedures of an Administrator – Legal Effects and Powers of an Administrator – Nature and Legal Control over Insider Dealing – Legal Regulation of Market Abuse – Prevention and Control of Money Laundering – Legal Framework Surrounding Bribery – Fraudulent Conduct in Corporate Operations – Corporate Criminal Liability and Legal Safeguards

Learning Outcome: Understand the legal framework for company meetings and resolutions, evaluate procedures for insolvency and administration, and recognize and respond to corporate fraudulent and criminal behavior in business practice.

Module	No of Pre-Recordings
1	10
2	12
3	10

4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://lawsikho.com/course/business-law-for-managers-india>
- <https://www.coursera.org/learn/corporate-commercial-law>

Suggested Readings:

- *Business Law* by P.C. Tulsian
- *Elements of Mercantile Law* by N.D. Kapoor
- *Company Law* by Avtar Singh
- *Principles of Business Law* by Robert Neil Corley and William R. Reed
- *Indian Contract Act and Partnership Act – Bare Acts* (Government of India)

Recommended Software/Tools :

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)

4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	-	-	-	2	2	-	3	-	2	-	2
CO2	2	2	1	2	2	-	-	3	2	2	2	1	2
CO3	3	3	1	2	-	2	-	3	2	-	-	2	3
CO4	2	3	2	-	-	2	2	-	-	2	2	-	2
CO5	2	2	2	3	-	-	2	2	2	-	-	-	2
Arti cula tion	2.2	2.4	1.5	2.3	2	2	2	2.6	2.2	2	2	1.5	2.2

Course Title:	Taxation
Course Code:	25VBC4E202
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a comprehensive overview of UK taxation, equipping students with the technical knowledge and practical skills required to compute and advise on a wide range of taxes. Beginning with the structure and scope of the UK tax system, students progress through individual taxation (employment, self-employment, personal allowances, NICs, and property income), capital taxes (capital gains and investment income), corporate taxation (corporation tax, losses, capital allowances, and VAT), and conclude with tax administration, compliance procedures, and professional ethics.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Understand the duties of agents and taxpayers, including filing requirements, deadlines, and penalties, and comprehend the breadth and structure of the UK tax system.	L1
CO2	Determine individual income tax obligations accurately, taking into account employment income, profits from self-employment, property income.	L3

CO3	Utilizing the applicable laws and exemptions, examine and compute tax responsibilities pertaining to corporate profits, capital gains, national insurance contributions, and VAT.	L3
CO4	Apply principles of tax planning and ethics to ensure legal compliance, avoid evasion, and maintain professional integrity in line with HMRC guidelines and ethical standards.	L4
CO5	Evaluate administrative and reporting procedures required by HMRC, including self-assessment, record keeping, penalties, and taxpayer rights during compliance checks.	L5

Course Modules

No. of Hours:24

Module 1: Introduction to the UK Tax System & Basic Income Taxation
Scope of Module: By the end of this module, learners will be able to demonstrate a foundational understanding of the UK tax system, including its legislative framework and the role of HMRC. They will be able to identify taxpayer obligations such as registration, compliance deadlines, and self-assessment procedures. Topics: Overview of the UK tax system and sources of tax law Tax year, filing deadlines, and penalties Income from employment – tax rules and benefits Income from self-employment – adjusted profit and basis period rules Learning Outcome: Demonstrate the ability to compute taxation liabilities and explain tax implications for individuals and businesses.

No. of Hours:24

Module 2: Personal Allowances, NICs & Property Income
Scope of Module: This module enables learners to accurately apply personal allowances and income tax bands to a variety of individual scenarios. They will also be able to calculate National Insurance Contributions across different employment statuses, including Class 1 for employees and Classes 2 and 4 for the self-employed. Topics: Personal allowances and taxable income Income tax computation and rates

National Insurance Contributions (Class 1, 2, 4)
Taxation of property income and rent-a-room relief.

Learning Outcome:

Applying personal allowances and income tax bands correctly, Evaluation of national insurance obligations for various classes and Computation of property-related income and allowable deductions.

No. of Hours:24

Module 3 : Capital Gains Tax & Investment Income

Scope of Module:

Learners completing this module will be able to identify chargeable and exempt assets for Capital Gains Tax purposes and apply the annual exemption. They will gain the ability to compute gains and losses on disposals of assets such as shares, business assets, and personal possessions.

Topics:

Capital Gains Tax computation and exempt assets

Annual exempt amount and rates

Capital gains reliefs (e.g. rollover, gift relief, business asset disposal)

Savings income, dividend income, and pensions

Learning Outcome:

Calculate capital gains on the disposal of chargeable assets, Apply reliefs such as rollover and gift relief to reduce tax liability and determination of tax liabilities on savings and dividend income.

No. of Hours:24

Module 4 : Corporation Tax, Losses & VAT

Scope of Module:

Upon completing this module, learners will be able to prepare corporation tax computations for both individual and group companies. This includes making adjustments to profits for tax purposes and calculating capital allowances under various rules.

Topics:

Corporation tax computation and adjusted trading profit

Capital allowances for companies

Company losses – carry forward/back rules

VAT – registration, output/input tax, and schemes

Learning Outcome:

Preparation of corporation tax computations with adjustments for trading profit, calculate capital allowances on qualifying plant and machinery and understand VAT registration, output and input tax treatment.

Module 5 : Tax Administration & Ethics in Taxation

Scope of Module:

In this final module, learners will explore the practical aspects of tax administration, including the self-assessment system, due dates for filing and payment, and the associated penalties for late or incorrect returns. Ethical considerations in tax practice will be addressed, with a focus on distinguishing between legal tax planning and unethical or illegal tax evasion.

Topics:

Tax return filing, payment deadlines, and penalties

Record-keeping requirements and tax enquiries

Ethics in taxation – ICAEW code and HMRC standards

Tax planning vs. tax avoidance vs. evasion

Learning Outcome:

Explanation of filing obligations and penalties under the self-assessment system, describe ethical issues in tax practice and contrast avoidance vs evasion and understand HMRC enquiry processes and appeals framework.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://www.edx.org/course/introduction-to-business-taxation-in-the-uk>
- <https://www.udemy.com/course/income-tax-return-filing/>

Suggested Readings:

- *Taxmann's Direct Tax Laws* by Dr. Vinod K. Singhania
- *Systematic Approach to Income Tax* by Girish Ahuja & Ravi Gupta
- *Indirect Taxes* by V.S. Datey
- *UK Taxation Study Text* – Kaplan ACCA
- *Practical Approach to Income Tax* by Ahuja & Gupta

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	3	2	-	1	-	3	2	2	3	3	2	2	3
CO2	2	3	1	1	2	3	2	2	3	2	2	-	3
CO3	3	2	2	-	-	3	2	2	3	2	3	2	2
CO4	2	2	-	2	1	2	2	2	3	3	2	2	2
CO5	2	2	2	1	-	3	2	2	3	2	3	2	2
Arti cula tion	2.4	2.2	1.6	1.2	1.5	2.8	2	2	3	2.4	2.4	2	2.4

Course Title:	Performance Management
Course Code:	25VBC4E203
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

The Performance Management course equips students with the analytical and decision-making skills required to manage and improve organizational performance. It focuses on integrating information systems, cost and management accounting techniques, pricing and budgeting strategies, quantitative analysis, and divisional performance evaluation. Students will explore the application of data analytics, cost-volume-profit analysis, standard costing, and variance analysis in both private and public sectors. The course also covers advanced concepts like transfer pricing, performance measurement in not-for-profit organizations, and managing uncertainty in decision-making. By the end, learners will be able to evaluate performance comprehensively using both financial and non-financial indicators to support strategic planning and control.

Course Outcomes (COs)

CO	Course Outcome	BTL
CO1	Develop knowledge and skills in the application of Management accounting techniques	L3
CO2	Imparting knowledge of Pricing Decisions and Relevant Cost Analysis	L2
CO3	Understanding the techniques of performance analysis, including analysing divisional performance, fixing transfer price and analysing behavioural considerations in Performance Management	L4
CO4	Interpretation of Budgeting techniques and variance analysis	L4
CO5	Introduction to Information system and data analytics	L2

Course Modules

No. of Hours:24*

Module 1: Managing Information, Sources of Information & Information Systems & Data Analytics

Scope of Module: Role of Information system in the organisation, Internal and External sources of Information and various Information system used in planning, control and Decision Making

Topics: Cost and Benefit of Information System, Uses of Internet, Intranet and Wireless Technologies, Controls in generating and distributing Internal Information, Procedure to ensure security of Confidential Information, Principal sources of Management Information for control purposes, Direct costs of Accounting Information, Indirect costs of Accounting Information, Management Information System, Executive Information System, Enterprise Resource Planning System, Transaction Processing System, Customer Relationship Management System, Uses of Big Data and Risks and Challenges of Big Data

Learning Outcomes: Understand the role of Information system, its different types and identifying the internal & external sources of Information.

No. of Hours:24*

Module 2: Profit Analysis, Relevant Cost Analysis and Short-Term Decision Techniques

Scope of Module: Traditional & ABC Overheads Technique and CVP techniques and Utilisation of Resources in most optimum manner.

Topics: Traditional Method of Overheads, ABC Method Of Overheads, Costing, Throughput Costing, Life cycle Costing, Environmental Management Accounting, Break Even Point and Margin of Safety, Break Even Chart and Profit Volume Charts, Limitations of CVP Analysis, Relevant Costs, Opportunity Costs, Shut Down and One-Off Costs, Further Processing Costs, Limiting Factors, Make or Buy Decision, Linear Programming Graphs, Simultaneous Equation, Shadow Pricing, Slack Calculation, In-house Costs and Out Source Cost

Learning Outcomes: Understand Optimisation of available resources and Application of CVP techniques in Planning.

No. of Hours:24*

Module 3: Pricing Decision, Risk and Uncertainty in Decision Making and Budgetary Systems

Scope of Module: Appropriate Pricing, Forecasting Technique and Budgetary System

Topics: Factors influencing the Pricing of the Product, Price Elasticity of Demand, Straight Line Demand Equation, Total Cost Function, Optimising the Selling Price, Different Pricing Strategies, Techniques to reduce Uncertainty, Simulation, Maximax, Maximin and Minimax, Decision Tree, Budgetary System, Top Down, Bottom Up and Rolling Budgets, Zero Based and Activity Based Budget,

Incremental and Feed -Forward Control, Flexed Budget, Difficulties of changing Budgetary System

Learning Outcomes: Applying Pricing Decisions, suggesting techniques to reduce Uncertainty and various budgeting techniques.

No. of Hours:24*

Module 4: Quantitative Analysis in Budgeting, Standard Costing and Variance Analysis & Performance Analysis in Private Sector Organisation

Scope of Module: Quantitative Techniques in Planning, Controllability in Performance, Management System and Financial Performance Indicators

Topics: High Low-Cost Method, Learning Rate and Learning Effect, Learning Curve, Reservations in Learning Curve Model, Standard Costs, Derivation of Standard Costs, Importance of Flexible Budget in Performance Management, Material Variances, Sales Variances, Operational and Planning Variances, Dysfunctional nature of some Variances in JIT and TQM, Non-Financial Performance Indicators, CSF/KPI" s/Targets/Smart, Balanced Score Card, Building Block Model, Difficulties of Target Setting in Qualitative Areas

Learning Outcomes: Applying Standard Costing techniques, quantitative techniques of Budgeting and interpreting FPIs.

No. of Hours:24*

Module 5: Divisional Performance Measurement and Analysis, Transfer Pricing and Performance Analysis in NPO and Public sector.

Scope of Module: Divisional Performance Measurement and Transfer Pricing Techniques Including NPO and Public Sector

Topics: Responsibility Centre, Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Goal Congruence and Dysfunctional Behaviour, Transfer pricing using Variable Cost, Transfer Pricing using Full Costs, Types of fixing Transfer Prices, Minimum Transfer Pricing under conditions of scarce resources, Performance Management Tools, Non-Quantifiable Objectives, Value for Money, Methods for Long Term View

Learning Outcome 5: Performance analysis of organisations, particularly NPOs and understanding Transfer Pricing.

Module	No of Pre-Recordings
1	10

2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://www.bpp.com/acca/course-details/acca-performance-management-f5>
- <https://www.coursera.org/learn/project-budgeting-scheduling>

Suggested Readings:

- *Management and Cost Accounting* by Colin Drury
- *Performance Management Study Text* – BPP/Kaplan ACCA
- *Cost Accounting: A Managerial Emphasis* by Horngren, Datar & Rajan
- *Strategic Performance Management* by R.S. Kaplan & D.P. Norton
- *Principles of Management Accounting* by Anthony A. Atkinson

Recommended Software/Tools :

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global

2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	1	-	2	2	3	2	3	3	2	-	3
CO2	2	2	2	-	-	3	2	2	2	2	2	2	2
CO3	2	3	3	2	2	3	3	2	3	2	3	3	2
CO4	3	2	2	3	-	3	2	-	2	3	3	2	-
CO5	-	2	3	3	3	2	2	3	2	2	2	2	2
Arti cula tion	2.2	2.4	2	2.6	2.3	2.6	2.4	2.2	2.4	2.4	2.4	2.2	2.2

Course Title:	Business Economics
Course Code:	25VBX0G204
Semester:	II
Credits:	3
Course Type	GE
Learning Hours	120
Live Sessions	12 hours

Course Description:

Business Economics is a foundational course designed to equip students with the essential economic principles and tools necessary for analyzing business decisions and market dynamics. The course bridges the gap between economic theory and practical business applications, focusing on how businesses operate within the broader economic environment.

CO No.	Course Outcome	BTL Level
CO1	Apply fundamental economic concepts— marginalism, opportunity cost, optimization, and trade-offs in business decision-making.	L3 (Apply)
CO2	Analyze consumer behaviour, market dynamics, demand–supply frameworks, and elasticity for effective decision-making.	L4 (Analyze)
CO3	Evaluate production and cost structures, perform break-even and revenue analysis, and apply forecasting techniques in planning.	L5 (Evaluate)
CO4	Compare and critique market structures (perfect competition, monopoly, oligopoly, etc.) and apply competitive models like game theory.	L4 (Compare)
CO5	Examine macroeconomic variables and globalization trends, and assess their impact on business along with new-age tools and digital disruptions.	L5 (Examine)

Course Module

No. of Hours: 24

Module 1: Fundamentals & Economic Decision-Making

Scope of Module:

This unit lays the groundwork by introducing essential economic principles and the logic behind business decisions.

Topics:

Overview of Business Economics, Nature and scope; microeconomics vs. macroeconomics, **Marginalism, Opportunity Cost,** and Risk/Uncertainty, **Optimization techniques**, constrained vs. unconstrained decisions, Equi-marginal principle and discounting, - Role of economic information and trade-offs in business contexts. **AI Tool Suggestion: - ChatGPT for understanding basic concepts and clarifying doubts.**

Learning Outcomes: Apply fundamental economic concepts such as marginalism, opportunity cost, and optimization to solve business decision-making problems under conditions of risk and uncertainty.

No. of Hours: 24

Module 2: Consumer Behavior, Demand, and Price Mechanisms

Scope of Module: This unit combines classical consumer theory with market dynamics, emphasizing how individual choices determine overall market outcomes.

Topics: Cardinal and Ordinal Utility; Diminishing Marginal Utility, The indifference curve approach and consumer equilibrium (budget constraints), **Concepts of demand and supply,** demand curve, and supply curve, Law of Demand and Conditions of Supply, **Price,** income, and cross-elasticity: measuring responsiveness, Role of the price mechanism in resource allocation and profit maximization, **AI Tool Suggestion: Google Trends for analyzing demand and supply trends.**

Learning Outcomes: Analyze consumer behaviour using utility theory and demand-supply mechanisms, and evaluate the impact of price elasticity on market outcomes and business decisions.

No. of Hours: 24

Module 3: Production, Cost Analysis, & Forecasting

Scope of Module: Focusing on the internal operations of firms, this unit explains how production decisions, **cost structures**, and forecasting support profitability and strategic planning.

Topics: Production functions: short-run and long-run perspectives, Fixed, variable, and other cost classifications, Economies of scale, returns to scale, and the law of diminishing returns, **Break-even point (BEP)** computation and interpretation, Total, average, and marginal revenue concepts, Demand forecasting methods: Qualitative vs. Quantitative, Incorporating modern tools and analytics in **demand forecasting**, **AI Tool Suggestion:** **Wolfram Alpha** for complex calculations related to production and costs.

Learning Outcomes: Evaluate production and cost functions, conduct breakeven and revenue analysis, and integrate forecasting techniques to support effective business planning.

No. of Hours: 24

Module 4: Market Structures & **Competitive Strategies**

Scope of Module: This unit examines different market forms and competitive models, helping students understand how market dynamics and competition shape business strategy.

Topics: Perfect competition, monopoly, and monopolistic competition, Comparative features: pricing, surplus, and efficiency, Collusive and non-collusive behavior in oligopolies, **Game theory fundamentals**, Sweezy's Kinked Demand Curve, and price leadership, Allocative and productive efficiency, The impact of innovation and **technological progress** on market evolution, **AI Tool Suggestion:** **Tableau Public** for data visualization and forecasting.

Learning Outcomes: Assess different market structures and apply strategic models—including game theory—to understand firm behavior and competitive positioning

No. of Hours: 24

Module 5: Globalization, Macroeconomic Environment, & Emerging Trends

Scope of Module: The final unit connects macroeconomic insights with **global business environments**, while integrating recent trends that are reshaping the field of business economics.

Topics: Key **macroeconomic variables** and circular flow of income, Overview of macroeconomic relationships that influence business activity, Trends in **globalization** and its effects on both developed and developing economies, Challenges and opportunities in domestic and international business operations, **Digital transformation** and **data analytics in economic decision-making**, Sustainability, ethical business practices, and innovation as competitive tools, The role of technology in modern demand forecasting and market analysis, **AI Tool Suggestion:** **Google Public Data Explorer** for accessing macroeconomic data.

Learning Outcomes: Critically evaluate macroeconomic variables, globalization effects, and emerging trends like digitalization and sustainability to enhance business strategy.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Pedagogy / Teaching Methodology:

1. Interactive Lectures
2. Current Business Case Studies
3. Quiz
4. Discussion Forum

Certificate/Value Added Courses Recommended (with Free Resource Links):

<https://nptel.ac.in/courses/110101438>

<https://nptel.ac.in/courses/110104093>

<https://nptel.ac.in/courses/110105029>

<https://www.coursera.org/learn/erasmus-econometrics>

Suggested Readings:

1. "Managerial Economics" by D.N. Dwivedi, Vikas Publishing House, 9th Edition, 2019.
2. "Managerial Economics: Principles and Worldwide Applications" by Dominick Salvatore, Oxford University Press, 2015.
3. "Microeconomics for Business" by Satya P. Das, SAGE Publications, 2007.
4. **Harvard Business Review** (<https://hbr.org/>)
 1. "How Digital Transformation Is Changing Business Economics"
 2. "The Role of Behavioral Economics in Business Strategy"
0. **McKinsey Global Institute Reports** (<https://www.mckinsey.com/mgi>)
 1. "Globalization in Transition: The Future of Trade and Value Chains"
 2. "The Economics of Artificial Intelligence"
0. **World Economic Forum Whitepapers** (<https://www.weforum.org/reports>)
 1. "The Global Competitiveness Report"
 2. "Shaping the Future of Advanced Manufacturing and Production"
0. **IMF & World Bank Working Papers**
 1. IMF eLibrary (<https://www.elibrary.imf.org/>)
 2. World Bank Open Knowledge Repository (<https://openknowledge.worldbank.org/>)

Journal Articles:

- Journal of Economic Perspectives
- Managerial and Decision Economics
- The Economic Journal

Web-based resources

1. **Khan Academy** (<https://www.khanacademy.org/economics-finance-domain>)

Great for fundamentals of microeconomics, macroeconomics, and demand-supply analysis.
0. **Investopedia** (<https://www.investopedia.com/>)

For quick definitions, real-world applications, and interactive tools on elasticity, market structures, game theory, etc.

0. EconLib – The Library of Economics and Liberty (<https://www.econlib.org/>)

Essays, encyclopaedias, and blogs by renowned economists.

0. Coursera/MOOCs:

University of Illinois – Managerial Economics

University of London – Globalization and the Global Economy

OECD iLibrary (<https://www.oecd-ilibrary.org/>) - Provides insight on global economic policies, trends, and sustainability.

Curriculum Development:

Sl.No	Identify and highlight in the module
1	Local, Regional, National and Global
2	Employability, Entrepreneurship and Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Crossing Cutting Edges (Ethics, Gender Equality, Sustainability and Environmental concerns)
6	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO/PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	1	-	2	1
CO2	2	3	2	3	1	-	2	1
CO3	2	3	2	3	1	-	2	1
CO4	3	3	3	3	1	1	2	1
CO5	3	3	2	3	2	1	2	1
Articulation	2.6	2.8	2.2	3.0	1.2	1.0	2.0	1.0

Course Title:	Communicative English
Course Code:	25VBX0AE205
Semester:	II
Credits:	4
Course Type	AEC
Learning Hours	120
Live Sessions	12 hours

Course Description: This course is designed to help BBA students enhance their English language proficiency, improve communication skills, and prepare for academic and professional interactions. The course integrates foundational grammar, spoken and written communication, digital literacy, and workplace-oriented communication. Through literary texts, real-world applications, and multimedia tools, students will develop their linguistic abilities and become confident communicators.

Course Outcomes (COs):

At the end of the course, the students will be able to:

CO Code	Course Outcome Statement	BTL Level
CO1	Demonstrate a clear understanding of communication fundamentals and apply them effectively in real-life situations.	BTL 3
CO2	Exhibit improved proficiency in reading, writing, listening, and speaking in English.	BTL 2
CO3	Utilize digital tools and platforms for effective communication and language enhancement.	BTL 3
CO4	Compose and deliver professional correspondence and presentations with clarity and confidence.	BTL 5
CO5	Engage in strategic and intercultural communication using critical and creative approaches.	BTL 6

Course Module:

No. of Hours: 24

Module 1: Foundations of Communication and English Proficiency
Scope of Module: This module lays the groundwork for understanding communication as a process and develops essential grammar skills required for professional and academic contexts.
Topics: • English as the Global Lingua Franca • Process and Types of Communication • Barriers to Effective Communication • Fundamentals of English Grammar: Nouns, Verbs, Tenses, Subject-Verb Agreement, Sentence Structure, Connectives • Situational Dialogues and Grammar Exercises
Learning Outcome: Students will be able to understand the basics of communication and apply foundational grammar concepts in various academic and professional contexts.

No. of Hours: 24

Module 2: Reading, Dialogue and Conversational Competence
Scope of Module: This module enhances reading comprehension through literary texts and strengthens spoken communication through dialogue practice and functional language.
Topics: • Reading Skills and Comprehension • Literary Text: "The English Teacher" by R.K. Narayan • Dialogue and Conversation Principles • Functional English: Everyday Interactions • Language Functions: Requests, Enquiries, Directions, Instructions
Learning Outcome: Students will be able to comprehend literary texts and demonstrate conversational fluency using functional English expressions.

No. of Hours: 24

Module 3: Digital Literacy and Communication with Technology
Scope of Module: This module focuses on enhancing writing skills and leveraging digital resources for effective communication, culminating in the development of professional presentation capabilities.
Topics: • Digital Tools: E-Libraries, Online Dictionaries, INFLIBNET, BBC, British Council • Writing Skills: Essays, Reports, Descriptive and Narrative Writing • Presentation Skills: Public Speaking, Interviews, PowerPoint Presentations, Group Discussions
Learning Outcome: Students will proficiently utilize digital tools and platforms to advance professional writing and deliver impactful presentations.

No. of Hours: 24

Module 4: Advanced Communication Strategies for the Workplace
Scope of Module: This module prepares students for workplace communication through creative thinking, formal writing, and effective multicultural communication practices.
Topics: • Creative and Critical Thinking in Communication • Official Correspondence: Letters, Emails, Resumes, Cover Letters • Cross-Cultural Communication: Global Etiquette, Communication Barriers
Learning Outcome: Students will be able to draft workplace communication and apply strategic thinking in multicultural professional environments.

No. of Hours: 24

Module 5: Strategic Communication, Networking, and Personal Expression
Scope of Module: The module equips students with skills in strategic communication, conflict resolution, personal branding, and expressive writing through reflective literature.

Topics:

- Digital Platforms: Emails, Blogs, Social Media, Online Meetings
- Negotiation and Conflict Resolution
- Networking and Elevator Speech
- Life Writings: Memoirs, Diaries, Autobiographies
- Literary Text: "Diary of Anne Frank"

Learning Outcome:

Students will be able to apply strategic communication skills for networking, conflict resolution, and personal expression.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic command of the English language as acquired through school-level (Class 12) education.
- Familiarity with fundamental grammar and functional vocabulary.
- Readiness to engage in spoken and written communication in academic and informal settings.

Pedagogy / Teaching Methodology:

- **Experiential Learning:** Emphasis on role-plays, group discussions, mock interviews, and simulation activities.
- **Blended Learning:** Integration of classroom sessions with curated digital resources (videos, articles, e-books).
- **Literature-Based Learning:** Use of classic and contemporary literary texts to enhance comprehension, empathy, and expression.
- **Functional English Labs:** Real-world communication practice through audio-visual aids, peer interaction, and reflective tasks.
- **Task-Based Writing:** Report writing, email drafting, and resume preparation guided by rubrics and feedback mechanisms.

- **Technology-Enabled Delivery:** Use of online platforms and apps for grammar correction, reading enhancement, and virtual presentations.

Certificate / Value-Added Courses Recommended (Free Resources):

1. **Communication Skills for Beginners** – [Coursera – University of Pennsylvania](#)
2. **Writing Professional Email and Memos** – [Coursera – University System of Georgia](#)
3. **Speak English Professionally: In Person, Online & On the Phone** – [Coursera – Georgia Institute of Technology](#)
4. **Effective Communication Skills** – NPTEL – IIT Kharagpur
5. **Soft Skills Development** – Swayam

Suggested Readings:

- **R.K. Narayan** – *The English Teacher*, Indian Thought Publications, 2008.
- **Anne Frank** – *The Diary of a Young Girl*, Bantam, 1993.
- **M. Ashraf Rizvi** – *Effective Technical Communication*, McGraw Hill Education, 2017.
- **Raymond Murphy** – *English Grammar in Use*, Cambridge University Press, 5th Edition, 2019.

Web-Based Resources:

- British Council – Learn English
- BBC Learning English
- [Purdue OWL – Writing Lab](#)
- [INFLIBNET & N-LIST Portal](#)
- [Poetry Foundation](#)

Recommended Software/Tools (If Applicable):

- **Grammarly** – For grammar editing and clarity improvement: <https://www.grammarly.com>
- **Hemingway Editor** – For sentence simplification and readability: <https://hemingwayapp.com>
- **Canva** – For visual presentation and digital storytelling: <https://www.canva.com>

- **Google Docs & Slides** – For collaborative writing and presentation building
- **Zoom / Google Meet** – For virtual presentations and role-play sessions
- **QuillBot** – For rephrasing and vocabulary enrichment: <https://quillbot.com>

Curriculum Development:

Sl.No	Identify and highlight in the module
1	Local, Regional, National and Global
2	Employability, Entrepreneurship and Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Crossing Cutting Edges (Ethics, Gender Equality, Sustainability and Environmental concerns)
6	Indian Knowledge System

CO/PO Mapping Table

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	2	3	2		1
CO2	2	1	1	1	3			
CO3	1	1	2	2	3			
CO4	2	1	2	3	3	2	1	
CO5	2	2	3	3	3	3	2	2
Articulation	2.0	1.4	2.0	2.2	3.0	2.3	1.5	1.5

Course Title:	Simulation Lab: Indian Taxation (Income Tax & GST)
Course Code:	25VBCL0S206

Semester:	I
Credits:	2
Course Type:	SEC
Learning Hours:	60
Live Sessions:	12 hours

Course Description:

This practical course provides hands-on exposure to the Indian taxation system, specifically Goods and Services Tax (GST) and Income Tax (IT). It covers key e-filing procedures, registration processes, and compliance requirements using government portals and simulations. The course aims to bridge theoretical tax knowledge with practical skillsets required for compliance roles in finance, accounting, and business administration.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the procedural framework for registration and compliance under GST and Income Tax.	L2
CO2	Apply digital platforms for e-filing GST and IT returns with simulated scenarios.	L3
CO3	Analyze tax liability under both old and new regimes using income classification.	L4
CO4	Perform complete return filings including GSTR1, GSTR3B, CMP08, and ITR.	L3
CO5	Assess the applicability of TDS, TCS, and advance tax based on different business profiles.	L4

Course Modules

No. of Hours:12*

Module 1: GST Registration Process
Scope of Module: Covers registration under GST including GSTIN generation and understanding types of taxpayers.
Topics: Registration – GSTIN – 7.5 hrs
Learning Outcome: Learners will be able to independently complete GST registration.
No. of Hours:12*
Module 2: GST Compliance and Return Filing
Scope of Module: Focuses on operational compliance under GST, including return filing and documentation.
Topics: E-Way Bill – 1.5 hrs NIL Return Filing – 1 hr E-Filing of GSTR1 – 7 hrs E-Filing of GSTR3B – 3 hrs E-Filing of GSTR CMP 08 – 1 hr
Learning Outcome: Learners will be proficient in preparing and submitting GST returns.
No. of Hours:12*
Module 3: Income Tax Registration & Residential Status
Scope of Module: Explains how to register for PAN and ITR systems and determine residential status.
Topics: E-Pan Registration – 1 hr ITR Registration – 1 hr Residential Status and Taxability – 0.5 hr

Learning Outcome: Learners will grasp basic tax identity setup and applicability of taxation.

No. of Hours:12*

Module 4: Income Tax Filing under Old and New Regimes

Scope of Module: Enables learners to classify income and complete ITR filing using both regimes.

Topics: Heads of Income and ITR Filings (Old and New Regime) – 8 hrs

Learning Outcome: Learners will be able to file individual tax returns under either tax system.

No. of Hours:12*

Module 5: TDS, TCS and Advance Tax

Scope of Module: Focuses on tax deducted/collected at source and advance tax calculations.

Topics: Advance Tax, TDS and TCS – 5 hrs

Learning Outcome: Learners will compute advance tax and apply TDS/TCS principles.

Pre-Recording Count

Module	No of Pre-Recording
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

Semester III

Course Title:	Financial Reporting
Course Code:	25VBC6E301
Semester:	III
Credits:	4
Course Type	DSC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This Financial Reporting course provides an in-depth exploration of IFRS (International Financial Reporting Standards) aimed at equipping learners with the essential knowledge and skills needed to prepare, analyze, and interpret financial statements.

The course covers key areas such as understanding the regulatory and conceptual framework behind financial reporting, applying IFRS and Ind AS in India, and navigating the complexities of asset-based and transaction-based financial reporting. Learners will gain practical insights into accounting for tangible and intangible assets, financial instruments, revenue recognition, provisions, and other reporting issues.

The course also focuses on the preparation of consolidated financial statements, group accounting, and the analysis of financial performance using various financial ratios. With a strong emphasis on real-world applications and the latest accounting standards, this course ensures that learners are well-equipped to handle financial reporting tasks in both individual and group contexts, preparing them for professional success in accounting and finance.

Course Outcomes (COs):

CO Code	Course Outcome	BTL Level
CO1	Equip students with the basic principles of financial reporting, including its purpose, users, and scope.	L1
CO2	Explain the underlying conceptual framework and the role of IFRS in financial reporting globally and in India.	L2

CO3	Apply appropriate IFRS standards to various accounting transactions and reporting scenarios.	L3
CO4	Prepare and present financial statements for both single entities and groups in accordance with IFRS.	L4
CO5	Analyze and interpret financial statements using ratio analysis and other performance indicators.	L5

Course Modules

No. of Hours:24*

Module 1: Framework and Asset-Based Transactions
Scope of Module:
Covers the transition to IFRS in India, the regulatory framework for financial reporting, and key principles like relevance and comparability. It also explores asset-based transactions, including accounting for tangible and intangible assets, investment property, biological assets, and non-current assets held for sale.
Topics: IFRS Application and Transition in India – Principles-Based vs. Rules-Based Framework – IASB Standard Setting and Conceptual Framework – Measurement of Non-Current Assets – Capital vs. Revenue, Investment Property, CGUs – Inventory, Biological Assets, Assets Held for Sale – Impairment and Reversal Principles – Provisions, Contingencies, and Accounting Policies.
Learning Outcome: Understand and apply the principles of IFRS and Ind AS, including asset measurement, accounting for tangible and intangible assets, provisions, and contingencies in financial reporting.

No. of Hours:24*

Module 2: Financial Instruments and Statement-Based Transactions

Scope of Module:

Introduces financial instruments (assets, liabilities, equity) and their valuation methods. Topics include accounting for factoring, leases, provisions, warranties, and tax reporting. The module also covers earnings per share and integrated reporting.

Topics:

Financial Assets, Financial Liabilities and Equity – Amortized Cost, Fair Value Through P&L and OCI – Accounting for Financial Instruments and Factoring of Receivables – Finance Costs of Equity, Preference Shares and Debt Instruments – Accounting for Provisions and Events After Reporting Period – Current Taxation, Deferred Tax and Temporary Differences – Accounting Estimates, Policy Changes, Prior Period Errors and Earnings Per Share.

Learning Outcome: Understand and apply the accounting principles for financial instruments, statement-based transactions, and the recognition of financial performance, including tax, provisions, and earnings per share.

No. of Hours:24*

Module 3: Revenue and Other Reporting Issues

Scope of Module: Focuses on revenue recognition across different types of transactions. It also covers deferred income, government grants, foreign currency translation, and preparing financial statements in accordance with relevant accounting standards.

Topics:

Principles of Revenue Recognition for Goods, Services, Interest, and Dividends – Deferred Income and Its Accounting Treatment – Satisfying Performance Obligations at a Point in Time – Satisfying Performance Obligations Over Time – Accounting for Consignment Inventory, Repurchase Agreements, and Bill-and-Hold Arrangements.

Learning Outcome: Understand and apply revenue recognition principles, handle government grants, foreign currency translation, and prepare financial statements with adherence to accounting standards.

No. of Hours:24*

Module 4: Financial Statement Preparation and Analysis

Scope of Module: Covers financial statement preparation for a single entity, including the income statement, balance sheet, and cash flow statement. It also includes ratio analysis and trend analysis to evaluate financial performance.

Topics:

Analysis of Financial Performance Using Financial Statements – Use of Ratios and Trend Analysis for Performance Evaluation – Comparison with Industry Averages and Competitors – Preparation of Statement of Changes in Equity – Preparation of Profit or Loss Statement and Balance Sheet with Adjustments – Usefulness of Cash Flow Information Compared to Profit or Loss Statement.

Learning Outcome:

Develop the ability to prepare, analyze, and interpret single-entity financial statements, including cash flow statements, profit or loss, and financial position statements.

No. of Hours:24*

Module 5: Group Accounts

Scope of Module: Introduces group accounting concepts such as parent, subsidiary, and associate relationships. Covers consolidation, goodwill, non-controlling interest, and intra-group adjustments. Also addresses accounting for group disposals and associates.

TOPICS:

Concept of Group, Parent, Subsidiary, Associate, and Control – Non-Controlling Interest and Basics of Consolidation – Identification of Entity Required to Prepare Consolidated Financial Statements – Consolidated Financial Statements for a Simple Group with One Subsidiary – Fair Value of Net Assets, Goodwill, NCI, and Group Reserves on Acquisition – Fair Value Adjustments, Intra-Group Trading, and Disposal Effects on Consolidation.

Learning Outcome:

Understand the concepts of group accounting, including consolidation, accounting for subsidiaries, associates, and non-controlling interests, and handling the impact of group disposals.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://www.edx.org/course/introduction-to-financial-and-management-accounting>
- <https://www.ifrs.com/ifrs/certificate-program>

Suggested Readings:

- *IFRS – A Quick Reference Guide* by Robert Kirk
- *Financial Reporting* by Barry Elliott and Jamie Elliott
- *IFRS Made Easy* by Steven M. Bragg
- *Study Text – ACCA Financial Reporting (FR)* by BPP Learning Media
- *Financial Reporting and Analysis* by Charles H. Gibson

Recommended Software/Tools:

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	-	-	3	3	-	1	3	3	2	3
CO2	3	2	2	2	-	2	2	-	2	2	3	2	3
CO3	2	3	-	1	2	-	2	2	3	2	-	2	3
CO4	3	2	-	3	3	3	-	2	3	2	3	2	3
CO5	3	2	2	3	3	3	-	2	3	3	3	3	3
Arti cula tion	2.8	2.2	2	2.2	2.6	2.7	2.3	2	2.4	2.4	3	2.2	3

Course Title:	HRM and Organizational Behaviour
Course Code:	25VBC6C302
Semester:	III
Credits:	4
Course Type	CC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a foundational understanding of Human Resource Management and Organizational Behavior. It integrates the functional aspects of HRM—such as recruitment, selection, training, and compensation—with behavioral dimensions, including personality, perception, motivation, team dynamics, and organizational culture. The course equips students to manage human resources effectively and align employee behavior with organizational objectives.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Analyze the fundamental concepts and practices in HRM.	4
CO2	Assess the role and activities of the human resource management function.	5
CO3	Appraise the significance of HRM practices in a competitive environment.	4
CO4	Apply behavioral factors in conjunction with organization need.	3

CO5	Identify OB process that address organization requirements.	3

Course Modules

No. of Hours: 24

Module 1: Introduction to HRM and Strategic HRM
Scope of Module: Introduces the evolution and structure of HRM, highlighting its strategic relevance and foundational practices for workforce planning and job design.
Topics: Concept of HRM, evolution of HRM, role and significance of HR managers, functions of HRM, HR structure, strategic HRM meaning and process, importance of strategic HRM, human resource planning, HRP process, person-job fit, job analysis process, job description, job specification, job enrichment, enlargement, and rotation
Learning Outcome: Analyze HRM concepts and workforce planning strategies in organizations.

No. of Hours: 24

Module 2: Recruitment, Selection, and Training
Scope of Module: Covers sourcing, evaluating, and inducting employees, along with planning and delivering training programs using on-the-job and off-the-job methods.
Topics: Recruitment: concept, need, scope, factors affecting recruitment, sources and process, selection: definition, stages, tests and interviews, induction and socialization, training: meaning, importance, training vs development, training process, executive development methods
Learning Outcome: Design and execute recruitment, selection, and training systems effectively.

No. of Hours: 24

Module 3: Performance and Compensation Management
Scope of Module: Focuses on measuring employee performance, compensation design, and managing movements like promotions, transfers, and demotions.
Topics: Performance management: meaning, performance appraisal, trait, behavioral, and result methods, anchors and appraisal process, compensation objectives, promotions: purpose and basis, transfers: meaning, reasons and types, demotions: meaning and reasons
Learning Outcomes: Apply performance appraisal and reward practices aligned with organizational goals.

No. of Hours: 24

Module 4: Foundations of Organizational Behavior
Scope of Module: Builds understanding of how individuals and groups behave within organizations and how behavior can be managed to support organizational success.
Topics: OB: meaning, historical perspective, process, limitations, globalization and OB, OB models, roles of managers, challenges and opportunities in OB, personality traits, perception and biases, learning theories, motivation theories, attitude formation
Learning Outcomes: Apply behavioral theories and concepts to individual workplace scenarios.

No. of Hours: 24

Module 5: Group Behavior, Culture, Change, and Trends

Scope of Module: Deals with group dynamics, organizational culture and change, and recent technological trends transforming HRM and OB practices.

Topics: Group dynamics, team types, group vs team, effective teams, cross-functional teams, power and conflict, negotiation, stress, organization culture and characteristics, change and OD interventions, recent trends: people analytics, HR bots, applicant tracking systems, green HRM, moonlighting, virtual reality in HR

Learning Outcomes: Evaluate group dynamics and contemporary innovations in HRM and OB.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

- ✓ **Video Lectures:** Pre-recorded or live sessions to explain key concepts clearly.
- ✓ **Reading Materials:** Curated articles, case studies, and textbook chapters for in-depth understanding.
- ✓ **Self-Assessment:** Quizzes, assignments, and reflection tasks to reinforce learning.
- ✓ **Interactive Engagement:** Discussion forums, peer collaboration, and live Q&A to enhance participation and critical thinking.

Suggested Readings:

- ✓ **Gary Dessler** – *Human Resource Management*, Pearson Education, 15th Edition, 2020
- ✓ **Stephen P. Robbins & Timothy A. Judge** – *Organizational Behavior*, Pearson Education, 18th Edition, 2019
- ✓ **Armstrong, M.** – *Armstrong's Handbook of Human Resource Management Practice*, Kogan Page, 15th Edition, 2020

- ✓ **David A. DeCenzo, Stephen P. Robbins, & Susan L. Verhulst** – *Fundamentals of Human Resource Management*, Wiley, 12th Edition, 2020
- ✓ **John M. Ivancevich** – *Human Resource Management*, McGraw-Hill Education, 12th Edition, 2013

Recommended Software/Tools:

- **HR Analytics Tools** – *Microsoft Excel, Power BI, Tableau* for basic HR data visualization and people analytics
- **Applicant Tracking Systems (ATS)** – *Zoho Recruit, Greenhouse, Workable*
- **Learning Management Systems (LMS)** – *Moodle, TalentLMS* for training management simulation
- **Survey Tools** – *Google Forms, Typeform* for performance feedback and organizational behavior assessment
- **People Analytics Platforms** – *Visier, SAP SuccessFactors, IBM Watson Talent*
- **Collaboration and Virtual Teaming Tools** – *Slack, Microsoft Teams, Zoom* (for analyzing group behavior and virtual teams)
- **HR Chatbots/AI tools** – *Paradox Olivia, Talla* (to explore trends in HR automation)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	2	2	1	2	2	-
CO2	3	3	2	2	2	1	2	3	-
CO3	3	2	2	2	3	2	3	-	-
CO4	2	2	1	2	3	1	2	2	-
CO5	2	2	1	2	3	1	2	3	-
Articulation	2.6	2.2	1.4	2	2.6	1.2	2.2	2.5	-

Course Title:	Financial Management
Course Code:	25VBC6E303
Semester:	III
Credits:	4
Course Type	DSC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course offers a thorough exploration of financial management principles, focusing on the essential tools and techniques required for effective decision-making in business. It covers a range of critical topics, including the role of financial management in corporate strategy, various investment appraisal methods, working capital management, and the management of financial risks such as foreign exchange and interest rate risks. The course delves into the determination of the cost of capital, capital structure theories, and dividend policy decisions, while providing a practical understanding of business valuation methods and financial ratio analysis. Through a mix of theoretical concepts and real-world case studies, students will develop the skills necessary to assess financial performance, optimize liquidity, and make strategic financial decisions in a constantly evolving business landscape. This course is ideal for aspiring finance professionals seeking to enhance their expertise in corporate finance and financial management practices.

Course Outcomes (COs):

CO Code	Course Outcome	BTL Level
CO1	Understand and apply the role and purpose of finance functions and management in an organization	L2
CO2	Discuss, evaluate, and apply various working capital management techniques	L5

CO3	Understand the concept of investment appraisal and apply relevant techniques	L2
CO4	Explain and apply risk management techniques related to foreign exchange and interest rate risk	L3
CO5	Apply principles of business valuation techniques and evaluate alternative sources of business finance	L5

Course Modules

No. of Hours:24*

Module 1: Financial Management Fundamentals
Scope of Module: Introduces the principles of financial management, aligning financial objectives with corporate strategy and stakeholder interests. Covers the role of finance in profit and not-for-profit sectors, the impact of the economic environment, and the function of financial and money markets. Includes basic investment appraisal techniques such as payback, ROCE, NPV, and IRR.
Topics: The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not for-profit organisations, The economic environment for business, The nature and role of financial markets and institutions,. The nature and role of money markets Identify and calculate relevant cash flows for investment projects.--Calculate payback period and discuss the usefulness of payback as an investment appraisal method-- Calculate return on capital employed Net present value and IRR and discuss its usefulness as an investment appraisal method--Discuss the relative merits of NPV and IRR.--Allowing for working capital, inflation and taxation in DCF
Learning Outcome:

Understand the role and purpose of financial management in aligning corporate strategy, investment decision-making, and stakeholder interests, while analyzing the economic environment, financial markets, and institutions.

No. of Hours:24*

Module 2: Investment and Working Capital Management

Scope of Module: Focuses on strategic investment decisions like lease vs. buy, asset replacement, and capital rationing. Highlights working capital management through liquidity-profitability balance, EOQ, JIT, and cash operating cycle analysis. Emphasizes short-term financial efficiency and inventory control.

Topics:

Specific investment decisions (Lease or buy, asset replacement, capital rationing)- single period capital rationing including computation of project ranking for divisible , non-divisible & mutually exclusive projects using techniques of profitability index & Trial & Error method-Adjusting for risk and uncertainty in investment Appraisal The nature, elements and importance of working capital. Identify the objectives of working capital management in terms of liquidity and profitability, and discuss the conflict between them.--Discuss the central role of working capital management in financial management - cash operating cycle Management of inventories--Economic Order Quantity model -- Just-in-Time - availing bulk discounts

Learning Outcome:

Develop the ability to evaluate investment opportunities using basic and discounted cash flow techniques, and manage working capital effectively to optimize liquidity and profitability.

No. of Hours:24*

Module 3: Risk Management and Financial Strategies

Scope of Module: Covers receivables and payables management using credit policies, factoring, and foreign account control. Explores cash forecasting, centralized treasury, and models like Baumol and Miller-Orr. Introduces hedging strategies for managing foreign exchange and interest rate risks.

Topics:

Assessing creditworthiness--managing accounts receivable-- collecting amounts owing--offering early settlement discounts--using factoring and invoice discounting--managing foreign accounts receivable-- using trade credit effectively evaluating the benefits of discounts for early settlement and bulk purchase - management of receivables through credit policy, extending credit period Preparing cash flow forecasts to determine future cash flows and cash balances-- assessing the benefits of centralised treasury management and cash control-- cash management models, such as the Baumol model and the Miller-Orr model

Causes of exchange rate differences and interest rate fluctuations--Describe the causes of interest rate fluctuations--Hedging techniques for interest rate risk

Learning Outcome:

Gain proficiency in managing financial risks such as foreign exchange and interest rate fluctuations, while implementing effective strategies for working capital management and cash flow forecasting.

No. of Hours:24*

Module 4: Financing and Dividend Policy

Scope of Module: Explores sources of finance for businesses and SMEs, the cost of various capital components, and WACC. Examines dividend policy theories and practical influences like liquidity, regulations, and shareholder expectations.

Topics:

Sources of finance and their relative cost--Finance for small and medium-sized entities (SMEs)

The theoretical approaches to, and the practical influences on, the dividend decision, including legal constraints, liquidity, shareholder expectations and alternatives to cash dividends

Cost of equity, debt, preference shares --Understanding WACC--Estimating the overall cost of capital

Learning Outcome:

Understand the various sources of finance, the cost of capital, and the strategic considerations in determining an appropriate dividend policy for the organization.

No. of Hours:24*

Module 5: Financial Performance, Ratios, and Valuation

Scope of Module: Covers capital structure theories (traditional, M&M, pecking order) and key financial ratios (ROCE, ROE, EPS, DPS, TSR). Introduces valuation of equity, debt, and financial assets, along with an overview of the Efficient Market Hypothesis (EMH).

TOPICS:

Describe the traditional view of capital structure and its assumptions--Describe the views of Miller and Modigliani on capital structure, both without and with corporate taxation, and their assumptions.-- pecking order theory

Ratio analysis using appropriate ratios such as return on capital employed, return on equity, earnings per share and dividend per share changes in dividends and share prices as part of total shareholder return

Models for the valuation of shares--The valuation of debt and other financial assets--Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

Learning Outcome:

Learn to analyze financial performance using key financial ratios, understand capital structure theories, and apply valuation methods to assess the value of businesses and financial assets.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://www.coursera.org/learn/essential-corporate-finance>
- <https://www.coursera.org/learn/financial-management-capstone>

Suggested Readings:

- *Financial Management* by I.M. Pandey

- *Principles of Corporate Finance* by Brealey, Myers & Allen
- *Financial Management: Theory and Practice* by Prasanna Chandra
- *ACCA Financial Management Study Text – Kaplan/BPP*
- *Corporate Finance* by Ross, Westerfield, and Jaffe

Recommended Software/Tools :

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	3	2	-	2	-	3	2	-	3	2	3	-	3
CO2	2	2	2	-	1	2	2	2	3	2	-	2	2
CO3	2	2	2	-	-	2	2	-	2	2	3	2	2
CO4	2	2	3	3	2	2	-	2	-	2	3	3	2
CO5	2	-	2	2	2	2	-	2	3	3	2	-	-

Articulation	2.2	2	2.2	2.3	3.6	2.2	2	2	2.7	2.2	2.7	2.3	2.2
Course Title:				Indian Knowledge System									
Course Code:				25VBX0M304									
Semester:				III									
Credits:				2									
Course Type				MDE									
Learning Hours				60									
Live Sessions				12 hours									

Course Title:	Research Methodology
Course Code:	25VBX0S305
Semester:	III
Credits:	3
Course Type	SEC
Learning Hours	90
Live Sessions	12 hours

Course Description: The course on Research Methodology provides students with essential skills and knowledge for conducting systematic research across various disciplines. It typically covers topics such as introduction to Research, Research Design, Data Collection Techniques, Data Analysis, Ethical Considerations and Writing a Research Report

Course Outcomes (COs): (With BTL)

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the fundamentals of research and formulate research questions and hypotheses	L5
CO2	Examine appropriate research designs and various research types to address research enquiries	L6
CO3	Appraise the various techniques used in data collection	L4
CO4	Evaluate the various techniques of analysing the data and interpreting of the research findings.	L3
CO5	Appraise the usage of academic books and tools in writing research	L6

Course Modules

No. of Hours: 18

Module 1: Fundamentals of Research: Understanding Research Theory and Basics (CO1)
Scope of the Module: This module introduces the foundational concepts of research, emphasizing its significance in business decision-making. It covers the basics of research theory, scientific methods, types of research approaches, measurement concepts, and formulation of research problems and questions.
Topics: Meaning of Research; Objectives of Research; Importance of Research in Business; Usage of research; Concept of theory. Types of theory (empiricism, deductive and inductive theory); Scientific method; Characteristics of scientific method; Understanding the language of research – Concept, Construct, Definition, Variable. Research Process - Problem Identification & Formulation; Research Question; Investigation Question; Measurement Issues. Qualitative research; Quantitative research; Concept of measurement; causality; generalization; replication; Merging the two approaches. Concept of measurement– what is measured? Problems in measurement in research; Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio
Learning Outcome: <i>Understand the meaning of research and scientific method and theory and formulating research question).</i>

No. of Hours: 18

Module 2: Constructing Hypotheses: Building Testable Assertions (CO1)
Scope: This module focuses on the fundamentals of hypothesis formulation, the qualities of a good hypothesis, and the logic and steps involved in hypothesis testing. It highlights the role of hypotheses in guiding research inquiries.

Topic: Concept of Hypothesis; Qualities of a good Hypothesis; Building testable hypothesis; Null Hypothesis & Alternative Hypothesis; Hypothesis testing - Logic of Hypothesis; importance of hypothesis in research; process of hypothesis testing.

Learning Outcome: Understand the concept and qualities of a good hypothesis and testing methods.

No. of Hours: 18

Module 3: Research Design: Exploratory Research Design (CO2)

Scope: This module explores various types of research designs including exploratory, descriptive, and experimental. It emphasizes the importance of structuring research effectively to ensure valid and reliable outcomes.

Topic: Concept of research design; Importance of research design in Research; Features of a good research design. Exploratory Research Design - concept, types and uses of exploratory research design. Descriptive Research Designs – concept, types and uses. Experimental Research Design: Concept of Independent & Dependent variables

Learning Outcome: Ability to frame descriptive, exploratory and experimental research designs and assess their importance.

No. of Hours: 18

Module 4: Sampling Techniques (CO3)

Scope: This module explains the key concepts of sampling, types of sampling methods, and factors influencing sample size. It equips learners with the skills to select representative samples for meaningful research outcomes.

Topic

Concepts of Statistical Population; Sample; Sampling Frame; Sampling Error; Characteristics of a good sample. Sample Size, Non-Response. Probabilistic sampling, Types of Sampling (Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling). Determining size of the sample – Practical considerations in sampling and sample size.

Learning Outcome: Analysing concepts related to the sampling process and Implement advanced sampling techniques and determine sample size.

No. of Hours: 18

Module 5: Data analysis

Scope: This module introduces data preparation and analysis techniques along with academic writing practices. It includes univariate and bivariate analysis, research publication ethics, and the use of digital tools for referencing and plagiarism detection.

Topic

Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association. Layout of a Research Paper, Journals in Computer Science, Impact factor of Journals, When and where to publish? Ethical issues related to publishing, Plagiarism and Self-Plagiarism. Use of Encyclopedias, Research Guides, Handbook, Academic Databases for Computer Science Discipline. Methods to search required information effectively, Reference Management Software like Zotero/Mendeley, Software for paper formatting like LaTeX/MS Office, Software for detection of Plagiarism

Learning Outcome: Identifying the techniques used in the data analysis and academic writing process using research tools.

Module	No of Pre-Recordings

1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

Basic Statistics

Pedagogy / Teaching Methodology:

Lecture/ LinkedIn Learning

Certificate / Value Added Courses Recommended (with Free Resource Links):

Not Applicable

Suggested Readings:

CR Kothari, Research Methodology: Methods and Techniques, New Age International Publishers, 2023.

Recommended Software/Tools: (If applicable)

SPSS

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development

3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	-	1	1	1	1
CO2	1	3	-	1	1	-	1
CO3	1	1	-	-	-	3	-
CO4	1	3	1	-	1	-	1
CO5	1	1	1	-	1	-	-
Articulation	1.4	1.6	1	1	1	1	1.6

Course Title:	Environmental Science
Course Code:	25VBX0AE306
Semester:	III
Credits:	2
Course Type	AECC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course introduces the fundamental concepts of environmental science, focusing on the interrelationship between humans and the natural environment. It covers topics such as ecosystems, biodiversity, pollution, climate change, and sustainable development. Students will explore environmental issues and their socio-economic impacts through scientific principles and real-world case studies. The course aims to promote environmental awareness and responsibility for sustainable living.

Course Outcomes (COs): (With BTL)

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the principles of environmental science and their application in business contexts.	L5
CO2	Analyze the impact of environmental factors on business operations and strategies.	L6
CO3	Evaluate environmental challenges and propose sustainable solutions for businesses.	L4
CO4	Demonstrate awareness of legal and ethical considerations in environmental management within business settings.	L3
CO5	Develop effective communication skills to address environmental issues in business environments.	L6

Course Modules

Module 1: Introduction to Environmental Science and Business
Scope: This module introduces environmental science in the context of business, focusing on sustainable development, environmental scanning, and the integration of CSR into sustainable business strategies.
Topic: Overview of Environmental Science and its relevance to business. Sustainable Business Practices. Environmental Factors Influencing Business Operations - Economic, Social, Political, Technological, and Legal factors. Environmental Scanning Techniques for Business. Principles of Sustainable Development. Sustainable Business Models and Strategies. Corporate Social Responsibility (CSR) and Environmental Sustainability
Learning Outcome: Understand the fundamentals of environmental science and its application in business contexts.
Module 2: Environmental Management Systems
Scope: This module provides insight into environmental regulations, ISO standards, and management systems, enabling learners to understand compliance, ethical governance, and audit practices in environmental decision-making.
Topic: Environmental Management Systems (EMS). ISO 14001 Standards for Environmental Management. Overview of Environmental Laws and Regulations. Compliance Requirements for Businesses. Environmental Impact Assessment (EIA) and Environmental Audits. Ethical Considerations in Environmental Decision Making. Corporate Environmental Responsibility and Governance.
Learning Outcome: Understand legal and regulatory frameworks governing environmental management in business settings.
Module 3: Communication in Environmental Management

Scope: This module emphasizes communication strategies for environmental awareness and explores waste management, recycling, and energy conservation practices relevant to sustainable business operations.

Topic: Communication Tools and Strategies for Environmental Issues. Waste Management and Recycling. Waste Generation and Types of Waste. Waste Reduction Strategies in Business Operations. Recycling and Waste Management Practices. Energy Efficiency and Conservation. Energy Consumption Patterns in Business Operations. Energy Conservation Techniques and Best Practices. Renewable Energy Sources for Business.

Learning Outcome: Develop effective communication skills to address environmental issues in business environments and propose strategies for waste reduction, recycling and energy efficiency in business settings.

Module 4: Water Resource Management

Scope: This module covers sustainable practices for water and air quality management, including pollution control and biodiversity conservation, highlighting their significance in achieving long-term business sustainability.

Topic: Water Consumption in Business Activities. Water Conservation Strategies and Technologies. Sustainable Water Management Practices. Air Quality and Pollution Control. Air Pollution Sources and Impacts on Health and Environment. Air Quality Monitoring and Control Measures. Emission Reduction Strategies for Businesses. Biodiversity Conservation and Natural Resource Management. Importance of Biodiversity for Business Sustainability. Conservation of Natural Resources: Forests, Wildlife, and Ecosystems. Corporate Initiatives for Biodiversity Conservation

Learning Outcome: Assess water resource and air quality and biodiversity conservation measures and propose sustainable solutions for business operations.

Module 5: Climate Change Adaptation and Mitigation

Scope: This module examines the science of climate change, business adaptation and mitigation strategies, and the role of green innovations and sustainable supply chains in building resilient and eco-conscious business models.

Topic: Understanding Climate Change Science and Impacts. Adaptation Strategies for Businesses to Climate Change. Mitigation Measures: Carbon Footprint Reduction and Greenhouse Gas Management. Green Business Practices and Innovation. Green Product Development and Eco-Design Principles. Eco-Friendly Packaging and Sustainable Supply Chain Management. Green Technologies and Innovation for Business Sustainability. Case Studies and Best Practices in Environmental Management

Learning Outcome: Evaluate climate change adaptation and mitigation strategies for business resilience.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any): NA

Pedagogy / Teaching Methodology: Class room discussions plus live sessions

Lecture/ LinkedIn Learning: Nil

Certificate / Value Added Courses Recommended (with Free Resource Links):

Not Applicable

Suggested Readings:

1. "Environmental Science: Toward a Sustainable Future"
 - a. Author: Richard T. Wright & Dorothy F. Boorse
 - b. Publisher: Pearson Education
 - c. Latest Edition: 13th (2020)
2. "Principles of Environmental Science: Inquiry and Applications"
 - a. Author: William Cunningham & Mary Cunningham
 - b. Publisher: McGraw-Hill Education
 - c. Latest Edition: 9th (2020)

Description: A concise text suitable for introductory courses, covering key concepts and current environmental challenges.

Recommended Software/Tools: NA

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO Mapping Table

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2		3		
CO2	2	3	3				
CO3	2	2	3				
CO4				3			
CO5	3				3		
Articulation	2.5	2.3	2.7	3	3	-	-

Semester IV

Course Title	Marketing Management
Course Code	25VBC0C401
Semester	IV
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides a solid grounding in marketing by introducing fundamental concepts and the external factors that shape marketing strategies. It examines how businesses segment markets, understand buyer behaviour, and design effective marketing mixes. The course also emphasizes the importance of ethics, social responsibility, and customer relationship management. Finally, it explores how digital platforms and emerging technologies are transforming marketing practices and customer engagement.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain foundational marketing concepts and analyze environmental factors affecting marketing decisions.	L3
CO2	Apply segmentation, targeting, and positioning strategies to understand consumer and business buyer behaviour.	L4
CO3	Design integrated marketing mix strategies to deliver customer value.	L6
CO4	Assess ethical and socially responsible marketing practices, including the use of CRM for long-term success.	L4

CO5	Evaluate the impact of digital platforms and emerging technologies on marketing strategies and consumer engagement.	L5

Course Modules

No. of Hours:24

Module 1: Fundamentals of Marketing and the Environment
Scope of Module: Introduces essential marketing concepts, goals, and functions, and explains how external environmental factors influence marketing decisions.
Topics: Meaning and scope of marketing, goals and concepts of marketing, functions of marketing, company orientation to the marketplace, marketing mix overview, demographic, economic, technological, political, legal and socio-cultural environment
Learning Outcome: Describe fundamental marketing principles and examine how environmental factors impact marketing strategy.

No. of Hours:24

Module 2: Market Segmentation, Targeting and Consumer Behaviour
Scope of Module: Focuses on identifying target markets through segmentation, understanding consumer and business buying behaviour, and using positioning to build brand equity.
Topics:

Bases and requisites of market segmentation, targeting and positioning strategies, factors influencing consumer behaviour, consumer buying decision process, basics of business buying behaviour

Learning Outcome:

Apply segmentation and positioning techniques and analyze buyer behaviour to identify attractive market opportunities.

No. of Hours:24

Module 3: Designing the Marketing Mix

Scope of Module:

Covers key elements of the marketing mix—product, price, place, and promotion—and how to use them to deliver customer value.

Topics:

Product classifications, stages of new product development, product life cycle strategies, basics of services and 7Ps, pricing objectives and types, new product pricing strategies, role and types of marketing channels, overview of promotion mix including advertising, sales promotion and digital promotions

Learning Outcome:

Develop balanced marketing mix plans to manage products, pricing, distribution, and promotions effectively.

No. of Hours:24

Module 4: Ethics, Social Responsibility and CRM

Scope of Module:

Examines ethical and social issues in marketing, sustainable practices, and the role of customer relationship management in long-term marketing success.

Topics:

Principles of marketing ethics, common ethical issues, impact of marketing on consumers and society, basics of CSR in marketing, meaning and role of CRM, advantages of CRM

Learning Outcome:

Evaluate ethical practices, social responsibilities, and CRM strategies for building strong customer relationships.

No. of Hours:24

Module 5: Digital Marketing and Technological Trends

Scope of Module:

Explores the role of digital platforms and emerging technologies in reshaping modern marketing strategies and customer engagement.

Topics:

Nature and need for digital marketing, types of digital marketing, online strategies like blogs, mobile and social media marketing, impact of technology on marketing

Learning Outcome:

Assess how digital tools and technological trends influence marketing strategies and consumer interactions.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of business principles and general management
- Familiarity with common consumer products and services (as examples will often draw on them)
- No prior marketing coursework required — foundational concepts will be covered

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of marketing concepts using real-life examples and case studies
- ✓ Case Study Discussions: Analysis of local and international marketing campaigns, brand strategies, and digital marketing practices
- ✓ Hands-on Workshops: Introduction to digital marketing tools, social media platforms, and CRM systems
- ✓ Guest Lectures / Industry Talks: Insights from marketing professionals, brand managers, and digital strategists

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Marketing** — Coursera (University of Pennsylvania, Wharton)
<https://www.coursera.org/learn/wharton-marketing>
→ Covers fundamental marketing concepts, consumer behaviour, branding, and market strategy.
2. **Digital Marketing Specialization** — Coursera (University of Illinois)
<https://www.coursera.org/specializations/digital-marketing>
→ Comprehensive series covering SEO, social media, content marketing, and analytics.
3. **Fundamentals of Digital Marketing** — Google Digital Garage
<https://learndigital.withgoogle.com/digitalgarage/course/digital-marketing>
→ Free certification program covering online marketing, email, social media, and analytics.
4. **Marketing Analytics** — edX (Columbia University)
<https://www.edx.org/course/marketing-analytics>
→ Learn to analyze data for better marketing decisions.
5. **Social Media Marketing** — LinkedIn Learning
<https://www.linkedin.com/learning/social-media-marketing-foundations>
→ Covers building effective social media strategies across platforms.

Suggested Readings:

Core Textbooks:

1. Philip Kotler & Kevin Lane Keller – *Marketing Management*, Pearson Education
2. Ramaswamy & Namakumari – *Marketing Management*, McGraw-Hill
3. S.A. Sherlekar – *Marketing Management*, Himalaya Publishing House
4. Etzel, Walker & Stanton – *Marketing*, McGraw-Hill Education

Reference Books:

1. Rajan Saxena – *Marketing Management*, Tata McGraw-Hill
2. Michael J. Baker – *The Marketing Book*, Butterworth-Heinemann
3. C.N. Sontakki – *Marketing Management*, Kalyani Publishers
4. Adrian Palmer – *Principles of Marketing*, Oxford University Press

Recommended Software/Tools: (If applicable)

1. **Google Analytics / HubSpot CRM**
 - o For digital marketing campaign analysis and lead management.
2. **Hootsuite / Buffer**
 - o For social media marketing and engagement tracking.
3. **SurveyMonkey / Qualtrics**
 - o For conducting online marketing research and surveys.
4. **Microsoft Excel / SPSS**
 - o For quantitative data analysis in marketing research.
5. **Canva / Adobe Creative Suite**
 - o For designing promotional content and advertisements.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	–	–	–	–	2	–
CO2	3	3	3	–	–	2	–	2	–
CO3	3	3	3	2	–	2	–	2	–
CO4	2	2	2	2	–	2	3	2	–
CO5	3	3	3	–	3	2	–	2	2
Articulation	2.8	2.6	2.8	2.0	3.0	2.0	3.0	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Audit and Assurance
Course Code:	25VBC4E403
Semester:	IV
Credits:	4
Course Type	DSC
Learning Hours	120
Live Sessions	12 hours

Course Description:

The AA paper introduces students to the fundamental principles and practical processes of auditing and assurance engagements. It explores core concepts like audit planning, internal controls, substantive testing, and audit reporting in line with International Standards on Auditing (ISAs). The course also emphasizes ethics and professional conduct, laying the groundwork for professional judgment in real audit scenarios. With increasing global demand for transparency, accountability, and financial integrity, this subject is highly relevant for those pursuing careers in audit firms, internal audit departments, or compliance and risk assurance functions.

Course Outcomes

CO	Course Outcome	BTL
CO1	Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct	L2
CO2	Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement, and plans an audit of financial statements	L3
CO3	Evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. Describe the scope, role and function of internal audit	L5
CO4	Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing	L3

CO5	Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of auditor's report, written representations and the final review and report	L4

Course Modules

No. of Hours:24*

Module 1: Introduction to Assurance and Audit framework and role of Corporate Governance.
Scope: This module introduces the fundamentals of audit and assurance engagements, statutory audit regulations, and the structure of corporate governance. It highlights the auditor's role, responsibilities, and regulatory framework.
Topic: The concept of audit and other assurance engagements, elements of assurance engagement and types of assurance engagements, External audits, Advantages and disadvantages of audit, Limited review engagements. The statutory regulations governing the appointment, rights, removal and resignation of auditors, rights and duties of auditors and role of professional bodies. Corporate governance, Board composition, Non executive directors, Various sub committees- Risk, Nomination, Remuneration, Audit, Composition of sub committees and their functions,
Learning outcome: Understanding different audit terminologies, corporate governance, rules and regulations governing the audit profession and the role of professional bodies.

No. of Hours:24*

Module 2: Ethics, Risk and Environment of the entity
Scope: This module explores ethical principles, audit risks, and the audit environment. It focuses on engagement acceptance, materiality, and analytical procedures used to assess the entity's operational and financial context.
Topic: Obtaining, accepting, and continuing audit engagements, Fundamental Ethical principles, Threats to the code of ethics, Ethical safeguards, conflicts of interest and confidentiality, accepting/continuing an audit engagement. Meaning and components of audit risk, Assessment of audit risk and response, concepts of materiality and performance materiality. Explain how auditors obtain an initial

understanding of the entity and its environment, compute and interpret key ratios used in analytical procedures
Learning outcome: Understand the ethical principles, the threats and safeguards to ethics entity and the nature and purpose of analytical procedures in planning Describing the audit risks in the financial statements and explain the auditor's response to each risk, Understand and calculate materiality levels from financial information

No. of Hours:24*

Module 3: Fraud, laws and regulations
Scope: This module examines how fraud, errors, laws, and internal control systems affect audit planning and execution. It emphasizes audit documentation, auditor responsibilities, and internal control evaluation methods.
Topic: Discuss the effect of fraud and misstatements on the audit strategy, discuss the responsibilities of internal and external auditors for the prevention and detection of fraud and error, and explain the auditor's responsibility to consider laws and regulations Identify and explain the need for and importance of planning an audit, Interim and final audit, Audit documentation. The control environment, the entity's risk assessment process, information system, control activities relevant to the audit, monitoring of controls, the use and evaluation of internal control systems by auditors, record systems of internal control including the use of narrative notes, flowcharts and questionnaires
Learning outcome: Understand how fraud, laws and regulations, audit planning, and internal control systems collectively influence the audit process, and the auditor's responsibility in managing audit risk and forming an audit opinion.

No. of Hours:24*

Module 4: The scope of the internal audit function, outsourcing and internal audit, assignments
Scope: This module covers the internal audit function, its scope, limitations, and the implications of outsourcing. It also discusses audit evidence, procedures, automated tools, and the audit of not-for-profit organizations.
Topic: Scope of internal audit, limitations of the internal audit function, differences between external audits and internal audit, outsourcing and the associated advantages and disadvantages of outsourcing the internal audit function, nature and purpose of internal audit assignments and make appropriate recommendations. Financial statement assertions and audit evidence, Audit procedures, Audit sampling and other means of testing, Automated tools and techniques, Work of others, Not-for-profit organisations, the audit of specific items
Learning outcome: Understanding the scope of internal audit, role of audit evidence, subsequent events and written representation.

No. of Hours:24*

Module 5: Subsequent events & going concern

Scope: This module focuses on evaluating subsequent events, assessing going concern status, and forming the audit opinion. It includes final review procedures, written representations, and the structure of the auditor's report.

Topic: Purpose of a subsequent events review, Procedures to be undertaken in performing a subsequent events review, Significance of the concept of going concern, need for going concern reviews, indicators that an entity is not a going concern. Importance of the overall review in ensuring that sufficient, appropriate evidence has been obtained, procedures an auditor should perform in conducting their overall review of financial statements, significance of uncorrected misstatements, and effect of dealing with uncorrected misstatements, purpose of and procedure for obtaining written representations, quality, and reliability of written representations as audit evidence, Describe the basic elements contained in the independent auditor's report, unmodified audit opinions in the auditor's report, modified audit opinions in the auditor's report, format and content of key audit matters, emphasis of matter and other matter paragraphs.

Learning outcome: Understand the auditor's responsibilities in evaluating subsequent events and going concern, the importance of final audit procedures and written representations, and how the audit opinion is formed and communicated through the independent auditor's report.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://www.coursera.org/learn/auditing-foundations>
- <https://learningmedia.bpp.com/catalog?pagename=ACCA>

Suggested Readings:

- *Principles and Practice of Auditing* by Dinkar Pagare
- *Auditing and Assurance Services* by Alvin Arens, Randal Elder, and Mark Beasley
- *Audit and Assurance – ACCA Study Text* (BPP/Kaplan)
- *Auditing: Principles and Practice* by Ravinder Kumar and Virender Sharma
- *Internal Auditing: Theory and Practice* by S.P. Gupta

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	1	1	2	3	-	2	3	2	2	3
CO2	2	3	-	1	-	2	3	2	2	3	3	3	3
CO3	2	3	2	-	-	2	2	2	2	3	3	2	3
CO4	3	3	2	2	2	2	2	-	2	3	3	3	2
CO5	2	2	2	3	1	2	2	2	2	3	3	2	2
Arti cula toin	2.4	2.6	2	1.7	1.3	2	2.4	2	2	3	3	2.4	2.6

Course Title	Cost Accounting
Course Code	25VBC0C402
Semester	III
Credits	4
Course Type	DSC (Discipline Specific Core)
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides students with the essential knowledge and skills to understand and apply cost accounting techniques in various business settings. It covers a range of cost ascertainment methods, including material, employee, and overhead costs, and explores various costing methods used in different industries. Students will also examine the regulatory framework surrounding cost accounting and how cost accounting standards (CAS) shape the profession. By the end of the course, students will be equipped with the tools to efficiently manage costs and contribute to decision-making in business operations.

Course Outcomes (COs):

CO Code	Course Outcome	CTL
CO1	Recall the fundamental concepts of cost accounting, including cost classification, cost centers, and the role of Cost Accounting Standards and bookkeeping principles.	L1
CO2	Identify and apply methods of cost ascertainment for materials, employee costs, and direct expenses, with an emphasis on inventory management, payroll systems, and overhead allocation.	L3

CO3	Understand and apply various costing methods, such as job, batch, contract, and process costing, in different production environments.	L3
CO4	Differentiate between joint products and by-products, and apply specialized costing techniques to service industries like transport, hotels, and hospitals.	L4
CO5	Apply cost accounting techniques, including marginal costing, standard costing, variance analysis, and budgeting, to improve cost control and performance evaluation.	L3

Course Modules

No. of Hours:24*

Module 1: *Introduction to Cost Accounting and Cost Classification*

Scope of Module:

This module introduces the fundamentals of cost accounting, including cost classification, cost objects, and cost centres, along with the role of Cost Accounting Standards and bookkeeping principles.

Topics:

Introduction to Cost Accounting - Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting - Cost Objects, Cost centers and Cost Units - Elements of cost - Classification of costs.

Cost Accounting Standards - Objectives and Functions of Cost Accounting Standards Board - CAS 1-24 as issued by The Institute of Cost Accountants of India.

Cost Book Keeping - Cost Accounting Records, Ledgers and Cost Statements - items excluded from Cost and Normal and Abnormal Items/Cost 220 - Non-Integrated Accounting - Integral Accounts.

Learning Outcome: Recall cost classification, understand cost accounting standards, and articulate the principles of cost bookkeeping.

No. of Hours:24*

Module 2: Cost Ascertainment – Material, Employee, and Direct Expenses

Scope of Module:

This module covers the ascertainment of material, employee, and direct costs, with an emphasis on inventory management, payroll systems, and the treatment of overheads.

Topics:

Material Costs - Procurement of Materials - Inventory Management and Control - Inventory Accounting & Valuation - Physical Verification - treatment of losses - Scrap, spoilage, defectives and wastage.

Employee Costs - Time keeping, Time booking and payroll - Labour Turnover - Overtime and idle time - Principles and methods of remuneration and incentive schemes - Employee cost reporting and measurement of efficiency.

Direct Expenses & Overheads - Collection, classification and apportionment and allocation of overheads - Absorption and treatment of over or under absorption of overheads - Reporting of overhead costs

Learning Outcome: Describe cost ascertainment methods for material, employee, and direct expenses, including handling inventory, payroll, and overheads.

No. of Hours:24*

Module 3: *Methods of Costing*

Scope of Module:

This module explores various methods of costing, including job costing, batch costing, contract costing, and process costing, with practical applications in different production environments.

Topics:

Job Costing - Methods of job costing – Specific order costing – job order costing – Procedure for job cost accounting – Material cost – Labour cost – Manufacturing overhead – Completion of jobs – limitations of job costing.

Batch Costing - Meaning – Basic features – Applications – Economic batch quantity – Setting up & Processing costs – Carrying costs.

Contract Costing - Differences between job costing and contract costing – Recording of contract costs, Contract Revenue- Problems.

Process Costing - Meaning – Features – Applications of Process costing – Difference between job costing and process costing – Normal & Abnormal Process loss – Abnormal gain – LIFO – FIFO – Weighted average method

Learning Outcome: Understand and apply various costing methods such as job, batch, contract, and process costing to different business scenarios.

No. of Hours:24*

Module 4: Special Topics in Costing

Scope of Module:

This module examines the accounting treatment of joint products, by-products, and service costing, with specific focus on industries like transport, hotels, and hospitals.

Topics:

Joint Products and Bi-products - Meaning – Difference between joint products and co-products – Accounting for joint product cost – Accounting treatment – Meaning of by-products – Accounting treatment

Service Costing - Meaning – nature – Costing of transport industry – Costing of hotel industry – Costing of hospital industry.

Learning Outcome: Differentiate between joint products and by-products, and apply costing principles to service industries like transport, hotels, and hospitals.

No. of Hours:24*

Module 5: Cost Accounting Techniques

Scope of Module:

This module covers key cost accounting techniques such as marginal costing, standard costing, variance analysis, and budgeting for performance evaluation and cost control.

Topics:

Marginal Costing - Meaning – Features – Advantages & disadvantages of marginal costing – Absorption costing – Tools and techniques of marginal costing.

Standard Costing & Variance Analysis - Meaning – Types of standards – Setting of standard costs – Stock valuation – Advantages & disadvantages of standard costing – Process of standard costing – Types of variance – Computation of variances.

Budget and Budgetary Control - Meaning – Features – Classifications of budget – Budgetary control – Zero based budgeting – Responsibility accounting – Performance budgeting.

***Learning Outcome:** Explain and apply marginal costing, standard costing with variance analysis, and budgetary control techniques to improve cost management.*

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial accounting principles
- Familiarity with managerial accounting concepts (optional but helpful)
- No prior knowledge of cost accounting is required as foundational concepts will be introduced in the course

Pedagogy / Teaching Methodology:

- ✓ Lectures and Conceptual Discussions: Delivery of key theories, followed by in-depth class discussions and problem-solving
- ✓ Case Studies: Application of cost accounting methods to real-life business cases and industry-specific scenarios
- ✓ Hands-on Practice: Solving numerical problems related to job costing, batch costing, process costing, etc.
- ✓ Group Activities: Collaborative assignments on budgeting, variance analysis, and cost allocation

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Cost Accounting Basics** — Coursera (University of Illinois)
<https://www.coursera.org/learn/cost-accounting>
→ Provides an introduction to cost accounting principles and cost behavior analysis.
2. **Managerial Accounting: Cost Behaviors, Systems, and Analysis** — edX (University of California, Irvine)
<https://www.edx.org/course/managerial-accounting-cost-behaviors-systems-and-analysis>
→ Learn how to analyze costs, allocate overheads, and manage performance with costing techniques.
3. **Cost Accounting & Budgeting** — Alison
<https://alison.com/course/cost-accounting-and-budgeting>
→ Covers cost accounting, cost management, and budgeting techniques for better financial control.
4. **Cost Management and Control** — Corporate Finance Institute (CFI)
<https://courses.corporatefinanceinstitute.com/courses/cost-management>
→ Learn the tools and techniques for managing costs in organizations, including costing systems and standard costing.
5. **Advanced Cost Accounting** — Udemy
<https://www.udemy.com/course/advanced-cost-accounting/>
→ Dive deeper into advanced cost accounting topics, such as marginal costing, process costing, and variance analysis.

Suggested Readings:

Textbooks (Core):

1. M.Y. Khan & P.K. Jain – **Management Accounting**, Tata McGraw-Hill
2. S.P. Jain & K.L. Narang – **Cost Accounting**, Kalyani Publishers
3. N.K. Prasad – **Advanced Cost Accounting**, Book Syndicate

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	2	1	1	2	1	2
CO2	3	3	2	2	3	2	3	2	3
CO3	2	3	3	2	3	2	3	2	3
CO4	3	3	2	1	2	3	2	3	3
CO5	3	3	3	2	3	3	3	3	3
Articulation	2.6	2.8	2.2	1.8	2.4	2.2	2.6	2.2	2.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Audit and Assurance
Course Code:	25VBC4C403
Semester:	IV
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

The AA paper introduces students to the fundamental principles and practical processes of auditing and assurance engagements. It explores core concepts like audit planning, internal controls, substantive testing, and audit reporting in line with International Standards on Auditing (ISAs). The course also emphasizes ethics and professional conduct, laying the groundwork for professional judgment in real audit scenarios. With increasing global demand for transparency, accountability, and financial integrity, this subject is highly relevant for those pursuing careers in audit firms, internal audit departments, or compliance and risk assurance functions.

Course Outcomes

CO	Course Outcome	BTL
CO1	Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct	L2
CO2	Apply ethical standards and assess audit risk, materiality, and the entity's environment in planning an audit.	L4
CO3	Analyze the auditor's role in detecting fraud and ensuring compliance with laws and internal control systems.	L5

CO4	Evaluate internal audit functions, evidence-gathering techniques, and sampling methods in various audit contexts.	L5
CO5	Interpret subsequent events, going concern issues, and audit opinions in forming and communicating audit conclusions.	L3

Course Modules

No. of Hours:24*

Module 1: Introduction to Assurance and Audit framework and role of Corporate Governance.
Nature and objectives of auditing, Types of assurance engagements, Elements of assurance engagement, External audit vs. other assurance types, Benefits and limitations of audit, Regulatory framework, Appointment and removal of auditors, Rights and duties of auditors, Role of professional bodies, Corporate governance, Board composition, Audit committee functions
Learning outcome: Understand the foundational concepts and types of audit and assurance engagements, and the role of corporate governance and audit regulation in professional auditing.

No. of Hours:24*

Module 2: Ethics and Audit Planning
Fundamental ethical principles, Threats and safeguards, Confidentiality and conflict of interest, Engagement acceptance and continuance, Audit risk and response, Materiality and performance materiality, Planning procedures, Analytical procedures, Initial understanding of the entity
Learning outcome: Apply ethical principles in audit scenarios, assess audit risk and materiality, and perform effective audit planning tailored to the business environment.

No. of Hours:24*

Module 3: Fraud, Internal Control, and Compliance

Fraud and misstatements, Auditor's responsibilities for fraud and compliance, Audit strategy and documentation, Interim vs. final audit, Components of internal control systems, Control environment, Control activities, Risk assessment process, Use of flowcharts and questionnaires

Learning outcome: Evaluate the impact of fraud, legal compliance, and internal controls on audit quality and understand the documentation requirements throughout the audit process.

No. of Hours:24*

Module 4: Internal Audit and Evidence Collection

Internal audit vs. external audit, Scope and limitations of internal audit, Outsourcing internal audit, Internal audit assignments, Financial statement assertions, Types of audit evidence, Audit sampling techniques, Use of technology in audit, Working with experts, Auditing not-for-profit entities

Learning outcome: Distinguish internal from external audit, apply techniques to gather audit evidence effectively, and assess audit requirements for different types of entities.

No. of Hours:24*

Module 5: Final Review, Going Concern, and Audit Reporting

Subsequent events review, Going concern assumptions and indicators, Final analytical procedures, Written representations, Evaluation of uncorrected misstatements, Auditor's report format and content, Unmodified and modified opinions, Key audit matters, Emphasis of matter and other matter paragraphs

Learning outcome: Assess the impact of subsequent events and going concern on audit conclusions, and interpret the key components of the independent auditor's report.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites: Basic knowledge of Financial Management exam

Pedagogy / Teaching Methodology:

Certificate / Value Added Courses Recommended (with Free Resource Links):

<https://www.coursera.org/learn/auditing-part2-the-practice>

Suggested Readings:

- “Audit and Assurance – ACCA Study Text” Kaplan Publishing, Latest Edition (2024-2025)
- “Audit and Assurance – ACCA Study Text” BPP Learning Media, Latest Edition (2024-2025)
- “Modern Auditing and Assurance Services” – Philomena Leung, Barry Elliott Pearson Education, 2018
- “Auditing and Assurance Services” – Alvin A. Arens, Randal J. Elder, Mark S. Beasley Pearson, 16th Edition, 2020
- Read Technical articles on ACCA website

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	-	3	2	2
CO2	3	3	2	1	3	-	2
CO3	3	3	3	2	2	-	2
CO4	2	3	2	2	3	1	2
CO5	2	3	2	1	3	1	2
Articulation	2.6	2.8	2	1.5	2.8	1.33	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

Course Title	Advanced Financial Accounting
Course Code	25VBC0E405
Semester	IV
Credits	4
Course Type	DSE (Discipline Specific Elective)
Learning Hours	120 hours
Live Session	12 hours

Course Description:

This course equips students with advanced knowledge of financial accounting principles and practices. It encompasses core accounting concepts, application of accounting standards, and the preparation of financial statements for diverse entities including partnerships, branches, and non-profit organizations. Students will also engage with specialized topics such as leasing, insurance claims, and emerging trends like green accounting and big data analytics, aligning theoretical knowledge with practical applications.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain fundamental accounting principles, differentiate between accounting systems, and basic reconciliation techniques, including preparation of accounts for non-profit organizations.	L2
CO2	Apply appropriate accounting methods for tangible and intangible assets and prepare financial statements for partnership firms,	L3

	including admission, retirement, dissolution, and conversion to corporate form.	
CO3	Analyze accounts related to consignment, branches, departments, and royalty transactions, demonstrating an understanding of their unique features and accounting treatments.	L4
CO4	Account for lease and hire purchase transactions and compute insurance claims for loss of stock and profit, following relevant accounting guidelines and procedures.	L3
CO5	Evaluate emerging trends in accounting, including digital transformation, cloud computing, big data, and sustainable accounting practices, and their implications on financial reporting.	L5

Course Modules

No. of Hours:24*

Module 1: Fundamentals of Financial Accounting
Scope of Module: Covers foundational accounting principles, reconciliation of financial records, conversion between accounting systems, and accounting for non-profit entities.
Topics: Introduction to Accountancy - Accounting as an information system, users of financial accounting information, need of financial information, qualitative characteristics, advantages and limitations of accounting, branches of accounting, cash basis and accrual basis of accounting. Conversion of Single Entry into Double Entry- Meaning, Features, Merits, Demerits, Types of Single Entry System, Differences between Single Entry System and Double Entry System, Need and Methods of conversion of Single Entry into

Double Entry, Problems on Conversion of Single Entry into Double Entry (Simple Problems only).

Accounting for Nonprofit Organizations - Meaning, Features. Introduction to organizational types, Preparation of Income and Expenditure Account and Balance Sheet; From Receipt and payment account with additional information and vice, versa. Single Entry System /Accounts from incomplete records: statement of Affairs method and final account method

Learning Outcome: Grasp the basic principles and techniques of accounting, perform reconciliation, handle incomplete records, and apply accounting procedures for non-profit organizations.

No. of Hours:24*

Module 2: Asset Accounting and Partnerships

Scope of Module:

Focuses on accounting for tangible and intangible assets, various partnership arrangements, and transition from partnership to corporate form.

Topics:

Accounting for Fixed Assets - Acquisition of Fixed Assets; determination of Cost; Depreciation, Method as per Indian accounting standards & IFRS, Straight line method, written down value method and Disposal of Fixed Assets; Amortization

Accounting for Intangible Assets - Accounting for Intangible assets; difference between Intangible and Fictitious assets, Journal entries, Accounting Treatment of Intangible Assets.

Partnership Accounts - Admission of a partner: partnership deed, goodwill valuation and treatment, sacrificing ratio, Retirement and death of a partner: gaining ratio, goodwill treatment, Dissolution of partnership: revaluation of assets

and liabilities. Legal Position, Accounting for simple Dissolution, Prepare financial statements for partnership firms

Conversion of Partnership into a Limited Company - Meaning & Objectives of Conversion; Purchase Consideration, Methods of Calculation of Purchase Consideration, Lump Sum Method, Net Assets Method, Net Payment Method; Mode of Discharge of Purchase Consideration; Ledger Accounts in the Books of Vendor; Incorporation Entries in the Books of Purchasing Company; Preparation of Balance Sheet in Vertical

Learning Outcome: Apply asset accounting methods and prepare financial statements for partnership firms including their conversion into limited companies.

No. of Hours:24*

Module 3: Specialized Accounting Systems

Scope of Module:

Examines specialized accounting areas like consignment, branch, departmental, and royalty accounting with emphasis on treatment and journal entries.

Topics:

Consignment Accounts - Introduction, Meaning of Consignment, Consignment Vs Sales, Proforma Invoice, Accounts Sales, Types Commission, Accounting for Consignment Transactions & Events in the books of Consignor only, Treatment of Normal & Abnormal Loss., Valuation of Closing Stock, Goods sent at Cost Price and Invoice Price

Accounting for Branches - Introduction, Types of Branches, Meaning and features of Branches, Dependent Branches, Independent Branches, Foreign Branches, methods of Maintaining books of Accounts by Head office, Meaning & Feature of Debtor system, stock & Debtor system, wholesale branch system and Final Account system, Supply of Goods at Cost Price & Invoice Price, Problems on preparation of Dependent Branch A/c in the books of Head Office under Debtor system only.

Departmental Accounts - Meaning, Advantages, Disadvantages. Method of departmental accounting. Basis of allocation of common expenditure among various departments. Types of departments and interdepartmental transfers at cost price and invoice price (Theory and proforma journal entries). Preparation of Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only

Learning Outcome: Demonstrate proficiency in preparing accounts for consignments, branches, departments, and royalty transactions.

No. of Hours:24*

Module 4: Accounting for Business Transactions

Scope of Module:

Deals with financial transactions involving leasing, hire purchase, and insurance claims due to fire losses.

Topics:

Leasing & Hire Purchase - Leasing, Elements of lease, Major Components of Lease Agreement, Types of Leasing, Leasing Financial institution in India. (Theory), Hire Purchase, Meaning of Hire Purchase and Instalment Purchase System, difference between Hire Purchase and Instalment Purchase, Important Definitions, Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges, Net Hire Purchase Price, Net Cash Price, Calculation of Interest, Calculation of Cash Price, Journal Entries and Ledger Accounts in the books of Hire Purchaser (Asset Accrual Method only)

Insurance Claims for Loss of Stock and Profit - Meaning of fire claim, Features and Principles of Fire Insurance. Concept of Loss of Stock, Loss of Profit and Average Clause. Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause.

Learning Outcome: Analyze and account for lease agreements, hire purchase transactions, and compute insurance claims for stock and profit loss

No. of Hours:24*

Module 5: Contemporary and Emerging Issues in Accounting

Scope of Module:

Introduces modern developments in the field of accounting including digitalization, analytics, and sustainable accounting practices.

Topics:

Emerging Trends in Accounting - Digital Transformation of Accounting, Big Data Analytics in Accounting, Accounting through Cloud Computing, Green Accounting, Human Resource Accounting, Inflation Accounting, Database Accounting (Concepts only), digital India initiatives in accounting.

Learning Outcome: Evaluate the impact of emerging technologies and modern concepts on accounting practices and reporting.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical skills (addition, subtraction, multiplication, division)
- Familiarity with general business terms (desirable but not mandatory)
- No prior accounting background is required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of concepts with practical illustrations and real-world examples
- ✓ Problem-Solving Sessions: Guided practice on solving accounting problems and preparing financial statements
- ✓ Hands-on Exercises: Preparation of journal entries, ledger accounts, trial balance, and financial statements
- ✓ Case Studies: Simple cases on nonprofit accounting, partnerships, consignment, and lease agreements
- ✓ Practical Assignments: Small projects on converting single entry to double entry, preparing departmental accounts, and calculating insurance claims

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Financial Accounting** — Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/wharton-accounting>
→ Covers accounting principles, recording transactions, and financial statement preparation.
2. **Accounting Fundamentals** — Corporate Finance Institute (CFI) (Free Tier Available)
<https://courses.corporatefinanceinstitute.com/courses/accounting-fundamentals>
→ Offers foundational understanding of accounting, balance sheet, and income statement.
3. **Financial Accounting Fundamentals** — edX (University of Virginia)
<https://www.edx.org/course/financial-accounting-fundamentals>
→ Includes video lectures and practice on journal entries, ledgers, and adjusting entries.
4. **Introduction to Financial Accounting** — Alison
<https://alison.com/course/introduction-to-financial-accounting>
→ Covers the basics of accounting, including concepts like depreciation, assets, liabilities, and profit/loss.
5. **Accounting Analytics** — Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/accounting-analytics>
→ A good match for Module 5, focusing on how big data and analytics are transforming accounting.

Suggested Readings:

Core Textbooks:

Textbooks (Core):

1. M.C. Shukla, T.S. Grewal, S.C. Gupta – *Advanced Accounts Vol. I & II*, S. Chand
2. R.L. Gupta & V.K. Gupta – *Financial Accounting*, Sultan Chand & Sons
3. T.S. Grewal – *Double Entry Book Keeping*, Sultan Chand & Sons
4. S.N. Maheshwari & S.K. Maheshwari – *Financial Accounting*, Vikas Publishing
5. Sanjay K. Agarwal – *Financial Accounting and Analysis*, Himalaya Publishing

Reference Books (Supplementary):

1. J.R. Monga – *Advanced Financial Accounting*, Mayur Paperbacks
2. Ashok Sehgal – *Fundamentals of Financial Accounting*, Taxmann
3. Dr. S. Kr. Paul – *Corporate Financial Accounting*, New Central Book Agency
4. P.C. Tulsian – *Financial Accounting*, Pearson
5. ICAI Publications & Online Resources – *Indian Accounting Standards (Ind AS)*

Recommended Software/Tools: (If applicable)

Tally Prime

- *Purpose:* Accounting entries, inventory management, financial statements
- *Why Use:* Widely used in Indian accounting practices

Microsoft Excel (Advanced)

- *Purpose:* Financial analysis, depreciation schedules, BRS templates
- *Why Use:* Useful for modeling, trend analysis, and reports

Zoho Books / QuickBooks (Cloud-based)

- *Purpose:* SME-level accounting, real-time reporting
- *Why Use:* Easy to use for learning modern digital accounting practices

MS Power BI / Tableau (Optional)

- *Purpose:* Visualization of financial reports

- *Why Use:* Enhances decision-making with financial dashboards

ICAI e-Learning Tools

- *Purpose:* Exposure to statutory formats and accounting standards
- *Why Use:* Ideal for students pursuing CA/CMA/CS or interested in regulatory compliance

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	1	1	1	1	1
CO2	3	3	3	1	1	2	2	2	1
CO3	3	2	2	1	1	2	1	1	1
CO4	2	2	3	1	1	2	1	1	1
CO5	2	2	2	1	3	2	2	3	2

Articulation	2.6	2.2	2.4	1.0	1.4	1.8	1.4	1.6	1.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Quantitative Techniques
Course Code	25VBC0G405
Semester	IV
Credits	3
Course Type	GE (Generic Elective)
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course introduces postgraduate students to a variety of statistical and quantitative techniques, equipping them with the skills needed for effective data analysis and decision-making. Topics cover the fundamentals of data analysis, probability theory, regression and correlation analysis, hypothesis testing, and multivariate analysis. Students will also explore advanced techniques in time series forecasting and data visualization, enabling them to communicate insights effectively and apply these techniques to real-world problems.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Recall the characteristics of data, understand different data types, methods for data collection and representation, including graphical visualization techniques.	L1
CO2	Apply measures of central tendency (mean, median, mode) and measures of dispersion (variance, standard deviation) to summarize data, and analyze data patterns.	L3

CO3	Understand fundamental probability concepts, key probability distributions (binomial, Poisson, and normal distributions) to analyze data.	L2
CO4	Analyze relationships between variables using correlation and regression techniques, and evaluate time series data to forecast future trends.	L4
CO5	Evaluate advanced statistical methods like index numbers and multivariate analysis, and create hypotheses to test using appropriate statistical techniques for data-driven decision-making.	L5

Course Modules

Module 1: Foundations of Data Analysis

Scope of Module:

This module provides foundational knowledge in data types, collection methods, and techniques for representing and visualizing data.

Topics:

Introduction to Data Analysis - Characteristics of Data, Data Types and their Sources, Data Collection- Population and Sample, Distinction between Sample and Population, Techniques of Data Processing.

Data Representation - Data Representation Meaning and Techniques, Classification and Tabulation of Data, Graphical Representation Methods Such as Line Charts, Bar Graphs, Histograms, Pie Charts and Ogives.

Learning Outcome: Gain a strong understanding of data characteristics, representation techniques, and develop the ability to visually interpret and present data

No. of Hours:18

Module 2: Descriptive Statistics and Data Summarization

Scope of Module:

Focus on summarizing and analyzing data using measures of central tendency and variability, providing insights into data patterns.

Topics:

Central Tendency - Introduction to Central Tendency, Measures of Central Tendency and Importance of Central Tendency in Data Analysis. Calculation and Interpretation of Measures Like Mean, Median, And Mode, Harmonic, And Geometric Means.

Measures of Dispersion and Variability - Introduction to Dispersion and Variability, Measures of Dispersion and Variability, Range, Quartiles, Standard Deviation, and Variance, and Coefficient of variation.

Learning Outcome: Master the application of central tendency measures and analyze data variability to derive meaningful statistical insights.

No. of Hours:18

Module 3: Probability Theory and Distributions

Scope of Module:

This module introduces basic and advanced concepts of probability, covering key probability distributions and their applications in statistical analysis.

Topics:

Probability Fundamentals - Definition and Characteristics of Probability, Fundamental Probability Rules and Concepts. Bayes' Theorem and Relative Frequency Theory.

Probability Distributions - Basics of Various Probability Distributions Including Binomial, Poisson, and Normal Distributions. Concept of The Bell Curve, And The Characteristics and Applications of Different Probability Distributions.

Learning Outcome: Develop foundational knowledge in probability theory and gain expertise in analyzing data using various probability distributions.

No. of Hours:18

Module 4: Correlation, Regression, and Time Series Analysis

Scope of Module:

This module covers methods for identifying relationships between variables (correlation and regression) and techniques for analyzing and forecasting time-dependent data.

Topics:

Correlation Analysis - Concept and Types of Correlation, Identifying Associations in Data, Correlation Coefficients, Karl Pearson's and Spearman's Rank Correlation.

Regression Analysis - Introduction, Definition, And Purpose of Regression Analysis, Forecasting Using the Linear Regression Model.

Time Series - Introduction to Time Series Analysis definition and Components of Time Series data, Different Time Series Models, and Techniques for Measuring Secular Trends. Applications of Times Series Analysis in Forecasting. Introduction to Forecasting Techniques, Method of Least Squares, Moving Average Method, and

Method of Semi-Averages. Forecasting Future Trends using Time Series Analysis Techniques.

Learning Outcome: Apply correlation and regression analysis to predict outcomes and utilize time series methods for forecasting future trends.

No. of Hours:18

Module 5: Advanced Statistical Analysis and Hypothesis Testing

Scope of Module:

Focuses on advanced statistical techniques such as index numbers, multivariate analysis, and hypothesis testing for data-driven decision-making.

Topics:

Multivariate Analysis - Definition and Concept, Multivariate Analysis Techniques, Principal Component Analysis and Factor Analysis, Relationships Between Multiple Variables.

Hypothesis Testing - Introduction to Hypothesis Testing, Types of Errors, And Steps Involved in Hypothesis Testing. Formulating and Testing Hypotheses for Data-Driven Decision-Making.

Learning Outcome: Gain proficiency in advanced statistical methods, apply multivariate analysis, and develop skills in hypothesis testing for data-driven decision-making.

Module	No of Pre-Recordings
1	10
2	12

3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical skills (arithmetic, percentages, fractions)
- Familiarity with Excel or spreadsheet tools (helpful but not mandatory)
- No prior knowledge of statistics or programming required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations with real-life examples and case illustrations
- ✓ Problem-Solving Workshops: Practice exercises on descriptive statistics, probability distributions, correlation, and regression
- ✓ Case Studies and Applications: Interpretation of business, social, or scientific data through statistical methods
- ✓ Quizzes: Quiz to reinforce concepts and check understanding

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Analysis with Python** — Coursera (IBM)
<https://www.coursera.org/learn/data-analysis-with-python>
 → Covers data visualization, probability, regression, and hypothesis testing using Python.
2. **Statistics and Probability** — Khan Academy
<https://www.khanacademy.org/math/statistics-probability>
 → Offers clear explanations on central tendency, variability, distributions, correlation, regression, and hypothesis testing.
3. **Data Analysis and Visualization with Excel** — edX (Dartmouth College)
<https://www.edx.org/course/data-analysis-visualization-excel>
 → Great for Module 1 and 2, focusing on Excel-based data manipulation and visualization.

4. **Fundamentals of Statistics** — MIT OpenCourseWare
<https://ocw.mit.edu/courses/res-6-012-introduction-to-probability-spring-2018/>
 → Comprehensive introduction to probability, distributions, and statistical inference.
5. **Introduction to Hypothesis Testing in Statistics** — UdeMy (Free Course)
<https://www.udemy.com/course/introduction-to-hypothesis-testing-in-statistics/>
 → Perfect match for Module 5, covering statistical tests and decision-making.

Suggested Readings:

Core Textbooks:

1. J.K. Sharma – *Business Statistics*
2. Levin & Rubin – *Statistics for Management*
3. Richard I. Levin – *Statistics for Business and Economics*
4. Anderson, Sweeney, and Williams – *Statistics for Business and Economics*
5. Douglas C. Montgomery – *Introduction to Statistical Quality Control*

Supplementary References:

1. David Freedman – *Statistical Models: Theory and Practice*
2. Robert S. Witte – *Statistics: Methods and Applications*
3. Bovas Abraham and Johannes Ledolter – *Statistical Methods for Forecasting*
4. Alvin E. Rencher – *Methods of Multivariate Analysis*

Suggested Software for Specific Quantitative Techniques

1. Data Representation & Visualization:
 - Tableau, Power BI, Excel, R (ggplot2, Shiny), Python (Matplotlib, Seaborn)
2. Regression & Correlation Analysis:
 - SPSS, R, Python (Statsmodels), Minitab, Stata

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development

3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PS O2	PS O3	PS O4
CO1	1	2	-	1	2	1	2	1	-	-	1	2	1
CO2	2	1	-	2	-	2	1	2	-	-	2	1	-
CO3	1	2	1	2	-	1	2	1	2	2	-	1	-
CO4	1	1	-	1	2	1	2	1	2	-	2	2	2
CO5	2	1	2	1	1	2	1	2	1	1	2	1	2
Articulation	1.4	1.4	1.5	1.4	1.4	1.4	1.6	1.4	1.6	1.5	17	1.4	1.6

Course Title:	Simulation Lab: Global Taxation (UAE VAT)
Course Code:	25VBCL0S406
Semester:	I
Credits:	2
Course Type:	SEC
Learning Hours:	60
Live Sessions:	12 hours

Course Description:

This simulation-based course provides practical training in the UAE VAT system. It includes VAT registration procedures, invoicing standards, and return filing processes as per the Federal Tax Authority (FTA) requirements. Students will engage in real-time portal simulations to acquire essential skills for global tax compliance and professional accounting practices.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the legal framework and scope of VAT in the UAE.	L2
CO2	Perform VAT registration through the FTA portal.	L3
CO3	Generate VAT-compliant invoices and apply VAT rates appropriately.	L3
CO4	File VAT returns accurately using simulation exercises.	L4
CO5	Demonstrate compliance with UAE VAT law through proper documentation and record keeping.	L4

Course Modules

No. of Hours:12*

Module 1: Introduction to UAE VAT System
Scope of Module: Covers the basics of VAT implementation and compliance under UAE law.
Topics: - What is VAT? - Applicability in UAE and GCC countries - VAT structure and legal foundation - Input vs Output VAT
Learning Outcome: Learners will understand the foundational concepts of VAT in the UAE.

No. of Hours:12*

Module 2: VAT Registration Process
Scope of Module: Guides learners through portal-based VAT registration for individuals and companies.
Topics: - FTA Portal overview - Documents required for registration - VAT registration simulation - TRN verification
Learning Outcome: Learners will be able to complete VAT registration procedures via the FTA portal.

No. of Hours:12*

Module 3: Tax Invoices and Record Keeping
Scope of Module: Covers generation and format of VAT-compliant invoices and mandatory records.
Topics: - Format of a tax invoice - Credit and debit notes

- Maintaining proper VAT records
- Documentation and audit trail

Learning Outcome: Learners will be able to issue correct tax invoices and maintain necessary VAT records.

No. of Hours:12*

Module 4: VAT Return Filing

Scope of Module: Simulates end-to-end VAT return filing on the FTA portal.

Topics:

- Return format and due dates
- Input tax recovery
- Output tax calculations
- VAT Return Filing (FTA Portal Simulation)

Learning Outcome: Learners will complete VAT returns accurately using simulated filing tools.

No. of Hours:12*

Module 5: Compliance, Penalties & Real-World Scenarios

Scope of Module: Explores regulatory compliance, common errors, and real-world case studies.

Topics:

- VAT audit preparation
- Common VAT filing mistakes
- Fines and penalties under UAE VAT Law
- Industry-wise VAT case simulations

Learning Outcome: Learners will recognize and mitigate compliance risks and apply VAT concepts in practical situations.

Pre-Recording Count

Module	No of Pre-Recording
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Semester V

Course Title	Indian Constitution
Course Code	25VBX0V501
Semester	V
Credits	2
Course Type	VAC
Learning Hours	60 hours
Live Sessions	12 hours

Course Title	Strategic Management
Course Code	25VBC0C502
Semester	VI
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course offers a comprehensive introduction to strategic and explains what strategy is, why it matters, and how organizations analyze environments and develop plans to build competitive advantage. Students will explore how strategies are implemented, controlled, and adjusted, while also understanding the challenges of globalization and digital transformation. Through real-world examples and simple frameworks, students learn how strategy shapes the long-term success of businesses.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Define and explain the fundamentals of strategy, competitive advantage, and the role of vision, mission, values, and ethics in guiding strategic direction.	L3
CO2	Analyze internal resources and external environments using basic strategic tools to identify organizational opportunities and threats.	L4
CO3	Formulate appropriate business and corporate level strategies to achieve competitive advantage.	L5
CO4	Explain how organizations implement strategies through leadership, structure, culture, and control systems to ensure successful execution.	L4
CO5	Analyze the impact of globalization and digital trends on strategic decisions and organizational adaptation.	L4

Course Modules

No. of Hours:24*

Module 1: Introduction to Strategic Management
Scope of Module: Introduces the meaning, levels, and purpose of strategy, the strategic management process, and the role of vision, mission, ethics and values. Sets the stage for why strategy matters in organizational success.
Topics: Definitions and levels of strategy (corporate, business, functional), competitive advantage, strategic management process overview, importance of vision, mission, goals and values, ethics and corporate social responsibility in strategy, real-world examples of mission statements.
Learning Outcome: Explain what strategy is, its importance, and how vision, mission, ethics, and values shape strategic direction.

No. of Hours:24*

Module 2: Strategic Environment Analysis
Scope of Module: Focuses on how organizations analyze their internal capabilities and external environments to spot opportunities and threats.
Topics: External environment: basics of STEEPLE analysis, Porter's Five Forces simplified, industry life cycle; internal environment: resources, capabilities, simple value chain activities, SWOT analysis integrating internal & external. Short intro to benchmarking.
Learning Outcome: Apply fundamental tools to assess internal strengths & weaknesses and external opportunities & threats for strategic planning.

No. of Hours:24*

Module 3: Strategy Formulation at Business & Corporate Levels
Scope of Module: Explains how strategies are developed at different levels to achieve competitive advantage, including choosing between cost leadership, differentiation, or focus, and deciding on growth strategies.
Topics: Generic competitive strategies (cost leadership, differentiation, focus), overview of corporate strategies (growth, stability, retrenchment), basics of diversification, simple product portfolio concepts (BCG matrix conceptually), examples of company strategic choices.
Learning Outcome: Develop strategies at business and corporate levels to achieve competitive advantage and organizational goals.

No. of Hours:24*

Module 4: Strategy Implementation and Control
Scope of Module: Focuses on putting strategy into action, aligning structure and culture, managing change, and using control systems to monitor and adjust strategies.
Topics: Organizational structure and strategy fit, basics of organizational culture, role of leadership in implementation, managing strategic change, simple strategic control techniques (balanced scorecard basics, strategic audits), measuring success & making corrective adjustments.
Learning Outcome: Describe how strategies are executed, controlled, and adjusted through leadership, structure, culture, and performance monitoring.

No. of Hours:24*

Module 5: Strategy in Global and Digital Contexts

Scope of Module:

Looks at how firms adapt strategies for international markets and leverage digital transformation for strategic success.

Topics:

Drivers of globalization, entry modes (export, licensing, JV, direct investment simplified), cultural considerations in global strategy, impact of digital technologies and online business models on strategy, examples of firms using digital transformation for strategic advantage.

Learning Outcome:

Evaluate how globalization and digital trends influence strategic choices and how organizations adapt to these challenges.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of management principles
- Familiarity with organizational behavior and business environment concepts
- Recommended prior course: Principles of Management / Introduction to Business

Pedagogy / Teaching Methodology:

- ✓ Lectures with multimedia presentations to explain key concepts
- ✓ Case study analysis (local and international companies) to apply theoretical models

- ✓ Guest lectures by industry experts to connect theory to practice
- ✓ Assignments and project work focusing on real-world strategic challenges
- ✓ Quizzes and reflective exercises to reinforce learning outcomes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Strategic Management — Coursera (University of Minnesota)**
<https://www.coursera.org/learn/strategic-management>
Covers fundamental principles of strategic management, including competitive advantage, industry analysis, and strategy implementation.
2. **Business Strategy Specialization — Coursera (University of Virginia, Darden School of Business)**
<https://www.coursera.org/specializations/uva-darden-business-strategy>
A comprehensive multi-course program covering business-level and corporate strategy, competitive positioning, and strategic decision-making.
3. **Foundations of Business Strategy — Coursera (University of Virginia)**
<https://www.coursera.org/learn/uva-darden-foundations-business-strategy>
Focuses on essential strategic analysis tools like SWOT, Porter's Five Forces, and value chain analysis for business success.
4. **Competitive Strategy — Coursera (Ludwig-Maximilians-Universität München)**
<https://www.coursera.org/learn/competitive-strategy>
Introduces game theory concepts and explores competitive dynamics and strategic choices in business environments.
5. **Strategic Management — edX (Copenhagen Business School)**
<https://www.edx.org/course/strategic-management>
Offers an in-depth look into strategic formulation, competitive advantage, and sustainable business strategies.
6. **SWOT Analysis Masterclass — Udemy**
<https://www.udemy.com/course/swot-analysis-masterclass/>
Provides practical training on conducting SWOT analysis to evaluate organizational strengths, weaknesses, opportunities, and threats.

Textbooks (Core):

- Charles W. L. Hill, Gareth R. Jones – *Strategic Management: An Integrated Approach*, Cengage
- Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson – *Strategic Management: Competitiveness and Globalization*, Cengage Learning

- Azhar Kazmi – *Strategic Management and Business Policy*, McGraw Hill Education

Reference Books (Supplementary):

- Arthur A. Thompson, A.J. Strickland – *Strategic Management: Concepts and Cases*, McGraw-Hill
- Fred R. David – *Strategic Management: Concepts and Cases*, Pearson Education
- Robert M. Grant – *Contemporary Strategy Analysis*, Wiley
- R. Srinivasan – *Strategic Management: The Indian Context*, PHI Learning

Recommended Software/Tools (if applicable):

MS PowerPoint / Canva

Purpose: Strategic presentation design and communication.

Why Use: Effective for visualizing business models and strategic frameworks.

SWOT and Strategy Mapping Tools (Lucidchart / Creately)

Purpose: Visual strategy tools for analysis.

Why Use: Encourages structured strategic thinking and planning.

Harvard Business Publishing Simulations / Capstone Business Simulation

Purpose: Applied strategic decision-making scenarios.

Why Use: Enhances experiential learning through competitive strategic simulations.

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development

3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	1	1	2	2
CO2	3	3	3	2	2	2	1	2	2
CO3	2	3	2	2	2	3	1	2	2
CO4	3	3	3	2	2	3	1	2	2
CO5	2	3	2	1	2	2	2	3	3
Articulation	2.4	2.8	2.4	1.6	1.8	2.2	1.2	2.2	2.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

Course Title:	Financial Markets and Instruments
Course Code:	25VBC4C503
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth understanding of the structure and functioning of financial markets and the various instruments traded within them. Students will explore the primary markets, secondary markets, and the key roles played by financial institutions, investors, and regulators. The course covers a wide range of financial instruments, including stocks, bonds, derivatives, and alternative investments, with an emphasis on their characteristics, valuation, and risk management. Additionally, the course examines market efficiency, trading strategies, and the impact of macroeconomic factors on financial markets. By the end of the course, students will be equipped with the foundational knowledge required to analyze market dynamics and make informed decisions regarding investment and financial strategies.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Illustrate on the fundamental concepts of financial institutions and markets, and their crucial role in the economy.	L 2
CO2	Differentiate between money market and capital market instruments, and analyze their functions and impact on financial systems.	L 4
CO3	Evaluate the operations and functions of banks and their significance in promoting economic growth and rural development.	L 5

CO4	Examine the role and functions of NBFCs, mutual funds, and stock exchanges in providing financial services and investment opportunities.	L 4
CO5	Analyze the complexities of the derivatives market and the foreign exchange market, and assess their importance in managing risks and facilitating international trade.	L 4

Course Module

No.of Hours:24

Module 1: Introduction to Financial System
Scope of Module: This module introduces the fundamentals of the financial system, covering key components like financial markets, institutions, instruments, and regulators. It explores how funds are mobilized, allocated, and managed within the economy, highlighting the roles of central banks, commercial banks, and financial markets in economic growth and stability.
Topics: Definition and Types of Financial Institutions – Types of Financial Markets – Primary and Secondary Markets: Features and Differences – Role of Financial Institutions and Markets in the Economy – Structure and Components of the Indian Financial System – Credit Creation and Managing Fiscal Deficit through Financial Markets – Reforms Phase of Financial Markets in India.
Learning Outcome: <i>Students will be able to examine and articulate the financial system and its importance in the financial markets.</i>

No.of Hours:24

Module 2: Overview of Financial Markets

Scope of Module:

This module provides an overview of financial markets, including their structure, types (money, capital, foreign exchange), and functions. It examines the role of financial instruments, market participants, and the impact of market dynamics on the economy. The module also covers trading mechanisms, liquidity, and market efficiency in modern financial systems.

Topics:

Introduction to Short-Term Lending and Borrowing Mechanism – Meaning, Instruments, Participants, and Functions of Money Market – Structure and Meaning of Capital Market – Types of Capital Market Instruments and Market Participants – Functions of the Capital Market – Introduction to Long-Term Borrowing and Lending Mechanism – Government Securities Market: Instruments, Auctions, and Primary Dealers – Corporate Bond Market: Instruments, Participants, and Retail Participation in Debt Market.

Learning Outcome: *Students will be able to understand and define all the money market, capital market and bond market instruments and its utility for various participants.*

No. of Hours:24

Module 3: Monetary Policy, Liquidity Management, and Risk Assessment in Debt Markets and Credit Ratings

Scope of Module:

This module covers the role of RBI's monetary policy and liquidity management in economic stability. It explores risks in the debt market, including interest rate, credit, and liquidity risks, and examines credit rating concepts, methodologies, and their impact on investment decisions and financial market dynamics.

Topics:

Purpose and Objectives of Monetary Policy – Monetary Policy Committee Structure and Government Policy Framework – Inflation Targeting, Open Market Operations, CRR and SLR Management by RBI – Types of Risks in the Debt Market: Inflation, Interest Rate, Rating, Reinvestment, Credit, and Liquidity Risks

Learning Outcome: Students will be able to analyze the critical role played by the Central Bank in managing the financial markets, evaluate risks that impacts the outcome of debt instruments' yield and evaluate the process of credit rating and its importance for investors.

No.of Hours:24

Module 4: Introduction to Stock Market and Stock Exchange

Scope of Module:

This module introduces the fundamentals of the stock market and stock exchanges, covering their structure, functions, and key participants. It explores how stocks are traded, the role of stock exchanges, market indices, and regulatory frameworks. Students will gain an understanding of stock market operations and investment strategies.

Topics:

Primary Market Concepts and SEBI Regulations for IPOs – Role of Intermediaries, Book Building, Allotments, and Listing – Definition, Features, Types, and Functions of Mutual Funds – Recent Developments in the Mutual Fund Industry

Learning Outcome: Students will be able to analyse and articulate the concepts of primary market and the process followed in public issues, evaluate functions and types of stock exchanges and define derivatives instruments and trading mechanisms.

No.of Hours:24

Module 5: Foreign Exchange Market and NBFCs
Scope of Module: This module covers the functioning of the foreign exchange market, including currency trading, exchange rate mechanisms, and factors influencing currency fluctuations. It also explores the role of Non-Banking Financial Companies (NBFCs), their functions, regulatory framework, and their impact on financial inclusion and the broader financial system.
Topics: Definition and Features of Foreign Exchange Market – Types of Foreign Exchange Instruments – Participants in the Foreign Exchange Market – Recent Developments in the Foreign Exchange Market – Features, Types, Advantages, and Disadvantages of Hire Purchase – Concepts, Types, Advantages, and Limitations of Leasing – Concept and Utility of Factoring for Different Types of Companies.
Learning Outcome: <i>Students will be able to Assess features of the foreign exchange market and types of instruments, examine functions of NBFCs and their growth in India and differentiate between hire purchase and leasing concepts under different circumstances and how factoring helps certain types of businesses.</i>

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Pedagogy / Teaching Methodology:

- **Lecture-Based Teaching:** PowerPoint slides, whiteboard explanations, and real-world examples
- **Case-Based Learning:** Analyze real cases from banking crises, monetary policy changes, or corporate financing decisions
- **Technology-Enhanced Learning:** Bloomberg Terminals or Yahoo Finance for data gathering
- **Guest Lectures & Industry Interaction**

Certificate Courses:

- **NISM Certifications (India)**
- **NSE Academy Certification in Financial Markets (NCFM)**
- **Coursera / edX / Udemy Courses**
- **CFP (Certified Financial Planner) – Introductory Modules**
- **BSE Institute Certification Courses**
- **Bloomberg Market Concepts (BMC)**

Value Added Courses Recommended:

These are short-term, skill-building courses that can be offered in parallel with the main curriculum.

Course Title	Duration	Key Skills Gained
Stock Market Fundamentals	15–30 hours	Trading, exchanges, market indices
Financial Statement Analysis	20 hours	Ratio analysis, bank balance sheets

Personal Finance & Wealth Management	20 hours	Budgeting, investment, insurance
FinTech and Digital Banking	20–25 hours	Blockchain, UPI, mobile banking trends
Derivatives & Risk Management	25 hours	Options, futures, hedging strategies
Excel for Finance	15 hours	Financial modeling, spreadsheet tools
Data Analytics for Financial Markets	25–30 hours	Python, R, or Excel with real market data

Suggested Readings:

- Khan, M. Y. (2019). *Indian financial system* (11th ed.). McGraw-Hill Education.

Recommended Software/Tools:

- **Bloomberg Terminal:** Real-time data, analytics, news, financial statements, and economic indicators.
- **Microsoft Excel (or Google Sheets):** Financial modeling, data analysis, calculating returns, risk metrics, portfolio management.
- **Trading Simulators:** Investopedia stock simulator.
- **Yahoo Finance / Google Finance:** Market data, historical stock prices, company financials, news tracking.
- **Stata / EViews:** Econometrics and time series (if you're doing quantitative modeling)

Course Title:	Strategic Business Reporting
Course Code:	25VBC4E504
Semester:	I
Credits:	3
Course Type	DSE
Learning Hours	90
Live Sessions	12 hours

Course Description:

Strategic Business Reporting equips students to apply IFRS in preparing and presenting financial statements for strategic decisions. It covers frameworks, standards, interpretation, and group reporting relevant for finance and management professionals.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Apply the financial reporting framework, ethical principles, and fundamental accounting concepts	L3
CO2	Report financial performance and position under IFRS, including key areas like leases and financial instruments	L3
CO3	Apply various accounting standards for preparing and presenting financial statements, including complex topics	L3
CO4	Prepare, present, and interpret single-entity financial statements (including cash flow) and understand the impact of current issues in accounting	L4
CO5	Prepare and present group financial statements (including cash flow) and understand accounting for foreign operations and Ind AS/IFRS	L4

Course Modules

No. of Hours:18

Module 1: Foundations of Business Reporting and Ethics

Scope of Module: It introduces the Conceptual Framework for financial reporting, emphasizes ethical and professional conduct in corporate reporting, and details the principles for recognizing and measuring revenue and tax implications.

Topics: Conceptual Framework Importance – Objectives, principles, limitations of Financial Reporting - Qualitative Characteristics – Recognition, Derecognition and Measurement of Elements - Materiality - Elements of Financial Statements - Reporting in Profit or Loss and Other Comprehensive Income - Ethical Issues and Professional Issues in Reporting - Consequences of Unethical Behaviour - Revenue Recognition Criteria - Contract Revenue Recognition – Modification of Contract - Performance obligations satisfied over time - Sale with right of return - Repurchase agreements - Consignment agreements - Recognition and measurement of current and deferred tax liabilities and assets – treatment of deferred taxation on a business combination.

Learning Outcome: Comprehend the Conceptual Framework's role, recognize the importance of ethics in financial reporting, and apply the recognition and measurement criteria for revenue and taxes.

No. of Hours:18

Module 2: Leases, Financial Instruments, Non-Current Assets, Provisions, and Employee Benefits

Scope of Module: It examines the accounting treatment of leases, financial instruments, tangible and intangible assets, provisions, contingent items, government aid, events after the reporting period, and employee benefits.

Topics: Lease Identification – Lessor and Lessee accounting - Separation of Lease and Non Lease Components - Sale and Lease Back Transactions - Financial Instruments - Business Model Test - Financial Assets & Liabilities Recognition/Measurement - Fair Value Option for Financial Instruments - Impairment of Financial Assets - Non Current Tangible/Intangible Asset Recognition - Impairment and Revaluation of Non-Current Assets - Accounting for Investment Properties - Accounting for Borrowing Costs - Non Current Assets Held for Sale - Recognition of Provisions - Measurement of Provisions - Contingent Liabilities and Assets - Accounting for Government Grants - Events After the Reporting Period - Employee Benefits Accounting

Learning Outcome: Apply the principles for recognition, measurement, and disclosure of leases, financial instruments, non-current assets, provisions, government grants, events after the reporting period, and employee benefits.

No. of Hours:18

Module 3: Other reporting issues and Interpretation of Financial Statements

Scope of Module: It delves into specialized accounting topics like share-based payments and fair value, contrasts full IFRS with IFRS for SMEs, covers accounting policy management and error correction, and examines financial

statement interpretation with a focus on performance, sustainability, and related parties.

Topics: Share Based Payment Recognition - Share Based Payment Measurement - Principles of Fair Value Measurement - Fair Value Hierarchy - Full IFRS vs IFRS for SMEs - Simplifications in IFRS for SMEs - Changes in Accounting Estimates - Correction of Prior Period Errors - Financial Statement Presentation - Financial Statement Disclosure - Financial Performance Measures - Non Financial Performance Measures - Sustainability Reporting - Integrated Reporting - Segmental Information - Management Commentary - Related Parties - Implications of Related Party Relationships - Impact of ESG Factors on Disclosure

Learning Outcomes: Apply accounting for share-based payments and fair value, understand IFRS differences, manage accounting policies and errors, and interpret financial statements considering performance, sustainability, and related party impacts.

No. of Hours:18

Module 4: Adapting to New Accounting Rules, Current Issues and Reporting for Groups

Scope of Module: This module explores the impact of new accounting rules and their application to modern issues, along with the principles of consolidated financial reporting for groups, including business combinations and related entities.

Topics: Adoption of New Accounting Standards - Accounting for Digital Assets - Accounting for Natural Disasters - Accounting for Climate Change - Accounting for Global Events - Going Concern Assessment - Business Combination Concept - Identifying the Acquirer - Applying the Control Principle - Cost of Business Combination - Recognition of Identifiable Assets/Liabilities in Acquisition - Measurement of Identifiable Assets/Liabilities in Acquisition - Accounting for Goodwill - Accounting for Non-Controlling Interest - Procedures for Preparing Consolidated Financial Statements - Principles of Group Statement of Cash Flows - Accounting for Group Companies in Parent's and Separate Statements - Equity Method of Accounting for Associates - Joint Control Principle and Joint Arrangements

Learning Outcomes: Understand and apply the implications of new accounting standards to current challenges and master the accounting for business combinations and consolidated financial statements.

No. of Hours:18

Module 5: Complex Group Structures, Foreign Operations Accounting and Ind AS

Scope of Module: It examines accounting for changes in group structures, including step acquisitions and disposals, and the consolidation of foreign operations, including currency translation and also addresses the convergence of Indian Accounting Standards (Ind AS) with International Financial Reporting Standards (IFRS).

Topics: Step Acquisitions - Subsidiary Held for Disposal - Changes in Ownership Interest (without loss of control) - Loss of Control Accounting - Loss of Significant Influence Accounting - Accounting for Discontinued Operations (Group) - Consolidation of Foreign Subsidiaries - Consolidation of Foreign Associates - Consolidation of Foreign Joint Arrangements - Disposal of Foreign Operations - Determining Functional Currency - Translating Foreign Currency Transactions - Translating Foreign Operation's Financial Statements - Presentation Currency - Convergence of Ind AS and IFRS: Rationale, benefits and Challenges - Current Status of Ind AS Adoption - Current Status of IFRS Adoption - Key Differences Remaining Between Ind AS and IFRS.

Learning Outcomes: Apply the accounting principles for changes in group ownership and control, consolidate foreign operations and translate foreign currencies and understand the progress and implications of Ind AS and IFRS convergence.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://learningmedia.bpp.com/catalog?pagename=ACCA>
- <https://www.coursera.org/learn/corporate-financial-reporting>

Suggested Readings:

- *Strategic Business Reporting Study Text – Kaplan/BPP ACCA*
- *IFRS Manual of Accounting by PwC*
- *Advanced Financial Reporting by Rupa Sekhar*
- *Financial Statement Analysis by K. R. Subramanyam*
- *Corporate Reporting by David Young*

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	2	-	2	1	3	3	2	3	2	2	3	2
CO2	3	2	2	2	-	2	3	2	3	3	2	2	2

CO3	3	3	3	2	-	3	2	2	2	3	2	2	3
CO4	2	2	2	2	2	3	2	2	3	2	2	-	2
CO5	2	2	3	3	2	2	2	2	3	3	2	2	3
Articulation	2.4	2.2	2.5	2.2	1.6	2.6	2.4	2	2.8	2.6	2	2.2	2.4

Course Title:	Strategic Business Leadership
Course Code:	25VBC4E505
Semester:	IV
Credits:	3
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

The Strategic Business Leader (SBL) paper is designed to develop leadership, strategic thinking, and business management skills. It integrates technical knowledge with professional skills, focusing on real-world business scenarios. Candidates are required to demonstrate judgment, communication, analysis, commercial acumen, and ethical awareness. The paper is case study-based, reflecting the complexity of modern business environments. It covers areas such as governance, risk, strategy, innovation, performance, and organizational leadership. Emphasis is placed on creating sustainable value and responsible decision-making. The SBL paper equips future leaders to manage across functions and deliver strategic direction. Its relevance in industry lies in producing professionals ready to tackle complex challenges and lead organizations effectively. This makes it highly valued by employers across sectors globally.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Apply strong leadership and ethical skills to promote a positive culture within the organisation, focusing on performance and value creation	L3
CO2	Evaluate the governance system's effectiveness and the board's responsibility towards stakeholders	L5
CO3	Assess the organisation's strategic position considering the external environment and internal resources, and identify feasible strategic options	L5
CO4	Analyse the organisation's risk profile and manage risks responsibly within strategic options	L4

CO5	Enable success through innovative thinking, applying best strategies and disruptive technologies in managing change and resources	L6

Course Modules

No. of Hours:24*

Module 1: Strategic Leadership, Culture, and Ethics
Scope of Module: This module equips future leaders with the skills and ethical frameworks to navigate complex business environments effectively. It integrates strategic leadership, cultural analysis, and ethical decision-making to influence governance and drive transformation. The focus is on fostering ethical, performance-driven cultures that support long-term value creation and public trust Topics: Evaluate organisational decisions using the Tucker 5-question approach - Describe and critically evaluate the social responsibility of accountants acting in the public interest - Assess management behaviour against codes of ethics relevant to accounting professionals, including ESBA (IFAC) and professional body codes - Analyse and resolve conflicts of interest and ethical dilemmas within organisations - Identify ethical threats and recommend safeguards to mitigate them effectively - Recommend best practices for detecting and preventing fraud, bribery, and corruption to enhance stakeholder trust - Examine the role of leadership in setting ethical direction and reinforcing governance structures - Compare transformational and transactional leadership styles in influencing ethical performance - Assess the impact of trait theory and leadership qualities on ethical decision-making - Distinguish between entrepreneurial and intrapreneurial leadership in driving innovation and responsible risk-taking - Evaluate how leadership shapes organisational culture and drives strategic change - Use cultural models such as the cultural web and Schein's framework to assess and influence ethical culture - Analyse the agency relationship and explore leadership accountability to stakeholders - Recommend ethical leadership approaches to embed integrity and promote ethical compliance across functions - Assess how ethical leadership and culture contribute to sustainable value creation and long-term organisational success. Learning Outcome: Demonstrate ethical and effective leadership that shapes organisational culture, supports strategic change, and promotes governance, integrity, and sustainable value creation.

No. of Hours:24*

Module 2: Corporate Governance, Reporting, and Strategic Analysis
Scope of Module: This Module covers corporate governance, stakeholder reporting, and strategic analysis, focusing on agency theory, stakeholder analysis, and the roles of the Board of Directors, especially Non-Executive Directors (NEDs). It explores governance structures, board diversity, integrated reporting,

sustainability accounting, and the social and environmental impacts of business activities. Additionally, it introduces strategic analysis tools like PESTEL, SWOT, and Porter's frameworks to help leaders develop and assess strategic plans.

Topics: Agency theory and its application to corporate governance - Stakeholder analysis and the importance of social responsibility in governance - Governance scope and different approaches to corporate governance - Roles, responsibilities, and performance of Non-Executive Directors (NEDs) - Importance of board structure, diversity, and effective governance - Roles, purposes, and accountabilities of key committees within governance - Public sector governance and its unique challenges - Factors determining organizational policies on reporting to stakeholders - Stakeholder power and interest and its influence on reporting decisions - The role and value of integrated reporting in business sustainability - Social and environmental impacts of economic activities and the importance of environmental reporting - Internal management systems for environmental and sustainability accounting - Understanding the fundamental nature of strategy and strategic decision-making - Strategic management models: Johnson, Scholes, and Whittington framework - Strategic analysis tools: PESTEL, Porter's 5 Forces, Porter's Diamond, SWOT analysis, and Value Chain.

Learning Outcome: Evaluate the effectiveness of corporate governance, reporting to stakeholders, and strategic analysis, recognizing the responsibility of the board in fostering accountability and sustainable value creation.

No. of Hours:24*

Module 3: Performance Analysis, Strategic Choice & Implementation, and Risk Management

Scope of Module: This module integrates the analysis of an organization's strategic position, strategic choices, and risk management. It covers evaluating core competencies, resources, and performance using CSFs and KPIs, along with strategic models like Porter's and Ansoff's Growth Model. Additionally, it addresses risk management frameworks like COSO's ERM and the TARA approach to assess and mitigate risks in a responsible governance culture.

Topics: Evaluation of strategic capability, threshold resources, and core competencies - Contribution of organizational knowledge to strategic capability - Use of Critical Success Factors (CSFs) and Key Performance Indicators (KPIs) in performance analysis - Importance of SMART objectives in measuring organizational performance - Porter's Generic Strategies for strategic choice - Ansoff Growth Model and its application in strategic decision-making - The Strategy Clock and its role in sustaining competitive advantage - Suitability, acceptability, and feasibility analysis (SAF) for evaluating strategic options - Application of the 7 'P's in sustaining competitive advantage - Diversification strategies and their impact on organizational growth - Boston Consulting Group (BCG) Matrix for portfolio management - Ashridge Portfolio Display for strategic analysis - COSO's Enterprise Risk Management framework for risk identification and management - Risk appetite, risk response, and strategies for managing

strategic and operational risks - Risk mapping and the TARA approach for effective risk management - Role of the risk committee in corporate governance and risk oversight.

Learning Outcomes: Evaluate an organization's strategic position and resources to identify feasible strategic options, assess growth strategies, and analyze the associated risks within a framework of effective risk management.

No. of Hours:24*

Module 4: Technology & Data Analysis, Organizational Control & Audit, and Finance in Planning & Decision Making

Scope of Module: This unit covers the integration of technology, data analysis, organizational control, auditing, and finance in strategic decision-making. It explores cloud and mobile technology, big data, and the role of internal controls, audits, and financial strategies in driving business performance. The focus is on applying financial techniques, IT systems, and analytics to ensure compliance, effective control, and strategic alignment.

Topics: Cloud and mobile technology in organizational strategy - Big data and data analytics for strategic decision-making - E-business models and digital transformation - The 6 'I's of e-marketing: Interactivity, Intelligence, Individualization, Integration, Industry structure, and Independence of location - Organizational and market models for delivering e-business - IT systems and controls in e-business operations - Features of an effective internal control system - Evaluating the effectiveness of internal control systems in fraud prevention - Role of internal audit and the Turnbull criteria for assessing internal audit needs - Differences between internal and external audits and their relevance to organizational governance - Ethical principles for auditors, audit independence, and effective audit committees - Linking internal control and audit systems with financial reporting - Advancements in financial technology and their impact on business strategy - The role of finance in strategic planning, investment decisions, and performance evaluation - Use of advanced cost and management accounting techniques in strategic decision-making.

Learning Outcomes: Select and apply appropriate technologies, data analytics, and financial techniques to analyze organizational factors, ensuring compliance, effective control, and the achievement of strategic objectives.

No. of Hours:24*

Module 5: Innovation & Change Management, Project Management, and Professional Skills & Reporting

Scope of Module: This unit integrates innovation, change management, project management, and professional skills development, covering disruptive technologies like blockchain and cryptocurrency. It explores frameworks such as the POPIT model and Balridge Model, along with project management techniques for handling risks, constraints, and post-project reviews. The unit also focuses on

enhancing professional communication, analysis, and reporting skills to drive successful leadership and decision-making.
Topics: Organizing for success and managing disruptive technologies - Blockchain and cryptocurrency in innovation and change management - Talent management in driving innovation - The POPIT model in managing organizational change - Performance excellence and the Balridge Model - Managing strategic change and the role of innovation - Harmon's process in facilitating organizational change - Business Process Redesign (BPR) and Enterprise Resource Planning (ERP) - Project management fundamentals and constraints - Role of project managers in initiating, leading, and organizing projects - Managing project risks, issues, slippages, and changes - Post-implementation and post-project reviews - Professional communication skills: evaluating, persuading, and simplifying - Professional reporting formats: briefing statements, summaries, and project initiation documents (PIDs) - Using visual aids, Mendelow's matrix, BCG Matrix, and Heat Maps in professional presentations.
Learning Outcomes: Drive success through innovative strategies and disruptive technologies in change management, while showcasing professional communication and reporting skills for effective leadership.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://www.coursera.org/learn/emotional-intelligence-leadership>
- <https://www.coursera.org/specializations/strategic-leadership>

Suggested Readings:

- *Strategic Business Leader – ACCA Study Text (BPP/Kaplan)*
- *Leadership* by Peter G. Northouse
- *Strategic Leadership for Turbulent Times* by Mark Grandstaff
- *The Leadership Challenge* by James M. Kouzes & Barry Z. Posner
- *HBR's 10 Must Reads on Leadership* by Harvard Business Review

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	1	-	3	3	2	2	3	3	3	3
CO2	2	2	-	2	-	2	2	2	2	2	2	-	3

CO3	2	2	-	2	1	2	2	-	2	2	2	2	2
CO4	2	-	1	-	2	2	2	1	2	2	-	1	2
CO5	2	2	1	-	3	3	3	2	2	2	2	-	2
Articulation	2.2	2	1.3	1.6	2	2.4	2.4	1.7	2	2.2	2.2	2	2.4

Course Title	Digital Marketing and E-Commerce
Course Code	25VBC0S506
Semester	V
Credits	3
Course Type	SEC
Learning Hours	90
Live Sessions	12

Course Description:

This course provides undergraduate students with a comprehensive foundation in digital marketing and e-business. It explores essential concepts, strategies, and platforms used to build online brand presence, attract customers, and drive digital transactions. Students learn how to apply SEO, SEM, social media, and content marketing tools, understand diverse e-commerce models, and develop basic integrated digital strategies. The course also emphasizes ethical practices and regulatory compliance to ensure responsible digital operations.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain fundamental concepts of digital marketing, its advantages over traditional marketing, and the roles of major digital platforms.	L3
CO2	Apply essential SEO and SEM techniques to improve online visibility and measure digital marketing performance.	L4
CO3	Apply social media and content marketing approaches to enhance customer engagement and build brand presence.	L4

CO4	Differentiate various e-commerce business models and identify key e-business applications supporting digital commerce.	L5
CO5	Design simple integrated digital strategies considering ethical practices, data privacy, and compliance with digital regulations.	L6

Course Modules

No. of Hours:18*

Module 1: Introduction to Digital Marketing & Platforms
Scope of Module: This module introduces the fundamentals of digital marketing, highlighting its evolution, advantages, and comparison to traditional marketing, along with the role of key digital platforms.
Topics: Meaning and scope of digital marketing, evolution of digital marketing, differences between traditional and digital marketing, advantages and limitations of digital marketing, overview of digital channels including websites, search engines, social media, email, mobile apps, and video platforms.
Learning Outcome: Explain core concepts and benefits of digital marketing, differentiate it from traditional marketing, and identify the purpose of various digital platforms.

No. of Hours:18*

Module 2: SEO, SEM and Performance Marketing
Scope of Module: Focuses on search engine strategies to drive website traffic and basic methods for measuring marketing performance.

Topics:

Meaning of SEO, on-page optimization, off-page optimization, keyword research, linking strategies, basics of competitor analysis, introduction to SEM, overview of Google Ads and paid search platforms, simple campaign structure, meaning of conversions, types of conversions, basic methods to track and analyze conversion data.

Learning Outcome:

Apply basic SEO and SEM strategies to increase online visibility and understand how to measure and interpret marketing performance.

No. of Hours:18*

Module 3: Social Media and Content Marketing

Scope of Module:

Explores how to use social media platforms and content marketing to create brand value and customer engagement.

Topics:

Meaning and importance of social media marketing, using Facebook, Instagram, LinkedIn, Twitter, and YouTube for brand promotion, basics of mobile marketing and app-based marketing, meaning and scope of content marketing, developing blogs and storytelling, basics of influencer marketing, overview of engagement metrics.

Learning Outcome:

Use social media channels and content strategies to build brand awareness and engage customers effectively.

No. of Hours:18*

Module 4: E-Commerce and Digital Business Models

Scope of Module:

Introduces the structure of e-commerce, its business models, and essential digital business applications.

Topics:

Meaning and features of e-commerce, traditional commerce vs e-commerce, e-business vs e-commerce, advantages and limitations of e-commerce, e-commerce business models including B2B, B2C, C2B, C2C, B2G, C2G, factors affecting success of e-commerce, launching an e-business, introduction to CRM, SCM, ERP, brief applications like e-procurement, e-auction, e-trading.

Learning Outcome:

Differentiate between e-commerce business models, understand how e-business applications support online business, and explore the steps in launching an e-business.

No. of Hours:18*

Module 5: Digital Strategy, Ethics and Regulatory Frameworks

Scope of Module:

Covers creating integrated digital marketing strategies while emphasizing ethics, data privacy, and legal compliance in digital activities.

Topics:

Elements of a simple digital marketing strategy, integrating different digital channels, basics of setting digital budgets, introduction to measuring ROI, meaning and importance of digital marketing ethics, privacy and data protection principles, basics of regulatory frameworks including IT Act, overview of GDPR

concepts, local e-commerce guidelines, emerging trends like AI, chatbots, personalization.

Learning Outcome:

Develop basic digital marketing strategies that integrate multiple platforms while recognizing ethical and legal responsibilities in digital business.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Conceptual and problem-based learning
- ✓ Interactive class exercises and proofs
- ✓ Real-world applications and modelling
- ✓ Assignments and quizzes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. Google Digital Garage – Fundamentals of Digital Marketing

A comprehensive 40-hour course covering SEO, SEM, social media, email marketing, and more. (<https://grow.google/intl/uk/courses-and-tools/>)

2. HubSpot Academy – Digital Marketing Certification

Covers content marketing, SEO, social media, and email marketing strategies. (<https://academy.hubspot.com/courses/digital-marketing>)

Suggested Readings:

Seema Gupta – *Digital Marketing*, McGraw Hill Education.

Philip Kotler, Hermawan Kartajaya & Iwan Setiawan – *Marketing 4.0*, Wiley.

Chaffey, Dave & Ellis-Chadwick, Fiona – *Digital Marketing*, Pearson Education.

Efraim Turban, David King – *Electronic Commerce: A Managerial and Social Networks Perspective*, Springer.

Laudon, Kenneth C. & Traver, Carol Guercio – *E-Commerce: Business, Technology, Society*, Pearson Education.

P.T. Joseph – *E-Commerce: An Indian Perspective*, PHI Learning.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	–	3	–	–	2	–
CO2	2	3	3	–	3	2	–	2	2
CO3	2	3	3	3	3	2	2	2	–
CO4	2	3	3	–	2	2	–	3	–
CO5	2	3	3	2	3	2	3	2	2
Articulation	2.2	2.8	2.8	2.5	2.8	2.0	2.5	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

SEMESTER VI

Course Title	International Business
Course Code	25VBC0C601
Semester	V
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides an in-depth introduction to international business, focusing on how organizations operate and compete across borders in an increasingly globalized world. It covers the foundational concepts, trade and investment theories, external environments influencing business decisions, strategic entry modes, and operational considerations. The course also explores how companies manage performance and risks internationally while adapting to emerging trends such as digitalization and sustainability. Through this structured progression, students develop a well-rounded understanding of the complexities and opportunities of international business.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain the fundamental concepts of international business and evaluate the impact of globalization on global markets.	3
CO2	Apply classical and modern theories to understand trade patterns and investment flows between countries.	4

CO3	Assess the influence of political, economic, socio-cultural, technological, and legal environments on international business decisions.	5
CO4	Recommend appropriate international market entry and operational strategies, considering different modes and supply chain considerations.	5
CO5	Analyze approaches to managing performance, mitigating risks, and responding to emerging trends like digital globalization and sustainability.	4

Course Modules

No. of Hours:24*

Module 1: Introduction to International Business & Globalization
Scope of Module: This module introduces the fundamentals of international business, the differences from domestic business, and the key drivers and impacts of globalization.
Topics: Meaning and features of international business, differences between domestic and international business, reasons for internationalization, drivers and consequences of globalization, overview of global institutions (WTO, IMF, World Bank) and their basic roles.
Learning Outcome:

Explain foundational concepts of international business and analyze how globalization shapes international trade and commerce.

No. of Hours:24*

Module 2: Theories of International Trade & Investment

Scope of Module:

This module covers the classical and modern theories that explain the basis and patterns of international trade and investment.

Topics:

Classical theories – Absolute Advantage (Adam Smith), Comparative Advantage (David Ricardo), Heckscher-Ohlin Theory; Modern theories – Product Life Cycle Theory, brief overview of Porter's Diamond Model, understanding competitive advantage in international trade.

Learning Outcome:

Apply classical and modern trade theories to understand international trade and investment patterns.

No. of Hours:24*

Module 3: International Business Environment

Scope of Module:

Focuses on the external macro-environment factors that influence international business decisions.

Topics:

Political and legal environment – trade policies, tariffs, investment regulations; Economic environment – exchange rates basics, economic integrations (EU, ASEAN); Socio-cultural environment – introduction to cultural differences (Hofstede's dimensions in brief); Technological forces impacting international business.

Learning Outcome:

Evaluate how political, economic, socio-cultural, and technological factors shape international business operations and decisions.

No. of Hours:24*

Module 4: International Market Entry & Operational Strategies

Scope of Module:

This module discusses strategic approaches for entering global markets and managing basic international operations.

Topics:

Market entry modes – exporting, licensing, franchising, joint ventures, wholly-owned subsidiaries; factors influencing entry choice; basics of global supply chain and outsourcing; introduction to trade finance tools like letters of credit and bills of exchange.

Learning Outcome:

Recommend suitable market entry strategies and understand operational aspects like supply chains and trade finance in international business.

No. of Hours:24*

Module 5: Managing International Performance, Risks & Future Trends

Scope of Module:

Focuses on how firms sustain performance, navigate risks, and adapt to emerging global business trends like digitalization and sustainability.

Topics:

Managing international operations and performance (coordination, control, global KPIs), identifying and mitigating risks (political, currency, cultural risks), basics of ethics and compliance in global business, overview of future trends – digital globalization, e-commerce, sustainability and ESG in international markets.

Learning Outcome:

Analyze how firms manage ongoing international operations, mitigate global risks, and prepare for future business trends.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of business, economics, or commerce principles
- Familiarity with financial terminology (desirable but not mandatory)

- No prior international business experience required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations using global examples, country cases, and current events
- ✓ Case Studies: Analysis of MNCs, trade disputes, FDI flows, and currency crises to apply theoretical concepts
- ✓ Group Discussions & Debates: Topics like globalization impacts, trade barriers, and ethical dilemmas in global business
- ✓ Guest Lectures: Sessions by industry practitioners or export-import professionals
- ✓ Technology Integration: Use of financial databases (like Bloomberg simulators), international news feeds, and currency tracking tools

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **International Business Essentials** — Coursera (University of London)
<https://www.coursera.org/learn/international-business-essentials>
→ Covers globalization, international strategy, and market entry methods.
2. **International Finance** — edX (IIMB)
<https://www.edx.org/course/international-finance>
→ Focus on forex markets, exchange rates, and risk management.
3. **Trade Finance Guide** — U.S. Department of Commerce
<https://www.trade.gov/trade-finance-guide>
→ Free, practical guide on trade finance instruments and international payment methods.
4. **Corporate Social Responsibility (CSR): A Strategic Approach** — Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/csr-strategy>
→ Excellent resource for Module 5 on ethics and CSR.
5. **Introduction to the Foreign Exchange Market** — Alison
<https://alison.com/course/introduction-to-the-foreign-exchange-market>
→ Provides practical insights into forex markets and currency risk.

Suggested Readings:

1. **Charles W. L. Hill, G. Tomas M. Hult** – *International Business: Competing in the Global Marketplace*, McGraw-Hill Education.
2. **John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan** – *International Business: Environments and Operations*, Pearson Education

3. **P. Subba Rao** – *International Business: Text and Cases*, Himalaya Publishing House
4. **Alan M. Rugman & Simon Collinson** – *International Business*, Pearson
5. **Francis Cherunilam** – *International Business: Text and Cases*, PHI Learning
6. **Jeff Madura** – *International Financial Management*, Cengage Learning
7. **Paul Krugman, Maurice Obstfeld & Marc Melitz** – *International Economics: Theory and Policy*, Pearson
8. **Apte P.G.** – *International Financial Management*, Tata McGraw-Hill

Suggested Software for Specific Quantitative Techniques

- Microsoft Excel / Google Sheets: Financial modeling, BoP analysis, FX calculations
- Bloomberg Terminal / Refinitiv Eikon: Real-time market data, currency tracking
- Trade Map / UNCTADstat / IMF Data Portal: Global trade data and FDI trends

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	1	1	2	2	2
CO2	3	3	2	1	2	2	2	2	2
CO3	3	3	3	1	3	1	1	2	2
CO4	2	3	3	1	3	2	1	2	2
CO5	2	2	2	1	2	2	3	3	2
Articulation	2.6	2.6	2.4	1.0	2.2	1.6	1.8	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Human Values and Professional Ethics
Course Code	25VBC0AE602
Semester	V
Credits	3
Course Type	AEC
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course provides an integrated exploration of human values and professional ethics, with a special emphasis on their relevance to accounting, finance, and business contexts. It begins by establishing the foundational role of personal and societal values in shaping individual and professional conduct. Students will learn to apply classical ethical theories to real-life dilemmas, understand professional ethical codes governing accounting and finance, and appreciate broader responsibilities through corporate social responsibility and sustainability. The course concludes by fostering personal integrity, ethical decision-making, and leadership qualities essential for managing complex workplace challenges in a global and dynamic business environment.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Identify and explain core human values, their classifications, and their influence on personal and professional conduct.	L2
CO2	Interpret and apply ethical theories to analyze dilemmas in business and personal life.	L3
CO3	Examine ethical responsibilities in accounting, auditing, and financial management by referencing professional codes and real-world cases.	L4

CO4	Evaluate corporate decisions in light of stakeholder expectations, CSR, and sustainability principles, proposing ethical alternatives.	L5
CO5	Demonstrate ethical competence by resolving conflicts, leading with integrity, and fostering a value-driven approach in organizational settings.	L5

Course Modules:

No. of Hours:18

Module 1: Foundations of Human Values

Scope of Module:

This module builds a strong understanding of the meaning, types, and role of human values in shaping attitudes, decisions, and interactions, preparing students to recognize value conflicts in real life and business.

Topics:

Meaning and significance of human values, Types and classification: personal, moral, spiritual, social, cultural values, Sources and evolution of values – family, education, profession, media, Value systems and their influence on personal integrity and professional reputation, Contemporary value crises and examples from corporate scandals.

Learning Outcome:

Explain and differentiate human values, recognize their importance in professional conduct, and reflect on personal value systems.

No. of Hours:18

Module 2: Ethics and Ethical Theories for Decision-Making

Scope of Module:

Introduces the foundations of ethics and contrasts them with morals and laws. It develops critical thinking using classical ethical theories to solve moral dilemmas faced by individuals and professionals.

Topics:

Definition, scope and objectives of ethics, Differences among ethics, morals, and laws in shaping conduct, Classical ethical frameworks: Utilitarianism (greatest good), Deontology (duty-based ethics), Virtue ethics (character-centered), Ethical relativism and pluralism, Introduction to ethical decision-making models and applying them to simple business cases.

Learning Outcome:

Apply ethical theories to analyze dilemmas and justify decisions in both personal and professional situations.

No. of Hours:18

Module 3: Professional Ethics in Accounting, Auditing, and Finance

Scope of Module:

Focuses on ethics within the accounting and finance profession, emphasizing integrity, transparency, and compliance with professional codes to prevent ethical lapses.

Topics:

Overview of ethical codes: ICAI, IFAC guidelines, Key principles: integrity, objectivity, professional competence, confidentiality, professional behavior, Ethical responsibilities in auditing, taxation, and financial reporting, Case illustrations of fraud, creative accounting, insider trading, money laundering, Role of whistleblowers, ethics committees, and leadership in building ethical cultures.

Learning Outcome:

Analyze and apply ethical standards to professional accounting scenarios, addressing challenges like fraud, bias, and pressure to manipulate financial results.

No. of Hours:18

Module 4: Corporate Social Responsibility, Stakeholder and Sustainable Ethics

Scope of Module:

Highlights how ethical conduct extends beyond compliance to embracing responsibility towards stakeholders, society, and the environment, with frameworks like CSR and ESG.

Topics:

Meaning, objectives and evolution of CSR, Stakeholder theory – balancing interests of shareholders, employees, customers, suppliers, community, Corporate citizenship and sustainability initiatives, Introduction to ESG (Environmental, Social, Governance) metrics and reporting, Real-world examples of ethical failures (e.g., environmental negligence, exploitative practices) and how companies recovered through responsible strategies.

Learning Outcome:

Evaluate corporate actions based on stakeholder needs and sustainability, recommending ethically sound practices that ensure long-term trust.

No. of Hours:18

Module 5: Developing Ethical Competence and Personal Integrity

Scope of Module:

Centers on building students' personal and professional ethical skills through introspection, practical tools, and conflict resolution frameworks.

Topics:

Value-based leadership and fostering ethical organizational cultures, Integrity, respect, empathy, and fairness as pillars of ethical behaviour, Managing ethical

conflicts at work, understanding organizational politics, Case studies: decision-making under moral pressure in finance (e.g., earnings manipulation, reporting irregularities), Personal ethical self-assessment and building a roadmap for lifelong ethical professionalism.

Learning Outcome:

Demonstrate personal integrity and ethical judgment in navigating workplace challenges, developing a consistent value-driven professional identity.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Introduction to key ethical concepts, values, and real-life applications
- ✓ Case Study Discussions: Analysis of ethical dilemmas, financial frauds, and CSR issues from India and global contexts
- ✓ Reflective Exercises: Personal value assessments, ethical self-audits, and journaling exercises

- ✓ Guest Lectures / Webinars: Talks by industry professionals, chartered accountants, ethics officers, or CSR leaders
- ✓ Multimedia Tools: Use of short films, documentaries, and real news stories to spark ethical reflection

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. Ethics in Life and Business – NPTEL (IIT Kanpur)
<https://nptel.ac.in/courses/109104114>
→ Free online course on ethics, integrity, and corporate governance.
2. Business Ethics for the Real World – Santa Clara University (edX)
<https://www.edx.org/course/business-ethics-for-the-real-world>
→ Short, practical course on applying ethical principles in business settings.
3. Corporate Social Responsibility (CSR) – edX (University of Pennsylvania)
<https://www.edx.org/course/corporate-social-responsibility>
→ Free audit access to learn about CSR frameworks and global standards.
4. ICAI Ethical Standards – Self-Learning Resources
<https://www.icaai.org/post/ethics-and-technical-standards>
→ Official guidelines and ethics modules for accounting professionals.
5. Introduction to ESG – CFA Institute (YouTube & CFA Resources)
<https://www.cfainstitute.org/en/research/esg-investing>
→ Free resources on ESG principles, reporting, and governance.

Suggested Readings

Textbooks (Core):

- R.R. Gaur, R. Sangal, G.P. Bagaria – *A Foundation Course in Human Values and Professional Ethics*, Excel Books
- S.K. Chakraborty – *Values and Ethics for Organizations: Theory and Practice*, Oxford University Press
- B.N. Ghosh – *Business Ethics and Corporate Governance*, Tata McGraw Hill

Reference Books (Supplementary):

- Laura P. Hartman, Joseph DesJardins – *Business Ethics: Decision Making for Personal Integrity & Social Responsibility*, McGraw-Hill
- Manuel G. Velasquez – *Business Ethics: Concepts and Cases*, Pearson Education
- ICAI Publications – *Code of Ethics for Chartered Accountants*
- Ethics Frameworks – IFAC, AICPA, CFA Institute (online resources)

Recommended Software/Tools:

1. **ICAI Digital Learning Hub**
 - o **Purpose:** Access to ethics-related modules and case studies.

- o **Why Use:** Offers ICAI-compliant resources for ethical practices in accounting.
- 2. **Harvard Business Review Case Tools / HBS Simulations**
 - o **Purpose:** Ethics case simulations.
 - o **Why Use:** Real-world dilemmas to develop ethical decision-making skills.
- 3. **EthicsGame or Business Ethics Toolkit (Online Platforms)**
 - o **Purpose:** Interactive learning of ethical principles.
 - o **Why Use:** Engages students in practical, scenario-based ethical reasoning.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	–	–	–	2	3	2	2
CO2	2	2	2	2	–	–	3	2	–
CO3	2	2	3	–	–	–	3	2	2
CO4	2	3	3	2	–	2	3	3	–
CO5	2	3	2	2	–	3	3	3	2

Articulation	2.0	2.4	2.5	2.0	–	2.5	3.0	2.4	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Advanced Financial Management
Course Code:	25VBC4E603
Semester:	VI
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

The AFM paper equips future financial leaders with the advanced skills needed to make strategic financial decisions in complex and dynamic environments. Covering areas such as investment appraisal, business valuations, risk management using derivatives, and international financial strategy, the course challenges candidates to apply technical knowledge to real-world scenarios. Its strong emphasis on strategic thinking, ethical judgment, and professional skepticism prepares students to operate at senior levels, including roles such as Chief Financial Officer, Finance Director, or Treasury Specialist.

Course Outcomes

CO	Course Outcome	BTL
CO1	Understand the role of a senior financial advisor in a global environment along with finance function in a multi-national organization	L2
CO2	Understand the different sources of finance & estimate the cost of capital	L3
CO3	Using advanced investment appraisal techniques including international investments	L4
CO4	Financial evaluation of mergers & acquisitions for the stakeholders and reorganization & reconstruction of business	L5
CO5	Advanced risk management techniques	L4

Course Modules

No. of Hours:24*

Module 1: The role and responsibility of the financial manager and investment appraisal

Scope: This module explores the strategic role of financial managers in global finance, ethical governance, and advanced investment appraisal techniques including NPV, IRR, APV, and CAPM, with a focus on project valuation and capital rationing.

Topic: The role and responsibility of senior financial executive/advisor - Financial strategy formulation--Ethical and governance issues (ESG)-- Management of international trade and finance. Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) - impact of financing on project NPV – Assessing Value at risk (VaR model) – multi-period capital rationing – estimating project-specific cost of capital using MM model and process Beta and CAPM. Impact of financing on investment decisions and adjusted present values--Assess the impact of financing and capital structure upon the organization--Assess and advise upon the costs and benefits of alternative sources of finance available with in the international equity and bond financial markets

Learning Outcome: To understand the role of a financial manager and the finance function in international operations and advanced investment appraisal techniques.

No. of Hours:24*

Module 2: The Financing Decision

Scope: This module analyses how financing choices, capital structure, dividend policy, and interest rate exposure impact organizational value, supported by theories like Modigliani-Miller and the pecking order, and explores transfer pricing and credit risk.

Topic: Assess the impact of financing and capital structure upon the organisation with respect --Modigliani and Miller propositions, before and after tax--pecking order propositions--static trade-off theory--agency effects. Determine a corporation's dividend capacity and its policy--Advise, in the context of a specified capital investment programme, Transfer pricing. Cost of capital to establish project and organisational value--Assess an organisation's debt exposure to interest rate changes using the simple Macaulay duration and modified duration methods. -- benefits and limitations of duration including the impact of convexity.-organisation's exposure to credit risk.

Learning Outcome: Evaluate the impact of financing choices, including dividend policies and capital structure decisions, on investment appraisal using techniques such as Adjusted Present Value (APV); and calculate the overall cost of capital, including the cost of equity and cost of debt, based on various sources of finance.

No. of Hours:24*

Module 3: Risk adjusted WACC and Introduction to risk management

Scope: Focusing on business and financial risk, this module covers risk-adjusted cost of capital, beta analysis, green finance, and the use of the BSOP model, alongside treasury management and currency risk mitigation tools.

Topic: Project specific cost of equity and cost of capital, including their impact on the overall cost of capital of an organisation. -- business and financial risk, the capital asset pricing model and the relationship between equity and asset betas - adjusted present value method (APV) Green finance - cost of capital - project specific cost of capital - credit risk - credit spread. BSOP model to estimate an organisation's equity value and discuss the model's implications for a change in the value of equity. Assess the impact on an organisation to exposure in translation, transaction and economic risks and how these can be managed-- underlying position and the risk exposure. Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market, SAFE)

Learning Outcome: Apply advanced investment appraisal techniques, including Adjusted Present Value (APV) for projects involving major financial restructuring with tax and transaction cost considerations, and incorporate option pricing theory and advanced risk management techniques to support strategic investment decisions under uncertainty.

No. of Hours:24*

Module 4: Hedging foreign exchange risk

Scope: This module examines how to assess and hedge economic, transaction, and translation risks using derivatives such as futures, options, and swaps, and reviews the financial structuring of mergers and acquisitions.

Topic: Assess the impact on an organisation to exposure in translation, transaction and economic risks and how these can be managed--underlying position and the risk exposure. Evaluate, for a given hedging requirement, which of the following is the most appropriate given the nature of the underlying position and the risk exposure--forward rate agreements--interest rate futures--interest rate swaps-- interest rate options - interest rate collars Regulatory framework and processes--Financing acquisitions and mergers

Learning Outcome: Evaluate and apply financial techniques to manage foreign exchange and interest rate risks using derivatives and other hedging strategies, and assess the financial implications of mergers and acquisitions for stakeholders, with a focus on shareholder value.

No. of Hours:24*

Module 5: Business valuation, Corporate Failure and Reconstruction

Scope: This module covers valuation methods for businesses including startups and high-growth firms, and examines corporate restructuring, financial unbundling, and management buyouts, with emphasis on value creation and capital market response.

Topic: Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups & firms with Product Options. Financial and other benefits of Unbundling--financial issues relating to a management buy-out and buy-in. Financial reconstruction-- response of the capital market and/or individual suppliers of capital to any reconstruction scheme and the impact their response is likely to have upon the value of the organisation.

Learning Outcome: Understand the nature, purpose, and types of business and financial asset valuation, and apply this knowledge to assess business reorganizations, including financial reconstruction and unbundling strategies, in order to recommend appropriate actions aligned with organizational objectives

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://learningmedia.bpp.com/catalog?pagename=ACCA>
- <https://www.udemy.com/course/financial-modeling-valuation/>

Suggested Readings:

- *Advanced Financial Management* by R.P. Rustagi
- *Financial Management* by Prasanna Chandra
- *ACCA Advanced FM Study Text* – BPP/Kaplan
- *Valuation: Measuring and Managing the Value of Companies* by McKinsey & Company
- *Investment Analysis and Portfolio Management* by Reilly & Brown

Recommended Software/Tools :

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	3	1	2	-	3	2	1	3	2	2	3	2
CO2	2	3	2	-	-	3	2	2	2	2	-	2	2
CO3	3	2	2	2	-	2	2	-	2	2	2	2	2
CO4	2	2	2	-	1	3	2	2	3	2	2	2	1
CO5	3	3	-	2	2	3	2	2	3	3	2	2	2
Articulation	2.4	2.6	1.7	2	1.5	2.8	2	1.6	2.2	2.2	2	2.2	1.8

Course Title:	Advanced Audit and Assurance
Course Code:	25VBC4E604
Semester:	VI
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course offers a practical and conceptual foundation in audit and assurance, emphasizing compliance with legal and regulatory frameworks and the application of professional ethics. It prepares students to handle real-world assurance and non-assurance engagements, guided by International Standards on Auditing (ISAs). With a focus on quality control, client engagement, and emerging industry developments, the course is highly relevant for aspiring auditors and professionals aiming to work in assurance, risk, or compliance roles in today's evolving global business environment.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Recognize the legal and regulatory environment and its impact on audit and assurance practice. Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework	L3
CO2	Assess and recommend appropriate quality control policies and procedures in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments	L5
CO3	Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing	L3
CO4	Identify and formulate the work required to meet the objectives of non-audit assignments	L3

CO5	Understand the current issues and developments relating to the provision of audit-related and assurance services	L2

Course Modules

No. of Hours:24*

Module 1: Governance, Ethics, and Quality in Assurance.
Scope of Module: This module covers the regulatory environment, ethical responsibilities, and quality control in audit and assurance. It equips students with essential knowledge of compliance, anti-money laundering laws, professional ethics, and firm-level quality control systems—key to upholding integrity and trust in the audit profession. This module helps students understand the preliminary aspects that are required of them to become an ethical and reputable Auditor in the market.
Topics: • International regulatory frameworks for audit and assurance • Money Laundering • Anti-money laundering program, laws and compliance • Professional ethics and auditor conduct • Fraud, error, and professional liability • Quality control systems and firm-wide procedures
Learning Outcome: Solid understanding of regulatory compliance, ethical standards, and quality control in audit practice, enabling them to act responsibly and uphold professional integrity in real-world assurance engagements.
No. of Hours:24*

Module 2: Professional Engagements, Auditing, and Fee Management
Scope of Module: This module focuses on the ethical, legal, and practical aspects of obtaining professional work, setting fees, and managing client engagements. Students will explore key issues in advertising, tendering, client acceptance, and audit planning. The module includes the tools to manage audit risks, assess materiality, and conduct audits on historical financial statements with effective planning and evidence gathering.
Topics:

- Ethical considerations in advertising and tendering for work
- Determining and negotiating professional fees
- Advertising and use of ACCA logo in promotional materials
- Ethical issues in fee-setting, including lowballing and commissions
- Client and engagement acceptance procedures
- Preconditions for audits and agreeing on engagement terms
- Key considerations in the scope and terms of an engagement
- Planning an audit of historical financial statements
- Materiality and performance materiality in audits
- Audit risk and business risk assessment
- Analytical procedures in audits
- Evidence gathering and audit testing considerations
- Impact of IT on audit procedures

Learning Outcome: Students will gain a solid understanding of ethical and practical considerations in obtaining professional work, setting fees, and managing client engagements. They will also be equipped with the skills to plan and conduct audits effectively, assess audit risks, and apply appropriate audit procedures to historical financial statements.

No. of Hours:24*

Module 3: Audit Evidence, Reliance on Others, and Group Audits

Scope of Module: This module explores the critical aspects of obtaining sufficient and appropriate audit evidence, relying on the work of others, and conducting group audits. Students will learn about audit procedures, including substantive and control tests, and understand how to evaluate the work of internal auditors and external experts. The module also covers the complexities involved in auditing group financial statements, assessing risks, and working with component auditors.

Topics:

- Audit procedures: Substantive and tests of control
- Sources of audit evidence and financial statement assertions
- Methods for obtaining sufficient and appropriate audit evidence
- Relying on the work of experts in audits
- Evaluating the impact of internal audit departments
- Assessing the work of internal auditors and external experts
- Specific considerations for accepting group auditor appointments
- Risks associated with group financial statement audits
- Procedures in the planning stage of group audits
- Reliance on work performed by component auditors
- Joint audits and coordination between auditors

Learning Outcomes:

Students will understand how to obtain appropriate audit evidence, assess the work of others, and apply the necessary procedures for group audits. They will also be able to evaluate when reliance on internal audit work or external experts is justified and understand the roles and responsibilities of group and component auditors.

No. of Hours:24*

Module 4: Audit Completion, Reporting, and Non-Audit Assignments

Scope of Module: This module focuses on the final stages of the audit process, including completion, review, and the preparation of audit reports. Students will learn the procedures for assessing subsequent events, going concern issues, and analytical procedures. The module also covers the drafting of independent auditor's reports, both unmodified and modified, and explores various non-audit assignments, including social and environmental audits as well as the public sector performance audits.

Topics:

- Audit procedures for subsequent events and going concern assessments
- Final review procedures and engagement quality review
- Reporting to management and those charged with governance
- Elements of the independent auditor's report
- Unmodified and modified audit opinions
- Key audit matters, emphasis of matter, and other matter paragraphs
- Audit-related and assurance services
- Audit of social, environmental, and integrated reporting
- Audit of performance information in the public sector
- Auditing aspects of insolvency
- Reporting on other non-audit assignments

Learning Outcomes:

Students will develop the ability to evaluate audit findings, draft suitable auditor reports, and conduct non-audit assignments effectively. They will also understand the process of completing an audit, assessing going concern, and reporting on various assignments within the public and private sectors.

No. of Hours:24*

Module 5: Specific Assignments, Ethical Developments, and Emerging Issues in Auditing

Scope of Module: This module explores specialized audit assignments, including due diligence, forensic audits, and the review of interim or prospective financial information. It also examines the role of professional bodies and ethical developments in the auditing profession, and addresses current issues affecting

auditing standards and practices, such as the impact of emerging technologies, big data, and automated tools.

Topics:

- Due diligence and review of interim financial information
- Prospective financial information and forensic audits
- Ethical issues in auditing and their impact on the profession
- Role and impact of professional bodies (IFAC, IAASB, IESBA, TAC)
- Developments in auditing standards
- Emerging business practices and technologies in auditing
- Use of data analytics and automated tools in audits
- Exposure drafts and their impact on auditing practice

Learning Outcomes:

Students will understand the purpose and assurance levels required for specific audit assignments, the role of professional bodies in ethical developments, and current issues in auditing, including the influence of new technologies and business practices on audit quality.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

* Live Session

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

- <https://learningmedia.bpp.com/catalog?pagename=ACCA>
- <https://www.coursera.org/learn/auditing-practice>

Suggested Readings:

- *Principles of Auditing* by Whittington and Pany
- *Auditing and Assurance for CA Final* by Surbhi Bansal
- *ACCA Advanced Audit and Assurance Study Text* – Kaplan/BPP
- *Contemporary Auditing* by Kamal Gupta
- *Forensic and Investigative Accounting* by Crumbley, Heitger & Smith

Recommended Software/Tools :

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	2	-	2	-	2	2	2	3	2	2	2	3
CO2	3	2	2	2	2	3	3	-	3	2	-	2	2
CO3	2	3	2	-	2	-	-	3	2	2	2	-	2
CO4	2	2	2	2	2	3	2	3	-	2	2	2	-
CO5	3	2	-	-	-	3	2	3	3	3	2	2	2
Articulation	2.4	2.2	2	2	2	2.7	2.2	2.7	2.7	2.2	2	2	2.5

Course Title	Sustainable Finance and ESG Strategies
Course Code	25VBC0C605
Semester	VI
Credits	3
Course Type	DSC
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course introduces the fundamental principles of sustainable finance and environmental, social, and governance (ESG) strategies in financial decision-making. It aims to equip students with the tools to evaluate and integrate sustainability and ethical considerations into financial practices, investment analysis, and corporate governance. Students will explore global sustainability frameworks, ESG metrics, and their impact on financial performance and stakeholder value.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the concept of sustainable finance and its relevance to the global and Indian financial systems.	L2
CO2	Analyze the key components of ESG – Environmental, Social, and Governance – and their integration in business and investment decisions.	L4
CO3	Evaluate ESG performance using key indicators, standards, and reporting frameworks.	L5

CO4	Assess the role of financial institutions and capital markets in promoting sustainability and responsible investing.	L5
CO5	Apply ESG risk assessment tools and propose strategic recommendations for ethical and sustainable financial practices.	L3

Course Modules

No. of Hours:18*

Module 1: Introduction to Sustainable Finance

Scope of Module:

Introduces the foundational concepts of sustainable finance, its evolution, and the need for incorporating sustainability into financial systems.

Topics:

Definition and Scope of Sustainable Finance, sustainable finance principles valuable in financial advisory, investment management, and corporate roles.

The Business Case for Sustainability, India's financial integration into global sustainability targets, emphasizing SDG-related growth.

Global Sustainability Goals: SDGs and the Paris Agreement

Responsible Investment Principles

Learning Outcome: Students will understand the motivations and drivers behind sustainable finance and its alignment with global development objectives.

No. of Hours:18*

Module 2: Understanding ESG – Environmental, Social, and Governance Dimensions

Scope of Module:

This module explains ESG dimensions and how each component affects business performance, stakeholder engagement, and long-term value creation.

Topics:

Environmental Factors: Climate Risk, Emissions, Energy Efficiency

Social Factors: Diversity, Labour Standards, Human Rights

Governance Factors: Board Structure, Executive Pay, Ethics & Compliance

ESG Integration in Corporate Strategy ESG evaluation and integration for roles in corporate governance, financial analysis, and CSR. global ESG frameworks, but also the local relevance in corporate governance and social responsibility. India's corporate governance guidelines, emphasizing responsible leadership.

Learning Outcome: Explain the impact of ESG factors on financial and non-financial performance.

No. of Hours:18*

Module 3: ESG Metrics, Standards, and Reporting

Scope of Module:

Covers key ESG reporting frameworks, standard-setting bodies, and how companies disclose their sustainability performance.

Topics:

ESG Reporting Standards: GRI, SASB, TCFD, and IR

ESG Ratings and Scores (MSCI, Sustainalytics, Refinitiv)

Greenwashing and Transparency Issues

ESG Disclosure in India – SEBI Guidelines, BRSR (Business Responsibility and Sustainability Reporting)

Learning Outcome: Evaluate ESG disclosures and identify best practices in sustainability reporting and transparency.

No. of Hours:18*

Module 4: Sustainable Investment and Risk Management

Scope of Module:

This module introduces ESG investing approaches and how sustainable finance is integrated into capital markets, risk management, and investment analysis.

Topics:

ESG Integration in Portfolio Management

Impact Investing, Green Bonds, and Social Bonds

ESG Risk Identification and Risk Mitigation

Role of Institutional Investors and Banks in Promoting ESG

Learning Outcome: Develop analytical skills to assess and manage ESG risks in investment decisions.

No. of Hours:18*

Module 5: Strategic ESG Implementation and Case Studies

Scope of Module:

Focuses on the practical application of ESG strategies through case studies and frameworks for building ethical and sustainable business models.

Topics:

ESG in Financial Institutions and Corporate Strategy

ESG Leadership and Stakeholder Engagement

Global and Indian Case Studies: TATA, Infosys, Unilever, BlackRock

Emerging Trends: AI in ESG, Sustainable Fintech, Carbon Markets

Learning Outcome: Formulate ESG-driven strategic recommendations based on real-life business challenges.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of finance, accounting, and business concepts
- Familiarity with global financial markets and sustainable development goals (SDGs)
- Prior exposure to business ethics or corporate social responsibility (CSR) would be beneficial, but not mandatory.

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce core concepts and frameworks in sustainable finance and ESG
- ✓ **Case Study Analysis** for practical insights from companies like TATA, Infosys, Unilever, and BlackRock

- ✓ **Guest Lectures** by industry experts or professionals working in sustainable finance and responsible investing

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Sustainable Finance and ESG Investing** (by CFA Institute)
<https://www.cfainstitute.org/en/advocacy/sustainable-finance>
2. **Introduction to ESG Investing** (by PRI Academy)
<https://academy.unpri.org/>
3. **Sustainable Finance and Green Bonds** (by Coursera, offered by Frankfurt School of Finance)
<https://www.coursera.org/learn/sustainable-finance-green-bonds>
4. **ESG Certification** (by SASB)
<https://www.sasb.org/training/certification/>
5. **Global Sustainable Finance** (by Yale University)
<https://www.coursera.org/learn/sustainable-finance>
6. **ESG Reporting and Disclosure** (by GRI – Global Reporting Initiative)
<https://www.globalreporting.org/>

Suggested Readings

Textbooks (Core):

- Herman Bril, Georg Kell & Andreas Rasche – *Sustainable Investing: A Path to a New Horizon*, Routledge
- CFA Institute – *ESG and Responsible Institutional Investing Around the World*, CFA Research Foundation
- V. Raghunathan – *Ethics and Corporate Governance*, Oxford University Press

Reference Books (Supplementary):

- Priya A. – *Sustainable Finance and ESG Investing in India*, Taxmann
- World Economic Forum Reports on ESG and Finance
- GRI, SASB, and TCFD Official Framework Publications
- SEBI Guidelines on BRSR (India)
- UN PRI and SDG Investment Guides

Recommended Software/Tools:

Bloomberg Terminal / Refinitiv Eikon (ESG Modules)

- **Purpose:** ESG analytics, company scores, and sustainability indices.
- **Why Use:** Industry tools for ESG risk assessment and benchmarking.

Microsoft Excel + Power BI / Tableau

- **Purpose:** ESG data visualization, portfolio screening, sustainability dashboards.
- **Why Use:** To create real-time insights for investment and ESG analysis.
- .

Curriculum Development:

SI.N 0	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	2	3	2	1
CO2	2	3	3	2	2	2	3	2	2
CO3	2	3	3	2	2	3	3	2	3
CO4	3	3	3	2	3	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3
Articulation	2.4	2.8	2.8	1.8	2.0	2.6	3.0	2.4	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Business Analytics and AI
Course Code	25VBC0G606
Semester	VI
Credits	3
Course Type	GE
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course introduces undergraduate students in Accounting and Finance to the fundamental concepts, tools, and applications of Business Analytics and Artificial Intelligence (AI). It focuses on using data-driven decision-making techniques to solve real-world financial and business problems. Students will gain hands-on experience in applying analytical tools, predictive modelling, and AI-driven technologies for business insight, risk management, forecasting, and performance optimization.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain the concepts of Business Analytics and its role in financial decision-making.	L2
CO2	Apply data collection, cleaning, and pre-processing techniques to financial datasets.	L3
CO3	Use descriptive and predictive analytics tools to interpret business performance.	L3

CO4	Demonstrate the use of AI techniques such as machine learning and NLP in solving financial and accounting problems.	L4
CO5	Analyze real-time business scenarios using visualization and business intelligence platforms like Power BI or Tableau.	L4

Course Modules

No. of Hours:18*

Module 1: Introduction to Business Analytics

Scope of Module:

This module provides foundational knowledge of business analytics, types of data, and the role of analytics in accounting and finance decision-making.

Topics:

Introduction to Business Analytics – Meaning, Scope, and Importance in Finance

Types of Analytics – Descriptive, Diagnostic, Predictive, Prescriptive

Data Types and Sources – Structured vs Unstructured Data, Internal vs External Data

Business Analytics Process – Data to Insight Framework

Learning Outcome: Understand the fundamental role of business analytics in finance and how to approach data-driven problem-solving.

No. of Hours:18*

Module 2: Data Preparation and Statistical Techniques

Scope of Module:

Focuses on essential data pre-processing and statistical tools for conducting meaningful financial analysis and modelling.

Topics:

Data Cleaning, Data Transformation, Handling Missing Data

Descriptive Statistics – Mean, Median, Mode, Variance, Standard Deviation

Inferential Statistics – Hypothesis Testing, Confidence Intervals

Data Sampling, Correlation, and Regression

Learning Outcome: Prepare and analyze datasets for financial analysis using key statistical concepts and tools

No. of Hours:18*

Module 3: Predictive Analytics and Forecasting

Scope of Module:

Covers forecasting models and predictive analytics techniques used in accounting, budgeting, and financial projections.

Topics:

Time Series Analysis – Trend, Seasonality, Moving Averages

Predictive Modelling – Linear & Logistic Regression

Forecasting in Finance – Revenue, Cash Flow, Risk Analysis

Introduction to Python/R for Predictive Modelling

Learning Outcome: Apply predictive models to perform financial forecasting and evaluate performance with accuracy.

No. of Hours:18*

Module 4: Artificial Intelligence in Accounting and Finance

Scope of Module:

Introduces AI fundamentals and their practical application in automating and improving financial processes.

Topics:

Basics of AI and Machine Learning in Finance

Natural Language Processing (NLP) in Audit and Compliance

AI for Fraud Detection and Risk Assessment

Robotic Process Automation (RPA) in Accounting

Learning Outcome: Demonstrate how AI technologies are reshaping accounting processes, fraud detection, and decision-making.

No. of Hours:18*

Module 5: Business Intelligence and Visualization Tools

Scope of Module:

Focuses on transforming data into visual insights using business intelligence tools relevant to financial reporting.

Topics:

Introduction to Business Intelligence (BI)

Dashboards and Financial KPIs

Data Visualization using Power BI / Tableau

Case Studies: Financial Reports, Audit Dashboards, Profitability Analysis

Learning Outcome: Design and interpret financial dashboards and visual reports using BI tools for decision support.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial accounting, budgeting, and business concepts
- Familiarity with Excel or any spreadsheet software for data manipulation
- Introductory knowledge of statistics and probability
- Basic understanding of business operations and decision-making processes (recommended but not mandatory)

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce and explain key concepts and techniques of business analytics
- ✓ **Case Study Analysis** to understand the application of analytics in accounting, auditing, and financial decision-making
- ✓ **Industry Guest Speakers** to discuss how business analytics is transforming finance and accounting practices
- ✓ **Simulated Data Modeling** exercises in predictive analytics, time series forecasting, and risk analysis
- ✓ **Peer Discussions** to facilitate problem-solving and decision-making based on data-driven insights

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Science and Business Analytics** (by Coursera, offered by University of California)
<https://www.coursera.org/specializations/data-science-business-analytics>
2. **Business Analytics for Data-Driven Decision Making** (by edX, offered by Wharton)
<https://www.edx.org/course/business-analytics-for-data-driven-decision-making>
3. **Python for Data Science and Machine Learning Bootcamp** (by Udemy)
<https://www.udemy.com/course/python-for-data-science-and-machine-learning-bootcamp/>
4. **Excel to MySQL: Analytic Techniques for Business Specialization** (by Coursera, offered by Duke University)
<https://www.coursera.org/specializations/analytics>
5. **Data Visualization with Power BI** (by Microsoft)
<https://learn.microsoft.com/en-us/training/modules/data-visualization-power-bi/>
6. **AI for Everyone** (by Coursera, offered by Andrew Ng)
<https://www.coursera.org/learn/ai-for-everyone>
7. **Business Intelligence Concepts, Tools, and Applications** (by edX, offered by University of Colorado Boulder)
<https://www.edx.org/course/business-intelligence-concepts-tools-and-applications>

Suggested Readings:

Textbooks (Core):

- Evans, J.R. – *Business Analytics*, Pearson Education
- Bhimasankaram Pochiraju & Sridhar Seshadri – *Analytics for Managers*, Springer
- Vohra N. D. – *Business Statistics*, McGraw Hill
- Albright & Winston – *Business Analytics: Data Analysis and Decision Making*, Cengage Learning

Reference Books (Supplementary):

- Provost & Fawcett – *Data Science for Business*, O'Reilly
- Ethem Alpaydin – *Introduction to Machine Learning*, MIT Press
- Dursun Delen – *Predictive Analytics: Data Mining, Machine Learning and Data Science for Practitioners*, Pearson
- Gupta & Gupta – *Business Statistics*, Himalaya Publishing House

Recommended Software/Tools:

- 1. Microsoft Excel (Advanced Analytics)**
Purpose: Data cleaning, analysis, forecasting
Why Use: Familiar tool with built-in analytics functions and financial models
- 2. Power BI / Tableau**
Purpose: Dashboard creation, data visualization
Why Use: Industry tools for presenting accounting and financial insights visually
- 3. Zoho Analytics / Google Data Studio**
Purpose: BI tool for cloud-based data reporting
Why Use: Practical for start-ups and real-time financial analytics

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	1	2	1	2	1	2
CO2	2	3	3	2	3	2	2	1	3
CO3	3	3	3	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	2	3	3	3	2	3

Articulation	2.6	3.0	2.8	2.0	2.8	2.2	2.6	1.6	2.8

Note: The Articulation is indicative of how a particular course maps to a PO.

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$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

**Bachelor of Commerce
International Finance and Accounting
(Accredited by ACCA, UK)
[Online Mode]**

July 2025

Course Matrix and Syllabus

Elective: International Finance and Accounting

Semester-1

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBX0AE101	English	AEC	30	70	4
25VBX0C102	HRM & Organizational Behavior	DSC	30	70	4
25VBC3E103	Financial Accounting	DSE	30	70	4
25VBC3E104	Business and Technology	DSE	30	70	3
25VBX0S105	Generative AI for online learners	SEC	30	70	2
25VBX0S106	Financial Literacy & Planning	SEC	30	70	3
Total No of Credits					20

Semester-2

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBC3C201	Financial Markets and Instruments	DSC	30	70	4
25VBC3E202	Management Accounting	DSE	30	70	4
25VBC3E203	Performance Management	DSE	30	70	3
25VBX0G204	Business Economics	GE	30	70	3
25VBX0AE205	Communicative English	AEC	30	70	4
25VBC0S206	Virtual Accounting Lab	SEC	100	-	2

Total No of Credits	20

Semester-3

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBC3E301	Corporate and Business Law	DSE	30	70	4
25VBC3E302	Financial Management	DSE	30	70	4
25VBC3E303	Financial Reporting	DSE	30	70	4
25VBX0M304	Indian Knowledge System	MDE	30	70	2
25VBX0S305	Research Methodology	SEC	30	70	3
25VBX0AE306	Environmental Science	AEC	30	70	2
Total No of Credits					19

Semester-4

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBC0C401	Marketing Management	DSC	30	70	4
25VBC3E402	Audit and Assurance	DSE	30	70	4
25VBC3E403	Strategic Business Leadership	DSE	30	70	4
25VBC3E404	Advanced Financial Management	DSE	30	70	4
25VBC0G405	Quantitative Techniques	GE	30	70	3
25VBC0S406	Virtual Finance Lab	SEC	30	70	2
Total No of Credits					21

Semester-5

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBX0V501	Indian Constitution	VAC	30	70	2
25VBC0C502	Strategic Management	DSC	30	70	4
25VBC3E503	Taxation	DSE	30	70	4
25VBC3E504	Strategic Business Reporting	DSE	30	70	3
25VBC3E505	Advanced Performance Management	DSE	30	70	3
25VBC0S506	Digital Marketing & E-Commerce	SEC	30	70	3
Total No of Credits					19

Semester-6

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBC0C601	International Business	DSC	30	70	4
25VBC0AE602	Human Values and Professional Ethics	AEC	30	70	2
25VBC3E603	Advanced Audit and Assurance	DSE	30	70	4
25VBC3E604	Advanced Taxation	DSE	30	70	4
25VBC0C605	Sustainable Finance and ESG Strategies	DSC	30	70	3
25VBC0G606	Business Analytics and AI	GE	30	70	3
Total No of Credits					21

Semester I

Courses

Course Title:	Financial Accounting
Course Code:	25VBC3E103
Semester:	I
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course in Financial Accounting provides learners with a solid foundation in accounting principles, transaction recording, and the preparation of key financial statements. Through a structured, modular approach, students develop the skills to apply IFRS standards, manage financial data, and interpret both individual and group accounts. By the end of the course, learners will be equipped to produce and analyse accurate financial reports for diverse business entities.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Equipping and underpinning the importance of the basic principles of financial accounting for different types of organisations	L2
CO2	Exposing to the underlying concepts relating to financial accounting	L2
CO3	Introduction to the double-entry accounting	L1
CO4	Preparing & presenting individual and consolidated financial statements	L3

CO5	Interpret financial statements with the help of ratio analysis	L4

Course Modules

No. of Hours:24*

Module 1: Fundamentals of Financial Reporting and Bookkeeping
Scope of Module: This module lays the conceptual and regulatory groundwork for financial accounting. It explores the importance and purpose of financial reporting in business, the accounting principles and standards governing the preparation of financial statements, and introduces the structure of different business entities. It also initiates learners into the double-entry system, which is the backbone of accurate and reliable financial record-keeping. This foundational module is crucial for understanding how transactions are identified, recorded, and classified within an accounting framework.
Topics:
Purpose and scope of financial statements for external reporting – Information needs of financial statement users – Forms of business entities: sole traders, partnerships, and limited liability companies – Key accounting concepts and qualitative characteristics such as relevance, faithful representation, and prudence – Overview of IFRS and the role of international standard-setting bodies like the IASB and IFRIC – The Conceptual Framework for Financial Reporting – The accounting equation and its practical application – Principles of the double-entry system: debits and credits – Essential financial documents including invoices, credit notes, and purchase orders – Introduction to accounting systems, both manual and computerized
Learning Outcome: The purpose, users, and regulatory framework of financial reporting along with the application of fundamental accounting concepts and principles. Double entry bookkeeping principles including the maintenance of accounting records, Ledger accounts, books of prime entry and journals.

No. of Hours:24*

Module 2: Accounting for Business Transactions

Scope of Module: This module deep-dives into the recording and adjustment of business transactions and events. Students will learn how to apply accounting standards to measure and record inventory, tangible and intangible assets, and various income and expense adjustments. The module ensures competence in recognizing real-world transactions and applying relevant accounting treatments to present an accurate financial position and performance of the entity.

Topics:

Inventory valuation principles and application of IAS 2, including FIFO and AVCO (periodic and continuous), cost inclusion, net realizable value, and inventory records – Acquisition, capitalization, and depreciation of tangible non-current assets under IAS 16, covering straight-line and reducing balance methods, revaluation model, and their impact on financial statements – Disposal of non-current assets and recognition of gains or losses – Revaluation and accounting for depreciation adjustments – Intangible assets under IAS 38: recognition, differentiation between research and development costs, and amortization – Accrual and matching principles, including accrued expenses and income, prepaid expenses, deferred income, and their adjusting journal entries – Recording of sales and purchase transactions – Accounting for discounts, returns, and VAT or sales tax

Learning Outcome: Inventory, non-current assets, and intangible assets accounting in accordance with relevant IFRS standards followed by adjustments for accruals, prepayments, and other income and expenses to ensure accurate financial reporting.

No. of Hours:24*

Module 3: Control of Receivables, Payables and Capital Structure

Scope of Module: This module focuses on managing key working capital components — receivables, payables, provisions, and contingencies — to maintain liquidity and operational efficiency. It also covers company financing and capital structure, ensuring learners understand how businesses fund operations and manage shareholder equity and finance costs.

Topics:

Receivables: irrecoverable debts, allowances, aged receivables analysis, credit control, bad debt recording and recoveries, and receivables/payables contra

entries – Payables: trade and other payables, supplier reconciliations, provisions and contingent liabilities under IAS 37, and liability recognition based on likelihood and estimation – Equity and capital structure (IAS 1 and IAS 32): ordinary and preference shares (redeemable and irredeemable), retained earnings, reserves, share capital movements (rights and bonus issues), dividends (declaration, accounting, impact), finance costs (interest and capitalized borrowing costs), and the statement of changes in equity and its components

Learning Outcomes: Accounting for receivables, payables, provisions, and contingent liabilities in compliance with IFRS standards. Recognition & presentation of Capital structure, finance costs in the financial statements.

No. of Hours:24*

Module 4: Reconciling Records and Producing Financial Reports

Scope of Module: This module equips students with the ability to reconcile financial records, identify and correct errors, and compile accurate financial statements. It covers the preparation of trial balances, suspense accounts, and the reconstruction of accounts from incomplete records — critical for ensuring financial accuracy and completeness.

Topics:

Bank reconciliations: purpose, process, and adjustments – Supplier statement reconciliations and corrections – Trial balance: preparation, limitations, and practical uses – Common accounting errors and their impact, including errors of omission, commission, principle, and reversal – Suspense accounts and correcting journal entries – Preparation of the statement of financial position and the statement of profit or loss and other comprehensive income – Disclosure notes and events after the reporting period – Accounting from incomplete records, including the use of control accounts, estimation of missing figures, and cash book-based profit calculations

Learning Outcomes: managing bank reconciliations, error corrections, and incomplete records in order to produce accurate financial statements.

No. of Hours:24*

Module 5: Consolidation, Cash Flows and Financial Analysis

Scope of Module: This final module develops advanced skills in financial reporting and interpretation. It includes consolidated financial statements, cash flow preparation, and financial analysis using ratios. It prepares students to analyze and interpret financial data from both single and group entities.

Topics:

Statement of Cash Flows (IAS 7), including operating activities (direct and indirect methods), investing and financing activities, non-cash adjustments, and changes in working capital – Interpretation of financial statements using profitability, liquidity, efficiency, and financial position ratios, along with drawing conclusions and communicating findings – Group accounting: concepts of parent, subsidiary, control, and non-controlling interest (NCI); preparation of consolidated statement of financial position (CSOFP) and consolidated statement of profit or loss (CSPL); elimination of intra-group transactions and unrealised profits; goodwill calculation using the fair value method; and adjustments for mid-year acquisitions – Associates: recognition of significant influence and application of the equity method under IAS 28, including relevant disclosures in consolidated financial statements

Learning Outcomes: Preparation of Cash flows, consolidated financial statements and financial ratios and interpretation to assess organizational performance

Suggested Readings:

- (Books –Kaplan Publishing, 2024, Financial intelligence by Karen Berman)
- (Online Articles, Journals, and Whitepapers- AB Magazine ACCA global)
- (Web-based resources-<https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f3.html>)

Recommended Software/Tools: (If applicable)

- MS Office
- Tally

Module	No of Pre- recordings

1	10
2	12
3	10
4	12
5	10

CO-PO Mapping

CO Code	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1		2	1
CO2	3	3	2	1	2	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	3	2
CO5	3	3	2	2	3	3
Articulation	3	2.8	2.2	1.75	2.4	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)

4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Course Title:	Business and Technology
Course Code:	25VBC3E104
Semester:	I
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

Business and Technology introduces students to the structure and operation of business organizations, the role of stakeholders, and the influence of external factors. It covers organizational design, the use of technology, internal control systems, and ethical responsibilities. The course also develops leadership, communication, and personal effectiveness skills essential for modern business environments.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the various types of organisations, and the concept of stakeholders	L2
CO2	Understanding the structure, functions and design for business organizations in relation to the environment in which they operate	L2
CO3	Understanding the use of technology in business, compliance and control	L2
CO4	Gain knowledge about ethical considerations, corporate governance and social responsibility in business	L2
CO5	Improving leadership management, personal effectiveness and communication in business	L3

Course Modules

No. of Hours:18

Module 1: Business Structures, Stakeholders, and the External Environment

Scope of Module: This module introduces the fundamental nature of business organizations, their types, and structural differences. It also explores the role of stakeholders and analyzes how economic, social, legal, and environmental factors shape business operations and strategic decisions.

Topics: Purpose of Business – Key Features of Business Entities – Comparison of Business Structures – Forms of Business Organizations – Stakeholders and Agency Roles – Types of Stakeholders: Internal, Connected, External – Stakeholder Goals and Conflicts – Stakeholder Power and Influence – Political and Legal Impacts on Business – Macro and Micro Economic Factors – Social and Demographic Trends – Impact of Technology on Business – Environmental Factors in Business – Competition and Market Dynamics

Learning Outcome: Understand how different business organizations are structured, recognize the role and influence of stakeholders, and assess the impact of external environmental factors on business operations.

No. of Hours:18

Module 2: Organizational Structure, Functions, and Governance

Scope of Module: This module explores the structural and functional aspects of business organizations, including formal and informal designs, departmental roles, and levels of authority. It also introduces the principles of corporate governance and social responsibility, emphasizing ethical conduct and regulatory compliance in business.

Topics: Mintzberg's Organizational Parts – Types of Structures: Entrepreneurial, Functional, Matrix, Divisional, Boundaryless – Formal and Informal Organizations – Centralization vs Decentralization – Strategic, Tactical, and Operational Roles – Ownership vs Management – Direction vs Management – Span of Control – Scalar Chain – Tall vs Flat Hierarchies – Outsourcing – Offshoring – Shared Services Models – Key Department Roles and Functions – Purpose of Marketing – Organizational Culture and Values – Role of Committees in Businesses – Agency Theory in Governance – Corporate Governance Best Practices – Social and Environmental Business Duties – Legal and Regulatory Frameworks for Accounting and Audit

Learning Outcome: Understand organizational structure and design, recognize the key functions and culture within a business, and appreciate the significance of governance and corporate social responsibility in organizational effectiveness.

No. of Hours:18

Module 3: Accounting Systems, Controls, and Leadership in Business

Scope of Module: This module focuses on the integration of accounting with business operations, the importance of financial systems and internal controls, and the role of leadership and human resource practices in managing teams and driving organizational performance.

Topics: Relationship Between Accounting and Business Functions – Functions of Accounting and Finance – Internal vs External Financial Information – Business Reporting: Purpose and Sources – Financial Systems and IT Tools – Internal Controls, Authorization, and Compliance – Fraud and Its Prevention – Fintech Integration in Accounting – Leadership, Management, and Supervision – Hiring and Selection Processes – Motivating Individuals and Teams

Learning Outcome: Understand the function and importance of accounting and reporting systems, evaluate the role of internal controls and compliance mechanisms including FinTech, and comprehend leadership practices in managing and motivating people within an organization.

No. of Hours:18

Module 4: Managing People, Performance, and Personal Effectiveness

Scope of Module: This module explores individual and group behavior in organizations, emphasizes effective team development and performance appraisal, and focuses on enhancing personal effectiveness through development techniques and conflict resolution.

Topics: Individual and Group Behavior in Organizations – Team Building, Growth, and Management – Need for Learning and Development – Learning Theories:

Honey & Mumford, Kolb – HR and Manager Roles in Employee Training – Steps in Training and Development – Performance Review and Appraisal – Techniques for Personal Effectiveness – Consequences of Ineffectiveness at Work – Competency Models and Personal Growth – Causes of Conflict and Resolution Methods

Learning Outcome: Develop the ability to manage individuals and teams effectively, understand workplace learning and appraisal systems, and apply strategies for improving personal effectiveness and resolving conflicts.

No. of Hours:18

Module 5: Communication and Ethics in Business

Scope of Module: This module covers the role of effective communication within an organization and emphasizes ethical behavior in the accounting profession. It also explores ethical conflicts, corporate codes of ethics, and the role of professional bodies in promoting ethical standards.

Topics: Definition and Methods of Communication – Levels of Information: Strategic, Tactical, Operational – Information Quality and Key Attributes – Formal vs Informal Communication – Effects of Poor Communication – Traits of Effective Communication – Core Principles of Ethical Conduct – Role of Regulatory and Professional Bodies – Corporate Codes of Ethics – Purpose and Key Elements of Codes – Ethical Dilemmas and Conflicts – Threats to Ethical Conduct – Safeguards to Address Ethical Risks

Learning Outcome: Understand the importance of communication in business and apply ethical principles in resolving dilemmas and promoting professional behavior in accounting and business environments.

Module	No of Pre-Recordings
1	10
2	12
3	10

4	12
5	10

Suggested Readings:

- BT Study Text, Kaplan, 2025 - 26
- BT Exam Kit, Kaplan, 2025-26
- BT Pocket Notes, Kaplan 2025 - 26
- ACCA Study Hub
- Examiner's Report
- Technical Articles

CO-PO Mapping

CO Code	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1		2	1
CO2	3	3	2	1	2	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	3	2
CO5	3	3	2	2	3	3
Articulation	3	2.8	2.2	1.75	2.4	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules

1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Course Title	Financial Literacy & Planning
Course Code	25VBX0S106
Semester	Ist
Credits	2
Course Type	SEC
Learning Hours	60 hours
Live Sessions	12 hours

Course Description:

This course offers foundational knowledge and practical skills in personal finance management, covering key areas such as budgeting, saving, investing, banking, insurance, and retirement planning. Through real-life applications and structured financial planning principles, students are empowered to take control of their financial decisions and work towards long-term financial well-being.

Course Outcomes (COs):
Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Develop the ability to create and manage a personal budget, enabling effective control of expenses and savings.	L3
CO2	Gain insights into various investment options and strategies, empowering informed decision-making for wealth accumulation.	L4
CO3	Acquire the skills to evaluate and select appropriate insurance coverage, ensuring comprehensive financial protection.	L5

CO4	Understand debt management techniques, allowing for responsible borrowing and effective repayment strategies.	L2 –
CO5	Create a foundational understanding of retirement planning, preparing for long-term financial security and stability.	L1

Course Module

No. of Hours:12

Module 1: Fundamentals of Personal Finance and Investment Planning
Scope of Module: This module introduces essential concepts related to savings, income management, and financial goal setting. It further explores the distinction between saving and investing, the impact of compounding, inflation, and age-based asset allocation. It concludes with an overview of various government-backed savings and retirement schemes. Topics: Introduction to personal finance, income and budgeting, saving strategies, emergency fund planning, setting financial goals, smart spending habits, comparison of savings and investment, importance and benefits of compounding, investment objectives, understanding risk and return, inflation impact, age-based asset allocation, government-backed schemes like NSC, PPF, Post Office Schemes, ELSS, and retirement benefits including NPS. Learning Outcome: Ability to manage income and expenses effectively while adopting disciplined saving and investing habits.

No. of Hours:12

Module 2: Fundamentals of Banking and Financial Markets

Scope of Module:

This module provides knowledge on different types of bank deposits and loans. It also covers the structure and role of the Indian banking system, including RBI. Students will be introduced to the basics of capital and money markets, including securities like equity, bonds, and the process of IPOs and FPOs.

Topics:

Banking structure in India, types of banks and financial institutions, Role of Reserve Bank of India. Banking services - Deposits and Types of deposits, Loans and Types of loans and advances provided by Banks. secondary functions of Banks, Other financial institutions in India and their functions. Capital Market and Money Market, Securities and its types, i.e., Equity, Debentures or Bonds, IPOs and FPOs, FinTech in Personal Finance.

Learning Outcome:

To identify and utilize suitable banking products and understand foundational elements of financial markets.

No. of Hours:12

Module 3: Mutual Funds and Insurance for Financial Planning

Scope of Module:

This module focuses on capital market participation through mutual funds and the intermediaries involved. It also introduces insurance, types of coverage, policy structures, premium mechanisms, and trends in the insurance sector.

Topics:

Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor, ESG (Environmental, Social, and Governance) Investing, Introduction to Insurance, Types of Insurance, Insurance Policies and Coverage. The ability to assess their individual insurance needs, considering factors such as personal circumstances, assets, and potential risks. Insurance Premiums and Payments, Claims Process, Underwriting and Risk Assessment, Regulations and Compliance, Emerging Trends in Insurance.

Learning Outcome:

To analyze different aspects related to mutual fund investments and insurance needs based on individual financial conditions and goals.

Module 4: Managing Investments in Mutual Funds, Stocks, and Bonds

Scope of Module:

This module explores practical aspects of handling mutual funds, stock markets, and debt markets. It covers risk-return evaluation, investment selection, market behavior, and trade execution.

Topics:

Risk and Return in Mutual Funds, Selecting the Right Mutual Fund, Investment Strategies and Goals, Buying and Selling Mutual Funds, Monitoring and Managing Mutual Fund Investments. Basic Concepts of Stocks, How the Stock Market Works, Key Players in the Stock Market, Risk and Return in Stock Market Investing, Investment Strategies and Goals, Market Volatility and Emotional Considerations, Buying and Selling equity instruments. Introduction to the Debt Market, Types of Debt Instruments, Risk and Return in Debt Market Investments, How the Debt Market Operates, Yield and Interest Rate Dynamics, Credit Risk Assessment, Buying and Selling Debt Instruments.

Learning Outcome: To evaluate various financial instruments and construct a portfolio that aligns with investment goals and risk tolerance.

No. of Hours:12

Module 5: Investment Risk Management and Evaluation

Scope of Module:

This module introduces risk management techniques and investment evaluation tools. It focuses on hedging strategies using options and futures, diversification, stop-loss techniques, and the application of metrics like TVM to assess investment performance.

Topics:

Introduction to Investment Risk Management, Types of Investment Risks, Risk Tolerance and Investment Objectives, Diversification as a Risk Management Strategy, Use of Derivatives for Risk Management, Stop-loss Strategies and Risk Controls, Monitoring and Rebalancing. Introduction to Investment Hedging, Types of Investment Risks, Common Hedging Instruments, Using Options for Hedging, Using Futures for Hedging, Currency Hedging, Risks and Considerations in Hedging. Introduction to Investment Evaluation, Key Investment Metrics, Risk Assessment and Measurement, Time Value of Money (TVM), and Performance Benchmarks.

Learning Outcome:

To apply asset allocation principles and manage financial instruments to create a portfolio aligned with personal investment goals and risk preferences.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Familiarity with personal banking terms (e.g., savings, debit/credit cards).
- An interest in improving personal money management skills.
- Prior exposure to banking services such as deposits, withdrawals, internet banking, and mobile wallets is beneficial.

Pedagogy / Teaching Methodology for Online Sessions:

- **Live Interactive Lectures via Microsoft Teams:**
Concepts are explained through live sessions using screen-sharing of presentations, visual charts, and financial tools.
- **Recorded Video Modules:**
Pre-recorded videos covering important topics such as budgeting, mutual funds, and insurance to support self-paced learning.
- **Discussion Forums:**
Students share practical financial experiences, debate current trends (e.g., UPI, mutual fund SIPs).

Certificate / Value Added Courses Recommended (with Free Resource Links):

- **Introduction to Financial Markets**
<https://www.coursera.org/learn/financial-markets-global>
- **NPTEL: Financial Accounting and Analysis**
<https://nptel.ac.in/courses/110106064>
- **Personal Finance 101: Everything You Need to Know**
<https://www.udemy.com/course/personal-finance-101/>
- **Use of Derivatives for Risk Management**
https://swayam.gov.in/nd1_noc20_mg53/preview

Suggested Readings:

Books – Author, Publisher, Year

- Sinha, Madhu. Financial Planning: A Ready Reckoner, Tata McGraw-Hill, 2022

- Kapoor, Jack R. Personal Finance, McGraw-Hill Education, 2021
- Zokaityte, Aida. Financial Literacy in the 21st Century, Palgrave Macmillan, 2017

Online Articles, Journals, and Whitepapers

- RBI Official Website – <https://www.rbi.org.in/>
- SEBI Investor Education – <https://investor.sebi.gov.in/>
- AMFI India – <https://www.amfiindia.com/>

Recommended Software/Tools:

- Microsoft Excel
- Online Banking Platforms
- Financial Calculators

Curriculum Development:

Sl.No	Identify and highlight in the module
1	Local, Regional, National and Global
2	Employability, Entrepreneurship and Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Crossing Cutting Edges (Ethics, Gender Equality, Sustainability and Environmental concerns)
6	Indian Knowledge System

CO-PO Mapping

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	2	1	1	1
CO2	3	3	2	3	2	1	2
CO3	2	3	1	3	1	1	1
CO4	3	2	1	2	1	1	1
CO5	2	2	1	2	1	1	1
Articulation	2.6	2.4	1.2	2.4	1.2	1	1.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= (\text{Sum of CO Mapping Levels for a particular PO}) / (\text{No. of COs that mapped to that PO})$$

Example:1 Articulation of PO1 = $((3+2+3+2+3))/5 = 2.6$

Example: 2 Articulation of PO7 = $((1+1))/2 = 1.0$

SEMESTER II

Course Title:	Financial Markets and Instruments
Course Code:	25VBC3C201
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth understanding of the structure and functioning of financial markets and the various instruments traded within them. Students will explore the primary markets, secondary markets, and the key roles played by financial institutions, investors, and regulators. The course covers a wide range of financial instruments, including stocks, bonds, derivatives, and alternative investments, with an emphasis on their characteristics, valuation, and risk management. Additionally, the course examines market efficiency, trading strategies, and the impact of macroeconomic factors on financial markets. By the end of the course, students will be equipped with the foundational knowledge required to analyze market dynamics and make informed decisions regarding investment and financial strategies.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Illustrate on the fundamental concepts of financial institutions and markets, and their crucial role in the economy.	L 2
CO2	Differentiate between money market and capital market instruments, and analyze their functions and impact on financial systems.	L 4
CO3	Evaluate the operations and functions of banks and their significance in promoting economic growth and rural development.	L 5

CO4	Examine the role and functions of NBFCs, mutual funds, and stock exchanges in providing financial services and investment opportunities.	L 4
CO5	Analyze the complexities of the derivatives market and the foreign exchange market, and assess their importance in managing risks and facilitating international trade.	L 4

Course Module

Module 1: Introduction to Financial System
Scope of Module: This module introduces the fundamentals of the financial system, covering key components like financial markets, institutions, instruments, and regulators. It explores how funds are mobilized, allocated, and managed within the economy, highlighting the roles of central banks, commercial banks, and financial markets in economic growth and stability.
Topics: Definition and Types of Financial Institutions – Types of Financial Markets – Primary and Secondary Markets: Features and Differences – Role of Financial Institutions and Markets in the Economy – Structure and Components of the Indian Financial System – Credit Creation and Managing Fiscal Deficit through Financial Markets – Reforms Phase of Financial Markets in India.
Learning Outcome: Students will be able to examine and articulate the financial system and its importance in the financial markets.

No. of Hours:24

Module 2: Overview of Financial Markets

Scope of Module:

This module provides an overview of financial markets, including their structure, types (money, capital, foreign exchange), and functions. It examines the role of financial instruments, market participants, and the impact of market dynamics on the economy. The module also covers trading mechanisms, liquidity, and market efficiency in modern financial systems.

Topics:

Introduction to Short-Term Lending and Borrowing Mechanism – Meaning, Instruments, Participants, and Functions of Money Market – Structure and Meaning of Capital Market – Types of Capital Market Instruments and Market Participants – Functions of the Capital Market – Introduction to Long-Term Borrowing and Lending Mechanism – Government Securities Market: Instruments, Auctions, and Primary Dealers – Corporate Bond Market: Instruments, Participants, and Retail Participation in Debt Market.

Learning Outcome: Students will be able to understand and define all the money market, capital market and bond market instruments and its utility for various participants.

No. of Hours:24

Module 3: Monetary Policy, Liquidity Management, and Risk Assessment in Debt Markets and Credit Ratings

Scope of Module:

This module covers the role of RBI's monetary policy and liquidity management in economic stability. It explores risks in the debt market, including interest rate, credit, and liquidity risks, and examines credit rating concepts, methodologies, and their impact on investment decisions and financial market dynamics.

Topics:

Purpose and Objectives of Monetary Policy – Monetary Policy Committee Structure and Government Policy Framework – Inflation Targeting, Open Market Operations, CRR and SLR Management by RBI – Types of Risks in the Debt Market: Inflation, Interest Rate, Rating, Reinvestment, Credit, and Liquidity Risks – Relationship Between Bond Prices and Interest Rates – Purpose, Process, and

Effects of Credit Rating – Government-Approved Rating Agencies and Rating Philosophies in India.

Learning Outcome: Students will be able to analyze the critical role played by the Central Bank in managing the financial markets, evaluate risks that impacts the outcome of debt instruments' yield and evaluate the process of credit rating and its importance for investors.

No. of Hours:24

Module 4: Introduction to Stock Market and Stock Exchange

Scope of Module:

This module introduces the fundamentals of the stock market and stock exchanges, covering their structure, functions, and key participants. It explores how stocks are traded, the role of stock exchanges, market indices, and regulatory frameworks. Students will gain an understanding of stock market operations and investment strategies.

Topics:

Primary Market Concepts and SEBI Regulations for IPOs – Role of Intermediaries, Book Building, Allotments, and Listing – Definition, Features, Types, and Functions of Mutual Funds – Recent Developments in the Mutual Fund Industry – Meaning, Definition, and Functions of Stock Exchange – Types of Trading, Trading Mechanism, and Orders in Stock Exchange – Definition, Features, and Types of Derivatives Market Instruments – Trading Mechanism and Recent Developments in Derivatives Market.

Learning Outcome: Students will be able to analyse and articulate the concepts of primary market and the process followed in public issues, evaluate functions and types of stock exchanges and define derivatives instruments and trading mechanisms.

No. of Hours:24

Module 5: Foreign Exchange Market and NBFCs

Scope of Module:

This module covers the functioning of the foreign exchange market, including currency trading, exchange rate mechanisms, and factors influencing currency fluctuations. It also explores the role of Non-Banking Financial Companies (NBFCs), their functions, regulatory framework, and their impact on financial inclusion and the broader financial system.

Topics:

Definition and Features of Foreign Exchange Market – Types of Foreign Exchange Instruments – Participants in the Foreign Exchange Market – Recent Developments in the Foreign Exchange Market – Features, Types, Advantages, and Disadvantages of Hire Purchase – Concepts, Types, Advantages, and Limitations of Leasing – Concept and Utility of Factoring for Different Types of Companies.

Learning Outcome: Students will be able to Assess features of the foreign exchange market and types of instruments, examine functions of NBFCs and their growth in India and differentiate between hire purchase and leasing concepts under different circumstances and how factoring helps certain types of businesses.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Pedagogy / Teaching Methodology:

- **Lecture-Based Teaching:** PowerPoint slides, whiteboard explanations, and real-world examples
- **Case-Based Learning:** Analyze real cases from banking crises, monetary policy changes, or corporate financing decisions
- **Technology-Enhanced Learning:** Bloomberg Terminals or Yahoo Finance for data gathering
- **Guest Lectures & Industry Interaction**

Certificate Courses:

- NISM Certifications (India)
- NSE Academy Certification in Financial Markets (NCFM)
- Coursera / edX / Udemy Courses
- CFP (Certified Financial Planner) – Introductory Modules
- BSE Institute Certification Courses
- Bloomberg Market Concepts (BMC)

Value Added Courses Recommended:

These are short-term, skill-building courses that can be offered in parallel with the main curriculum.

Course Title	Duration	Key Skills Gained
Stock Market Fundamentals	15–30 hours	Trading, exchanges, market indices
Financial Statement Analysis	20 hours	Ratio analysis, bank balance sheets
Personal Finance & Wealth Management	20 hours	Budgeting, investment, insurance
FinTech and Digital Banking	20–25 hours	Blockchain, UPI, mobile banking trends
Derivatives & Risk Management	25 hours	Options, futures, hedging strategies
Excel for Finance	15 hours	Financial modeling, spreadsheet tools

Data Analytics for Financial Markets	25–30 hours	Python, R, or Excel with real market data

Suggested Readings:

- Khan, M. Y. (2019). *Indian financial system* (11th ed.). McGraw-Hill Education.

Recommended Software/Tools:

- **Bloomberg Terminal:** Real-time data, analytics, news, financial statements, and economic indicators.
- **Microsoft Excel (or Google Sheets):** Financial modeling, data analysis, calculating returns, risk metrics, portfolio management.
- **Trading Simulators:** Investopedia stock stimulator.
- **Yahoo Finance / Google Finance:** Market data, historical stock prices, company financials, news tracking.
- **Stata / EViews:** Econometrics and time series (if you're doing quantitative modeling)
- **Power BI / Tableau:** Financial dashboards and data visualization.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	3	1	-	-	2	3
CO2	3	3	2	3	-	-	-	2	3
CO3	3	3	2	2	1	2	-	3	3
CO4	3	2	2	2	1	-	2	2	3
CO5	3	3	3	3	-	-	2	3	3
Articulation	3	2.6	2.2	2.6	1	2	2	2.4	3

Course Title:	Management Accounting
Course Code:	25VBC3E202
Semester:	I
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

To develop knowledge and understanding of various management accounting techniques in order to work with and support the management in planning, controlling and monitoring performance in a wide range of business scenarios and in efficiently carrying out business operations.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the purpose and source of management information	L2
CO2	Explain and apply data analysis, statistical and cost accounting techniques	L3
CO3	Prepare and analyse budgets for planning and control	L4
CO4	Compare actual costs with standard costs and analyse any variances	L4
CO5	Understand and apply performance measurement techniques and monitor business performance	L3

Course Modules

No. of Hours:24*

Module 1: Management information
Scope of Module: Financial accounting, cost accounting and management accounting, sources of data and presenting information to facilitate monitoring and decision-making.
Topics: Compare and Contrast Financial Accounting with Cost and Management Accounting – Managerial Processes: Planning, Decision Making, and Control – Strategic, Tactical, and Operational Planning Differences – Attributes of Quality Information – Uses and Limitations of Published Financial Data – Sampling Methods: Random, Systematic, Stratified, Multistage, Cluster, and Quota – Selecting Suitable Sampling Techniques for Specific Scenarios – Introduction to Big Data and Data Analytics – Applications and Drawbacks of Big Data – Presenting Data Using Tables, Bar Charts, Line Graphs, Pie Charts, and Scatter Graphs – Interpreting Information from Management Reports
Learning Outcome: Describe the purpose and role of cost and management accounting within an organization, along with the sources of information.

No. of Hours:24*

Module 2: The concept of cost
Scope of Module: Cost classification, accounting for materials, labour and overheads, cost behaviour, production and non-production costs
Topics: Cost Classification by Nature, Function, and Variability – Concepts of Cost Objects, Cost Units, and Cost Centers – Graphical Illustration of Various Cost Behaviours – Distinction Between Production and Non-Production Costs – Components of Non-Production Costs: Administrative, Selling, Distribution, and Finance – Material Cost Accounting: Ordering, Receiving, and Issuing – Valuation Methods: FIFO, LIFO, and Average Cost – EOQ Calculations With and Without Discounts – Inventory Control and Stock Level Determination – Labour Cost Accounting: Direct and Indirect Labour – Treatment of Overtime and Idle Time – Labour Efficiency, Capacity, and Volume Ratios – Journal and Ledger Entries for Labour Cost Transactions

Learning Outcome: Understand and analyse the different types of costs relating to material and labour.

No. of Hours:24*

Module 3: Cost accounting techniques

Scope of Module: Accounting for overheads, absorption and marginal costing, job, batch and process costing.

Topics: Overhead Allocation to Production and Non-Production Departments – Apportionment of Service Overheads – Overhead Absorption Rates – Accounting Entries for Material, Labour, and Overheads – Under and Over Absorption of Overheads – Reapportionment – Absorption vs Marginal Costing – Pros and Cons – Profit Reconciliation – Impact on Inventory and Profit – Job and Batch Costing Records – Process Accounts with Normal/Abnormal Losses and Gains – By-products vs Joint Products

Learning Outcomes: Understand the allocation, apportionment and reapportionment of overheads, along with absorption and marginal costing.

No. of Hours:24*

Module 4: Data analysis and budgeting

Scope of Module: Service and operation costing, alternative costing principles, statistical techniques, budgeting.

Topics: Unit Cost Measures in Various Service/Operational Contexts – Simple Service Cost Analysis – ABC, Target Costing, and Life Cycle Costing vs Traditional Methods – Sampling and Forecasting Techniques – Data Summarization and Analysis Using Spreadsheets – Purpose of Budgeting in Organizations – Planning and Control Cycle – Stages in the Budgeting Process – Budget Preparation and Flexed Budgets – Budgetary Control – Behavioural Aspects of Budgeting

Learning Outcomes: Understand the application of the alternate costing principles and statistical techniques in the business environment.

No. of Hours:24*

Module 5: Standard costing, performance measurement

Scope of Module: Investment appraisal, Standard costing, performance measurement, Application of performance measurement.

Topics: Simple vs Compound Interest – Nominal vs Effective Interest Rates – Basics of Compounding and Discounting – Difference Between Cash Flow and Profit – Importance of Cash Flow in Investment Decisions – Introduction to NPV and IRR – Standard Cost per Unit: Absorption vs Marginal Costing – Basic Variance Calculations and Interpretation – Performance Measurement Concepts – Cost Reduction and Value Addition – Monitoring and Reporting Performance – Economy, Efficiency, and Effectiveness – Basic Profitability, Liquidity, and Gearing Measures

Learning Outcomes: Understand and apply the principles of standard costing, analyse the performance of an organization.

The Module and number of Pre-Recordings:

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

CO-PO Mapping

CO Code	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1		2	1
CO2	3	3	2	1	2	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	3	2

CO5	3	3	2	2	3	3
Articulation	3	2.8	2.2	1.75	2.4	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points.

Suggested Readings:

- **ACCA Study Hub** – Management Accounting
- **ACCA Study Resources** – Management Accounting – Technical Articles
- **ACCA Management Accounting** – Study Text – Kaplan Publishing.

Recommended Software/Tools:

Microsoft Excel Spreadsheet:

- **Purpose:** Collating information for management decision-making
- **Features:** Material, labour, overhead cost, standard cost calculation
- **Why Use:** Budgeting, analysing costs, performance measurement.

Course Title:	Performance Management
Course Code:	25VBC3E203
Semester:	II
Credits:	3
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

The Performance Management course equips students with the analytical and decision-making skills required to manage and improve organizational performance. It focuses on integrating information systems, cost and management accounting techniques, pricing and budgeting strategies, quantitative analysis, and divisional performance evaluation. Students will explore the application of data analytics, cost-volume-profit analysis, standard costing, and variance analysis in both private and public sectors. The course also covers advanced concepts like transfer pricing, performance measurement in not-for-profit organizations, and managing uncertainty in decision-making. By the end, learners will be able to evaluate performance comprehensively using both financial and non-financial indicators to support strategic planning and control.

Course Outcomes (COs)

CO	Course Outcome	BTL
CO1	Develop knowledge and skills in the application of Management accounting techniques	L3
CO2	Imparting knowledge of Pricing Decisions and Relevant Cost Analysis	L2
CO3	Understanding the techniques of performance analysis, including analysing divisional performance, fixing transfer price and analysing behavioural considerations in Performance Management	L4
CO4	Interpretation of Budgeting techniques and variance analysis	L4
CO5	Introduction to Information system and data analytics	L2

Course Modules

No. of Hours:18

Module 1: Managing Information, Sources of Information & Information Systems & Data Analytics
Scope of Module: Role of Information system in the organisation, Internal and External sources of Information and various Information system used in planning, control and Decision Making
Topics: Cost and Benefit of Information Systems – Uses of Internet, Intranet, and Wireless Technologies – Controls for Generating and Sharing Internal Information – Procedures to Protect Confidential Information – Key Sources of Management Information for Decision-Making – Direct and Indirect Costs of Accounting Information – Introduction to Management Information Systems – Basics of Executive Information Systems – Overview of Enterprise Resource Planning (ERP) – Introduction to Transaction Processing Systems – Basics of Customer Relationship Management (CRM) Systems – Simple Uses of Big Data – Basic Risks and Challenges in Using Big Data
Learning Outcomes: Understand the role of Information system, its different types and identifying the internal & external sources of Information.

No. of Hours:18

Module 2: Profit Analysis, Relevant Cost Analysis and Short-Term Decision Techniques
Scope of Module: Traditional & ABC Overheads Technique and CVP techniques and Utilisation of Resources in most optimum manner.
Topics: Traditional Overhead Allocation – Introduction to Activity-Based Costing (ABC) – Basics of Costing Methods – Introduction to Throughput and Life Cycle Costing – Concept of Environmental Management Accounting – Break-Even Point and Margin of Safety – Break-Even and Profit-Volume Charts – Basic Limitations of Cost-Volume-Profit Analysis – Relevant and Opportunity Costs – Introduction to Shut Down and Special Order Decisions – Further Processing Cost Concepts –

Limiting Factors and Simple Make-or-Buy Decisions – Basic Understanding of In-house vs Outsourcing Costs

Learning Outcomes: Understand Optimisation of available resources and Application of CVP techniques in Planning.

No. of Hours:18

Module 3: Pricing Decision, Risk and Uncertainty in Decision Making and Budgetary Systems

Scope of Module: Appropriate Pricing, Forecasting Technique and Budgetary System

Topics: Factors Affecting Product Pricing – Basics of Price Elasticity of Demand – Simple Demand and Cost Functions – Determining Optimum Selling Price – Introduction to Pricing Strategies – Basic Techniques to Handle Uncertainty – Overview of Simple Decision-Making Tools – Introduction to Budgetary Systems – Top-Down, Bottom-Up, and Rolling Budgets – Basics of Zero-Based and Activity-Based Budgeting – Incremental Budgeting and Control Methods – Flexed Budgets – Challenges in Changing Budget Systems

Learning Outcomes: Applying Pricing Decisions, suggesting techniques to reduce Uncertainty and various budgeting techniques.

No. of Hours:18

Module 4: Quantitative Analysis in Budgeting, Standard Costing and Variance Analysis & Performance Analysis in Private Sector Organisation

Scope of Module: Quantitative Techniques in Planning, Controllability in Performance, Management System and Financial Performance Indicators

Topics: High-Low Cost Method – Basic Concept of Learning and Its Impact on Costs – Introduction to Standard Costs – Purpose of Flexible Budgets in Performance Evaluation – Simple Material and Sales Variances – Basic Operational and Planning Variances – Limitations of Variance Analysis in Modern Production – Importance of Non-Financial Performance Measures – Introduction to Key Performance Indicators (KPIs) and SMART Goals – Overview of Balanced Scorecard – Challenges in Setting Performance Targets in Non-Measurable Areas

Learning Outcomes: Applying Standard Costing techniques, quantitative techniques of Budgeting and interpreting FPIs.

No. of Hours:18

Module 5: Divisional Performance Measurement and Analysis, Transfer Pricing and Performance Analysis in NPO and Public sector.

Scope of Module: Divisional Performance Measurement and Transfer Pricing Techniques Including NPO and Public Sector

Topics: Responsibility Centres: Cost, Revenue, Profit, and Investment Centres – Basic Understanding of Goal Congruence and Behavioural Issues – Introduction to Transfer Pricing Concepts – Simple Methods of Setting Transfer Prices (Variable and Full Cost-Based) – Basics of Minimum Transfer Pricing – Overview of Performance Management Tools – Understanding Non-Financial and Non-Quantifiable Objectives – Concept of Value for Money – Introduction to Long-Term Thinking in Business Decisions

Learning Outcome 5: Performance analysis of organisations, particularly NPOs and understanding Transfer Pricing.

Suggested Software:

ACCA CBE Practice Platform & Revision Notes like Anki, Quizlet or Evernote.

Suggested Readings:

- Books – ACCA Study Text and A Comprehensive Handbook
- Online Articles-Technical Articles available on ACCA Website
- Web-based resources-ACCA Student Exam Support Resources

Recommended Software/Tools:

Tools FOR use – g., Google Analytics, Tableau, Python, HubSpot, Google Ads Manager, etc.

Module No.	No. of Pre-recordings
1	10
2	12
3	10
4	12
5	10

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	-	3	2	2
CO2	3	3	2	1	3	-	2
CO3	3	3	3	2	2	-	2
CO4	2	3	2	2	3	1	2
CO5	2	3	2	1	3	1	2
Articulation	2.6	2.8	2	1.5	2.8	1.33	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development

3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Envt Concerns)
6.	Indian Knowledge System

Course Title:	Business Economics
Course Code:	25VBX0G204
Semester:	II
Credits:	3
Course Type	GE
Learning Hours	120
Live Sessions	12 hours

Course Description:

Business Economics is a foundational course designed to equip students with the essential economic principles and tools necessary for analyzing business decisions and market dynamics. The course bridges the gap between economic theory and practical business applications, focusing on how businesses operate within the broader economic environment.

CO No.	Course Outcome	BTL Level
CO1	Apply fundamental economic concepts— marginalism, opportunity cost, optimization, and trade-offs in business decision-making.	L3
CO2	Analyze consumer behaviour, market dynamics, demand–supply frameworks, and elasticity for effective decision-making.	L4
CO3	Evaluate production and cost structures, perform break-even and revenue analysis, and apply forecasting techniques in planning.	L5
CO4	Compare and critique market structures (perfect competition, monopoly, oligopoly, etc.) and apply competitive models like game theory.	L4

CO5	Examine macroeconomic variables and globalization trends, and assess their impact on business along with new-age tools and digital disruptions.	L5

Course Module

No. of Hours: 24

Module 1: Fundamentals & Economic Decision-Making
Scope of Module: This unit lays the groundwork by introducing essential economic principles and the logic behind business decisions. Topics: Overview of Business Economics, Nature and scope; microeconomics vs. macroeconomics, Marginalism, Opportunity Cost, and Risk/Uncertainty, Optimization techniques, constrained vs. unconstrained decisions, Equi-marginal principle and discounting, - Role of economic information and trade-offs in business contexts. AI Tool Suggestion: - ChatGPT for understanding basic concepts and clarifying doubts. Learning Outcomes: Apply fundamental economic concepts such as marginalism, opportunity cost, and optimization to solve business decision-making problems under conditions of risk and uncertainty.

No. of Hours: 24

Module 2: Consumer Behavior, Demand, and Price Mechanisms
Scope of Module: This unit combines classical consumer theory with market dynamics, emphasizing how individual choices determine overall market outcomes. Topics: Cardinal and Ordinal Utility; Diminishing Marginal Utility, The indifference curve approach and consumer equilibrium (budget constraints), Concepts of demand and supply, demand curve, and supply curve, Law of Demand and Conditions of Supply, Price, income, and cross-elasticity: measuring responsiveness, Role of the price mechanism in resource allocation and profit maximization, AI Tool Suggestion: Google Trends for analyzing demand and supply trends.

Learning Outcomes: Analyze consumer behaviour using utility theory and demand-supply mechanisms, and evaluate the impact of price elasticity on market outcomes and business decisions.

No. of Hours: 24

Module 3: Production, Cost Analysis, & Forecasting

Scope of Module: Focusing on the internal operations of firms, this unit explains how production decisions, **cost structures**, and forecasting support profitability and strategic planning.

Topics: Production functions: short-run and long-run perspectives, Fixed, variable, and other cost classifications, Economies of scale, returns to scale, and the law of diminishing returns, **Break-even point (BEP)** computation and interpretation, Total, average, and marginal revenue concepts, Demand forecasting methods: Qualitative vs. Quantitative, Incorporating modern tools and analytics in **demand forecasting**, **AI Tool Suggestion:** **Wolfram Alpha** for complex calculations related to production and costs.

Learning Outcomes: Evaluate production and cost functions, conduct breakeven and revenue analysis, and integrate forecasting techniques to support effective business planning.

No. of Hours: 24

Module 4: Market Structures & **Competitive Strategies**

Scope of Module: This unit examines different market forms and competitive models, helping students understand how market dynamics and competition shape business strategy.

Topics: Perfect competition, monopoly, and monopolistic competition, Comparative features: pricing, surplus, and efficiency, Collusive and non-collusive behavior in oligopolies, **Game theory fundamentals**, Sweezy's Kinked Demand Curve, and price leadership, Allocative and productive efficiency, The impact of innovation and **technological progress** on market evolution, **AI Tool Suggestion:** **Tableau Public** for data visualization and forecasting.

Learning Outcomes: Assess different market structures and apply strategic models—including game theory—to understand firm behavior and competitive positioning

No. of Hours: 24

Module 5: Globalization, Macroeconomic Environment, & Emerging Trends

Scope of Module: The final unit connects macroeconomic insights with **global business environments**, while integrating recent trends that are reshaping the field of business economics.

Topics:Key **macroeconomic variables** and circular flow of income, Overview of macroeconomic relationships that influence business activity, Trends in **globalization** and its effects on both developed and developing economies, Challenges and opportunities in domestic and international business operations, **Digital transformation** and **data analytics in economic decision-making**, **Sustainability, ethical business practices**, and innovation as competitive tools, The role of technology in modern demand forecasting and market analysis, **AI Tool Suggestion:** **Google Public Data Explorer** for accessing macroeconomic data.

Learning Outcomes: Critically evaluate macroeconomic variables, globalization effects, and emerging trends like digitalization and sustainability to enhance business strategy.

Module	No of Pre-Recordings
1	10
2	12
3	10

4	12
5	10

Pedagogy / Teaching Methodology:

1. Interactive Lectures
2. Current Business Case Studies
3. Quiz
4. Discussion Forum

Certificate/Value Added Courses Recommended (with Free Resource Links):

<https://nptel.ac.in/courses/110101438>

<https://nptel.ac.in/courses/110104093>

<https://nptel.ac.in/courses/110105029>

<https://www.coursera.org/learn/erasmus-econometrics>

Suggested Readings:

1. "Managerial Economics" by D.N. Dwivedi, Vikas Publishing House, 9th Edition, 2019.
2. "Managerial Economics: Principles and Worldwide Applications" by Dominick Salvatore, Oxford University Press, 2015.
3. "Microeconomics for Business" by Satya P. Das, SAGE Publications, 2007.

Journal Articles:

- Journal of Economic Perspectives
- Managerial and Decision Economics
- The Economic Journal

Web-based resources

1. Khan Academy (<https://www.khanacademy.org/economics-finance-domain>)

- i. Great for fundamentals of microeconomics, macroeconomics, and demand-supply analysis.

2. Investopedia (<https://www.investopedia.com/>)

- i. For quick definitions, real-world applications, and interactive tools on elasticity, market structures, game theory, etc.

3. EconLib – The Library of Economics and Liberty (<https://www.econlib.org/>)

- i. Essays, encyclopaedias, and blogs by renowned economists.

4. Coursera/MOOCs:

- i. University of Illinois – Managerial Economics
- ii. University of London – Globalization and the Global Economy
- iii. **OECD iLibrary (<https://www.oecd-ilibrary.org/>)** - Provides insight on global economic policies, trends, and sustainability.

Curriculum Development:

Sl.No	Identify and highlight in the module
1	Local, Regional, National and Global
2	Employability, Entrepreneurship and Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Crossing Cutting Edges (Ethics, Gender Equality, Sustainability and Environmental concerns)
6	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO/PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	1	-	2	1
CO2	2	3	2	3	1	-	2	1
CO3	2	3	2	3	1	-	2	1
CO4	3	3	3	3	1	1	2	1
CO5	3	3	2	3	2	1	2	1
Articulation	2.6	2.8	2.2	3.0	1.2	1.0	2.0	1.0

Course Title:	Communicative English
Course Code:	24VBX0AE205
Semester:	II
Credits:	4
Course Type	AEC
Learning Hours	120
Live Sessions	12 hours

Course Description: This course is designed to help BBA students enhance their English language proficiency, improve communication skills, and prepare for academic and professional interactions. The course integrates foundational grammar, spoken and written communication, digital literacy, and workplace-oriented communication. Through literary texts, real-world applications, and multimedia tools, students will develop their linguistic abilities and become confident communicators.

Course Outcomes (COs):

At the end of the course, the students will be able to:

CO Code	Course Outcome Statement	BTL Level
CO1	Demonstrate a clear understanding of communication fundamentals and apply them effectively in real-life situations.	BTL 3
CO2	Exhibit improved proficiency in reading, writing, listening, and speaking in English.	BTL 2
CO3	Utilize digital tools and platforms for effective communication and language enhancement.	BTL 3

CO4	Compose and deliver professional correspondence and presentations with clarity and confidence.	BTL 5
CO5	Engage in strategic and intercultural communication using critical and creative approaches.	BTL 6

Course Module:

No. of Hours: 24

Module 1: Foundations of Communication and English Proficiency
Scope of Module: This module lays the groundwork for understanding communication as a process and develops essential grammar skills required for professional and academic contexts.
Topics: • English as the Global Lingua Franca • Process and Types of Communication • Barriers to Effective Communication • Fundamentals of English Grammar: Nouns, Verbs, Tenses, Subject-Verb Agreement, Sentence Structure, Connectives • Situational Dialogues and Grammar Exercises
Learning Outcome: Students will be able to understand the basics of communication and apply foundational grammar concepts in various academic and professional contexts.

No. of Hours: 24

Module 2: Reading, Dialogue and Conversational Competence

Scope of Module:

This module enhances reading comprehension through literary texts and strengthens spoken communication through dialogue practice and functional language.

Topics:

- Reading Skills and Comprehension
- Literary Text: "The English Teacher" by R.K. Narayan
- Dialogue and Conversation Principles
- Functional English: Everyday Interactions
- Language Functions: Requests, Enquiries, Directions, Instructions

Learning Outcome:

Students will be able to comprehend literary texts and demonstrate conversational fluency using functional English expressions.

No. of Hours: 24

Module 3: Digital Literacy and Communication with Technology

Scope of Module:

This module focuses on enhancing writing skills and leveraging digital resources for effective communication, culminating in the development of professional presentation capabilities.

Topics:

- Digital Tools: E-Libraries, Online Dictionaries, INFLIBNET, BBC, British Council
- Writing Skills: Essays, Reports, Descriptive and Narrative Writing
- Presentation Skills: Public Speaking, Interviews, PowerPoint Presentations, Group Discussions

Learning Outcome:

Students will proficiently utilize digital tools and platforms to advance professional writing and deliver impactful presentations.

No. of Hours: 24

Module 4: Advanced Communication Strategies for the Workplace

Scope of Module:

This module prepares students for workplace communication through creative thinking, formal writing, and effective multicultural communication practices.

Topics:

- Creative and Critical Thinking in Communication
- Official Correspondence: Letters, Emails, Resumes, Cover Letters
- Cross-Cultural Communication: Global Etiquette, Communication Barriers

Learning Outcome:

Students will be able to draft workplace communication and apply strategic thinking in multicultural professional environments.

No. of Hours: 24

Module 5: Strategic Communication, Networking, and Personal Expression

Scope of Module:

The module equips students with skills in strategic communication, conflict resolution, personal branding, and expressive writing through reflective literature.

Topics:

- Digital Platforms: Emails, Blogs, Social Media, Online Meetings
- Negotiation and Conflict Resolution
- Networking and Elevator Speech
- Life Writings: Memoirs, Diaries, Autobiographies
- Literary Text: "Diary of Anne Frank"

Learning Outcome:

Students will be able to apply strategic communication skills for networking, conflict resolution, and personal expression.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic command of the English language as acquired through school-level (Class 12) education.
- Familiarity with fundamental grammar and functional vocabulary.
- Readiness to engage in spoken and written communication in academic and informal settings.

Pedagogy / Teaching Methodology:

- **Experiential Learning:** Emphasis on role-plays, group discussions, mock interviews, and simulation activities.
- **Blended Learning:** Integration of classroom sessions with curated digital resources (videos, articles, e-books).
- **Literature-Based Learning:** Use of classic and contemporary literary texts to enhance comprehension, empathy, and expression.
- **Functional English Labs:** Real-world communication practice through audio-visual aids, peer interaction, and reflective tasks.
- **Task-Based Writing:** Report writing, email drafting, and resume preparation guided by rubrics and feedback mechanisms.
- **Technology-Enabled Delivery:** Use of online platforms and apps for grammar correction, reading enhancement, and virtual presentations.

Certificate / Value-Added Courses Recommended (Free Resources):

1. **Communication Skills for Beginners** – [Coursera – University of Pennsylvania](#)
2. **Writing Professional Email and Memos** – [Coursera – University System of Georgia](#)
3. **Speak English Professionally: In Person, Online & On the Phone** – [Coursera – Georgia Institute of Technology](#)
4. **Effective Communication Skills** – NPTEL – IIT Kharagpur
5. **Soft Skills Development** – Swayam

☐ Suggested Readings:

☐ Books (Print & Digital):

- **R.K. Narayan** – *The English Teacher*, Indian Thought Publications, 2008.
- **Anne Frank** – *The Diary of a Young Girl*, Bantam, 1993.
- **M. Ashraf Rizvi** – *Effective Technical Communication*, McGraw Hill Education, 2017.
- **Raymond Murphy** – *English Grammar in Use*, Cambridge University Press, 5th Edition, 2019.

☐ Online Articles, Journals, and Whitepapers:

- “The Future of English” – British Council Whitepaper
- “Effective Communication Strategies in the Digital Workplace” – Harvard Business Review
- “Digital Literacy and English Language Learning” – Journal of ELT and EdTech

☐ Web-Based Resources:

- British Council – Learn English
- BBC Learning English
- [Purdue OWL – Writing Lab](#)
- [INFLIBNET & N-LIST Portal](#)
- [Poetry Foundation](#)

☐ Recommended Software/Tools (If Applicable):

- **Grammarly** – For grammar editing and clarity improvement: <https://www.grammarly.com>
- **Hemingway Editor** – For sentence simplification and readability: <https://hemingwayapp.com>
- **Canva** – For visual presentation and digital storytelling: <https://www.canva.com>
- **Google Docs & Slides** – For collaborative writing and presentation building

- **Zoom / Google Meet** – For virtual presentations and role-play sessions
- **QuillBot** – For rephrasing and vocabulary enrichment: <https://quillbot.com>

Curriculum Development:

Sl.No	Identify and highlight in the module
1	Local, Regional, National and Global
2	Employability, Entrepreneurship and Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Crossing Cutting Edges (Ethics, Gender Equality, Sustainability and Environmental concerns)
6	Indian Knowledge System

CO/PO Mapping Table

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	2	3	2		1
CO2	2	1	1	1	3			
CO3	1	1	2	2	3			
CO4	2	1	2	3	3	2	1	
CO5	2	2	3	3	3	3	2	2
Articulation	2.0	1.4	2.0	2.2	3.0	2.3	1.5	1.5

Course Title	Virtual Accounting Lab
Course Code	25VBC0S206
Semester	II
Credits	2
Course Type	SEC
Learning Hours	60 Hours
Live Sessions	12 Hours

Course Description:

This course is designed to reinforce the practical application of corporate accounting concepts through a simulated lab environment without the use of accounting software. Students will work on real-world accounting problems related to financial statement preparation, reconstruction, share and debenture accounting, and analysis of company accounts. The course emphasizes manual computations, drafting of formats, and interpretation based on statutory corporate accounting practices.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand and apply the process of preparing final accounts of companies including statutory formats.	L2
CO2	Compute and record share capital transactions including issue, forfeiture, and reissue of shares.	L3
CO3	Perform calculations related to redemption of preference shares and debentures.	L3
CO4	Apply principles of internal reconstruction and amalgamation through journal entries and balance sheets.	L4

CO5	Analyze financial statements using ratio analysis and common-size statements manually.	L4

Course Modules

No. of Hours:12

Module 1: Preparation of Final Accounts of Companies
Scope of Module: <i>Preparation of company financial statements as per Schedule III.</i>
Topics: - Formats of Profit & Loss Account and Balance Sheet - Notes to Accounts - Treatment of Managerial Remuneration - Adjustments and Closing Entries
Learning Outcome: <i>Prepare and present company accounts in statutory format.</i>

No. of Hours:12

Module 2: Accounting for Share Capital
Scope of Module: <i>Covers share issue, forfeiture, reissue, and bonus shares.</i>
Topics: - Issue of Shares at Par, Premium, and Discount - Pro-rata Allotment - Forfeiture and Reissue

- Bonus Issue and Rights Issue

Learning Outcome: Handle share capital transactions and pass appropriate journal entries.

No. of Hours:12

Module 3: Redemption of Shares and Debentures

Scope of Module:

Explains redemption procedures and accounting treatments.

Topics:

- Conditions for Redemption of Preference Shares

- Capital Redemption Reserve

- Issue and Redemption of Debentures

- Sinking Fund Method

Learning Outcome: Record and interpret transactions related to redemption.

No. of Hours:24

Module 4: Amalgamation and Internal Reconstruction

Scope of Module:

Practical problems on business combinations and restructuring.

Topics:

- Types of Amalgamation

- Purchase Consideration (Lump Sum, Net Asset Method)

- Accounting for Amalgamation (AS-14)

- Internal Reconstruction including Capital Reduction

Learning Outcome: Pass entries and draft post-reconstruction financial statements.

No. of Hours:24

Module 5: Financial Statement Analysis

Scope of Module:

Manual techniques for analyzing financial statements.

Topics:

- Ratio Analysis: Liquidity, Solvency, Profitability
- Comparative and Common-Size Statements
- Trend Analysis
- Interpretation of Financial Data

Learning Outcome: Analyze financial data and draw conclusions using ratios and statement formats.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of journal entries and ledger posting
- Knowledge of fundamental accounting concepts

Pedagogy / Teaching Methodology:

- ✓ Practice Lab Sessions (Manual)
- ✓ Case Study Solving
- ✓ Worksheets and Practice Problems
- ✓ Peer Review of Ledger Format
- ✓ Mock Final Accounts Preparation

- Certificate / Value Added Courses Recommended (with Free Resource Links):

1. ICAI Practice Problems on Corporate Accounting
2. NPTEL Lecture Series – Corporate Accounting
3. University of Mumbai – Accounting Lab Manuals (Non-digital)

Suggested Readings:

Textbooks (Core):

- S.N. Maheshwari – Corporate Accounting
- T.S. Grewal – Advanced Accountancy
- R.L. Gupta – Corporate Financial Accounting

Reference Books:

- Ashok Sehgal – Corporate Accounting
- M.C. Shukla & T.S. Grewal – Advanced Accounts
- ICAI Study Materials on Accounting Standards

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)

4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.75	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

SEMESTER III

Course Title:	Corporate and Business Law
Course Code:	25VBC3E301
Semester:	III
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Performance Management (ACCA)

Course Modules

No. of Hours:24*

Module 1: Foundations of International Legal Systems and Trade Regulation
Scope of Module: This module explores the foundational components of legal systems and their interconnection with political and economic structures. It further delves into the international legal frameworks that regulate trade, the roles of global institutions, and the legal mechanisms governing cross-border business transactions.
Topics: Inter-relationship of Economic, Political, and Legal Systems – Doctrine of Separation of Powers and Its Impact – Distinction between Criminal and Civil Law – Common Law and Civil Law Systems – Features of Sharia Law – Conflict of Laws in International Context – Role and Function of International Treaties, Conventions, and Model Codes – Role of UN, ICC, WTO, OECD, UNIDROIT, and UNCITRAL in Trade Regulation – Alternative Dispute Resolution Mechanisms – Arbitration and Mediation in International Trade – Introduction to United Nations Convention on Contracts for the International Sale of Goods (CISG) – Role of ICC

in Cross-Border Transactions – Legal Infrastructure Supporting International Business

Learning Outcome: Understand the key elements of domestic and international legal systems, assess the roles of global institutions in trade regulation, and gain foundational knowledge of international business laws and cross-border transaction mechanisms.

No. of Hours:24*

Module 2: Legal Obligations, Payment Mechanisms, and Agency in International Business

Scope of Module: This module focuses on the legal obligations of buyers and sellers under international conventions, mechanisms of transportation and payment in cross-border transactions, and the legal framework of agency relationships in international trade. It provides a comprehensive view of operational and contractual responsibilities in global commerce.

Topics: Obligations of the Seller under the United Nations Convention on Contracts for the International Sale of Goods (CISG) – Obligations of the Buyer under the CISG – Provisions Common to Both Parties under the CISG – Rules on the Passing of Risk between Buyer and Seller – Definition and Function of Bills of Lading in International Trade – Operation of Bank Transfers in Cross-Border Payments – UNCITRAL Model Law on International Credit Transfers – UN Convention on International Bills of Exchange and Promissory Notes – Operation of Letters of Credit – Role and Function of Agents in International Business – Agency Relationships involving Partners and Company Directors – Formation and Types of Agency Relationships – Authority of Agents

Learning Outcome: Understand the obligations of buyers and sellers in international trade, apply the mechanisms and legal instruments governing international transportation and payments, and explain the formation, authority, and liability related to agency in global business operations.

No. of Hours:24*

Module 3: Business Structures, Company Formation, and Corporate Personality

Scope of Module: This module examines the structure and regulation of partnerships and corporations, the legal framework for company formation and constitution, and the concept of corporate legal personality. It provides essential knowledge on the rights, liabilities, and roles within various business entities.

Topics: Legislation Governing Unlimited and Limited Partnerships – Formation and Legal Status of Partnerships – Authority of Partners in Business Activities – Liability of Partners for Partnership Debts – Role and Legal Duties of Company Promoters – Breach of Promoters’ Duties and Remedies for the Company – Pre-Incorporation Contracts - Company Registration Procedures for Public and Private Companies – Statutory Books, Records, and Returns Required by Companies – Confirmation Statement and Register of People with Significant Control – Contents and Legal Impact of Model Articles of Association – Procedure for Amending Articles of Association – Restrictions and Regulations on Company Naming – Distinction between Sole Traders, Partnerships, and Companies – Types of Companies: Private vs. Public – Meaning and Effect of Separate Legal Personality – The Veil of Incorporation and Its Legal Consequences – Exceptions Where Separate Legal Personality is Disregarded

Learning Outcome: Gain knowledge of partnership law and company formation, understand the legal personality of corporations, and evaluate the legal implications of limited liability, incorporation, and organizational structure in different forms of business.

No. of Hours:24*

Module 4: Corporate Finance, Governance, and Company Regulation

Scope of Module: This module provides a comprehensive understanding of corporate financing through share and loan capital, the legal framework governing capital maintenance and dividend distribution, and the management, administration, and regulation of companies through the roles and responsibilities of directors and officers.

Topics: Types of Share Capital – Classes of Shares and Rights Attached – Treasury Shares and Their Legal Treatment – Procedure for Altering Class Rights – Share Allotment Process – Rights Issue vs. Bonus Issue – Shares Issued at Discount or Premium – Doctrine of Capital Maintenance – Dividend Distribution Rules for Private and Public Companies – Definition and Scope of Loan Capital –

Companies' Borrowing Powers – Nature and Features of Debentures – Distinction between Share Capital and Loan Capital – Rights of Shareholders vs. Debenture Holders – Fixed Charges and Floating Charges: Meaning and Differences – Creation and Registration of Company Charges – Role and Legal Position of Company Directors – Appointment and Removal of Directors – Powers of the Board vs. Managing Director – Duties of Directors to the Company – Roles of Other Company Officers – Company Meetings and Types of Resolutions – Regulatory Framework Governing Company Administration

Learning Outcome: Understand corporate financing through share and loan capital, evaluate rules on capital maintenance and dividends, and gain insight into company management, the role of directors, and corporate regulatory procedures.

No. of Hours:24*

Module 5: Corporate Meetings, Insolvency, and Fraudulent Conduct

Scope of Module: This module explores the legal procedures surrounding company meetings and resolutions, the framework for handling corporate insolvency through liquidation or administration, and the regulation of fraudulent and criminal behavior within corporate operations.

Topics: Types of Company Meetings – Ordinary General Meetings vs. Annual General Meetings – Types of Resolutions: Ordinary, Special, and Written – Legal Procedure for Calling and Conducting Company Meetings – Meaning and Process of Voluntary Liquidation – Meaning and Process of Compulsory Liquidation – Order of Priority in Settlement of Company Debts – Administration as an Alternative to Liquidation – Appointment Procedures of an Administrator – Legal Effects and Powers of an Administrator – Nature and Legal Control over Insider Dealing – Legal Regulation of Market Abuse – Prevention and Control of Money Laundering – Legal Framework Surrounding Bribery – Fraudulent Conduct in Corporate Operations – Corporate Criminal Liability and Legal Safeguards

Learning Outcome: Understand the legal framework for company meetings and resolutions, evaluate procedures for insolvency and administration, and recognize and respond to corporate fraudulent and criminal behavior in business practice.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Suggested Readings:

- CBL Study Text, Kaplan, 2025 - 26
- CBL Exam Kit, Kaplan, 2025-26
- CBL Pocket Notes, Kaplan 2025 - 26
- ACCA Study Hub
- Examiner's Report
- Technical Articles

Recommended Software/Tools: (If applicable)

ACCA CBE Platform

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	-	3	2	2
CO2	3	3	2	1	3	-	2
CO3	3	3	3	2	2	-	2

CO4	2	3	2	2	3	1	2
CO5	2	3	2	1	3	1	2
Articulation	2.6	2.8	2	1.5	2.8	1.33	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Course Title:	Financial Management
Course Code:	25VBC3E302
Semester:	III
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course offers a thorough exploration of financial management principles, focusing on the essential tools and techniques required for effective decision-making in business. It covers a range of critical topics, including the role of financial management in corporate strategy, various investment appraisal methods, working capital management, and the management of financial risks such as foreign exchange and interest rate risks. The course delves into the determination of the cost of capital, capital structure theories, and dividend policy decisions, while providing a practical understanding of business valuation methods and financial ratio analysis. Through a mix of theoretical concepts and real-world case studies, students will develop the skills necessary to assess financial performance, optimize liquidity, and make strategic financial decisions in a constantly evolving business landscape. This course is ideal for aspiring finance professionals seeking to enhance their expertise in corporate finance and financial management practices.

Course Outcomes (COs):

CO Code	Course Outcome	BTL Level
CO1	Understand and apply the role and purpose of finance functions and management in an organization	L2
CO2	Discuss, evaluate, and apply various working capital management techniques	L5

CO3	Understand the concept of investment appraisal and apply relevant techniques	L2
CO4	Explain and apply risk management techniques related to foreign exchange and interest rate risk	L3
CO5	Apply principles of business valuation techniques and evaluate alternative sources of business finance	L5

Course Modules

No. of Hours:24*

Module 1: Financial Management Fundamentals
Scope of Module: Introduces the principles of financial management, aligning financial objectives with corporate strategy and stakeholder interests. Covers the role of finance in profit and not-for-profit sectors, the impact of the economic environment, and the function of financial and money markets. Includes basic investment appraisal techniques such as payback, ROCE, NPV, and IRR.
Topics: Nature and Purpose of Financial Management – Basic Financial Objectives and Link to Business Goals – Role of Stakeholders in Shaping Financial Objectives – Financial and Non-Financial Goals in Non-Profit Organisations – Overview of Economic Environment and Business Impact – Role of Financial Markets and Institutions – Basics of the Money Market – Identifying Relevant Cash Flows for Investment Decisions – Payback Period: Calculation and Basic Evaluation – Return on Capital Employed (ROCE): Calculation and Meaning – Introduction to Discounted Cash Flow Methods: NPV and IRR – Simple Evaluation of NPV and IRR – Introduction to Working Capital in Investment Decisions
Learning Outcome:

Understand the role and purpose of financial management in aligning corporate strategy, investment decision-making, and stakeholder interests, while analyzing the economic environment, financial markets, and institutions.

No. of Hours:24*

Module 2: Investment and Working Capital Management

Scope of Module: Focuses on strategic investment decisions like lease vs. buy, asset replacement, and capital rationing. Highlights working capital management through liquidity-profitability balance, EOQ, JIT, and cash operating cycle analysis. Emphasizes short-term financial efficiency and inventory control.

Topics:

Basic Asset Investment Decisions: Lease vs Buy, and Asset Replacement – Introduction to Capital Rationing and Project Ranking – Simple Approach to Investment Appraisal Under Limited Budgets – Basics of Risk and Uncertainty in Investment Decisions – Meaning and Importance of Working Capital – Objectives of Working Capital Management: Liquidity vs Profitability – Understanding the Cash Operating Cycle – Inventory Management Techniques: EOQ, Basic JIT Concept, and Bulk Purchase Discounts

Learning Outcome:

Develop the ability to evaluate investment opportunities using basic and discounted cash flow techniques, and manage working capital effectively to optimize liquidity and profitability.

No. of Hours:24*

Module 3: Risk Management and Financial Strategies

Scope of Module: Covers receivables and payables management using credit policies, factoring, and foreign account control. Explores cash forecasting, centralized treasury, and models like Baumol and Miller-Orr. Introduces hedging strategies for managing foreign exchange and interest rate risks.

Topics:

Managing Receivables and Payables: Assessing Credit, Collecting Dues, Early Payment Discounts, Factoring, and Trade Credit – Basic Methods for Managing Foreign Receivables – Benefits of Early Payment and Bulk Purchase Discounts – Credit Policy and Extension of Credit Periods – Preparing Simple Cash Flow Forecasts – Introduction to Centralised Cash and Treasury Management – Basics of Cash Control in Business – Understanding Foreign Exchange and Interest Rate Fluctuations – Introduction to Interest Rate Risk and Basic Hedging Concepts

Learning Outcome:

Gain proficiency in managing financial risks such as foreign exchange and interest rate fluctuations, while implementing effective strategies for working capital management and cash flow forecasting.

No. of Hours:24*

Module 4: Financing and Dividend Policy

Scope of Module: Explores sources of finance for businesses and SMEs, the cost of various capital components, and WACC. Examines dividend policy theories and practical influences like liquidity, regulations, and shareholder expectations.

Topics:

Foreign markets and sources of finance, including an overview of financing options and their relative costs – Finance options for small and medium-sized enterprises (SMEs) – Dividend policy: theoretical approaches and practical influences such as legal constraints, liquidity, shareholder expectations, and alternatives to cash dividends – Cost of capital: calculating the cost of equity, debt, and preference shares – Understanding and estimating the weighted average cost of capital (WACC) and the overall cost of capital

Learning Outcome:

Understand the various sources of finance, the cost of capital, and the strategic considerations in determining an appropriate dividend policy for the organization.

No. of Hours:24*

Module 5: Financial Performance, Ratios, and Valuation

Scope of Module: Covers capital structure theories (traditional, M&M, pecking order) and key financial ratios (ROCE, ROE, EPS, DPS, TSR). Introduces valuation of equity, debt, and financial assets, along with an overview of the Efficient Market Hypothesis (EMH).

TOPICS:

Capital structure theories, including the traditional view and its assumptions, the Modigliani and Miller propositions with and without corporate taxation, and the pecking order theory – Financial ratio analysis using key metrics such as return on capital employed (ROCE), return on equity (ROE), earnings per share (EPS), dividend per share (DPS), and changes in dividends and share prices as components of total shareholder return – Business valuation techniques, including models for valuing shares, debt, and other financial assets – Understanding the Efficient Market Hypothesis (EMH) and its implications for share valuation in practice

Learning Outcome:

Learn to analyze financial performance using key financial ratios, understand capital structure theories, and apply valuation methods to assess the value of businesses and financial assets.

Pre-Recording Count

Module	No of Pre-Recording
1	12
2	12
3	12
4	12
5	12

Suggested Reading

- **Kaplan ACCA Study Text & Exam Kit – Financial Management (FM)**
Kaplan Publishing, Latest Edition (2024-25)
Comprehensive coverage of all modules aligned with ACCA syllabus – includes examples, practice questions, examiner's tips, and revision summaries.
- **"Financial Management"** – Prasanna Chandra, McGraw Hill Education, 2023
- **"Fundamentals of Financial Management"** – Eugene F. Brigham & Joel F. Houston, Cengage Learning, 2022
- **"Principles of Corporate Finance"** – Brealey, Myers & Allen, McGraw Hill, 13th Edition, 2022
- **"Financial Management and Policy"** – Van Horne & Dhamija, Pearson Education, 2020

Online Articles, Journals, and Whitepapers

1. **Harvard Business Review (Finance Section)**
<https://hbr.org/topics/finance>
2. **ACCA Global – Technical Articles & Student Resources**
<https://www.accaglobal.com/gb/en/student/exam-support-resources.html>
Particularly useful for in-depth understanding of topics like risk management, working capital, capital structure, and valuation.

Web-based Resources

1. **Kaplan MyKaplan**
<https://kaplanpublishing.co.uk>
Online practice tests, tutor videos, study planner, and real exam simulations.
2. **Khan Academy – Corporate Finance**
<https://www.khanacademy.org/economics-finance-domain/core-finance>

Co- Po Mapping Table

Contribution Level Key:

- **3 = High**
- **2 = Medium**
- **1 = Low**

- Blank = No contribution

COs \ POs	PO1(Fundamental knowledge)	PO2(Problem analysis)	PO3(Design/development of solutions)	PO4(Modern tool usage)	PO5(Finance & management skills)	PO6(Ethics & professional responsibility)	PO7(Lifelong learning)
CO1	3	2	1	-	3	2	2
CO2	3	3	2	1	3	-	2
CO3	3	3	3	2	2	-	2
CO4	2	3	2	2	3	1	2
CO5	2	3	2	1	3	1	2
Articulation	2.6	2.8	2	1.5	2.8	1.33	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Course Title:	Financial Reporting
Course Code:	25VBC3E303
Semester:	III
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This Financial Reporting course provides an in-depth exploration of IFRS (International Financial Reporting Standards) aimed at equipping learners with the essential knowledge and skills needed to prepare, analyze, and interpret financial statements.

The course covers key areas such as understanding the regulatory and conceptual framework behind financial reporting, applying IFRS and Ind AS in India, and navigating the complexities of asset-based and transaction-based financial reporting. Learners will gain practical insights into accounting for tangible and intangible assets, financial instruments, revenue recognition, provisions, and other reporting issues.

The course also focuses on the preparation of consolidated financial statements, group accounting, and the analysis of financial performance using various financial ratios. With a strong emphasis on real-world applications and the latest accounting standards, this course ensures that learners are well-equipped to handle financial reporting tasks in both individual and group contexts, preparing them for professional success in accounting and finance.

Course Outcomes (COs):

CO Code	Course Outcome	BTL Level
CO1	Equip students with the basic principles of financial reporting, including its purpose, users, and scope.	L1

CO2	Explain the underlying conceptual framework and the role of IFRS in financial reporting globally and in India.	L2
CO3	Apply appropriate IFRS standards to various accounting transactions and reporting scenarios.	L3
CO4	Prepare and present financial statements for both single entities and groups in accordance with IFRS.	L4
CO5	Analyze and interpret financial statements using ratio analysis and other performance indicators.	L5

Course Modules

No. of Hours:24*

Module 1: Framework and Asset-Based Transactions
Scope of Module:
Covers the transition to IFRS in India, the regulatory framework for financial reporting, and key principles like relevance and comparability. It also explores asset-based transactions, including accounting for tangible and intangible assets, investment property, biological assets, and non-current assets held for sale.
Topics:
Introduction to IFRS and Its Application in India – Overview of First-Time Adoption of IFRS (Ind AS) – Need for a Regulatory Framework in Accounting – Difference Between Principles-Based and Rules-Based Standards – Basics of IASB's Standard-Setting Process and Key Qualities in Financial Reporting: Relevance, Faithful Representation, Understandability, Comparability, and Timeliness – Introduction to the Role of the International Sustainability Standards Board (ISSB) – Basic Measurement of Tangible and Intangible Assets – Difference Between Capital and Revenue Items – Accounting for Investment Property – Introduction to Goodwill and Other Intangible Assets – Basic Inventory Valuation Principles – Overview of Standards for Non-Current Assets Held for Sale and Discontinued Operations –

Basic Understanding of Provisions, Contingencies, Events After the Reporting Period, and Prior Period Adjustments

Learning Outcome:

Understand and apply the principles of IFRS and Ind AS, including asset measurement, accounting for tangible and intangible assets, provisions, and contingencies in financial reporting.

No. of Hours:24*

Module 2: Financial Instruments and Statement-Based Transactions

Scope of Module:

Introduces financial instruments (assets, liabilities, equity) and their valuation methods. Topics include accounting for factoring, leases, provisions, warranties, and tax reporting. The module also covers earnings per share and integrated reporting.

Topics:

Understanding financial instruments including financial assets, financial liabilities, and equity – Concepts of amortized cost, fair value through profit or loss (FVTPL), and fair value through other comprehensive income (FVOCI), excluding hedge accounting and impairment – Integrated reporting: its purpose, use by companies, types of capital involved, and guiding principles – Accounting for financial instruments in the statement of financial position, including factoring of receivables and treatment of finance costs for equity, redeemable preference shares, non-convertible debt (using amortized cost), and convertible debt – Lease accounting: recognition of right-of-use assets and lease liabilities for lessees, including sale and leaseback transactions – Provisions: accounting for warranties, guarantees, onerous contracts, environmental provisions, and future repair/refurbishment obligations – Events after the reporting period – Reporting financial performance: current taxation, deferred tax due to temporary differences, and accounting for changes in estimates, policies, and prior period errors – Calculation and presentation of earnings per share, both basic and diluted

Learning Outcome: Understand and apply the accounting principles for financial instruments, statement-based transactions, and the recognition of financial performance, including tax, provisions, and earnings per share.

No. of Hours:24*

Module 3: Revenue and Other Reporting Issues

Scope of Module: Focuses on revenue recognition across different types of transactions. It also covers deferred income, government grants, foreign currency translation, and preparing financial statements in accordance with relevant accounting standards.

Topics:

Principles of revenue recognition for goods, services, interest, and dividends – Accounting for deferred income – Recognition of revenue at a point in time, including consignment inventory, repurchase agreements, and bill-and-hold arrangements – Recognition of revenue over time, including contract revenue and related costs – Accounting for government grants as per relevant standards – Differentiation between functional and presentation currency – Translation of foreign currency transactions – Preparation and presentation of financial statements incorporating the effects of applicable accounting standards (Modules 2 to 8), including the statement of profit or loss and other comprehensive income, and the statement of financial position (balance sheet)

Learning Outcome: Understand and apply revenue recognition principles, handle government grants, foreign currency translation, and prepare financial statements with adherence to accounting standards.

No. of Hours:24*

Module 4: Financial Statement Preparation and Analysis

Scope of Module: Covers financial statement preparation for a single entity, including the income statement, balance sheet, and cash flow statement. It also includes ratio analysis and trend analysis to evaluate financial performance.

Topics:

Financial statement analysis using key ratios to evaluate performance, trend analysis, and comparison with competitors or industry averages – Preparation of

single entity financial statements including the statement of changes in equity, statement of profit or loss, and balance sheet with necessary adjustments as per applicable accounting standards – Preparation of the cash flow statement and understanding its usefulness in comparison to the statement of profit or loss and other comprehensive income

Learning Outcome:

Develop the ability to prepare, analyze, and interpret single-entity financial statements, including cash flow statements, profit or loss, and financial position statements.

No. of Hours:24*

Module 5: Group Accounts

Scope of Module: Introduces group accounting concepts such as parent, subsidiary, and associate relationships. Covers consolidation, goodwill, non-controlling interest, and intra-group adjustments. Also addresses accounting for group disposals and associates.

TOPICS:

Fundamentals of group accounting, including the concepts of a group, parent, subsidiary, associate, control, and non-controlling interest (NCI) – Basics of consolidation and determining which entity is required to prepare consolidated financial statements – Preparation of consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary – Calculation of fair value of net assets, goodwill, and NCI at the acquisition date – Determining group reserves at consolidation date, making fair value adjustments, accounting for intra-group trading, and handling the disposal of the parent's investment in a subsidiary in both individual and consolidated financial statements – Accounting for associates and preparation of consolidated financial statements (excluding group cash flow statement) for a group with one associate – Explanation and illustration of the accounting treatment for disposal of a parent's investment in a subsidiary

Learning Outcome:

Understand the concepts of group accounting, including consolidation, accounting for subsidiaries, associates, and non-controlling interests, and handling the impact of group disposals.

Module	No of Pre-Recording
1	12
2	12
3	12
4	12
5	12

Note: Minimum number of pre-recordings is 10.

* Live Session

Suggested Readings

Title	Author(s)	Publisher	Year
ACCA Financial Reporting (FR) – Study Text & Exam Kit	Kaplan Publishing	Kaplan Publishing	Latest Edition (2024–25)
Financial Accounting and Reporting	Elliott & Elliott	Pearson Education	2022
Applying IFRS Standards	Ruth Picker, Kerry Clark et al.	Wiley	2022

Online Articles, Journals, and Whitepapers

Title / Focus Area	Source / Publisher
IFRS Technical Articles and Exam Tips	<u>ACCA Global – Technical Articles</u>

Insights on Ind AS and convergence with IFRS	<u>ICAI Journal Archives</u>
IFRS Insights & Publications	<u>IFRS Foundation</u>

Web-based Resources

Resource Name	Description	Web Link
Kaplan MyKaplan Portal	Digital access to ACCA FR study materials, video lectures, mock exams	<u>https://kaplanpublishing.co.uk</u>
IFRS Foundation	Source for official IFRS standards, interpretations, exposure drafts	<u>https://www.ifrs.org</u>
ACCA Global – Financial Reporting (FR)	Includes syllabus, past papers, examiner’s reports, technical updates	<u>https://www.accaglobal.com</u>

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Co- Po Mapping Table

Contribution Level Key:

- 3 = High
- 2 = Medium
- 1 = Low
- Blank = No contribution

CO Code	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1		2	1
CO2	3	3	2	1	2	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	3	2
CO5	3	3	2	2	3	3
Articu lation	3	2.8	2.2	1.75	2.4	2

Course Title:	Indian Knowledge System
Course Code:	25VBX0M304
Semester:	III
Credits:	2
Course Type:	MDE
Learning Hours:	60
Live Sessions:	12 hours

Course Title:	Research Methodology
Course Code:	25VBX0S305
Semester:	III
Credits:	3
Course Type	SEC
Learning Hours	90
Live Sessions	12 hours

Course Description: The course on Research Methodology provides students with essential skills and knowledge for conducting systematic research across various disciplines. It typically covers topics such as introduction to Research, Research Design, Data Collection Techniques, Data Analysis, Ethical Considerations and Writing a Research Report

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the fundamentals of research and formulate research questions and hypotheses	L5
CO2	Examine appropriate research designs and various research types to address research enquiries	L6
CO3	Appraise the various techniques used in data collection	L4
CO4	Evaluate the various techniques of analysing the data and interpreting of the research findings.	L3
CO5	Appraise the usage of academic books and tools in writing research	L6

Course Modules

No. of Hours: 18

Module 1: Fundamentals of Research: Understanding Research Theory and Basics (CO1)

Scope of the Module:

This module introduces the foundational concepts of research, emphasizing its significance in business decision-making. It covers the basics of research theory, scientific methods, types of research approaches, measurement concepts, and formulation of research problems and questions.

Topics: Meaning of Research; Objectives of Research; Importance of Research in Business; Usage of research; Concept of theory. Types of theory (empiricism, deductive and inductive theory); Scientific method; Characteristics of scientific method; Understanding the language of research – Concept, Construct, Definition, Variable. Research Process - Problem Identification & Formulation; Research Question; Investigation Question; Measurement Issues. Qualitative research; Quantitative research; Concept of measurement; causality; generalization; replication; Merging the two approaches. Concept of measurement– what is measured? Problems in measurement in research; Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio

Learning Outcome: Understand the meaning of research and scientific method and theory and formulating research question).

No. of Hours: 18

Module 2: Constructing Hypotheses: Building Testable Assertions (CO1)

Scope:

This module focuses on the fundamentals of hypothesis formulation, the qualities of a good hypothesis, and the logic and steps involved in hypothesis testing. It highlights the role of hypotheses in guiding research inquiries.

Topic: Concept of Hypothesis; Qualities of a good Hypothesis; Building testable hypothesis; Null Hypothesis & Alternative Hypothesis; Hypothesis testing - Logic of Hypothesis; importance of hypothesis in research; process of hypothesis testing.

Learning Outcome: Understand the concept and qualities of a good hypothesis and testing methods.

No. of Hours: 18

Module 3: Research Design: Exploratory Research Design (CO2)

Scope: This module explores various types of research designs including exploratory, descriptive, and experimental. It emphasizes the importance of structuring research effectively to ensure valid and reliable outcomes.

Topic: Concept of research design; Importance of research design in Research; Features of a good research design. Exploratory Research Design - concept, types and uses of exploratory research design. Descriptive Research Designs – concept, types and uses. Experimental Research Design: Concept of Independent & Dependent variables

Learning Outcome: Ability to frame descriptive, exploratory and experimental research designs and assess their importance.

No. of Hours: 18

Module 4: Sampling Techniques (CO3)

Scope: This module explains the key concepts of sampling, types of sampling methods, and factors influencing sample size. It equips learners with the skills to select representative samples for meaningful research outcomes.

Topic

Concepts of Statistical Population; Sample; Sampling Frame; Sampling Error; Characteristics of a good sample. Sample Size, Non-Response, Probabilistic sampling, Types of Sampling (Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling). Determining size of the sample – Practical considerations in sampling and sample size.

Learning Outcome: Analysing concepts related to the sampling process and Implement advanced sampling techniques and determine sample size.

No. of Hours: 18

Module 5: Data analysis

Scope: This module introduces data preparation and analysis techniques along with academic writing practices. It includes univariate and bivariate analysis, research publication ethics, and the use of digital tools for referencing and plagiarism detection.

Topic

Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association. Layout of a Research Paper, Journals in Computer Science, Impact factor of Journals, When and where to publish? Ethical issues related to publishing, Plagiarism and Self-Plagiarism. Use of Encyclopedias, Research Guides, Handbook, Academic Databases for Computer Science Discipline. Methods to search required information effectively, Reference Management Software like Zotero/Mendeley, Software for paper formatting like LaTeX/MS Office, Software for detection of Plagiarism

Learning Outcome: Identifying the techniques used in the data analysis and academic writing process using research tools.

Module	No of Pre-Recordings
1	10
2	12
3	10

4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

Basic Statistics

Pedagogy / Teaching Methodology:

Lecture/ LinkedIn Learning

Certificate / Value Added Courses Recommended (with Free Resource Links):

Not Applicable

Suggested Readings:

CR Kothari, Research Methodology: Methods and Techniques, New Age International Publishers, 2023.

Recommended Software/Tools: (If applicable)

SPSS

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)

6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	-	1	1	1	1
CO2	1	3	-	1	1	-	1
CO3	1	1	-	-	-	3	-
CO4	1	3	1	-	1	-	1
CO5	1	1	1	-	1	-	-
Articulation	1.4	1.6	1	1	1	1	1.6

Course Title:	Environmental Science
Course Code:	25VBX0AE306
Semester:	III
Credits:	2
Course Type	AECC
Learning Hours	60
Live Sessions	12 hours

Course Description:

This course introduces the fundamental concepts of environmental science, focusing on the interrelationship between humans and the natural environment. It covers topics such as ecosystems, biodiversity, pollution, climate change, and sustainable development. Students will explore environmental issues and their socio-economic impacts through scientific principles and real-world case studies. The course aims to promote environmental awareness and responsibility for sustainable living.

Course Outcomes (COs): (With BTL)

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the principles of environmental science and their application in business contexts.	L5
CO2	Analyze the impact of environmental factors on business operations and strategies.	L6
CO3	Evaluate environmental challenges and propose sustainable solutions for businesses.	L4
CO4	Demonstrate awareness of legal and ethical considerations in environmental management within business settings.	L3

CO	Course Outcome	BTL
CO5	Develop effective communication skills to address environmental issues in business environments.	L6

Course Modules

Module 1: Introduction to Environmental Science and Business
Scope: This module introduces environmental science in the context of business, focusing on sustainable development, environmental scanning, and the integration of CSR into sustainable business strategies. Topic: Overview of Environmental Science and its relevance to business. Sustainable Business Practices. Environmental Factors Influencing Business Operations - Economic, Social, Political, Technological, and Legal factors. Environmental Scanning Techniques for Business. Principles of Sustainable Development. Sustainable Business Models and Strategies. Corporate Social Responsibility (CSR) and Environmental Sustainability Learning Outcome: Understand the fundamentals of environmental science and its application in business contexts.

Module 2: Environmental Management Systems
Scope: This module provides insight into environmental regulations, ISO standards, and management systems, enabling learners to understand compliance, ethical governance, and audit practices in environmental decision-making. Topic: Environmental Management Systems (EMS). ISO 14001 Standards for Environmental Management. Overview of Environmental Laws and Regulations. Compliance Requirements for Businesses. Environmental Impact Assessment (EIA) and Environmental Audits. Ethical Considerations in Environmental Decision Making. Corporate Environmental Responsibility and Governance. Learning Outcome: Understand legal and regulatory frameworks governing environmental management in business settings.

Module 3: Communication in Environmental Management

Scope: This module emphasizes communication strategies for environmental awareness and explores waste management, recycling, and energy conservation practices relevant to sustainable business operations.

Topic: Communication Tools and Strategies for Environmental Issues. Waste Management and Recycling. Waste Generation and Types of Waste. Waste Reduction Strategies in Business Operations. Recycling and Waste Management Practices. Energy Efficiency and Conservation. Energy Consumption Patterns in Business Operations. Energy Conservation Techniques and Best Practices. Renewable Energy Sources for Business.

Learning Outcome: Develop effective communication skills to address environmental issues in business environments and propose strategies for waste reduction, recycling and energy efficiency in business settings.

Module 4: Water Resource Management

Scope: This module covers sustainable practices for water and air quality management, including pollution control and biodiversity conservation, highlighting their significance in achieving long-term business sustainability.

Topic: Water Consumption in Business Activities. Water Conservation Strategies and Technologies. Sustainable Water Management Practices. Air Quality and Pollution Control. Air Pollution Sources and Impacts on Health and Environment. Air Quality Monitoring and Control Measures. Emission Reduction Strategies for Businesses. Biodiversity Conservation and Natural Resource Management. Importance of Biodiversity for Business Sustainability. Conservation of Natural Resources: Forests, Wildlife, and Ecosystems. Corporate Initiatives for Biodiversity Conservation

Learning Outcome: Assess water resource and air quality and biodiversity conservation measures and propose sustainable solutions for business operations.

Module 5: Climate Change Adaptation and Mitigation

Scope: This module examines the science of climate change, business adaptation and mitigation strategies, and the role of green innovations and sustainable supply chains in building resilient and eco-conscious business models.

Topic: Understanding Climate Change Science and Impacts. Adaptation Strategies for Businesses to Climate Change. Mitigation Measures: Carbon Footprint Reduction and Greenhouse Gas Management. Green Business Practices and Innovation. Green Product Development and Eco-Design Principles. Eco-Friendly Packaging and Sustainable Supply Chain Management. Green Technologies and Innovation for Business Sustainability. Case Studies and Best Practices in Environmental Management

Learning Outcome: Evaluate climate change adaptation and mitigation strategies for business resilience.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any): NA

Pedagogy / Teaching Methodology: Class room discussions plus live sessions

Lecture/ LinkedIn Learning: Nil

Certificate / Value Added Courses Recommended (with Free Resource Links):

Not Applicable

Suggested Readings:

1. "Environmental Science: Toward a Sustainable Future"

Author: Richard T. Wright & Dorothy F. Boorse

Publisher: Pearson Education

Latest Edition: 13th (2020)

0. "Principles of Environmental Science: Inquiry and Applications"

Author: William Cunningham & Mary Cunningham

Publisher: McGraw-Hill Education

Latest Edition: 9th (2020)

Description: A concise text suitable for introductory courses, covering key concepts and current environmental challenges.

Recommended Software/Tools: NA

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO Mapping Table

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2		3		
CO2	2	3	3				
CO3	2	2	3				
CO4				3			
CO5	3				3		
Articulation	2.5	2.3	2.7	3	3	-	-

SEMESTER IV

Course Title	Marketing Management
Course Code	25VBC0C401
Semester	IV
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides a solid grounding in marketing by introducing fundamental concepts and the external factors that shape marketing strategies. It examines how businesses segment markets, understand buyer behaviour, and design effective marketing mixes. The course also emphasizes the importance of ethics, social responsibility, and customer relationship management. Finally, it explores how digital platforms and emerging technologies are transforming marketing practices and customer engagement.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain foundational marketing concepts and analyze environmental factors affecting marketing decisions.	L3
CO2	Apply segmentation, targeting, and positioning strategies to understand consumer and business buyer behaviour.	L4
CO3	Design integrated marketing mix strategies to deliver customer value.	L6
CO4	Assess ethical and socially responsible marketing practices, including the use of CRM for long-term success.	L4

CO5	Evaluate the impact of digital platforms and emerging technologies on marketing strategies and consumer engagement.	L5

Course Modules

No. of Hours:24

Module 1: Fundamentals of Marketing and the Environment
Scope of Module: Introduces essential marketing concepts, goals, and functions, and explains how external environmental factors influence marketing decisions.
Topics: Meaning and scope of marketing, goals and concepts of marketing, functions of marketing, company orientation to the marketplace, marketing mix overview, demographic, economic, technological, political, legal and socio-cultural environment
Learning Outcome: Describe fundamental marketing principles and examine how environmental factors impact marketing strategy.

No. of Hours:24

Module 2: Market Segmentation, Targeting and Consumer Behaviour
Scope of Module: Focuses on identifying target markets through segmentation, understanding consumer and business buying behaviour, and using positioning to build brand equity.
Topics:

Bases and requisites of market segmentation, targeting and positioning strategies, factors influencing consumer behaviour, consumer buying decision process, basics of business buying behaviour

Learning Outcome:

Apply segmentation and positioning techniques and analyze buyer behaviour to identify attractive market opportunities.

No. of Hours:24

Module 3: Designing the Marketing Mix

Scope of Module:

Covers key elements of the marketing mix—product, price, place, and promotion—and how to use them to deliver customer value.

Topics:

Product classifications, stages of new product development, product life cycle strategies, basics of services and 7Ps, pricing objectives and types, new product pricing strategies, role and types of marketing channels, overview of promotion mix including advertising, sales promotion and digital promotions

Learning Outcome:

Develop balanced marketing mix plans to manage products, pricing, distribution, and promotions effectively.

No. of Hours:24

Module 4: Ethics, Social Responsibility and CRM

Scope of Module:

Examines ethical and social issues in marketing, sustainable practices, and the role of customer relationship management in long-term marketing success.

Topics:

Principles of marketing ethics, common ethical issues, impact of marketing on consumers and society, basics of CSR in marketing, meaning and role of CRM, advantages of CRM

Learning Outcome:

Evaluate ethical practices, social responsibilities, and CRM strategies for building strong customer relationships.

No. of Hours:24

Module 5: Digital Marketing and Technological Trends

Scope of Module:

Explores the role of digital platforms and emerging technologies in reshaping modern marketing strategies and customer engagement.

Topics:

Nature and need for digital marketing, types of digital marketing, online strategies like blogs, mobile and social media marketing, impact of technology on marketing

Learning Outcome:

Assess how digital tools and technological trends influence marketing strategies and consumer interactions.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of business principles and general management
- Familiarity with common consumer products and services (as examples will often draw on them)
- No prior marketing coursework required — foundational concepts will be covered

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of marketing concepts using real-life examples and case studies
- ✓ Case Study Discussions: Analysis of local and international marketing campaigns, brand strategies, and digital marketing practices
- ✓ Hands-on Workshops: Introduction to digital marketing tools, social media platforms, and CRM systems
- ✓ Guest Lectures / Industry Talks: Insights from marketing professionals, brand managers, and digital strategists

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Marketing** — Coursera (University of Pennsylvania, Wharton)
<https://www.coursera.org/learn/wharton-marketing>
→ Covers fundamental marketing concepts, consumer behaviour, branding, and market strategy.
2. **Digital Marketing Specialization** — Coursera (University of Illinois)
<https://www.coursera.org/specializations/digital-marketing>
→ Comprehensive series covering SEO, social media, content marketing, and analytics.
3. **Fundamentals of Digital Marketing** — Google Digital Garage
<https://learndigital.withgoogle.com/digitalgarage/course/digital-marketing>
→ Free certification program covering online marketing, email, social media, and analytics.
4. **Marketing Analytics** — edX (Columbia University)
<https://www.edx.org/course/marketing-analytics>
→ Learn to analyze data for better marketing decisions.
5. **Social Media Marketing** — LinkedIn Learning
<https://www.linkedin.com/learning/social-media-marketing-foundations>
→ Covers building effective social media strategies across platforms.

Suggested Readings:

Core Textbooks:

1. Philip Kotler & Kevin Lane Keller – *Marketing Management*, Pearson Education
2. Ramaswamy & Namakumari – *Marketing Management*, McGraw-Hill
3. S.A. Sherlekar – *Marketing Management*, Himalaya Publishing House
4. Etzel, Walker & Stanton – *Marketing*, McGraw-Hill Education

Reference Books:

1. Rajan Saxena – *Marketing Management*, Tata McGraw-Hill
2. Michael J. Baker – *The Marketing Book*, Butterworth-Heinemann
3. C.N. Sontakki – *Marketing Management*, Kalyani Publishers
4. Adrian Palmer – *Principles of Marketing*, Oxford University Press

Recommended Software/Tools: (If applicable)

1. **Google Analytics / HubSpot CRM**
 - o For digital marketing campaign analysis and lead management.
2. **Hootsuite / Buffer**
 - o For social media marketing and engagement tracking.
3. **SurveyMonkey / Qualtrics**
 - o For conducting online marketing research and surveys.
4. **Microsoft Excel / SPSS**
 - o For quantitative data analysis in marketing research.
5. **Canva / Adobe Creative Suite**
 - o For designing promotional content and advertisements.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	–	–	–	–	2	–
CO2	3	3	3	–	–	2	–	2	–
CO3	3	3	3	2	–	2	–	2	–
CO4	2	2	2	2	–	2	3	2	–
CO5	3	3	3	–	3	2	–	2	2
Articulation	2.8	2.6	2.8	2.0	3.0	2.0	3.0	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Audit and Assurance
Course Code:	25VBC3E402
Semester:	IV
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

The AA paper introduces students to the fundamental principles and practical processes of auditing and assurance engagements. It explores core concepts like audit planning, internal controls, substantive testing, and audit reporting in line with International Standards on Auditing (ISAs). The course also emphasizes ethics and professional conduct, laying the groundwork for professional judgment in real audit scenarios. With increasing global demand for transparency, accountability, and financial integrity, this subject is highly relevant for those pursuing careers in audit firms, internal audit departments, or compliance and risk assurance functions.

Course Outcomes

CO	Course Outcome	BTL
CO1	Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct	L2
CO2	Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement, and plans an audit of financial statements	L3
CO3	Evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. Describe the scope, role and function of internal audit	L5

CO4	Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing	L3
CO5	Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of auditor's report, written representations and the final review and report	L4

Course Modules

No. of Hours:24*

Module 1: Introduction to Assurance and Audit framework and role of Corporate Governance.

Scope: This module introduces the fundamentals of audit and assurance engagements, statutory audit regulations, and the structure of corporate governance. It highlights the auditor's role, responsibilities, and regulatory framework.

Topic: Basic Concept of Audit and Assurance – Types of Assurance Services – What External Audits Are and Why They Matter – Simple Advantages and Limitations of an Audit – Overview of Limited Reviews – Basic Rules for Appointing and Removing Auditors – General Rights and Duties of Auditors – Introduction to Professional Accounting Bodies – Meaning of Corporate Governance – Simple Structure of a Company's Board – Role of Non-Executive Directors – Introduction to Key Committees: Audit, Risk, and Remuneration – Basic Role and Purpose of These Committees

Learning outcome: Understanding different audit terminologies, corporate governance, rules and regulations governing the audit profession and the role of professional bodies.

No. of Hours:24*

Module 2: Ethics, Risk and Environment of the entity

Scope: This module explores ethical principles, audit risks, and the audit environment. It focuses on engagement acceptance, materiality, and analytical procedures used to assess the entity's operational and financial context.

Topic: Basic Steps in Starting or Continuing an Audit Engagement – Fundamental Ethical Principles for Auditors – Common Ethical Threats and Simple Safeguards – Understanding Conflicts of Interest and Confidentiality – Basic Concept of Audit Risk and Its Components – Introduction to Materiality in Auditing – How Auditors Gain

Basic Understanding of a Business and Its Environment – Simple Use of Key Ratios in Analytical Review Procedures

Learning outcome: Understand the ethical principles, the threats and safeguards to ethics entity and the nature and purpose of analytical procedures in planning Describing the audit risks in the financial statements and explain the auditor's response to each risk, Understand and calculate materiality levels from financial information

No. of Hours:24*

Module 3: Fraud, laws and regulations

Scope: This module examines how fraud, errors, laws, and internal control systems affect audit planning and execution. It emphasizes audit documentation, auditor responsibilities, and internal control evaluation methods.

Topic: Understanding the Impact of Fraud and Errors on the Audit – Basic Responsibilities of Internal and External Auditors in Detecting Fraud – Auditor's Duty to Consider Laws and Regulations – Importance of Audit Planning – Difference Between Interim and Final Audits – Introduction to Audit Documentation – Basics of Internal Control Systems – Key Elements: Control Environment, Risk Assessment, Information System, and Control Activities – Role of Monitoring Controls – Simple Tools Used by Auditors to Understand Internal Controls: Notes, Flowcharts, and Checklists

Learning outcome: Understand how fraud, laws and regulations, audit planning, and internal control systems collectively influence the audit process, and the auditor's responsibility in managing audit risk and forming an audit opinion.

No. of Hours:24*

Module 4: The scope of the internal audit function, outsourcing and internal audit, assignments

Scope: This module covers the internal audit function, its scope, limitations, and the implications of outsourcing. It also discusses audit evidence, procedures, automated tools, and the audit of not-for-profit organizations.

Topic: Scope of internal audit, limitations of the internal audit function, differences between external audits and internal audit, outsourcing and the associated advantages and disadvantages of outsourcing the internal audit function, nature and purpose of internal audit assignments and make appropriate recommendations. Financial statement assertions and audit evidence, Audit procedures, Audit sampling and other means of testing, Automated tools and techniques, Work of others, Not-for-profit organisations, the audit of specific items

Learning outcome: Understanding the scope of internal audit, role of audit evidence, subsequent events and written representation.

No. of Hours:24*

Module 5: Subsequent events & going concern

Scope: This module focuses on evaluating subsequent events, assessing going concern status, and forming the audit opinion. It includes final review procedures, written representations, and the structure of the auditor's report.

Topic: Purpose of Reviewing Events After the Reporting Date – Basic Procedures for Reviewing Subsequent Events – Understanding the Concept of Going Concern – Importance of Going Concern Reviews and Signs of Financial Difficulty – Purpose of Final Audit Review and Ensuring Enough Audit Evidence – Basic Steps for Reviewing Financial Statements – Understanding Uncorrected Errors and Their Impact – Purpose of Written Representations from Management – Reliability of Written Representations as Audit Evidence – Basic Structure of the Independent Auditor's Report – Unmodified vs Modified Audit Opinions – Simple Explanation of Key Audit Matters and Special Paragraphs like Emphasis of Matter

Learning outcome: Understand the auditor's responsibilities in evaluating subsequent events and going concern, the importance of final audit procedures and written representations, and how the audit opinion is formed and communicated through the independent auditor's report.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites: Basic knowledge of Financial Management exam

Pedagogy / Teaching Methodology:

Certificate / Value Added Courses Recommended (with Free Resource Links):

<https://www.coursera.org/learn/auditing-part2-the-practice>

Suggested Readings:

- “Audit and Assurance – ACCA Study Text” Kaplan Publishing, Latest Edition (2024-2025)
- “Audit and Assurance – ACCA Study Text” BPP Learning Media, Latest Edition (2024-2025)
- “Modern Auditing and Assurance Services” – Philomena Leung, Barry Elliott Pearson Education, 2018
- “Auditing and Assurance Services” – Alvin A. Arens, Randal J. Elder, Mark S. Beasley Pearson, 16th Edition, 2020
- Read Technical articles on ACCA website

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	-	3	2	2
CO2	3	3	2	1	3	-	2
CO3	3	3	3	2	2	-	2
CO4	2	3	2	2	3	1	2
CO5	2	3	2	1	3	1	2
Articulation	2.6	2.8	2	1.5	2.8	1.33	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

Course Title:	Strategic Business leadership
Course Code:	25VBC3E403
Semester:	IV
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

The Strategic Business Leader (SBL) paper is designed to develop leadership, strategic thinking, and business management skills. It integrates technical knowledge with professional skills, focusing on real-world business scenarios. Candidates are required to demonstrate judgment, communication, analysis, commercial acumen, and ethical awareness. The paper is case study-based, reflecting the complexity of modern business environments. It covers areas such as governance, risk, strategy, innovation, performance, and organizational leadership. Emphasis is placed on creating sustainable value and responsible decision-making. The SBL paper equips future leaders to manage across functions and deliver strategic direction. Its relevance in industry lies in producing professionals ready to tackle complex challenges and lead organizations effectively. This makes it highly valued by employers across sectors globally.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Apply strong leadership and ethical skills to promote a positive culture within the organisation, focusing on performance and value creation	L3
CO2	Evaluate the governance system's effectiveness and the board's responsibility towards stakeholders	L5
CO3	Assess the organisation's strategic position considering the external environment and internal resources, and identify feasible strategic options	L5

CO4	Analyse the organisation's risk profile and manage risks responsibly within strategic options	L4
CO5	Enable success through innovative thinking, applying best strategies and disruptive technologies in managing change and resources	L6

Course Modules

No. of Hours:24*

Module 1: Strategic Leadership, Culture, and Ethics
Scope of Module: This module equips future leaders with the skills and ethical frameworks to navigate complex business environments effectively. It integrates strategic leadership, cultural analysis, and ethical decision-making to influence governance and drive transformation. The focus is on fostering ethical, performance-driven cultures that support long-term value creation and public trust
Topics: Introduction to Ethical Decision-Making Using Simple Frameworks – Role of Accountants in Serving the Public Interest – Basics of Ethical Codes in Accounting (e.g., IFAC, Professional Bodies) – Identifying and Handling Conflicts of Interest – Simple Ways to Recognize and Reduce Ethical Risks – Basics of Fraud and Corruption Prevention – Role of Leadership in Promoting Ethics and Good Governance – Overview of Leadership Styles and Their Influence on Ethics – Introduction to Key Leadership Traits – Difference Between Entrepreneurial and Intrapreneurial Leadership – How Leaders Shape Organisational Culture and Change – Simple Models to Understand Ethical Culture – Leadership Accountability and Responsibility to Stakeholders – Encouraging Ethical Practices Through Leadership – Importance of Ethical Leadership in Building Long-Term Success
Learning Outcome: Demonstrate ethical and effective leadership that shapes organisational culture, supports strategic change, and promotes governance, integrity, and sustainable value creation.

No. of Hours:24*

Module 2: Corporate Governance, Reporting, and Strategic Analysis
Scope of Module: This Module covers corporate governance, stakeholder reporting, and strategic analysis, focusing on agency theory, stakeholder analysis, and the roles of the Board of Directors, especially Non-Executive Directors (NEDs). It explores governance structures, board diversity, integrated reporting, sustainability accounting, and the social and environmental impacts of business activities. Additionally, it introduces strategic analysis tools like PESTEL, SWOT, and Porter's frameworks to help leaders develop and assess strategic plans.
Topics: Agency Theory in Corporate Governance – Stakeholder Roles and Social Responsibility – Approaches to Corporate Governance – Role of Non-Executive Directors – Importance of Board Structure and Diversity – Key Governance Committees and Their Functions – Basics of Public Sector Governance – Reporting to Stakeholders and Influencing Factors – Stakeholder Power and Reporting Impact – Introduction to Integrated and Environmental Reporting – Social and Environmental Effects of Business – Basics of Sustainability Accounting – Fundamentals of Strategy and Decision-Making – Strategic Tools: SWOT, PESTEL, Value Chain
Learning Outcome: Evaluate the effectiveness of corporate governance, reporting to stakeholders, and strategic analysis, recognizing the responsibility of the board in fostering accountability and sustainable value creation.

No. of Hours:24*

Module 3: Performance Analysis, Strategic Choice & Implementation, and Risk Management
Scope of Module: This module integrates the analysis of an organization's strategic position, strategic choices, and risk management. It covers evaluating core competencies, resources, and performance using CSFs and KPIs, along with strategic models like Porter's and Ansoff's Growth Model. Additionally, it addresses risk management frameworks like COSO's ERM and the TARA approach to assess and mitigate risks in a responsible governance culture.
Topics: Strategic Capability and Core Resources – Role of Knowledge in Building Capability – Use of CSFs and KPIs to Measure Performance – SMART Objectives in Performance Management – Basic Overview of Porter's Strategies and Ansoff's

Growth Model – Simple Use of the Strategy Clock – Introduction to Evaluating Strategic Options – Basics of the 7 P's in Competitive Strategy – Introduction to Diversification and Growth – Portfolio Tools: BCG Matrix (Simplified) – Basics of Risk in Strategy – Understanding Risk Appetite and Response – Introduction to Risk Mapping and Simple Risk Management – Role of Risk Committees in Governance

Learning Outcomes: Evaluate an organization's strategic position and resources to identify feasible strategic options, assess growth strategies, and analyze the associated risks within a framework of effective risk management.

No. of Hours:24*

Module 4: Technology & Data Analysis, Organizational Control & Audit, and Finance in Planning & Decision Making

Scope of Module: This unit covers the integration of technology, data analysis, organizational control, auditing, and finance in strategic decision-making. It explores cloud and mobile technology, big data, and the role of internal controls, audits, and financial strategies in driving business performance. The focus is on applying financial techniques, IT systems, and analytics to ensure compliance, effective control, and strategic alignment.

Topics: Cloud and Mobile Technology in Business Strategy – Use of Big Data for Basic Decision-Making – Introduction to E-Business Models and Digital Change – The 6 I's of E-Marketing (Simplified Overview) – Basic Models for Delivering Online Business – IT Systems and Internal Controls in E-Business – Features of a Good Internal Control System – How Internal Controls Help Prevent Fraud – Basic Role of Internal Audit – Difference Between Internal and External Audits – Auditor Ethics and the Importance of Audit Independence – Audit Committees and Governance – Link Between Internal Controls, Audit, and Financial Reporting – Simple Overview of Financial Technology in Business – Role of Finance in Planning and Decision-Making – Basics of Cost and Management Accounting in Strategy

Learning Outcomes: Select and apply appropriate technologies, data analytics, and financial techniques to analyze organizational factors, ensuring compliance, effective control, and the achievement of strategic objectives.

No. of Hours:24*

Module 5: Innovation & Change Management, Project Management, and Professional Skills & Reporting

Scope of Module: This unit integrates innovation, change management, project management, and professional skills development, covering disruptive technologies like blockchain and cryptocurrency. It explores frameworks such as the POPIT model and Balridge Model, along with project management techniques for handling risks, constraints, and post-project reviews. The unit also focuses on enhancing professional communication, analysis, and reporting skills to drive successful leadership and decision-making.

Topics: Organizing for Success and Managing New Technologies – Introduction to Blockchain and Cryptocurrency – Role of Talent in Supporting Innovation – Basics of Organizational Change – Overview of POPIT Model – Understanding Innovation and Change – Introduction to Process Improvement and ERP – Basics of Project Management and Key Constraints – Role of Project Managers – Managing Common Project Risks and Changes – Reviewing Projects After Completion – Fundamentals of Professional Communication – Writing Brief Reports and Summaries – Basics of Professional Presentation Tools (e.g., Visual Aids, BCG Matrix, Heat Maps)

Learning Outcomes: Drive success through innovative strategies and disruptive technologies in change management, while showcasing professional communication and reporting skills for effective leadership.

Suggested Readings:

- **Strategic Management and Competitive Advantage: Concepts and Cases** (Author: Jay B. Barney, Publisher: Pearson, Year: 2019)
- **Corporate Governance: Principles, Policies, and Practices** (Author: Bob Tricker, Publisher: Oxford University Press, Year: 2015)
- **Project Management: A Systems Approach to Planning, Scheduling, and Controlling** (Author: Harold Kerzner, Publisher: John Wiley & Sons, Year: 2017)

Online Articles, Journals, and Whitepapers

1. **"The Role of Big Data in Corporate Strategy"**_Source: Harvard Business Review

Link: <https://hbr.org>

2. **"The Future of Governance: Challenges and Opportunities"**_Source: McKinsey & Company

Link: <https://www.mckinsey.com>

3. **"Understanding Strategic Leadership"**_Source: Journal of Strategic Management

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

Web-based Resources

1. **ACCA Strategic Business Leader (SBL) - Study Resources**_Source: ACCA Global

Link: <https://www.accaglobal.com>

2. **Harvard Business School Online - Leading with Finance**_Source: Harvard Business School

Link: <https://online.hbs.edu>

Module	No of Pre - Recordings
1	10
2	12
3	10
4	12
5	10

CO-PO Mapping

CO Code	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1		2	1
CO2	3	3	2	1	2	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	3	2
CO5	3	3	2	2	3	3
Articulation	3	2.8	2.2	1.75	2.4	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

Course Title:	Advanced Financial Management
Course Code:	25VBC3E404
Semester:	IV
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

The AFM paper equips future financial leaders with the advanced skills needed to make strategic financial decisions in complex and dynamic environments. Covering areas such as investment appraisal, business valuations, risk management using derivatives, and international financial strategy, the course challenges candidates to apply technical knowledge to real-world scenarios. Its strong emphasis on strategic thinking, ethical judgment, and professional skepticism prepares students to operate at senior levels, including roles such as Chief Financial Officer, Finance Director, or Treasury Specialist.

Course Outcomes

CO	Course Outcome	BTL
CO1	Understand the role of a senior financial advisor in a global environment along with finance function in a multi-national organization	L2
CO2	Understand the different sources of finance & estimate the cost of capital	L3
CO3	Using advanced investment appraisal techniques including international investments	L4
CO4	Financial evaluation of mergers & acquisitions for the stakeholders and reorganization & reconstruction of business	L5
CO5	Advanced risk management techniques	L4

Course Modules

No. of Hours:24*

Module 1: The role and responsibility of the financial manager and investment appraisal

Scope: This module explores the strategic role of financial managers in global finance, ethical governance, and advanced investment appraisal techniques including NPV, IRR, APV, and CAPM, with a focus on project valuation and capital rationing.

Topic: Role of Senior Financial Executives and Advisors – Basics of Financial Strategy – Introduction to Ethical and Governance Issues (Including ESG) – Overview of International Trade and Finance – Merits and Limitations of NPV and IRR – Simple Explanation of Modified IRR – General Impact of Financing on Investment Decisions – Basics of Capital Structure and Its Effect on the Organisation – Introduction to Sources of International Finance (Equity and Bonds)

Learning Outcome: To understand the role of a financial manager and the finance function in international operations and advanced investment appraisal techniques.

No. of Hours:24*

Module 2: The Financing Decision

Scope: This module analyses how financing choices, capital structure, dividend policy, and interest rate exposure impact organizational value, supported by theories like Modigliani-Miller and the pecking order, and explores transfer pricing and credit risk.

Topic: Impact of Financing and Capital Structure on Organizations – Basic Overview of Capital Structure Theories (Simplified Modigliani and Miller, Pecking Order, and Trade-Off Theories) – Introduction to Agency Issues in Finance – Understanding Dividend Capacity and Dividend Policy – Basics of Transfer Pricing in Capital Investment – Simple Concept of Cost of Capital for Projects and Organizations – Assessing Debt Exposure to Interest Rate Changes Using Basic Duration Concepts – Benefits and Limitations of Duration – Introduction to Credit Risk and Its Impact on Organizations

Learning Outcome: Evaluate the impact of financing choices, including dividend policies and capital structure decisions, on investment appraisal using techniques such as Adjusted Present Value (APV); and calculate the overall cost of capital, including the cost of equity and cost of debt, based on various sources of finance.

No. of Hours:24*

Module 3: Risk adjusted WACC and Introduction to risk management

Scope: Focusing on business and financial risk, this module covers risk-adjusted cost of capital, beta analysis, green finance, and the use of the BSOP model, alongside treasury management and currency risk mitigation tools.

Topic: Project-Specific Cost of Equity and Overall Cost of Capital – Basic Business and Financial Risks – Introduction to Capital Asset Pricing Model (CAPM) and Beta Concepts – Overview of Green Finance and Its Role – Basics of Credit Risk and Credit Spread – Simple Introduction to Estimating Equity Value – Understanding Foreign Exchange Risks: Translation, Transaction, and Economic Risks – Managing Financial Risks – Role of Treasury in Risk Management – Organizing Treasury Functions: Centralized vs Decentralized – Basic Currency Hedging Tools: Internal Methods (Invoice Currency, Leading/Lagging, Matching, Netting) and External Instruments (Forwards, Futures, Options, Swaps)

Learning Outcome: Apply advanced investment appraisal techniques, including Adjusted Present Value (APV) for projects involving major financial restructuring with tax and transaction cost considerations, and incorporate option pricing theory and advanced risk management techniques to support strategic investment decisions under uncertainty.

No. of Hours:24*

Module 4: Hedging foreign exchange risk

Scope: This module examines how to assess and hedge economic, transaction, and translation risks using derivatives such as futures, options, and swaps, and reviews the financial structuring of mergers and acquisitions.

Topic: Impact of Translation, Transaction, and Economic Risks on an Organisation – Basics of Managing These Foreign Exchange Risks – Understanding Underlying Positions and Risk Exposure – Overview of Common Hedging Tools: Forward Rate Agreements, Interest Rate Futures, Swaps, Options, and Collars – Simple Guidance on Choosing Appropriate Hedging Instruments – Introduction to Regulatory Frameworks for Financial Transactions – Basics of Financing Acquisitions and Mergers

Learning Outcome: Evaluate and apply financial techniques to manage foreign exchange and interest rate risks using derivatives and other hedging strategies, and assess the financial implications of mergers and acquisitions for stakeholders, with a focus on shareholder value.

No. of Hours:24*

Module 5: Business valuation, Corporate Failure and Reconstruction

Scope: This module covers valuation methods for businesses including startups and high-growth firms, and examines corporate restructuring, financial unbundling, and management buyouts, with emphasis on value creation and capital market response.

Topic: Principles of Business Valuation – Basic Asset-Based Valuation Models – Overview of Market-Based Valuation Models – Introduction to Cash Flow-Based Valuation Models – Valuing High-Growth Start-Ups and Firms with Product Options – Financial Benefits of Unbundling – Key Financial Issues in Management Buy-Outs

and Buy-Ins – Basics of Financial Reconstruction – How Capital Markets Respond to Reconstruction and Its Impact on Organisational Value

Learning Outcome: Understand the nature, purpose, and types of business and financial asset valuation, and apply this knowledge to assess business reorganizations, including financial reconstruction and unbundling strategies, in order to recommend appropriate actions aligned with organizational objectives

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites: Basic knowledge of Financial Management exam

Certificate / Value Added Courses Recommended (with Free Resource Links):

<https://www.coursera.org/specializations/investment-management>

Suggested Readings:

- “Advanced Financial Management – ACCA Study Text” Kaplan Publishing, Latest Edition (2024-2025)
- “Advanced Financial Management – ACCA Study Text” BPP Learning Media, Latest Edition (2024-2025)
- “Corporate Finance” – Jonathan Berk & Peter DeMarzo Pearson Education, 5th Edition, 2022
- “Principles of Corporate Finance” – Richard A. Brealey, Stewart C. Myers McGraw-Hill, 13th Edition, 2020
- Refer to the Technical article on ACCA website.

Recommended Software/Tools: (If applicable)

MS Excel

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	-	3	2	2
CO2	3	3	2	1	3	-	2
CO3	3	3	3	2	2	-	2
CO4	2	3	2	2	3	1	2
CO5	2	3	2	1	3	1	2
Articulation	2.6	2.8	2	1.5	2.8	1.33	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Course Title	Quantitative Techniques
Course Code	25VBC0G405
Semester	IV
Credits	4
Course Type	GE
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course introduces postgraduate students to a variety of statistical and quantitative techniques, equipping them with the skills needed for effective data analysis and decision-making. Topics cover the fundamentals of data analysis, probability theory, regression and correlation analysis, hypothesis testing, and multivariate analysis. Students will also explore advanced techniques in time series forecasting and data visualization, enabling them to communicate insights effectively and apply these techniques to real-world problems.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Recall the characteristics of data, understand different data types, methods for data collection and representation, including graphical visualization techniques.	L1
CO2	Apply measures of central tendency (mean, median, mode) and measures of dispersion (variance, standard deviation) to summarize data, and analyze data patterns.	L3

CO3	Understand fundamental probability concepts, key probability distributions (binomial, Poisson, and normal distributions) to analyze data.	L2
CO4	Analyze relationships between variables using correlation and regression techniques, and evaluate time series data to forecast future trends.	L4
CO5	Evaluate advanced statistical methods like index numbers and multivariate analysis, and create hypotheses to test using appropriate statistical techniques for data-driven decision-making.	L5

Course Modules

No. of Hours:24*

Module 1: Foundations of Data Analysis
Scope of Module: This module provides foundational knowledge in data types, collection methods, and techniques for representing and visualizing data.
Topics: Introduction to Data Analysis - Characteristics of Data, Data Types and their Sources, Data Collection- Population and Sample, Distinction between Sample and Population, Techniques of Data Processing. Data Representation - Data Representation Meaning and Techniques, Classification and Tabulation of Data, Graphical Representation Methods Such as Line Charts, Bar Graphs, Histograms, Pie Charts and Ogives.

Learning Outcome: Gain a strong understanding of data characteristics, representation techniques, and develop the ability to visually interpret and present data

No. of Hours:18

Module 2: Descriptive Statistics and Data Summarization

Scope of Module:

Focus on summarizing and analyzing data using measures of central tendency and variability, providing insights into data patterns.

Topics:

Central Tendency - Introduction to Central Tendency, Measures of Central Tendency and Importance of Central Tendency in Data Analysis. Calculation and Interpretation of Measures Like Mean, Median, And Mode, Harmonic, And Geometric Means.

Measures of Dispersion and Variability - Introduction to Dispersion and Variability, Measures of Dispersion and Variability, Range, Quartiles, Standard Deviation, and Variance, and Coefficient of variation.

Learning Outcome: Master the application of central tendency measures and analyze data variability to derive meaningful statistical insights.

No. of Hours:18

Module 3: Probability Theory and Distributions

Scope of Module:

This module introduces basic and advanced concepts of probability, covering key probability distributions and their applications in statistical analysis.

Topics:

Probability Fundamentals - Definition and Characteristics of Probability, Fundamental Probability Rules and Concepts. Bayes' Theorem and Relative Frequency Theory.

Probability Distributions - Basics of Various Probability Distributions Including Binomial, Poisson, and Normal Distributions. Concept of The Bell Curve, And The Characteristics and Applications of Different Probability Distributions.

Learning Outcome: Develop foundational knowledge in probability theory and gain expertise in analyzing data using various probability distributions.

No. of Hours:18

Module 4: Correlation, Regression, and Time Series Analysis

Scope of Module:

This module covers methods for identifying relationships between variables (correlation and regression) and techniques for analyzing and forecasting time-dependent data.

Topics:

Correlation Analysis - Concept and Types of Correlation, Identifying Associations in Data, Correlation Coefficients, Karl Pearson's and Spearman's Rank Correlation.

Regression Analysis - Introduction, Definition, And Purpose of Regression Analysis, Forecasting Using the Linear Regression Model.

Time Series - Introduction to Time Series Analysis definition and Components of Time Series data, Different Time Series Models, and Techniques for Measuring Secular Trends. Applications of Times Series Analysis in Forecasting. Introduction to Forecasting Techniques, Method of Least Squares, Moving Average Method, and Method of Semi-Averages. Forecasting Future Trends using Time Series Analysis Techniques.

Learning Outcome: Apply correlation and regression analysis to predict outcomes and utilize time series methods for forecasting future trends.

Module 5: Advanced Statistical Analysis and Hypothesis Testing

Scope of Module:

Focuses on advanced statistical techniques such as index numbers, multivariate analysis, and hypothesis testing for data-driven decision-making.

Topics:

Multivariate Analysis - Definition and Concept, Multivariate Analysis Techniques, Principal Component Analysis and Factor Analysis, Relationships Between Multiple Variables.

Hypothesis Testing - Introduction to Hypothesis Testing, Types of Errors, And Steps Involved in Hypothesis Testing. Formulating and Testing Hypotheses for Data-Driven Decision-Making.

Learning Outcome: Gain proficiency in advanced statistical methods, apply multivariate analysis, and develop skills in hypothesis testing for data-driven decision-making.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical skills (arithmetic, percentages, fractions)
- Familiarity with Excel or spreadsheet tools (helpful but not mandatory)
- No prior knowledge of statistics or programming required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations with real-life examples and case illustrations
- ✓ Problem-Solving Workshops: Practice exercises on descriptive statistics, probability distributions, correlation, and regression
- ✓ Case Studies and Applications: Interpretation of business, social, or scientific data through statistical methods
- ✓ Quizzes: Quiz to reinforce concepts and check understanding

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Analysis with Python** — Coursera (IBM)
<https://www.coursera.org/learn/data-analysis-with-python>

- Covers data visualization, probability, regression, and hypothesis testing using Python.
- 2. **Statistics and Probability** — Khan Academy
<https://www.khanacademy.org/math/statistics-probability>
→ Offers clear explanations on central tendency, variability, distributions, correlation, regression, and hypothesis testing.
- 3. **Data Analysis and Visualization with Excel** — edX (Dartmouth College)
<https://www.edx.org/course/data-analysis-visualization-excel>
→ Great for Module 1 and 2, focusing on Excel-based data manipulation and visualization.
- 4. **Fundamentals of Statistics** — MIT OpenCourseWare
<https://ocw.mit.edu/courses/res-6-012-introduction-to-probability-spring-2018/>
→ Comprehensive introduction to probability, distributions, and statistical inference.
- 5. **Introduction to Hypothesis Testing in Statistics** — Udemy (Free Course)
<https://www.udemy.com/course/introduction-to-hypothesis-testing-in-statistics/>
→ Perfect match for Module 5, covering statistical tests and decision-making.

Suggested Readings:

Core Textbooks:

1. J.K. Sharma – *Business Statistics*
2. Levin & Rubin – *Statistics for Management*
3. Richard I. Levin – *Statistics for Business and Economics*
4. Anderson, Sweeney, and Williams – *Statistics for Business and Economics*
5. Douglas C. Montgomery – *Introduction to Statistical Quality Control*

Supplementary References:

1. David Freedman – *Statistical Models: Theory and Practice*
2. Robert S. Witte – *Statistics: Methods and Applications*
3. Bovas Abraham and Johannes Ledolter – *Statistical Methods for Forecasting*
4. Alvin E. Rencher – *Methods of Multivariate Analysis*

Suggested Software for Specific Quantitative Techniques

1. Data Representation & Visualization:
 - Tableau, Power BI, Excel, R (ggplot2, Shiny), Python (Matplotlib, Seaborn)
2. Regression & Correlation Analysis:

- SPSS, R, Python (Statsmodels), Minitab, Stata

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	2	1	1	2	1
CO2	2	2	3	1	2	1	1	2	2
CO3	2	2	3	1	2	1	0	2	1
CO4	2	2	3	1	2	2	1	2	2
CO5	3	3	3	2	2	2	1	2	2
Articulation	2.2	2.2	2.8	1.2	2.0	1.4	1.0	2.0	1.6

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Virtual Finance Lab
Course Code	25VBC0S406
Semester	IV
Credits	2
Course Type	SEC
Learning Hours	60 Hours
Live Sessions	12 Hours

Course Description:

This course provides a practical, simulation-based approach to financial management concepts without using any financial software. Students will manually apply principles of time value of money, capital budgeting, cost of capital, working capital management, and financial decision-making. Through worksheets, numerical exercises, and scenario-based problem solving, learners will develop analytical thinking and decision-making skills rooted in financial theory.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand and apply the time value of money for financial decision-making.	L2
CO2	Manually compute capital budgeting techniques including NPV, IRR, and Payback Period.	L3
CO3	Calculate and interpret cost of capital and capital structure decisions.	L3
CO4	Analyze working capital requirements and evaluate short-term financing alternatives.	L4

CO5	Interpret and compare financial performance using leverage analysis and EBIT-EPS approach.	L4

Course Modules

Module 1: Time Value of Money
Scope of Module: <i>Introduces present and future value concepts and annuity calculations through manual computation.</i>
Topics: - Concept of Time Value of Money- Future Value and Present Value Calculations - Annuities and Perpetuities- Discounting and Compounding Techniques
Learning Outcome: <i>Understand and apply the time value of money manually for financial decisions.</i>

No. of Hours:12

Module 2: Capital Budgeting
Scope of Module: <i>Covers evaluation techniques for long-term investments using traditional and DCF methods.</i>

Topics:

- Payback Period Method - Net Present Value (NPV) - Internal Rate of Return (IRR)
- Profitability Index

Learning Outcome: Evaluate investment projects using manual capital budgeting techniques.

No. of Hours:12

Module 3: Cost of Capital and Capital Structure

Scope of Module:

Focuses on computing cost of equity, debt, and overall capital for decision-making.

Topics:

- Cost of Equity (Dividend & CAPM Approach) - Cost of Debt and Preference Capital
- Weighted Average Cost of Capital (WACC) - Capital Structure Theories

Learning Outcome: Compute cost of capital and apply in financing decisions.

No. of Hours:24

Module 4: Working Capital Management

Scope of Module:

Explains estimation and financing of working capital needs in a simulated environment

Topics:

- Working Capital Cycle - Estimation of Working Capital Requirement - Cash, Inventory and Receivables Management - Short-term Financing Options

Learning Outcome: Assess and plan for working capital needs.

No. of Hours:24

Module 5: Leverage and Financial Decision-Making

Scope of Module:

Covers manual analysis of operating, financial, and combined leverage and EBIT-EPS analysis.

Topics:

- Operating and Financial Leverage - Combined Leverage - EBIT-EPS Analysis - Indifference Point Analysis

Learning Outcome: Analyze financing options and their impact on earnings and risk.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical and analytical skills
- Understanding of fundamental accounting concepts

Pedagogy / Teaching Methodology:

- ✓ Practice Lab Sessions (Manual)
- ✓ Case Study Solving
- ✓ Worksheets and Practice Problems

- Certificate / Value Added Courses Recommended (with Free Resource Links):

1. NPTEL Course: Financial Management
2. IIMBx on edX: Finance for Managers
3. ICAI Practice Modules for Financial Management

Suggested Readings:

Textbooks (Core):

- I.M. Pandey – Financial Management
- Prasanna Chandra – Fundamentals of Financial Management
- Khan & Jain – Financial Management

Reference Books:

- M.Y. Khan & P.K. Jain – Theory and Problems in Financial Management
- S.N. Maheshwari – Financial Management Principles and Practice

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)

4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.75	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Semester V (Courses)

Course Title	Indian Constitution
Course Code	25VBX0V501
Semester	V
Credits	2
Course Type	VAC
Learning Hours	60 hours
Live Sessions	12 hours

Course Title	Strategic Management
Course Code	25VBC0C502
Semester	V
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course offers a comprehensive introduction to strategic and explains what strategy is, why it matters, and how organizations analyze environments and develop plans to build competitive advantage. Students will explore how strategies are implemented, controlled, and adjusted, while also understanding the challenges of globalization and digital transformation. Through real-world examples and simple frameworks, students learn how strategy shapes the long-term success of businesses.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Define and explain the fundamentals of strategy, competitive advantage, and the role of vision, mission, values, and ethics in guiding strategic direction.	L3
CO2	Analyze internal resources and external environments using basic strategic tools to identify organizational opportunities and threats.	L4
CO3	Formulate appropriate business and corporate level strategies to achieve competitive advantage.	L5
CO4	Explain how organizations implement strategies through leadership, structure, culture, and control systems to ensure successful execution.	L4
CO5	Analyze the impact of globalization and digital trends on strategic decisions and organizational adaptation.	L4

Course Modules

No. of Hours:24*

Module 1: Introduction to Strategic Management

Scope of Module:

Introduces the meaning, levels, and purpose of strategy, the strategic management process, and the role of vision, mission, ethics and values. Sets the stage for why strategy matters in organizational success.

Topics:

Definitions and levels of strategy (corporate, business, functional), competitive advantage, strategic management process overview, importance of vision, mission, goals and values, ethics and corporate social responsibility in strategy, real-world examples of mission statements.

Learning Outcome:

Explain what strategy is, its importance, and how vision, mission, ethics, and values shape strategic direction.

No. of Hours:24*

Module 2: Strategic Environment Analysis

Scope of Module:

Focuses on how organizations analyze their internal capabilities and external environments to spot opportunities and threats.

Topics:

External environment: basics of STEEPLE analysis, Porter's Five Forces simplified, industry life cycle; internal environment: resources, capabilities, simple value chain activities, SWOT analysis integrating internal & external. Short intro to benchmarking.

Learning Outcome:

Apply fundamental tools to assess internal strengths & weaknesses and external opportunities & threats for strategic planning.

No. of Hours:24*

Module 3: Strategy Formulation at Business & Corporate Levels

Scope of Module:

Explains how strategies are developed at different levels to achieve competitive advantage, including choosing between cost leadership, differentiation, or focus, and deciding on growth strategies.

Topics:

Generic competitive strategies (cost leadership, differentiation, focus), overview of corporate strategies (growth, stability, retrenchment), basics of diversification, simple product portfolio concepts (BCG matrix conceptually), examples of company strategic choices.

Learning Outcome:

Develop strategies at business and corporate levels to achieve competitive advantage and organizational goals.

No. of Hours:24*

Module 4: Strategy Implementation and Control

Scope of Module:

Focuses on putting strategy into action, aligning structure and culture, managing change, and using control systems to monitor and adjust strategies.

Topics:

Organizational structure and strategy fit, basics of organizational culture, role of leadership in implementation, managing strategic change, simple strategic control techniques (balanced scorecard basics, strategic audits), measuring success & making corrective adjustments.

Learning Outcome:

Describe how strategies are executed, controlled, and adjusted through leadership, structure, culture, and performance monitoring.

No. of Hours:24*

Module 5: Strategy in Global and Digital Contexts

Scope of Module:

Looks at how firms adapt strategies for international markets and leverage digital transformation for strategic success.

Topics:

Drivers of globalization, entry modes (export, licensing, JV, direct investment simplified), cultural considerations in global strategy, impact of digital technologies and online business models on strategy, examples of firms using digital transformation for strategic advantage.

Learning Outcome:

Evaluate how globalization and digital trends influence strategic choices and how organizations adapt to these challenges.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of management principles
- Familiarity with organizational behavior and business environment concepts
- Recommended prior course: Principles of Management / Introduction to Business

Pedagogy / Teaching Methodology:

- ✓ Lectures with multimedia presentations to explain key concepts
- ✓ Case study analysis (local and international companies) to apply theoretical models
- ✓ Guest lectures by industry experts to connect theory to practice
- ✓ Assignments and project work focusing on real-world strategic challenges
- ✓ Quizzes and reflective exercises to reinforce learning outcomes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Strategic Management — Coursera (University of Minnesota)**
<https://www.coursera.org/learn/strategic-management>

Covers fundamental principles of strategic management, including competitive advantage, industry analysis, and strategy implementation.

2. **Business Strategy Specialization — Coursera (University of Virginia, Darden School of Business)**

<https://www.coursera.org/specializations/uva-darden-business-strategy>

A comprehensive multi-course program covering business-level and corporate strategy, competitive positioning, and strategic decision-making.

3. **Foundations of Business Strategy — Coursera (University of Virginia)**

<https://www.coursera.org/learn/uva-darden-foundations-business-strategy>

Focuses on essential strategic analysis tools like SWOT, Porter's Five Forces, and value chain analysis for business success.

4. **Competitive Strategy — Coursera (Ludwig-Maximilians-Universität München)**

<https://www.coursera.org/learn/competitive-strategy>

Introduces game theory concepts and explores competitive dynamics and strategic choices in business environments.

5. **Strategic Management — edX (Copenhagen Business School)**

<https://www.edx.org/course/strategic-management>

Offers an in-depth look into strategic formulation, competitive advantage, and sustainable business strategies.

6. **SWOT Analysis Masterclass — Udemy**

<https://www.udemy.com/course/swot-analysis-masterclass/>

Provides practical training on conducting SWOT analysis to evaluate organizational strengths, weaknesses, opportunities, and threats.

Textbooks (Core):

- Charles W. L. Hill, Gareth R. Jones – *Strategic Management: An Integrated Approach*, Cengage
- Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson – *Strategic Management: Competitiveness and Globalization*, Cengage Learning
- Azhar Kazmi – *Strategic Management and Business Policy*, McGraw Hill Education

Reference Books (Supplementary):

- Arthur A. Thompson, A.J. Strickland – *Strategic Management: Concepts and Cases*, McGraw-Hill
- Fred R. David – *Strategic Management: Concepts and Cases*, Pearson Education
- Robert M. Grant – *Contemporary Strategy Analysis*, Wiley
- R. Srinivasan – *Strategic Management: The Indian Context*, PHI Learning

Recommended Software/Tools (if applicable):

MS PowerPoint / Canva

Purpose: Strategic presentation design and communication.

Why Use: Effective for visualizing business models and strategic frameworks.

SWOT and Strategy Mapping Tools (Lucidchart / Creately)

Purpose: Visual strategy tools for analysis.

Why Use: Encourages structured strategic thinking and planning.

Harvard Business Publishing Simulations / Capstone Business Simulation

Purpose: Applied strategic decision-making scenarios.

Why Use: Enhances experiential learning through competitive strategic simulations.

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	1	1	2	2
CO2	3	3	3	2	2	2	1	2	2

CO3	2	3	2	2	2	3	1	2	2
CO4	3	3	3	2	2	3	1	2	2
CO5	2	3	2	1	2	2	2	3	3
Articulation	2.4	2.8	2.4	1.6	1.8	2.2	1.2	2.2	2.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1 *Articulation of PO1* = $\frac{(3+2+3+2+3)}{5} = 2.6$

Course Title:	Taxation
Course Code:	25VBC3E503
Semester:	V
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a comprehensive overview of UK taxation, equipping students with the technical knowledge and practical skills required to compute and advise on a wide range of taxes. Beginning with the structure and scope of the UK tax system, students progress through individual taxation (employment, self-employment, personal allowances, NICs, and property income), capital taxes (capital gains and investment income), corporate taxation (corporation tax, losses, capital allowances, and VAT), and conclude with tax administration, compliance procedures, and professional ethics.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Understand the duties of agents and taxpayers, including filing requirements, deadlines, and penalties, and comprehend the breadth and structure of the UK tax system.	L1
CO2	Determine individual income tax obligations accurately, taking into account employment income, profits from self-employment, property income.	L3

CO3	Utilizing the applicable laws and exemptions, examine and compute tax responsibilities pertaining to corporate profits, capital gains, national insurance contributions, and VAT.	L3
CO4	Apply principles of tax planning and ethics to ensure legal compliance, avoid evasion, and maintain professional integrity in line with HMRC guidelines and ethical standards.	L4
CO5	Evaluate administrative and reporting procedures required by HMRC, including self-assessment, record keeping, penalties, and taxpayer rights during compliance checks.	L5

Course Modules

No. of Hours:24

Module 1: Introduction to the UK Tax System & Basic Income Taxation
Scope of Module: By the end of this module, learners will be able to demonstrate a foundational understanding of the UK tax system, including its legislative framework and the role of HMRC. They will be able to identify taxpayer obligations such as registration, compliance deadlines, and self-assessment procedures.
Topics: Overview of the UK tax system and primary sources of tax law – Tax year structure, key filing deadlines, and penalties – Taxation of employment income, including benefits and allowable deductions – Taxation of self-employment income, focusing on adjusted profits and basis period rules
Learning Outcome: Demonstrate the ability to compute taxation liabilities and explain tax implications for individuals and businesses.

No. of Hours:24

Module 2: Personal Allowances, NICs & Property Income

Scope of Module:

This module enables learners to accurately apply personal allowances and income tax bands to a variety of individual scenarios. They will also be able to calculate National Insurance Contributions across different employment statuses, including Class 1 for employees and Classes 2 and 4 for the self-employed.

Topics:

Personal allowances and the calculation of taxable income – Income tax computation and applicable rates – National Insurance Contributions: Class 1, Class 2, and Class 4 – Taxation of property income, including rent-a-room relief

Learning Outcome:

Applying personal allowances and income tax bands correctly, Evaluation of national insurance obligations for various classes and Computation of property-related income and allowable deductions.

No. of Hours:24

Module 3 : Capital Gains Tax & Investment Income

Scope of Module:

Learners completing this module will be able to identify chargeable and exempt assets for Capital Gains Tax purposes and apply the annual exemption. They will gain the ability to compute gains and losses on disposals of assets such as shares, business assets, and personal possessions.

Topics:

Computation of Capital Gains Tax and identification of exempt assets – Annual exempt amount and applicable rates – Key capital gains reliefs, including rollover relief, gift relief, and business asset disposal relief – Taxation of savings income, dividend income, and pensions

Learning Outcome:

Calculate capital gains on the disposal of chargeable assets, Apply reliefs such as rollover and gift relief to reduce tax liability and determination of tax liabilities on savings and dividend income.

No. of Hours:24

Module 4 : Corporation Tax, Losses & VAT

Scope of Module:

Upon completing this module, learners will be able to prepare corporation tax computations for both individual and group companies. This includes making adjustments to profits for tax purposes and calculating capital allowances under various rules.

Topics:

Corporation tax computation, including adjusted trading profits – Capital allowances available to companies – Treatment of company losses and rules for carry forward and carry back – VAT overview covering registration requirements, input and output tax, and available VAT schemes

Learning Outcome:

Preparation of corporation tax computations with adjustments for trading profit, calculate capital allowances on qualifying plant and machinery and understand VAT registration, output and input tax treatment.

No. of Hours:24

Module 5 : Tax Administration & Ethics in Taxation

Scope of Module:

In this final module, learners will explore the practical aspects of tax administration, including the self-assessment system, due dates for filing and payment, and the associated penalties for late or incorrect returns. Ethical considerations in tax practice

will be addressed, with a focus on distinguishing between legal tax planning and unethical or illegal tax evasion.

Topics:

Tax return filing procedures, payment deadlines, and associated penalties – **Record-keeping obligations and HMRC tax enquiries** – Ethical considerations in taxation, including the ICAEW Code of Ethics and HMRC standards – **Distinction between tax planning, tax avoidance, and tax evasion**

Learning Outcome:

Explanation of filing obligations and penalties under the self-assessment system, describe ethical issues in tax practice and contrast avoidance vs evasion and understand HMRC enquiry processes and appeals framework.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations using global examples, country cases, and current events
- ✓ Case Studies: Analysis of MNCs, trade disputes, FDI flows, and currency crises to apply theoretical concepts
- ✓ Group Discussions & Debates: Topics like globalization impacts, trade barriers, and ethical dilemmas in global business
- ✓ Guest Lectures: Sessions by industry practitioners or export-import professionals

- ✓ Technology Integration: Use of financial databases (like Bloomberg simulators), international news feeds, and currency tracking tools

Suggested Readings:

- ACCA TX (UK) Study Text – Kaplan or BPP
- UK Government (HMRC) official website and manuals
- Tolley's Tax Guide, 2023 Edition

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	1	1	2	2	2
CO2	3	3	2	1	2	2	2	2	2

CO3	3	3	3	1	3	1	1	2	2
CO4	2	3	3	1	3	2	1	2	2
CO5	2	2	2	1	2	2	3	3	2
Articulation	2.6	2.6	2.4	1.0	2.2	1.6	1.8	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example: Articulation of PO1 = $\frac{(3+3+3+2+2)}{5} = 2.6$

Course Title:	Strategic Business Reporting
Course Code:	25VBC3E504
Semester:	V
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

Strategic Business Reporting equips students to apply IFRS in preparing and presenting financial statements for strategic decisions. It covers frameworks, standards, interpretation, and group reporting relevant for finance and management professionals.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Apply the financial reporting framework, ethical principles, and fundamental accounting concepts	L3
CO2	Report financial performance and position under IFRS, including key areas like leases and financial instruments	L3
CO3	Apply various accounting standards for preparing and presenting financial statements, including complex topics	L3
CO4	Prepare, present, and interpret single-entity financial statements (including cash flow) and understand the impact of current issues in accounting	L4
CO5	Prepare and present group financial statements (including cash flow) and understand accounting for foreign operations and Ind AS/IFRS	L4

Course Modules

No. of Hours:18

Module 1: Foundations of Business Reporting and Ethics

Scope of Module: It introduces the Conceptual Framework for financial reporting, emphasizes ethical and professional conduct in corporate reporting, and details the principles for recognizing and measuring revenue and tax implications.

Topics: Conceptual Framework Basics – Objectives and Principles of Financial Reporting – Limitations of Reporting – Key Qualitative Characteristics – Recognition and Measurement of Financial Elements – Materiality Explained Simply – Elements of Financial Statements – Reporting Profit or Loss and Other Income – Ethical Considerations in Reporting – Basic Revenue Recognition Rules – Introduction to Contract Modifications – Simple Sales with Return and Consignment Concepts – Overview of Current and Deferred Tax – Basic Deferred Tax Treatment in Business Combinations

Learning Outcome: Comprehend the Conceptual Framework's role, recognize the importance of ethics in financial reporting, and apply the recognition and measurement criteria for revenue and taxes.

No. of Hours:18

Module 2: Leases, Financial Instruments, Non-Current Assets, Provisions, and Employee Benefits

Scope of Module: It examines the accounting treatment of leases, financial instruments, tangible and intangible assets, provisions, contingent items, government aid, events after the reporting period, and employee benefits.

Topics: Lease Basics – Simple Lessor and Lessee Accounting – Identifying Lease vs Non-Lease Components – Introduction to Sale and Leaseback Transactions – Overview of Financial Instruments – Basic Recognition and Measurement of Financial Assets and Liabilities – Simple Fair Value Concept – Impairment Basics for Financial Assets – Recognition of Tangible and Intangible Assets – Basic Asset Impairment and Revaluation – Introduction to Investment Property Accounting – Borrowing Costs Basics – Non-Current Assets Held for Sale – Provisions: What They Are and How to Recognize Them – Contingent Liabilities and Assets Overview – Introduction to Government Grants Accounting – Events After Reporting Period Basics – Simple Employee Benefits Accounting

Learning Outcome: Apply the principles for recognition, measurement, and disclosure of leases, financial instruments, non-current assets, provisions, government grants, events after the reporting period, and employee benefits.

No. of Hours:18

Module 3: Other reporting issues and Interpretation of Financial Statements

Scope of Module: It delves into specialized accounting topics like share-based payments and fair value, contrasts full IFRS with IFRS for SMEs, covers accounting policy management and error correction, and examines financial statement interpretation with a focus on performance, sustainability, and related parties.

Topics: Basics of Share-Based Payment Recognition and Measurement – Introduction to Fair Value Measurement Principles – Simple Explanation of Fair Value Hierarchy – **Overview of Full IFRS vs IFRS for SMEs – Key Simplifications in IFRS for SMEs** – Basic Concepts of Accounting Changes and Prior Period Error Corrections – **Introduction to Financial Statement Presentation and Disclosure – Basic Financial and Non-Financial Performance Measures** – Introduction to Sustainability and Integrated Reporting – Overview of Segment Reporting and Management Commentary – Understanding Related Party Transactions and Their Implications – Basic Impact of ESG Factors on Financial Disclosure

Learning Outcomes: Apply accounting for share-based payments and fair value, understand IFRS differences, manage accounting policies and errors, and interpret financial statements considering performance, sustainability, and related party impacts.

No. of Hours:18

Module 4: Adapting to New Accounting Rules, Current Issues and Reporting for Groups

Scope of Module: This module explores the impact of new accounting rules and their application to modern issues, along with the principles of consolidated financial reporting for groups, including business combinations and related entities.

Topics: Introduction to Adoption of New Accounting Standards – Basics of Accounting for Digital Assets – **Overview of Accounting for Natural Disasters and Climate Change – Accounting Considerations for Global Events** – Understanding

Going Concern Assessment – Basics of Business Combinations – Identifying the Acquirer and Applying Control Principles – Simple Concepts of Cost in Business Combinations – Recognition and Measurement of Identifiable Assets and Liabilities – Introduction to Accounting for Goodwill and Non-Controlling Interests – Basic Procedures for Preparing Consolidated Financial Statements – Principles of Group Cash Flow Statements – Accounting for Group Companies in Parent and Separate Accounts – Introduction to Equity Method for Associates – Basics of Joint Control and Joint Arrangements

Learning Outcomes: Understand and apply the implications of new accounting standards to current challenges and master the accounting for business combinations and consolidated financial statements.

No. of Hours:18

Module 5: Complex Group Structures, Foreign Operations Accounting and Ind AS

Scope of Module: It examines accounting for changes in group structures, including step acquisitions and disposals, and the consolidation of foreign operations, including currency translation and also addresses the convergence of Indian Accounting Standards (Ind AS) with International Financial Reporting Standards (IFRS).

Topics: Basics of Step Acquisitions and Subsidiaries Held for Disposal – Changes in Ownership Without Losing Control – Understanding Loss of Control and Significant Influence – Introduction to Accounting for Discontinued Operations – Consolidation Basics for Foreign Subsidiaries, Associates, and Joint Arrangements – Disposal of Foreign Operations – Determining and Using Functional Currency – Translating Foreign Currency Transactions and Financial Statements – Overview of Presentation Currency – Introduction to Ind AS and IFRS Convergence – Current Status of Ind AS and IFRS Adoption – Key Remaining Differences Between Ind AS and IFRS

Learning Outcomes: Apply the accounting principles for changes in group ownership and control, consolidate foreign operations and translate foreign currencies and understand the progress and implications of Ind AS and IFRS convergence.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Suggested Readings:

- SBR Study Text, Kaplan, 2025 - 26
- SBR Exam Kit, Kaplan, 2025-26
- SBR Pocket Notes, Kaplan 2025 - 26
- ACCA Study Hub
- Examiner's Report
- Technical Articles

Recommended Software/Tools: (If applicable)

ACCA CBE Platform

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	-	3	2	2
CO2	3	3	2	1	3	-	2
CO3	3	3	3	2	2	-	2
CO4	2	3	2	2	3	1	2
CO5	2	3	2	1	3	1	2
Articulation	2.6	2.8	2	1.5	2.8	1.33	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Course Title:	Advanced Performance Management
Course Code:	25VBC3E505
Semester:	V
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

Equips students with the skills to evaluate and apply performance management techniques in strategic and operational contexts. The course focuses on the integration of financial and non-financial performance measures, strategic planning and control, risk assessment, and the use of management information systems. It develops the ability to analyze organizational performance in complex and changing business environments and supports strategic decision-making through relevant models and performance evaluation tools

Course Outcome (CO):

CO	Course Outcome	BTL
CO1	Demonstrate an understanding of strategic performance management principles by applying management accounting techniques to support planning, control, and performance evaluation in complex business environments	L3
CO2	Evaluate the influence of organizational structure and design on divisional performance and apply strategic models such as McKinsey 7-S and value chain analysis to improve goal congruence and accountability	L5
CO3	Analyze external and environmental factors using risk assessment tools and strategic frameworks (SWOT, PESTEL, Porter's Five Forces) to support long-term performance planning and strategic decision-making	L4

CO4	Assess the role of technology and information systems in performance measurement, and demonstrate the ability to design, interpret, and integrate performance reports in a digital and data-driven environment	L5
CO5	Examine non-financial and human-related performance indicators, apply quality management techniques, and evaluate performance management practices in both profit and not-for-profit sectors	L5

Course Modules

No. of Hours:18

Module 1: Strategic Foundations in Performance Management
Scope of Module: Covers strategic planning and control using management accounting. Learners explore budgeting techniques and variance analysis to align performance with strategic goals.
Subtopics: The role of strategic management accounting in planning and control – Measuring strategic objectives and aligning them with performance metrics – Budgeting approaches including fixed, rolling, zero-based, and activity-based methods – Analysis of budget variances and their implications for strategic decision-making
Learning Outcome: Learners will understand how strategic management accounting supports planning and control. They'll explore budgeting methods, link strategic objectives to performance metrics, and interpret budget variances for strategic decision-making.

No. of Hours:18

Module 2: Organizational Structure and Divisional Performance
Scope of Module: Focuses on how business structure affects performance. Includes analysis using models like McKinsey 7-S and evaluation tools such as ROI, RI, EVA, and transfer pricing.
Subtopics:

Influence of business structure on performance management – Strategic analysis tools such as the McKinsey 7-S model and value chain analysis – Divisional performance evaluation using ROI, Residual Income (RI), and Economic Value Added (EVA) – Transfer pricing and its role in promoting goal congruence across divisions

Learning Outcome: This module covers how business structures influence performance. Learners will apply models like McKinsey 7-S, evaluate divisional performance using ROI, RI, and EVA, and understand transfer pricing's role in achieving goal congruence.

No. of Hours:18

Module 3: Environmental and External Influences

Scope of Module: Explores risk and uncertainty in strategic planning. Learners apply decision tools and external analysis frameworks like SWOT, PESTEL, and Porter's Five Forces.

Subtopics:

Risk assessment methods including expected value and decision trees – Use of strategic analysis tools such as SWOT, PESTEL, and Porter's Five Forces – Environmental management accounting with focus on lifecycle costing and activity-based costing – Techniques for forecasting and managing uncertainty in long-term strategic planning

Learning Outcome: Participants will learn to assess risk using decision tools and conduct strategic analysis using SWOT, PESTEL, and Porter's Five Forces. The module also introduces environmental costing and approaches to manage uncertainty in long-term planning.

No. of Hours:18

Module 4: Technology, Systems and Reporting

Scope of Module: Examines the impact of digital tools on performance management. Includes ERP, AI, cloud, and IoT systems, along with integrated and visual performance reporting

Subtopics:

Design and functionality of performance management systems – **Application of IT tools such as ERP, artificial intelligence, cloud computing, and IoT in performance management** – Effective performance reporting through data visualization, accuracy, and system integration – The role of management accountants in supporting and delivering integrated reporting

Learning Outcome: Learners will explore how IT tools and performance systems enhance reporting and decision-making. They'll also understand integrated reporting and the evolving role of management accountants in a tech-driven environment.

No. of Hours:18

Module 5: Human, Quality and Non-Financial Performance

Scope of Module: Highlights non-financial KPIs and quality management tools. Covers HR impact, reward systems, and performance measures across various sectors.

Subtopics:

Non-financial performance indicators including customer satisfaction, employee engagement, and brand strength – Quality management techniques such as Total Quality Management (TQM), Kaizen, Six Sigma, and the Balanced Scorecard – Impact of human resources on organizational performance and the role of reward systems – Application of financial and non-financial performance measures in both private and not-for-profit sectors

Learning Outcome: This module focuses on non-financial KPIs, quality frameworks like TQM and Six Sigma, and the impact of HR strategies on performance. Learners will also compare performance measures across private and not-for-profit sectors.

Suggested Readings:

- APM Study Text, Kaplan, 2025 - 26
- APM Exam Kit, Kaplan, 2025-26
- APM Pocket Notes, Kaplan 2025 - 26
- ACCA Study Hub
- Examiner's Report

- Technical Articles

Recommended Software/Tools: (If applicable)

1. ACCA CBE Platform

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	-	3	2	2
CO2	3	3	2	1	3	-	2
CO3	3	3	3	2	2	-	2
CO4	2	3	2	2	3	1	2
CO5	2	3	2	1	3	1	2
Articulation	2.6	2.8	2	1.5	2.8	1.33	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Course Title	Digital Marketing and E-Commerce
Course Code	25VBC0S506
Semester	V
Credits	3
Course Type	SEC
Learning Hours	90
Live Sessions	12

Course Description:

This course provides undergraduate students with a comprehensive foundation in digital marketing and e-business. It explores essential concepts, strategies, and platforms used to build online brand presence, attract customers, and drive digital transactions. Students learn how to apply SEO, SEM, social media, and content marketing tools, understand diverse e-commerce models, and develop basic integrated digital strategies. The course also emphasizes ethical practices and regulatory compliance to ensure responsible digital operations.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain fundamental concepts of digital marketing, its advantages over traditional marketing, and the roles of major digital platforms.	L3
CO2	Apply essential SEO and SEM techniques to improve online visibility and measure digital marketing performance.	L4
CO3	Apply social media and content marketing approaches to enhance customer engagement and build brand presence.	L4

CO4	Differentiate various e-commerce business models and identify key e-business applications supporting digital commerce.	L5
CO5	Design simple integrated digital strategies considering ethical practices, data privacy, and compliance with digital regulations.	L6

Course Modules

No. of Hours:18*

Module 1: Introduction to Digital Marketing & Platforms
Scope of Module: This module introduces the fundamentals of digital marketing, highlighting its evolution, advantages, and comparison to traditional marketing, along with the role of key digital platforms.
Topics: Meaning and scope of digital marketing, evolution of digital marketing, differences between traditional and digital marketing, advantages and limitations of digital marketing, overview of digital channels including websites, search engines, social media, email, mobile apps, and video platforms.
Learning Outcome: Explain core concepts and benefits of digital marketing, differentiate it from traditional marketing, and identify the purpose of various digital platforms.

No. of Hours:18*

Module 2: SEO, SEM and Performance Marketing
Scope of Module: Focuses on search engine strategies to drive website traffic and basic methods for measuring marketing performance.

Topics:

Meaning of SEO, on-page optimization, off-page optimization, keyword research, linking strategies, basics of competitor analysis, introduction to SEM, overview of Google Ads and paid search platforms, simple campaign structure, meaning of conversions, types of conversions, basic methods to track and analyze conversion data.

Learning Outcome:

Apply basic SEO and SEM strategies to increase online visibility and understand how to measure and interpret marketing performance.

No. of Hours:18*

Module 3: Social Media and Content Marketing

Scope of Module:

Explores how to use social media platforms and content marketing to create brand value and customer engagement.

Topics:

Meaning and importance of social media marketing, using Facebook, Instagram, LinkedIn, Twitter, and YouTube for brand promotion, basics of mobile marketing and app-based marketing, meaning and scope of content marketing, developing blogs and storytelling, basics of influencer marketing, overview of engagement metrics.

Learning Outcome:

Use social media channels and content strategies to build brand awareness and engage customers effectively.

No. of Hours:18*

Module 4: E-Commerce and Digital Business Models

Scope of Module:

Introduces the structure of e-commerce, its business models, and essential digital business applications.

Topics:

Meaning and features of e-commerce, traditional commerce vs e-commerce, e-business vs e-commerce, advantages and limitations of e-commerce, e-commerce business models including B2B, B2C, C2B, C2C, B2G, C2G, factors affecting success of e-commerce, launching an e-business, introduction to CRM, SCM, ERP, brief applications like e-procurement, e-auction, e-trading.

Learning Outcome:

Differentiate between e-commerce business models, understand how e-business applications support online business, and explore the steps in launching an e-business.

No. of Hours:18*

Module 5: Digital Strategy, Ethics and Regulatory Frameworks

Scope of Module:

Covers creating integrated digital marketing strategies while emphasizing ethics, data privacy, and legal compliance in digital activities.

Topics:

Elements of a simple digital marketing strategy, integrating different digital channels, basics of setting digital budgets, introduction to measuring ROI, meaning and importance of digital marketing ethics, privacy and data protection principles, basics of regulatory frameworks including IT Act, overview of GDPR concepts, local e-commerce guidelines, emerging trends like AI, chatbots, personalization.

Learning Outcome:

Develop basic digital marketing strategies that integrate multiple platforms while recognizing ethical and legal responsibilities in digital business.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Conceptual and problem-based learning
- ✓ Interactive class exercises and proofs
- ✓ Real-world applications and modelling
- ✓ Assignments and quizzes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Google Digital Garage – Fundamentals of Digital Marketing**
A comprehensive 40-hour course covering SEO, SEM, social media, email marketing, and more. (<https://grow.google/intl/uk/courses-and-tools/>)
2. **HubSpot Academy – Digital Marketing Certification**
Covers content marketing, SEO, social media, and email marketing strategies. (<https://academy.hubspot.com/courses/digital-marketing>)

Suggested Readings:

Seema Gupta – *Digital Marketing*, McGraw Hill Education.

Philip Kotler, Hermawan Kartajaya & Iwan Setiawan – *Marketing 4.0*, Wiley.

Chaffey, Dave & Ellis-Chadwick, Fiona – *Digital Marketing*, Pearson Education.

Efraim Turban, David King – *Electronic Commerce: A Managerial and Social Networks Perspective*, Springer.

Laudon, Kenneth C. & Traver, Carol Guercio – *E-Commerce: Business, Technology, Society*, Pearson Education.

P.T. Joseph – *E-Commerce: An Indian Perspective*, PHI Learning.

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	–	3	–	–	2	–
CO2	2	3	3	–	3	2	–	2	2
CO3	2	3	3	3	3	2	2	2	–
CO4	2	3	3	–	2	2	–	3	–

CO5	2	3	3	2	3	2	3	2	2
Articulation	2.2	2.8	2.8	2.5	2.8	2.0	2.5	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Semester VI (Courses)

Course Title	International Business
Course Code	25VBC0C601
Semester	VI
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides an in-depth introduction to international business, focusing on how organizations operate and compete across borders in an increasingly globalized world. It covers the foundational concepts, trade and investment theories, external environments influencing business decisions, strategic entry modes, and operational considerations. The course also explores how companies manage performance and risks internationally while adapting to emerging trends such as digitalization and sustainability. Through this structured progression, students develop a well-rounded understanding of the complexities and opportunities of international business.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain the fundamental concepts of international business and evaluate the impact of globalization on global markets.	3
CO2	Apply classical and modern theories to understand trade patterns and investment flows between countries.	4

CO3	Assess the influence of political, economic, socio-cultural, technological, and legal environments on international business decisions.	5
CO4	Recommend appropriate international market entry and operational strategies, considering different modes and supply chain considerations.	5
CO5	Analyze approaches to managing performance, mitigating risks, and responding to emerging trends like digital globalization and sustainability.	4

Course Modules

No. of Hours:24*

Module 1: Introduction to International Business & Globalization
Scope of Module: This module introduces the fundamentals of international business, the differences from domestic business, and the key drivers and impacts of globalization.
Topics: Meaning and features of international business, differences between domestic and international business, reasons for internationalization, drivers and consequences of globalization, overview of global institutions (WTO, IMF, World Bank) and their basic roles.
Learning Outcome: Explain foundational concepts of international business and analyze how globalization shapes international trade and commerce.

No. of Hours:24*

Module 2: Theories of International Trade & Investment
Scope of Module: This module covers the classical and modern theories that explain the basis and patterns of international trade and investment.
Topics: Classical theories – Absolute Advantage (Adam Smith), Comparative Advantage (David Ricardo), Heckscher-Ohlin Theory; Modern theories – Product Life Cycle Theory, brief overview of Porter's Diamond Model, understanding competitive advantage in international trade.
Learning Outcome: Apply classical and modern trade theories to understand international trade and investment patterns.

No. of Hours:24*

Module 3: International Business Environment
Scope of Module: Focuses on the external macro-environment factors that influence international business decisions.
Topics: Political and legal environment – trade policies, tariffs, investment regulations; Economic environment – exchange rates basics, economic integrations (EU, ASEAN); Socio-cultural environment – introduction to cultural differences (Hofstede's dimensions in brief); Technological forces impacting international business.

Learning Outcome:

Evaluate how political, economic, socio-cultural, and technological factors shape international business operations and decisions.

No. of Hours:24*

Module 4: International Market Entry & Operational Strategies

Scope of Module:

This module discusses strategic approaches for entering global markets and managing basic international operations.

Topics:

Market entry modes – exporting, licensing, franchising, joint ventures, wholly-owned subsidiaries; factors influencing entry choice; basics of global supply chain and outsourcing; introduction to trade finance tools like letters of credit and bills of exchange.

Learning Outcome:

Recommend suitable market entry strategies and understand operational aspects like supply chains and trade finance in international business.

No. of Hours:24*

Module 5: Managing International Performance, Risks & Future Trends

Scope of Module:

Focuses on how firms sustain performance, navigate risks, and adapt to emerging global business trends like digitalization and sustainability.

Topics:

Managing international operations and performance (coordination, control, global KPIs), identifying and mitigating risks (political, currency, cultural risks), basics of ethics and compliance in global business, overview of future trends – digital globalization, e-commerce, sustainability and ESG in international markets.

Learning Outcome:

Analyze how firms manage ongoing international operations, mitigate global risks, and prepare for future business trends.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of business, economics, or commerce principles
- Familiarity with financial terminology (desirable but not mandatory)
- No prior international business experience required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations using global examples, country cases, and current events
- ✓ Case Studies: Analysis of MNCs, trade disputes, FDI flows, and currency crises to apply theoretical concepts
- ✓ Group Discussions & Debates: Topics like globalization impacts, trade barriers, and ethical dilemmas in global business
- ✓ Guest Lectures: Sessions by industry practitioners or export-import professionals
- ✓ Technology Integration: Use of financial databases (like Bloomberg simulators), international news feeds, and currency tracking tools

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **International Business Essentials** — Coursera (University of London)
<https://www.coursera.org/learn/international-business-essentials>
→ Covers globalization, international strategy, and market entry methods.
2. **International Finance** — edX (IIMB)
<https://www.edx.org/course/international-finance>
→ Focus on forex markets, exchange rates, and risk management.
3. **Trade Finance Guide** — U.S. Department of Commerce
<https://www.trade.gov/trade-finance-guide>
→ Free, practical guide on trade finance instruments and international payment methods.
4. **Corporate Social Responsibility (CSR): A Strategic Approach** — Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/csr-strategy>
→ Excellent resource for Module 5 on ethics and CSR.
5. **Introduction to the Foreign Exchange Market** — Alison
<https://alison.com/course/introduction-to-the-foreign-exchange-market>
→ Provides practical insights into forex markets and currency risk.

Suggested Readings:

1. **Charles W. L. Hill, G. Tomas M. Hult** – *International Business: Competing in the Global Marketplace*, McGraw-Hill Education.
2. **John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan** – *International Business: Environments and Operations*, Pearson Education
3. **P. Subba Rao** – *International Business: Text and Cases*, Himalaya Publishing House

4. **Alan M. Rugman & Simon Collinson** – *International Business*, Pearson
5. **Francis Cherunilam** – *International Business: Text and Cases*, PHI Learning
6. **Jeff Madura** – *International Financial Management*, Cengage Learning
7. **Paul Krugman, Maurice Obstfeld & Marc Melitz** – *International Economics: Theory and Policy*, Pearson
8. **Apte P.G.** – *International Financial Management*, Tata McGraw-Hill

Suggested Software for Specific Quantitative Techniques

- Microsoft Excel / Google Sheets: Financial modeling, BoP analysis, FX calculations
- Bloomberg Terminal / Refinitiv Eikon: Real-time market data, currency tracking
- Trade Map / UNCTADstat / IMF Data Portal: Global trade data and FDI trends

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9

CO1	3	2	2	1	1	1	2	2	2
CO2	3	3	2	1	2	2	2	2	2
CO3	3	3	3	1	3	1	1	2	2
CO4	2	3	3	1	3	2	1	2	2
CO5	2	2	2	1	2	2	3	3	2
Articulation	2.6	2.6	2.4	1.0	2.2	1.6	1.8	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Human Values and Professional Ethics
Course Code	25VBC0AE602
Semester	VI
Credits	2
Course Type	AEC
Learning Hours	60
Live Sessions	12 hours

Course Description:

This course provides an integrated exploration of human values and professional ethics, with a special emphasis on their relevance to accounting, finance, and business contexts. It begins by establishing the foundational role of personal and societal values in shaping individual and professional conduct. Students will learn to apply classical ethical theories to real-life dilemmas, understand professional ethical codes governing accounting and finance, and appreciate broader responsibilities through corporate social responsibility and sustainability. The course concludes by fostering personal integrity, ethical decision-making, and leadership qualities essential for managing complex workplace challenges in a global and dynamic business environment.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Identify and explain core human values, their classifications, and their influence on personal and professional conduct.	L2
CO2	Interpret and apply ethical theories to analyze dilemmas in business and personal life.	L3
CO3	Examine ethical responsibilities in accounting, auditing, and financial management by referencing professional codes and real-world cases.	L4
CO4	Evaluate corporate decisions in light of stakeholder expectations, CSR, and sustainability principles, proposing ethical alternatives.	L5
CO5	Demonstrate ethical competence by resolving conflicts, leading with integrity, and fostering a value-driven approach in organizational settings.	L5

Course Modules:

No. of Hours:12

Module 1: Foundations of Human Values
Scope of Module: This module builds a strong understanding of the meaning, types, and role of human values in shaping attitudes, decisions, and interactions, preparing students to recognize value conflicts in real life and business.
Topics: Meaning and significance of human values, Types and classification: personal, moral, spiritual, social, cultural values, Sources and evolution of values – family, education, profession, media, Value systems and their influence on personal integrity and professional reputation, Contemporary value crises and examples from corporate scandals.
Learning Outcome: Explain and differentiate human values, recognize their importance in professional conduct, and reflect on personal value systems.

No. of Hours:12

Module 2: Ethics and Ethical Theories for Decision-Making
Scope of Module: Introduces the foundations of ethics and contrasts them with morals and laws. It develops critical thinking using classical ethical theories to solve moral dilemmas faced by individuals and professionals.
Topics: Definition, scope and objectives of ethics, Differences among ethics, morals, and laws in shaping conduct, Classical ethical frameworks: Utilitarianism (greatest good), Deontology (duty-based ethics), Virtue ethics (character-centered), Ethical

relativism and pluralism, Introduction to ethical decision-making models and applying them to simple business cases.

Learning Outcome:

Apply ethical theories to analyze dilemmas and justify decisions in both personal and professional situations.

No. of Hours:12

Module 3: Professional Ethics in Accounting, Auditing, and Finance

Scope of Module:

Focuses on ethics within the accounting and finance profession, emphasizing integrity, transparency, and compliance with professional codes to prevent ethical lapses.

Topics:

Overview of ethical codes: ICAI, IFAC guidelines, Key principles: integrity, objectivity, professional competence, confidentiality, professional behavior, Ethical responsibilities in auditing, taxation, and financial reporting, Case illustrations of fraud, creative accounting, insider trading, money laundering, Role of whistleblowers, ethics committees, and leadership in building ethical cultures.

Learning Outcome:

Analyze and apply ethical standards to professional accounting scenarios, addressing challenges like fraud, bias, and pressure to manipulate financial results.

No. of Hours:12

Module 4: Corporate Social Responsibility, Stakeholder and Sustainable Ethics

Scope of Module:

Highlights how ethical conduct extends beyond compliance to embracing responsibility towards stakeholders, society, and the environment, with frameworks like CSR and ESG.

Topics:

Meaning, objectives and evolution of CSR, Stakeholder theory – balancing interests of shareholders, employees, customers, suppliers, community, Corporate citizenship and sustainability initiatives, Introduction to ESG (Environmental, Social, Governance) metrics and reporting, Real-world examples of ethical failures (e.g., environmental negligence, exploitative practices) and how companies recovered through responsible strategies.

Learning Outcome:

Evaluate corporate actions based on stakeholder needs and sustainability, recommending ethically sound practices that ensure long-term trust.

No. of Hours:12

Module 5: Developing Ethical Competence and Personal Integrity

Scope of Module:

Centers on building students' personal and professional ethical skills through introspection, practical tools, and conflict resolution frameworks.

Topics:

Value-based leadership and fostering ethical organizational cultures, Integrity, respect, empathy, and fairness as pillars of ethical behaviour, Managing ethical conflicts at work, understanding organizational politics, Case studies: decision-making under moral pressure in finance (e.g., earnings manipulation, reporting irregularities), Personal ethical self-assessment and building a roadmap for lifelong ethical professionalism.

Learning Outcome:

Demonstrate personal integrity and ethical judgment in navigating workplace challenges, developing a consistent value-driven professional identity.

Module	No of Pre-Recordings

1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Introduction to key ethical concepts, values, and real-life applications
- ✓ Case Study Discussions: Analysis of ethical dilemmas, financial frauds, and CSR issues from India and global contexts
- ✓ Reflective Exercises: Personal value assessments, ethical self-audits, and journaling exercises
- ✓ Guest Lectures / Webinars: Talks by industry professionals, chartered accountants, ethics officers, or CSR leaders
- ✓ Multimedia Tools: Use of short films, documentaries, and real news stories to spark ethical reflection

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. Ethics in Life and Business – NPTEL (IIT Kanpur)
<https://nptel.ac.in/courses/109104114>
→ Free online course on ethics, integrity, and corporate governance.
2. Business Ethics for the Real World – Santa Clara University (edX)
<https://www.edx.org/course/business-ethics-for-the-real-world>
→ Short, practical course on applying ethical principles in business settings.
3. Corporate Social Responsibility (CSR) – edX (University of Pennsylvania)
<https://www.edx.org/course/corporate-social-responsibility>
→ Free audit access to learn about CSR frameworks and global standards.

4. ICAI Ethical Standards – Self-Learning Resources
<https://www.icaai.org/post/ethics-and-technical-standards>
 → Official guidelines and ethics modules for accounting professionals.
5. Introduction to ESG – CFA Institute (YouTube & CFA Resources)
<https://www.cfainstitute.org/en/research/esg-investing>
 → Free resources on ESG principles, reporting, and governance.

Suggested Readings

Textbooks (Core):

- R.R. Gaur, R. Sangal, G.P. Bagaria – *A Foundation Course in Human Values and Professional Ethics*, Excel Books
- S.K. Chakraborty – *Values and Ethics for Organizations: Theory and Practice*, Oxford University Press
- B.N. Ghosh – *Business Ethics and Corporate Governance*, Tata McGraw Hill

Reference Books (Supplementary):

- Laura P. Hartman, Joseph DesJardins – *Business Ethics: Decision Making for Personal Integrity & Social Responsibility*, McGraw-Hill
- Manuel G. Velasquez – *Business Ethics: Concepts and Cases*, Pearson Education
- ICAI Publications – *Code of Ethics for Chartered Accountants*
- Ethics Frameworks – IFAC, AICPA, CFA Institute (online resources)

Recommended Software/Tools:

1. **ICAI Digital Learning Hub**
 - o **Purpose:** Access to ethics-related modules and case studies.
 - o **Why Use:** Offers ICAI-compliant resources for ethical practices in accounting.
2. **Harvard Business Review Case Tools / HBS Simulations**
 - o **Purpose:** Ethics case simulations.
 - o **Why Use:** Real-world dilemmas to develop ethical decision-making skills.
3. **EthicsGame or Business Ethics Toolkit (Online Platforms)**
 - o **Purpose:** Interactive learning of ethical principles.
 - o **Why Use:** Engages students in practical, scenario-based ethical reasoning.

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules

1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	–	–	–	2	3	2	2
CO2	2	2	2	2	–	–	3	2	–
CO3	2	2	3	–	–	–	3	2	2
CO4	2	3	3	2	–	2	3	3	–
CO5	2	3	2	2	–	3	3	3	2
Articulation	2.0	2.4	2.5	2.0	–	2.5	3.0	2.4	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Advanced Audit and Assurance
Course Code:	25VBC3E603
Semester:	VI
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course offers a practical and conceptual foundation in audit and assurance, emphasizing compliance with legal and regulatory frameworks and the application of professional ethics. It prepares students to handle real-world assurance and non-assurance engagements, guided by International Standards on Auditing (ISAs). With a focus on quality control, client engagement, and emerging industry developments, the course is highly relevant for aspiring auditors and professionals aiming to work in assurance, risk, or compliance roles in today's evolving global business environment.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Recognize the legal and regulatory environment and its impact on audit and assurance practice. Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework	L3
CO2	Assess and recommend appropriate quality control policies and procedures in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments	L5

CO3	Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing	L3
CO4	Identify and formulate the work required to meet the objectives of non-audit assignments	L3
CO5	Understand the current issues and developments relating to the provision of audit-related and assurance services	L2

Course Modules

No. of Hours:24*

Module 1: Governance, Ethics, and Quality in Assurance.
Scope of Module: This module covers the regulatory environment, ethical responsibilities, and quality control in audit and assurance. It equips students with essential knowledge of compliance, anti-money laundering laws, professional ethics, and firm-level quality control systems—key to upholding integrity and trust in the audit profession. This module helps students understand the preliminary aspects that are required of them to become an ethical and reputable Auditor in the market.
Topics: Basic regulatory frameworks for audit and assurance – Overview of money laundering and related compliance – Professional ethics and responsibilities of auditors – Distinction between fraud and error – Importance of maintaining quality in audit processes
Learning Outcome: Solid understanding of regulatory compliance, ethical standards, and quality control in audit practice, enabling them to act responsibly and uphold professional integrity in real-world assurance engagements.

No. of Hours:24*

Module 2: Professional Engagements, Auditing, and Fee Management
Scope of Module: This module focuses on the ethical, legal, and practical aspects of obtaining professional work, setting fees, and managing client

engagements. Students will explore key issues in advertising, tendering, client acceptance, and audit planning. The module includes the tools to manage audit risks, assess materiality, and conduct audits on historical financial statements with effective planning and evidence gathering.

Topics:

Ethical considerations in advertising and fee-setting – Use of professional logos in promotional materials – Accepting new clients and agreeing on engagement terms – Planning basic audit procedures for financial statements – Understanding materiality and audit risk – Use of simple analytical procedures and gathering audit evidence – Basic effects of technology on audit processes

Learning Outcome: Students will gain a solid understanding of ethical and practical considerations in obtaining professional work, setting fees, and managing client engagements. They will also be equipped with the skills to plan and conduct audits effectively, assess audit risks, and apply appropriate audit procedures to historical financial statements.

No. of Hours:24*

Module 3: Audit Evidence, Reliance on Others, and Group Audits

Scope of Module: This module explores the critical aspects of obtaining sufficient and appropriate audit evidence, relying on the work of others, and conducting group audits. Students will learn about audit procedures, including substantive and control tests, and understand how to evaluate the work of internal auditors and external experts. The module also covers the complexities involved in auditing group financial statements, assessing risks, and working with component auditors.

Topics:

Basic audit procedures including substantive and control testing – Types and sources of audit evidence – Understanding financial statement assertions – Evaluating internal audit work – Using expert input in audits – Fundamentals of planning and performing audits for larger entities with multiple components

Learning Outcomes:

Students will understand how to obtain appropriate audit evidence, assess the work of others, and apply the necessary procedures for group audits. They will also be able to evaluate when reliance on internal audit work or external experts is justified and understand the roles and responsibilities of group and component auditors.

No. of Hours:24*

Module 4: Audit Completion, Reporting, and Non-Audit Assignments

Scope of Module: This module focuses on the final stages of the audit process, including completion, review, and the preparation of audit reports. Students will learn the procedures for assessing subsequent events, going concern issues, and analytical procedures. The module also covers the drafting of independent auditor's reports, both unmodified and modified, and explores various non-audit assignments, including social and environmental audits as well as the public sector performance audits.

Topics:

Audit procedures for reviewing subsequent events and assessing going concern – Final audit review and communication with management – Components of the independent auditor's report – Types of audit opinions and when they are used – Basic understanding of audit-related and assurance services – Overview of other non-audit reporting engagements

Learning Outcomes:

Students will develop the ability to evaluate audit findings, draft suitable auditor reports, and conduct non-audit assignments effectively. They will also understand the process of completing an audit, assessing going concern, and reporting on various assignments within the public and private sectors.

No. of Hours:24*

Module 5: Specific Assignments, Ethical Developments, and Emerging Issues in Auditing

Scope of Module: This module explores specialized audit assignments, including due diligence, forensic audits, and the review of interim or prospective financial information. It also examines the role of professional bodies and ethical developments in the auditing profession, and addresses current issues affecting

auditing standards and practices, such as the impact of emerging technologies, big data, and automated tools.

Topics:

Ethical considerations in auditing – Role of professional bodies in setting standards – Basic developments in auditing practices – Introduction to how technology is influencing audit procedures (e.g., data tools)

Learning Outcomes:

Students will understand the purpose and assurance levels required for specific audit assignments, the role of professional bodies in ethical developments, and current issues in auditing, including the influence of new technologies and business practices on audit quality.

Recordings:

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Suggested Readings:

- Advanced Audit and Assurance Study Text– Kaplan Publishing – 2024.
- Advanced Audit and Assurance Exam Text– Kaplan Publishing – 2024.
- Financial Shenanigans – Howard Schilit – 2018 (Sherlock Holmes of Accounting).

- Asian Financial Statement Analysis – ChinWhee Tan and Thomas Robinson.

Recommended Software/Tools: (If applicable)

- MS Office.
- Tally.
- Quickbooks.
- ZOHO, etc.

CO-PO Mapping

CO Code	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1		2	1
CO2	3	3	2	1	2	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	3	2
CO5	3	3	2	2	3	3
Articulation	3	2.8	2.2	1.75	2.4	2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Course Title:	Advanced Taxation
Course Code:	25VBC3E604
Semester:	VI
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

Advanced Taxation (ATX) deepens students' expertise in UK tax law, focusing on cross-border income, complex reliefs, corporate and indirect taxation, and wealth transfer. Through real-world case studies and statutory analysis, learners develop the skills to advise on intricate tax structures, plan ethically, and navigate HMRC compliance and appeals.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Analyse UK residence, domicile and trust rules to determine tax liabilities on overseas income and gains.	L3
CO2	Apply advanced Capital Gains Tax computations, including relief schemes (EIS, rollover, gift, business disposal).	L5
CO3	Compute Inheritance Tax on complex lifetime transfers and estates, utilising exemptions and reliefs (BPR, APR, quick succession).	L3
CO4	Prepare corporation tax calculations for close companies, CFCs, group relief, and handle loan relationships and winding-up scenarios.	L3

CO5	Advise on stamp duties and VAT (land, property, partial exemption, CGS), and manage self-assessment, enquiries, and ethical tax planning.	L2

Course Modules

No. of Hours:24

Module 1: UK Residence and Domicile: Taxation of Overseas Income and Trusts
Scope of Module: This module examines the principles of UK tax residence and domicile, including deemed domicile rules, and their effect on taxing overseas income and gains. Students will explore double-taxation relief mechanisms and the special tax treatments arising from trusts and settlements, gaining insight into cross-border tax planning and compliance. Topics: Concepts of residence and domicile – Basic tax treatment of foreign income – Introduction to double taxation relief – Overview of trust income and its treatment for beneficiaries and settlors. Learning Outcome: Determine a taxpayer's residence and domicile status and apply the correct treatment to overseas income, gains, and trust distributions.

No. of Hours:24

Module 2 : Advanced Capital Gains & Relief Schemes
Scope of Module: Focusing on complex Capital Gains Tax issues, this module covers disposals involving connected persons, part-disposals, and reliefs such as rollover, gift, and business asset disposal relief.

Topics:

CGT for connected persons and part disposals – Basic reliefs like negligible value claims and share reorganizations – **Overview of tax deferral methods on asset disposals** – **Simplified view of Business Asset Disposal Relief.**

Learning Outcome:

Compute chargeable gains/losses for connected-person transactions and apply Enterprise Investment Scheme, Seed EIS, rollover, and gift reliefs.

No. of Hours:24

Module 3: Inheritance Tax – Basic & Advanced

Scope of Module:

Learners will study the computation of Inheritance Tax on lifetime transfers and on death, including the application of exemptions and reliefs (spouse transfers, small gifts, normal expenditure, BPR, APR).

Topics:

Scope and computation of Inheritance Tax (IHT) on lifetime transfers and death – Key exemptions and reliefs (spouse transfers, small gifts, normal expenditure) – Overview of Business and Agricultural Property Relief – Basic awareness of quick succession and fall in value reliefs.

Learning Outcome:

Calculate IHT on lifetime and death-time transfers, applying spouse relief, small gifts exemption, BPR, APR, and quick-succession relief.

No. of Hours:24

Module 4 : Corporation Tax – Domestic, Overseas & Group

Scope of Module:

This module extends corporate taxation to cover close-company rules, share buy-backs, winding-up implications, and the treatment of loan relationships and non-trading deficits.

Topics:

Close companies – Accounting periods – Basic rules on share buy-backs and company winding up – Overview of loan relationship deficits – Introduction to Controlled Foreign Companies – Basic concept of group relief and double taxation relief for overseas branches.

Learning Outcome:

Prepare CT computations for close companies, account for loan relationship deficits, apply CFC rules, and calculate group and consortium relief.

No. of Hours:24

Module 5: Stamp Taxes, VAT & Administration

Scope of Module:

Covering indirect taxes and compliance, this module addresses stamp duties on land, shares, and bonds; VAT treatment of land and property supplies including partial exemption and the Capital Goods Scheme.

Topics:

Stamp duties on land, shares, and bonds – Basic exemptions and group transaction rules – VAT on land and property, including partial exemption and Capital Goods Scheme – Self-assessment process, returns, payments on account, compliance checks, and penalties – Tax planning vs. avoidance/evasion – Ethical responsibilities in taxation – Overview of HMRC appeals process.

Learning Outcome:

Determine stamp duty liabilities on land, shares, and bonds; compute VAT on property supplies; and manage self-assessment filing and HMRC enquiries.

Recordings:

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Suggested Readings:

- ACCA Approved Study Text – Advanced Taxation (ATX) by BPP Learning Media or Kaplan Publishing
- Tolley’s Tax Guide 2024 (LexisNexis) – chapters on CGT, IHT, CT, VAT & stamp taxes
- CCH Corporation Tax Act with Commentary (latest edition) – in-depth treatment of CT and group relief
- HMRC Trusts and Estates Manual – guidance on trusts, IHT and overseas income
- Professional Ethics in Taxation (ICAEW/ACCA) – ethical frameworks for tax practice.

Recommended Software/Tools: (If applicable)

- **CCH iKnow Tax Research Platform** – for UK tax legislation, case law and commentary
- **Tolley’s Tax Dashboard** – interactive tax calculators and legislative updates
- **HMRC Online Tools** – residence status indicator, VAT, CT and CGT calculators
- **Excel with ATX Tax Model Templates** – pre-built spreadsheets for CT computations, CGT schedules, IHT calculations
- **CaseWare IDEA** – data analysis for audit and tax compliance reviews

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	2	1	1	0	1	2	2
CO2	2	2	3	1	1	1	1	2	2
CO3	2	2	3	1	1	1	2	2	2
CO4	2	2	3	1	2	2	1	2	2
CO5	2	2	2	1	2	1	2	2	2
Articulation	2.0	1.8	2.6	1.0	1.4	1.25	1.4	2.0	2.0

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Course Title	Sustainable Finance and ESG Strategies
Course Code	25VBC0C605
Semester	VI
Credits	3
Course Type	DSC
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course introduces the fundamental principles of sustainable finance and environmental, social, and governance (ESG) strategies in financial decision-making. It aims to equip students with the tools to evaluate and integrate sustainability and ethical considerations into financial practices, investment analysis, and corporate governance. Students will explore global sustainability frameworks, ESG metrics, and their impact on financial performance and stakeholder value.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the concept of sustainable finance and its relevance to the global and Indian financial systems.	L2
CO2	Analyze the key components of ESG – Environmental, Social, and Governance – and their integration in business and investment decisions.	L4
CO3	Evaluate ESG performance using key indicators, standards, and reporting frameworks.	L5

CO4	Assess the role of financial institutions and capital markets in promoting sustainability and responsible investing.	L5
CO5	Apply ESG risk assessment tools and propose strategic recommendations for ethical and sustainable financial practices.	L3

Course Modules

No. of Hours:18*

Module 1: Introduction to Sustainable Finance
Scope of Module: Introduces the foundational concepts of sustainable finance, its evolution, and the need for incorporating sustainability into financial systems.
Topics: Definition, Scope and Importance of Sustainable Finance, sustainable finance principles valuable in financial advisory, investment management, and corporate roles. The Business Case for Sustainability, India's financial integration into global sustainability targets, Global Sustainability Goals: SDGs and the Paris Agreement
Learning Outcome: Students will understand the motivations and drivers behind sustainable finance and its alignment with global development objectives.

No. of Hours:18*

Module 2: Understanding ESG – Environmental, Social, and Governance Dimensions
Scope of Module: This module explains ESG dimensions and how each component affects business performance, stakeholder engagement, and long-term value creation.

Topics:

Environmental Factors: Climate Risk, Emissions, Energy Efficiency

Social Factors: Diversity, Labour Standards, Human Rights

Governance Factors: Board Structure, Executive Pay, Ethics & Compliance

ESG Integration in Corporate Strategy ESG evaluation and integration, global ESG frameworks, India's corporate governance guidelines.

Learning Outcome: Explain the impact of ESG factors on financial and non-financial performance.

No. of Hours:18*

Module 3: ESG Metrics, Standards, and Reporting

Scope of Module:

Covers key ESG reporting frameworks, standard-setting bodies, and how companies disclose their sustainability performance.

Topics:

ESG Reporting Standards: GRI, SASB, TCFD, and IR

ESG Ratings and Scores (MSCI, Sustainalytics, Refinitiv)

Greenwashing and Transparency Issues

ESG Disclosure in India – SEBI Guidelines, BRSR (Business Responsibility and Sustainability Reporting)

Learning Outcome: Evaluate ESG disclosures and identify best practices in sustainability reporting and transparency.

No. of Hours:18*

Module 4: Sustainable Investment and Risk Management

Scope of Module:

This module introduces ESG investing approaches and how sustainable finance is integrated into capital markets, risk management, and investment analysis.

Topics:

ESG Integration in Portfolio Management, Impact Investing, Green Bonds, and Social Bonds, ESG Risk Identification and Risk Mitigation, Role of Institutional Investors and Banks in Promoting ESG.

Learning Outcome: Develop analytical skills to assess and manage ESG risks in investment decisions.

No. of Hours:18*

Module 5: Strategic ESG Implementation and Case Studies

Scope of Module:

Focuses on the practical application of ESG strategies through case studies and frameworks for building ethical and sustainable business models.

Topics:

ESG in Financial Institutions and Corporate Strategy

ESG Leadership and Stakeholder Engagement

Global and Indian Case Studies: TATA, Infosys, Unilever, BlackRock

Emerging Trends: AI in ESG, Sustainable Fintech, Carbon Markets

Learning Outcome: Formulate ESG-driven strategic recommendations based on real-life business challenges.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of finance, accounting, and business concepts
- Familiarity with global financial markets and sustainable development goals (SDGs)
- Prior exposure to business ethics or corporate social responsibility (CSR) would be beneficial, but not mandatory.

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce core concepts and frameworks in sustainable finance and ESG
- ✓ **Case Study Analysis** for practical insights from companies like TATA, Infosys, Unilever, and BlackRock
- ✓ **Guest Lectures** by industry experts or professionals working in sustainable finance and responsible investing

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Sustainable Finance and ESG Investing** (by CFA Institute)
<https://www.cfainstitute.org/en/advocacy/sustainable-finance>
2. **Introduction to ESG Investing** (by PRI Academy)
<https://academy.unpri.org/>

3. **Sustainable Finance and Green Bonds** (by Coursera, offered by Frankfurt School of Finance)
<https://www.coursera.org/learn/sustainable-finance-green-bonds>
4. **ESG Certification** (by SASB)
<https://www.sasb.org/training/certification/>
5. **Global Sustainable Finance** (by Yale University)
<https://www.coursera.org/learn/sustainable-finance>
6. **ESG Reporting and Disclosure** (by GRI – Global Reporting Initiative)
<https://www.globalreporting.org/>

Suggested Readings

Textbooks (Core):

- Herman Bril, Georg Kell & Andreas Rasche – *Sustainable Investing: A Path to a New Horizon*, Routledge
- CFA Institute – *ESG and Responsible Institutional Investing Around the World*, CFA Research Foundation
- V. Raghunathan – *Ethics and Corporate Governance*, Oxford University Press

Reference Books (Supplementary):

- Priya A. – *Sustainable Finance and ESG Investing in India*, Taxmann
- World Economic Forum Reports on ESG and Finance
- GRI, SASB, and TCFD Official Framework Publications
- SEBI Guidelines on BRSR (India)
- UN PRI and SDG Investment Guides

Recommended Software/Tools:

Bloomberg Terminal / Refinitiv Eikon (ESG Modules)

- **Purpose:** ESG analytics, company scores, and sustainability indices.
- **Why Use:** Industry tools for ESG risk assessment and benchmarking.

Microsoft Excel + Power BI / Tableau

- **Purpose:** ESG data visualization, portfolio screening, sustainability dashboards.
- **Why Use:** To create real-time insights for investment and ESG analysis.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	2	3	2	1
CO2	2	3	3	2	2	2	3	2	2
CO3	2	3	3	2	2	3	3	2	3
CO4	3	3	3	2	3	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3
Articulation	2.4	2.8	2.8	1.8	2.0	2.6	3.0	2.4	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Business Analytics and AI
Course Code	25VBC0G606
Semester	VI
Credits	3
Course Type	GE
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course introduces undergraduate students in Accounting and Finance to the fundamental concepts, tools, and applications of Business Analytics and Artificial Intelligence (AI). It focuses on using data-driven decision-making techniques to solve real-world financial and business problems. Students will gain hands-on experience in applying analytical tools, predictive modelling, and AI-driven technologies for business insight, risk management, forecasting, and performance optimization.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain the concepts of Business Analytics and its role in financial decision-making.	L2
CO2	Apply data collection, cleaning, and pre-processing techniques to financial datasets.	L3
CO3	Use descriptive and predictive analytics tools to interpret business performance.	L3

CO4	Demonstrate the use of AI techniques such as machine learning and NLP in solving financial and accounting problems.	L4
CO5	Analyze real-time business scenarios using visualization and business intelligence platforms like Power BI or Tableau.	L4

Course Modules

No. of Hours:18*

Module 1: Introduction to Business Analytics

Scope of Module:

This module provides foundational knowledge of business analytics, types of data, and the role of analytics in accounting and finance decision-making.

Topics:

Introduction to Business Analytics – Meaning, Scope, and Importance in Finance

Types of Analytics – Descriptive, Diagnostic, Predictive, Prescriptive

Data Types and Sources – Structured vs Unstructured Data, Internal vs External Data

Business Analytics Process – Data to Insight Framework

Learning Outcome: Understand the fundamental role of business analytics in finance and how to approach data-driven problem-solving.

No. of Hours:18*

Module 2: Data Preparation and Statistical Techniques

Scope of Module:

Focuses on essential data pre-processing and statistical tools for conducting meaningful financial analysis and modelling.

Topics:

Data Cleaning, Data Transformation, Handling Missing Data

Descriptive Statistics – Mean, Median, Mode, Variance, Standard Deviation

Inferential Statistics – Hypothesis Testing, Confidence Intervals

Data Sampling, Correlation, and Regression

Learning Outcome: Prepare and analyze datasets for financial analysis using key statistical concepts and tools

No. of Hours:18*

Module 3: Predictive Analytics and Forecasting

Scope of Module:

Covers forecasting models and predictive analytics techniques used in accounting, budgeting, and financial projections.

Topics:

Time Series Analysis – Trend, Seasonality, Moving Averages

Predictive Modelling – Linear & Logistic Regression

Forecasting in Finance – Revenue, Cash Flow, Risk Analysis

Introduction to Python/R for Predictive Modelling

Learning Outcome: Apply predictive models to perform financial forecasting and evaluate performance with accuracy.

No. of Hours:18*

Module 4: Artificial Intelligence in Accounting and Finance

Scope of Module:

Introduces AI fundamentals and their practical application in automating and improving financial processes.

Topics:

Basics of AI and Machine Learning in Finance

Natural Language Processing (NLP) in Audit and Compliance

AI for Fraud Detection and Risk Assessment

Robotic Process Automation (RPA) in Accounting

Learning Outcome: Demonstrate how AI technologies are reshaping accounting processes, fraud detection, and decision-making.

No. of Hours:18*

Module 5: Business Intelligence and Visualization Tools

Scope of Module:

Focuses on transforming data into visual insights using business intelligence tools relevant to financial reporting.

Topics:

Introduction to Business Intelligence (BI)

Dashboards and Financial KPIs

Data Visualization using Power BI / Tableau

Case Studies: Financial Reports, Audit Dashboards, Profitability Analysis

Learning Outcome: Design and interpret financial dashboards and visual reports using BI tools for decision support.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial accounting, budgeting, and business concepts
- Familiarity with Excel or any spreadsheet software for data manipulation
- Introductory knowledge of statistics and probability
- Basic understanding of business operations and decision-making processes (recommended but not mandatory)

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce and explain key concepts and techniques of business analytics
- ✓ **Case Study Analysis** to understand the application of analytics in accounting, auditing, and financial decision-making
- ✓ **Industry Guest Speakers** to discuss how business analytics is transforming finance and accounting practices
- ✓ **Simulated Data Modeling** exercises in predictive analytics, time series forecasting, and risk analysis
- ✓ **Peer Discussions** to facilitate problem-solving and decision-making based on data-driven insights

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Science and Business Analytics** (by Coursera, offered by University of California)
<https://www.coursera.org/specializations/data-science-business-analytics>

2. **Business Analytics for Data-Driven Decision Making** (by edX, offered by Wharton)
<https://www.edx.org/course/business-analytics-for-data-driven-decision-making>
3. **Python for Data Science and Machine Learning Bootcamp** (by Udemy)
<https://www.udemy.com/course/python-for-data-science-and-machine-learning-bootcamp/>
4. **Excel to MySQL: Analytic Techniques for Business Specialization** (by Coursera, offered by Duke University)
<https://www.coursera.org/specializations/analytics>
5. **Data Visualization with Power BI** (by Microsoft)
<https://learn.microsoft.com/en-us/training/modules/data-visualization-power-bi/>
6. **AI for Everyone** (by Coursera, offered by Andrew Ng)
<https://www.coursera.org/learn/ai-for-everyone>
7. **Business Intelligence Concepts, Tools, and Applications** (by edX, offered by University of Colorado Boulder)
<https://www.edx.org/course/business-intelligence-concepts-tools-and-applications>

Suggested Readings:

Textbooks (Core):

- Evans, J.R. – *Business Analytics*, Pearson Education
- Bhimasankaram Pochiraju & Sridhar Seshadri – *Analytics for Managers*, Springer
- Vohra N. D. – *Business Statistics*, McGraw Hill
- Albright & Winston – *Business Analytics: Data Analysis and Decision Making*, Cengage Learning

Reference Books (Supplementary):

- Provost & Fawcett – *Data Science for Business*, O'Reilly
- Ethem Alpaydin – *Introduction to Machine Learning*, MIT Press
- Dursun Delen – *Predictive Analytics: Data Mining, Machine Learning and Data Science for Practitioners*, Pearson
- Gupta & Gupta – *Business Statistics*, Himalaya Publishing House

Recommended Software/Tools:

- 1. Microsoft Excel (Advanced Analytics)**
Purpose: Data cleaning, analysis, forecasting
Why Use: Familiar tool with built-in analytics functions and financial models
- 2. Power BI / Tableau**
Purpose: Dashboard creation, data visualization
Why Use: Industry tools for presenting accounting and financial insights visually
- 3. Zoho Analytics / Google Data Studio**
Purpose: BI tool for cloud-based data reporting
Why Use: Practical for start-ups and real-time financial analytics

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	1	2	1	2	1	2
CO2	2	3	3	2	3	2	2	1	3
CO3	3	3	3	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	2	3	3	3	2	3

Articulation	2.6	3.0	2.8	2.0	2.8	2.2	2.6	1.6	2.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Matrix and Syllabus

International Management Accounting

Elective: International Management Accounting

Semester-1

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBX0AE101	English	AEC	30	70	4
25VBC5C102	External Financial Reporting Decisions	DSE	30	70	3
25VBC5C103	Planning, Budgeting, and Forecasting	DSE	30	70	3
25VBC5C104	Technology and Analytics	DSE	30	70	4
25VBCL0S105	Data Proficiency with Microsoft Excel	SEC	100	-	2
25VBX0S106	Financial Literacy & Planning	SEC	30	70	3
Total No of Credits					19

Semester-2

Course code	Course Name	Course category	CA	ESE	Credits
25VBC5C201	Performance Management	DSE	30	70	4
25VBC5C202	Internal Controls	DSE	30	70	4
25VBC5C203	Cost Management	DSE	30	70	4
25VBX0G204	Business Economics	GE	30	70	3
25VBX0AE205	Communicative English	AEC	30	70	4
25VBCL0S206	Simulation Lab: Indian Taxation (Income Tax & GST)	SEC	30	70	2
Total No of Credits					21

Semester-3

Course code	Course Name	Course category	CA	ESE	Credits
25VBC5C301	Corporate Finance	DSE	30	70	4
25VBC5C302	Financial Statement Analysis	DSE	30	70	4
25VBC1C303	Financial Management	DSE	30	70	4
25VBX0ME304	Indian Knowledge System	MDE	30	70	2
25VBX0S305	Research Methodology	SEC	30	70	3
25VBX0AE306	Environmental Science	AEC	30	70	4
Total No of Credits					19

Semester-4

Course code	Course Name	Course category	CA	ESE	Credits
25VBC0C401	Marketing Management	DSC	30	70	4
25VBC5E402	Decision Analysis	DSE	30	70	4
25VBC5E403	Investment Decisions	DSE	30	70	4
25VBC5E404	Professional Ethics and Risk Management	DSE	30	70	4
25VBC0G405	Quantitative Techniques	GE	30	70	3
25VBCL0S406	Simulation Lab: Global Taxation (UAE VAT)	SEC	30	70	2
Total No of Credits					21

Semester-5

Course code	Course Name	Course category	CA	ESE	Credits
25VBX0V501	Indian Constitution	VAC	30	70	2
25VBC0C502	Strategic Management	DSC	30	70	4

25VBC5E503	Business Regulatory Framework	DSE	30	70	4
25VBC5C504	HRM & Organizational Behavior	CC	30	70	3
25VBC0E505	International Financial management	DSE	30	70	3
25VBX0S506	Digital Marketing & E-Commerce*	SEC	30	70	3
Total No of Credits					19

Semester-6

Course code	Course Name	Course category	CA	ESE	Credits
25VBC0C601	International Business	DSC	30	70	4
25VBC5C602	Financial Markets and Instruments	DSC	30	70	3
25VBC0E603	Advanced Auditing	DSE	30	70	4
25VBC0E604	GST and Custom Tax	DSE	30	70	4
25VBC0C605	Sustainable Finance and ESG Strategies	DSC	30	70	3
25VBC0G606	Business Analytics and AI	GE	30	70	3
Total No of Credits					21

Semester I Courses

Course Title	English
Course Code	25VBX0AE101
Semester	I
Credits	4
Course Type	AEC
Learning Hours	120 hours

Course Description:

This course is designed to equip students with strong foundational skills in English communication, critical thinking, and literary appreciation. Through the integration of literary texts, rhetorical theory, grammar, and writing strategies, students will develop a nuanced understanding of language in context. The course is highly relevant for future business professionals who must articulate ideas clearly, interpret complex information, and engage in meaningful discourse in both national and international arenas.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Examine literary texts in historical contexts and demonstrate awareness of their social and cultural relevance.	L4
CO2	Explain how literary works represent human experiences from diverse cultural backgrounds, enhancing interpretive and communicative competence.	L2
CO3	Apply principles of grammar and syntax to construct clear and contextually appropriate English sentences in academic and professional domains.	L3
CO4	Appraise rhetorical strategies in selected speeches and writings to evaluate persuasive effectiveness and audience impact.	L5

CO5	Create structured and thematically driven written content using advanced language skills such as argumentation, comparison, and narrative composition.	L6

Course Module:

No. of Hours: 24

Module 1: Language and Rhetoric
Scope of Module: This module introduces students to the intersection of language and literature, the basics of rhetorical communication, and the foundation of oratory skills. Students will study both poetic and prose texts to explore literal and metaphorical meanings, and rhetorical frameworks that have shaped persuasive communication. Topics: Relationship between Language and Literature; Literal and Metaphorical Meaning; Shakespeare's Sonnet 18; Robert Frost: "Stopping by Woods on a Snowy Evening"; Introduction to Rhetoric and its Historical Background; Modes of Appeal by Aristotle; Martin Luther King Jr.: "I Have a Dream"; Techniques of Oratory: Audience Connection, Storytelling; Oratory in Julius Caesar: Brutus vs. Mark Antony. Learning Outcome: Comprehend rhetorical and poetic devices to analyze speeches and poems effectively.

No. of Hours: 24

Module 2: Poetry and Grammar Foundations
Scope of Module: This module focuses on interpreting poetic texts using symbolic analysis and builds grammatical foundations by emphasizing sentence construction, structure, and transformation. Topics: Symbolism in Poetry: William Blake's "The Tyger" and Ted Hughes' "Hawk Roosting"; Indian English Poetry: Sarojini Naidu and Nissim Ezekiel; Grammar: Phrases, Clauses, and Sentence Types; Grammar: Active and Passive Voice; Introduction to Reported Speech. Learning Outcome:

Explain symbolic language in poetry and demonstrate grammatical accuracy in sentence formation.

No. of Hours: 24

Module 3: Prose and Argumentation

Scope of Module:

Students will explore prose as a form distinct from poetry and develop skills in structuring logical arguments. The module includes exposure to both Western and Indian prose with emphasis on thematic interpretation.

Topics: Types and Functions of Prose; *In Praise of Idleness* by Bertrand Russell; **Indian Prose in English: Swami Vivekananda's Parliament of Religions Addresses**; Components and Structure of an Argument; Copleston vs. Russell Debate on Existence of God.

Learning Outcome:

Assess prose texts and construct logical, structured arguments in writing and speech.

No. of Hours: 24

Module 4: Drama and Structured Writing

Scope of Module:

This module addresses dramatic theory and writing mechanics. It encourages interpretation of theatrical texts and promotes precision in structuring sentences and paragraphs.

Topics:

Aristotle's Theory of Drama; **Bharata's Natyashastra and Indian Drama Tradition**; **Vijay Tendulkar: Silence!** The Court is in Session; Sentence Construction: Simple, Compound, Complex Sentences; Paragraph Writing: Structure and Examples.

Learning Outcome:

Discuss dramatic and syntactic structures in both literary and practical writing contexts.

Module 5: Applied Writing Skills
Scope of Module: This capstone module enables students to develop persuasive and expressive writing. They will learn strategies of debate and techniques for personalizing written expression through essays.
Topics: Structure and Practice of Debate; Techniques of Defense and Rebuttal; Introduction to Essay Writing: Compare & Contrast, Cause & Effect; Richard Feynman: <i>The Value of Science</i> ; G.K. Chesterton: <i>On Running After One's Hat</i> ; Charles Lamb: <i>Dream Children: A Reverie</i> .
Learning Outcome: Develop effective argumentative and expressive essays using personal style and logical structure.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic proficiency in English language (CBSE/State Board 10+2 level).
- Familiarity with foundational grammar and vocabulary.

- Exposure to reading and writing short passages in school-level English.

Pedagogy / Teaching Methodology:

- ✓ Lectures and Conceptual Discussions: Interactive classroom sessions to explain key concepts, supported by annotated readings of poems, essays, and speeches.
- ✓ Literary Text Analysis: Close reading and thematic exploration of prose, poetry, and drama.
- ✓ Group Activities and Role Play: Debates, oratory practice, and dramatized readings to engage students in experiential learning.
- ✓ Writing Workshops: Hands-on exercises on structured writing (argumentative, descriptive, narrative, etc.).
- ✓ Grammar Clinics: Functional grammar exercises integrated with student writing for skill reinforcement.
- ✓ Blended Learning: Use of curated videos, podcasts, and digital platforms to reinforce concepts beyond the classroom.

Certificate / Value Added Courses Recommended:

1. Academic and Business Writing – [Coursera – University of California, Berkeley](#)
2. English Grammar and Style – edX – University of Queensland
3. Effective Communication Skills – NPTEL – IIT Kharagpur
4. Introduction to Public Speaking – [Coursera – University of Washington](#)
5. Speak English Professionally – [Coursera – Georgia Institute of Technology](#)

Suggested Readings:

- ✓ Shakespeare, William. *Complete Sonnets*. Penguin Classics. Latest Edition.
- ✓ Frost, Robert. *Selected Poems*. Macmillan. 2021.
- ✓ Russell, Bertrand. *In Praise of Idleness*. Routledge. 2020.
- ✓ Tendulkar, Vijay. *Silence! The Court is in Session*. Oxford University Press. 2019.
- ✓ Naidu, Sarojini & Ezekiel, Nissim. *Selected Poems*. Sahitya Akademi. Latest Edition.
- ✓ Chesterton, G.K. *Selected Essays*. Wordsworth Editions. 2021.
- ✓ Lamb, Charles. *Essays of Elia*. Penguin Classics. 2020.

Recommended Software/Tools:

1. Grammarly – For grammar editing and error detection: <https://www.grammarly.com>
2. Hemingway Editor – For sentence clarity and readability: <https://hemingwayapp.com>
3. Google Docs – For collaborative writing and peer editing
4. QuillBot – For paraphrasing and style enhancement: <https://quillbot.com>
5. Canva / PowerPoint – For visual storytelling and presentation of written ideas

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO/PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	2	1	–	1	2	2
CO2	2	2	2	2	–	2	1	2	2
CO3	3	2	2	3	–	1	–	2	2
CO4	3	2	2	3	2	–	2	2	2
CO5	2	2	2	2	–	–	1	3	2
Articulation	2.6	2.0	2.2	2.4	1.5	1.5	1.25	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	External Financial Reporting Decisions
Course Code:	25VBC5E102
Semester:	I
Credits:	3
Course Type	DSE
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course provides a comprehensive understanding of financial reporting principles and practices under IFRS and U.S. GAAP frameworks. Students will learn to interpret and prepare key financial statements, apply critical financial reporting standards, and analyze disclosures for strategic decision-making and compliance. The course integrates theoretical understanding with real-world applications in areas such as inventory, investments, business combinations, leases, and revenue recognition.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Interpret the structure and interrelationship of financial statements, including the balance sheet, income statement, cash flows, and equity.	L2
CO2	Analyze IFRS and U.S. GAAP frameworks to examine their implications on financial reporting practices.	L4
CO3	Evaluate financial statements for compliance and derive conclusions for informed business decision-making.	L5
CO4	Evaluate the financial impact of accounting topics such as inventory, business combinations, leases, and tax provisions.	L5

CO5	Apply financial reporting standards to real-world scenarios to ensure reporting accuracy and regulatory adherence.	L3

Course Modules

No. of Hours:18

Module 1: Financial Statement Foundations and Framework
Scope of Module: Students will build foundational knowledge of the key components of financial reporting, the purpose and interrelation of financial statements, and core accounting principles under IFRS and GAAP.
Topics: Balance Sheet—definition, purpose, structure, classification of assets, liabilities, and equity, IFRS vs. GAAP differences, financial statement interrelationships, users of financial information—internal and external users, recognition of financial statements—criteria and valuation methods emphasizing reporting consistency and disclosure impact, interrelationship of financial statements, comprehensive vs. net income—definition, scope, components of other comprehensive income (OCI), single vs. two-statement approach, reclassification adjustments, income statement—preparation, interpretation, principles, non-operating income and expenses, statement of changes in stockholders' equity, components: common stock, retained earnings, accumulated OCI, reporting stock issuances, dividends, and repurchases, notes to financial statements, purpose and types of disclosures, accounting policies and risk disclosures, equity financing vs. debt financing
Learning Outcome: Understand and evaluate the structure, interrelationship, and underlying principles of core financial statements under various frameworks.

No. of Hours:18

Module 2: Cash Flow, Integrated, and Sustainability Reporting
Scope of Module: This module focuses on cash flow reporting, integrating financial and non-financial data, and the evolving standards of integrated and sustainability reporting.

Topics:

Cash flow statement—preparation and components, direct vs. indirect method, operating, investing, and financing activities, classifying cash flows correctly, key disclosures and adjustments, non-cash transactions, introduction to integrated reporting, development of integrated reporting, evolution and key regulatory influences, the International Integrated Reporting Framework, guiding principles and content elements, sustainability and non-financial disclosures

Learning Outcome: Prepare and analyze the cash flow statement and understand the purpose and structure of integrated and sustainability reports.

No. of Hours:18

Module 3: Asset and Investment Reporting

Scope of Module:

Students will gain insight into accounting and reporting for assets and investments, covering valuation methods, impairments, and investment classifications.

Topics:

Valuing accounts receivable, allowance method vs. direct write-off method, recording initial sale, discounts and sales returns, assessment and accounting for credit losses, factoring and receivables, inventory valuation and tracking methods—FIFO, LIFO, and weighted average, costs included in inventory—direct and indirect costs, cost flow assumptions and their effects on financial statements, accounting for inventory errors and declines in value, overview of investments, short-term vs. long-term investments, debt securities—held-to-maturity, available-for-sale, and trading securities, equity investments—fair value method, equity method, and consolidation, types of business combinations—mergers, acquisitions, joint ventures, accounting for goodwill, consolidated financial statements—preparation, elimination of intercompany transactions

Learning Outcome: Apply appropriate valuation and classification techniques to asset and investment reporting in accordance with standards.

No. of Hours:18

Module 4: Fixed Assets, Intangibles, and Liabilities

Scope of Module:

This module delves into tangible and intangible assets, depreciation, impairment, and liabilities including tax and warranty accounting.

Topics:

Initial recognition and measurement of fixed assets, depreciation methods—straight-line, declining balance and units of production, impairment testing and asset disposal, initial recognition and amortization of intangible assets, impairment of intangible assets and goodwill, reclassification of short-term and long-term liabilities, accounting for assurance-type and service-type warranties, deferred taxes and temporary differences, effects of tax law changes on financial statements, presentation of income taxes and deferred tax assets

Learning Outcome: Evaluate the accounting treatments and reporting requirements for tangible and intangible assets and liabilities.

No. of Hours:18

Module 5: Advanced Topics in Financial Reporting

Scope of Module:

The final module emphasizes advanced and integrative reporting issues including leases, revenue recognition, and equity instruments.

Topics:

Classification of leases for lessees and lessors, operating vs. finance lease, accounting for equity instruments—common stock, preferred stock, and treasury stock, share classification and stock issuance, the five-step revenue recognition process, accounting for long-term contracts, expense recognition and measurement of gains/losses.

Learning Outcome: Apply revenue recognition principles and lease classification rules to prepare accurate and compliant financial statements.

Module	No. of Pre-Recordings
1	10

2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of Accounting Principles (Financial Accounting I)
- Familiarity with Double-entry bookkeeping and General Ledger structures
- Introductory knowledge of Financial Statements and Accounting Standards

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Conceptual explanation of IFRS and U.S. GAAP frameworks
- ✓ Case Studies: Real-world financial statements from public companies analyzed for compliance and insight
- ✓ Problem-solving Sessions: Hands-on practice in preparing and adjusting financial statements
- ✓ Guest Lectures: Accounting professionals sharing industry practices and updates in financial reporting

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. IFRS and US GAAP - ACCA (Free introductory course)
<https://www.accaglobal.com/an/en/student/exam-support-resources/fundamentals-exams-study-resources/f7/technical-articles/ifrs-vs-gaap.html>
2. Introduction to Financial Accounting - Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/wharton-accounting>
3. Financial Reporting - Swayam/NPTEL (Prof. B. Satish, IIM Bangalore)
https://swayam.gov.in/nd1_noc20_mg62/preview

Suggested Readings:

- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020). Intermediate Accounting: IFRS Edition. Wiley
- Alexander, D., Britton, A., & Jorissen, A. (2020). International Financial Reporting and Analysis. Cengage Learning

- Robinson, T. R., et al. (2020). International Financial Statement Analysis. CFA Institute Investment Series, Wiley

Recommended Software/Tools (If applicable):

- Microsoft Excel - For financial modeling, analysis, and statement preparation
- SAP ERP or Tally ERP (Demo or Simulated use) - For understanding journal entries and reporting systems
- QuickBooks Online - For simulating real-world accounting scenarios (demo version available)
- XBRL Tools - For financial data tagging and compliance
- AccountingCoach.com Tools - For practice exercises and tutorials

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	2	-	-	2	1
CO2	3	3	3	2	2	-	2	2	2
CO3	3	3	3	-	2	2	2	-	2
CO4	3	3	3	2	2	2	2	2	2
CO5	3	3	-	2	3	2	3	2	2
Articulation	3.0	2.8	2.75	2.0	2.2	2.0	2.25	2.0	1.8

Course Title:	Planning, Budgeting, and Forecasting
Course Code:	25VBC5E103
Semester:	I
Credits:	3
Course Type	DSE
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course focuses on the crucial aspects of planning, budgeting, and forecasting within organizations. It covers strategic planning techniques, resource allocation, budgeting methodologies, and financial forecasting tools, which are essential for effective financial control and long-term organizational growth. Students will learn to create, implement, and evaluate strategies that align with organizational goals, as well as understand the financial processes that support them.

Course Outcomes(COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Explain the significance of strategic planning in organizational success and illustrate the components of mission, vision, and values.	L2
CO2	Differentiate among strategic, tactical, and operational plans and analyze their roles in achieving organizational objectives.	L4
CO3	Apply environmental analysis tools such as SWOT and PEST to assess internal and external factors for strategic decision-making.	L3
CO4	Formulate and evaluate business-level and corporate-level strategies aligned with the organization's mission and long-term goals.	L5
CO5	Apply budgeting techniques including resource allocation, standard setting, and forecasting to enhance financial planning and control.	L3

Course Modules:

No. of Hours:18

Module 1: Introduction to Strategic Planning

Scope of Module:

This module introduces the foundations and importance of strategic planning, including its key components and relevance in organizations of all sizes.

Topics:

Overview of Strategic Planning, Key Elements of Strategic Planning, Strategic vs. Tactical and Operational Planning, Mission, Vision, and Values, Long-term Mission and Goals, Types of Plans (Corporate, Business, Operational), SMART Goal Setting, The Role of Leadership in Strategic Planning, Organizational Culture in Planning

Learning Outcome: Understand the key principles of strategic planning and develop long-term SMART goals aligned with organizational vision.

No. of Hours:18

Module 2: Strategic Planning Process and Tools

Scope of Module:

This module explains the step-by-step strategic planning process and introduces key strategic frameworks and analysis tools.

Topics:

Strategic Planning Phases (Analysis, Formulation, Implementation, Evaluation), Strategic Planning Frameworks, Balanced Scorecard, Porter's Five Forces, SWOT vs. TOWS Matrix, Strategy Maps, Competitive Advantage and Strategic Fit, Leadership in Strategy Development, Aligning Vision with Organizational Strategy, Translating Goals into Strategic Plans

Learning Outcome: Apply strategic planning frameworks and evaluate the process using tools like Balanced Scorecard and Porter's Five Forces.

No. of Hours:18

Module 3: Environmental Analysis and Strategy Formulation

Scope of Module:

This module focuses on internal and external environmental scanning, strategic diagnostics, and development of organizational-level strategies.

Topics:

PEST Analysis, Market Trends and Economic Indicators, Consumer Behavior Insights, Competitor Analysis and Benchmarking, SWOT Analysis (Strengths, Weaknesses, Opportunities, Threats), Resource-Based View (RBV), Strategic Risk Assessment, Business-Level Strategies, Corporate-Level Strategies, Strategy Implementation Models, Strategic Alignment with Market Dynamics

Learning Outcome: Conduct environmental analysis using PEST and SWOT tools, and develop and implement business and corporate-level strategies effectively.

No. of Hours:18

Module 4: Budgeting, Forecasting, and Financial Planning

Scope of Module:

This module introduces fundamental budgeting concepts and forecasting models to support organizational financial planning.

Topics:

Budgeting Objectives and Benefits, Budgeting Process and Approaches, Resource Allocation in Budgeting, Responsibility Centers and Controllable Costs, Budgetary Slack and Goal Congruence, Standard Setting and Variance Analysis, Forecasting Techniques (Time Series, Regression, Causal Models), Learning Curves and Cost Estimation, Sensitivity Analysis and Risk Forecasting, Budgeting for Operations and Performance Evaluation

Learning Outcome: Appraise how to apply budgeting principles, use forecasting techniques, and develop and manage various types of budgets while assessing and managing financial risks.

No. of Hours:18

Module 5: Advanced Financial Planning and Strategic Integration

Scope of Module:

This module integrates financial tools with strategic planning to support long-term decision-making and enterprise-wide alignment.

Topics:

Budget Methodologies (Zero-Based, Activity-Based, Project-Based, Master Budgets),

Operational, Financial, and Capital Budgets, Pro Forma Income Statements, Financial Statement Projections, Cash Flow Forecasting, Scenario Planning and Simulation Analysis, Long-term Financial Planning and Growth Models, Strategic Financial Integration, Financial Ratios and KPIs for Strategy Evaluation, Corporate Restructuring Impacts, Aligning Strategic and Financial Objectives

Learning Outcome: *Integrate strategic goals with financial management processes, prepare and analyze financial projections, and align long-term financial plans with organizational objectives.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of Managerial Accounting and Financial Management
- Understanding of Organizational Behavior and Business Strategy
- Familiarity with Excel or spreadsheet tools for financial calculations
- Introductory exposure to business planning frameworks (SWOT, PEST, etc.)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: To explain strategic planning, budgeting models, and forecasting techniques
- ✓ Case Studies: Real-world organizational planning and budgeting case analysis

- ✓ Simulations: Budget planning and scenario forecasting under varying business conditions

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Budgeting Essentials and Development – Coursera (University of California, Irvine)**
<https://www.coursera.org/learn/budgeting-essentials>
2. **Strategic Planning and Execution – edX (UCI Division of Continuing Education)**
<https://www.edx.org/course/strategic-planning-and-execution>
3. **Financial Planning for Young Adults – Coursera (University of Illinois)**
<https://www.coursera.org/learn/financial-planning>

Suggested Readings:

- Shim, J. K., & Siegel, J. G. (2021). Budgeting Basics and Beyond. Wiley
- Hill, C. W. L., Jones, G. R., & Schilling, M. A. (2022). Strategic Management: Theory and Cases. Cengage Learning
- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2020). Cost Accounting: A Managerial Emphasis. Pearson Education
- Mintzberg, H., Ahlstrand, B., & Lampel, J. (2005). Strategy Safari: A Guided Tour Through the Wilds of Strategic Management. Free Press

Recommended Software/Tools (If applicable):

1. Microsoft Excel - Core tool for budgeting, forecasting models, and sensitivity analysis
2. Google Sheets - For collaborative planning and budgeting exercises
3. Tableau / Power BI - For visualizing planning and financial forecast data
4. SAP (ERP modules) - Basic understanding of planning and budgeting functionality
5. Trello / Notion - For strategic planning workflows and documentation
6. Anaplan / Adaptive Insights - (Demonstration awareness only) Industry-standard forecasting platforms

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	2	2	-	-	2	2	2
CO2	3	3	3	2	1	2	2	-	2
CO3	3	3	3	-	2	2	2	2	1
CO4	3	3	3	2	2	3	-	3	3
CO5	3	3	3	2	3	2	2	2	2
Articulation	2.8	2.6	2.8	2.0	2.0	2.25	2.0	2.25	2.0

Course Title:	Technology and Analytics
Course Code:	25VBC5E104
Semester:	I
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course explores the intersection of technology and financial systems, emphasizing the strategic role of Accounting Information Systems (AIS) in enhancing operational efficiency, decision-making, and financial integrity. Students will gain hands-on insights into automated systems, database design, cybersecurity, cloud computing, and cutting-edge technologies such as AI and blockchain to navigate the digital transformation in finance.

Course Outcomes(COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Explain the role of Accounting Information Systems (AIS) in supporting value chain and supply chain processes.	L2
CO2	Analyze how automated AIS and related technologies integrate with business operations to enhance efficiency and support decision-making.	L4
CO3	Evaluate the challenges, benefits, and implications of adopting technologies in financial reporting and operational activities.	L5
CO4	Illustrate the fundamentals of databases, principles of data governance, and application of data management tools in financial systems.	L2
CO5	Apply cybersecurity principles, analytics, and emerging technologies to secure and optimize financial systems.	L3

Course Modules:

No. of Hours:24

Module 1: Accounting Information Systems and Transaction Cycles
Scope of Module: Focuses on the foundational role of Accounting Information Systems (AIS) and their integration with various business transaction cycles to ensure accuracy and efficiency in financial reporting.
Topics: The Value Chain and AIS, Supply Chain and AIS, Automated AIS, AIS Integration with Business Operations, Enhancing Decision-Making with AIS, Streamlining Accounting Tasks, Benefits and Challenges of Automated AIS, Overview of Transaction Cycles, Sales Cycle, Procurement Cycle, Payroll and Financing Cycles, Managing Transaction Cycles for Accurate Financial Reporting
Learning Outcome: Understand how AIS supports financial processes and transaction cycles in a business environment.

No. of Hours:24

Module 2: Databases and Enterprise Resource Management Systems
Scope of Module: Explores the use of databases and enterprise systems in managing and integrating financial data across business functions.
Topics: Fundamentals of Databases, Database Structure and Purpose, Types of Databases in Financial Systems, Database Management Systems (DBMS), Financial Data in Tables, SQL Queries for Financial Reporting, Relational Database Design, Key Features of ERM Systems, ERM Modules and Roles in Finance, Integration of ERM with AIS, Enhancing Data Consistency, Real-Time Financial Data, Budgeting and Forecasting with ERM
Learning Outcome: Demonstrate proficiency in using databases and ERM systems for structured financial data management and analysis.

No. of Hours:24

Module 3: Data Infrastructure and Governance

Scope of Module:

Covers the infrastructure for managing large volumes of financial data and the governance practices required for security, compliance, and integrity.

Topics:

Data Warehouse, Data Mart, Data Lake, Functions in Financial Systems, Big Data Analytics Use Cases, Enterprise Performance Management (EPM), **Data-Driven Decision-Making, Strategic Planning with EPM, Data Governance and Management**, Data Quality and Security Principles, **Compliance and Control Frameworks, IT Governance Models**, Regulatory Data Protection, Data Life Cycle, Records Management, Data Integrity, Archiving, and Retention Practices

Learning Outcome: Evaluate the infrastructure and governance mechanisms for secure and compliant financial data management.

No. of Hours:24

Module 4: Cybersecurity in Financial Systems

Scope of Module:

Analyzes common cybersecurity threats to financial systems and presents strategic frameworks and tools for protecting sensitive financial data.

Topics:

Types of Cyberattacks, Phishing, Ransomware, Data Breaches, Risks to Financial Systems, Data Confidentiality and Integrity, Financial Repercussions, Prevention Techniques, Firewalls, Encryption, Multi-Factor Authentication, Employee Cybersecurity Training, Mitigation Strategies, Incident Response, Disaster Recovery, Security Audits, System Updates

Learning Outcome: Apply cybersecurity strategies to defend financial systems from internal and external threats.

No. of Hours:24

Module 5: Digital Transformation and Advanced Analytics

Scope of Module:

Explores transformative technologies reshaping finance, including automation, AI, blockchain, cloud computing, and advanced data analytics for decision-making and forecasting.

Topics:

System Development Life Cycle (SDLC), Business Process Analysis, Robotic Process Automation (RPA), AI in Finance, Fraud Detection with AI, Forecasting with AI Tools, Fundamentals of Cloud Computing, Cloud Models (Public, Private, Hybrid), Security in Cloud Systems, Blockchain and Smart Contracts, Cryptocurrency and Distributed Ledgers, Financial Transaction Automation, BI Tools, Big Data and the Four Vs, Data Mining, Descriptive, Predictive, and Prescriptive Analytics, Forecasting Techniques, Regression, Monte Carlo Simulation, Financial Visualization Tools

Learning Outcome: Appraise emerging technologies and analytics to drive innovation and optimization in financial systems.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of Financial Accounting and Information Systems
- Introductory knowledge of Data Management and IT Fundamentals
- Familiarity with Microsoft Excel and spreadsheet-based financial analysis

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Theory on system architecture, cybersecurity, and emerging technologies
- ✓ Group Projects: Development of mini AIS solutions or tech-driven financial workflows
- ✓ Guest Talks: Industry professionals on fintech trends and digital finance ecosystems

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Accounting Information Systems – Swayam** (Prof. Manoj Kumar, IGNOU)
https://swayam.gov.in/nd2_cec20_cs05/preview
2. **AI For Everyone – Coursera** (Andrew Ng, DeepLearning.AI)
<https://www.coursera.org/learn/ai-for-everyone>
3. **Blockchain Basics – Coursera** (University at Buffalo)
<https://www.coursera.org/learn/blockchain-basics>
4. **Cybersecurity for Business – edX** (University of Colorado)
<https://www.edx.org/course/cybersecurity-for-business>
5. **Introduction to Cloud Computing – Coursera** (IBM)
<https://www.coursera.org/learn/introduction-to-cloud>
6. **Excel Skills for Business – Coursera** (Macquarie University)
<https://www.coursera.org/learn/excel-essentials>

Suggested Readings:

- Romney, M. B., & Steinbart, P. J. (2021). Accounting Information Systems. Pearson
- Gelinas, U. J., Dull, R. B., & Wheeler, P. R. (2018). Accounting Information Systems. Cengage
- Laudon, K. C., & Laudon, J. P. (2021). Management Information Systems: Managing the Digital Firm. Pearson

Recommended Software/Tools (If applicable):

- QuickBooks / Zoho Books - For practical exposure to cloud-based AIS
- Tableau / Power BI - For financial data visualization and analytics
- Xero (demo version) - Exposure to modern cloud accounting

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	2	1	-	2	2
CO2	3	3	3	2	3	2	2	2	2
CO3	3	3	3	2	3	2	2	3	-
CO4	2	-	-	2	3	1	-	2	2
CO5	3	3	3	2	3	2	3	3	2
Articulation	2.8	2.75	2.75	2.0	2.8	1.6	2.25	2.4	2.0

Course Title:	Data Proficiency with Microsoft Excel
Course Code:	25VBCL0S105
Semester:	I
Credits:	2
Course Type:	SEC
Learning Hours:	60
Live Sessions:	12 hours

Course Description:

This course equips students with foundational and practical proficiency in Microsoft Excel. Starting from the base level, it helps learners navigate the interface, manage data, use formulas, and apply tools such as Pivot Tables and lookup functions. By the end of the course, students will be able to work independently with Excel for both academic and professional needs.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the Excel interface and perform basic data operations.	L1
CO2	Utilize formatting tools and basic formulas to clean and prepare data.	L2
CO3	Apply functions and logical formulas for efficient data manipulation.	L3
CO4	Analyze and summarize data using charts, tables, and Pivot Tables.	L4
CO5	Develop dashboards and reporting tools using Excel functions and layouts.	L5

Course Modules

No. of Hours:12*

Module 1: Introduction to Excel

Scope of Module: Introduces learners to the Excel environment and basic spreadsheet usage.

Topics:

- Navigating the Excel interface
- Creating, saving, and editing workbooks
- Basic data entry and formatting
- Understanding cells, rows, columns, and ranges

Learning Outcome: Learners will be comfortable using Excel and performing basic spreadsheet tasks.

No. of Hours:12*

Module 2: Formatting and Basic Formulas

Scope of Module: Covers data formatting and essential formulas for performing simple calculations.

Topics:

- Cell formatting, borders, and styles
- Copy-paste, fill handle, and shortcuts
- Basic formulas (SUM, AVERAGE, MIN, MAX)
- Relative vs absolute referencing

Learning Outcome: Learners will be able to organize and calculate basic data in Excel.

No. of Hours:12*

Module 3: Logical and Text Functions

Scope of Module: Develops ability to manipulate data using built-in logical and text functions.

Topics:

- IF, AND, OR functions
- Nested formulas
- Text functions: CONCATENATE, LEFT, RIGHT, LEN, TRIM
- Data validation and conditional formatting

Learning Outcome: Learners will be able to apply conditions and text operations on datasets.

No. of Hours:12*

Module 4: Data Analysis Tools

Scope of Module: Teaches summarizing and analyzing large data sets.

Topics:

- Sorting and filtering
- Tables and structured referencing
- Pivot Tables and Pivot Charts
- VLOOKUP and HLOOKUP

Learning Outcome: Learners will summarize and extract meaningful insights using Excel tools.

No. of Hours:12*

Module 5: Dashboards and Reports

Scope of Module: Prepares learners to build basic dashboards and printable reports.

Topics:

- Creating visual dashboards
- Linking data across sheets
- Chart creation and formatting
- Page layout and print settings

Learning Outcome: Learners will build dashboards and generate print-ready Excel reports.

Pre-Recording Count

Module	No of Pre-Recording
1	10
2	12
3	10

4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

Course Title	Financial Literacy & Planning
Course Code	25VBX0S106
Semester	I
Credits	3
Course Type	SEC
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course offers foundational knowledge and practical skills in personal finance management, covering key areas such as budgeting, saving, investing, banking, insurance, and retirement planning. Through real-life applications and structured financial planning principles, students are empowered to take control of their financial decisions and work towards long-term financial well-being.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Develop the ability to create and manage a personal budget, enabling effective control of expenses and savings.	L3
CO2	Gain insights into various investment options and strategies, empowering informed decision-making for wealth accumulation.	L4
CO3	Acquire the skills to evaluate and select appropriate insurance coverage, ensuring comprehensive financial protection.	L5
CO4	Understand debt management techniques, allowing for responsible borrowing and effective repayment strategies.	L2
CO5	Create a foundational understanding of retirement planning, preparing for long-term financial security and stability.	L1

Course Module

No. of Hours:18

Module 1: Fundamentals of Personal Finance and Investment Planning
Scope of Module: This module introduces essential concepts related to savings, income management, and financial goal setting. It further explores the distinction between saving and investing, the impact of compounding, inflation, and age-based asset allocation. It concludes with an overview of various government-backed savings and retirement schemes.
Topics: Introduction to personal finance, income and budgeting, saving strategies, emergency fund planning, setting financial goals, smart spending habits, comparison of savings and investment, importance and benefits of compounding, investment objectives, understanding risk and return, inflation impact, age-based asset allocation, government-backed schemes like NSC, PPF, Post Office Schemes, ELSS, and retirement benefits including NPS.
Learning Outcome: <i>Ability to manage income and expenses effectively while adopting disciplined saving and investing habits.</i>

No. of Hours:18

Module 2: Fundamentals of Banking and Financial Markets

Scope of Module:

This module provides knowledge on different types of bank deposits and loans. It also covers the structure and role of the Indian banking system, including RBI. Students will be introduced to the basics of capital and money markets, including securities like equity, bonds, and the process of IPOs and FPOs.

Topics:

Banking structure in India, types of banks and financial institutions, Role of Reserve Bank of India. Banking services - Deposits and Types of deposits, Loans and Types of loans and advances provided by Banks. secondary functions of Banks, Other financial institutions in India and their functions. Capital Market and Money Market, Securities and its types, i.e., Equity, Debentures or Bonds, IPOs and FPOs, FinTech in Personal Finance.

Learning Outcome:

To identify and utilize suitable banking products and understand foundational elements of financial markets.

No. of Hours:18

Module 3: Mutual Funds and Insurance for Financial Planning

Scope of Module:

This module focuses on capital market participation through mutual funds and the intermediaries involved. It also introduces insurance, types of coverage, policy structures, premium mechanisms, and trends in the insurance sector.

Topics:

Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor, ESG (Environmental, Social, and Governance) Investing. Introduction to Insurance, Types of Insurance, Insurance Policies and Coverage. The ability to assess their individual insurance needs, considering factors such as personal circumstances, assets, and potential risks. Insurance Premiums and Payments, Claims Process, Underwriting and Risk Assessment, Regulations and Compliance, Emerging Trends in Insurance.

Learning Outcome:

To analyze different aspects related to mutual fund investments and insurance needs based on individual financial conditions and goals.

No. of Hours:18

Module 4: Managing Investments in Mutual Funds, Stocks, and Bonds

Scope of Module:

This module explores practical aspects of handling mutual funds, stock markets, and debt markets. It covers risk-return evaluation, investment selection, market behavior, and trade execution.

Topics:

Risk and Return in Mutual Funds, Selecting the Right Mutual Fund, Investment Strategies and Goals, Buying and Selling Mutual Funds, Monitoring and Managing Mutual Fund Investments. Basic Concepts of Stocks, How the Stock Market Works, Key Players in the Stock Market, Risk and Return in Stock Market Investing, Investment Strategies and Goals, Market Volatility and Emotional Considerations, Buying and Selling equity instruments. Introduction to the Debt Market, Types of Debt Instruments, Risk and Return in Debt Market Investments, How the Debt Market Operates, Yield and Interest Rate Dynamics, Credit Risk Assessment, Buying and Selling Debt Instruments.

Learning Outcome:

To evaluate various financial instruments and construct a portfolio that aligns with investment goals and risk tolerance.

No. of Hours: 18

Module 5: Investment Risk Management and Evaluation

Scope of Module:

This module introduces risk management techniques and investment evaluation tools. It focuses on hedging strategies using options and futures, diversification, stop-loss techniques, and the application of metrics like TVM to assess investment performance.

Topics:

Introduction to Investment Risk Management, Types of Investment Risks, Risk Tolerance and Investment Objectives, Diversification as a Risk Management Strategy, Use of Derivatives for Risk Management, Stop-loss Strategies and Risk Controls, Monitoring and Rebalancing. Introduction to Investment Hedging, Types of Investment Risks, Common Hedging Instruments, Using Options for Hedging, Using Futures for Hedging, Currency Hedging, Risks and Considerations in Hedging. Introduction to Investment Evaluation, Key Investment Metrics, Risk Assessment and Measurement, Time Value of Money (TVM), and Performance Benchmarks.

Learning Outcome:

To apply asset allocation principles and manage financial instruments to create a portfolio aligned with personal investment goals and risk preferences.

Module	No of Pre-Recordings
1	10
2	12

3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Familiarity with personal banking terms (e.g., savings, debit/credit cards).
- An interest in improving personal money management skills.
- Prior exposure to banking services such as deposits, withdrawals, internet banking, and mobile wallets is beneficial.

Pedagogy / Teaching Methodology:

- ✓ Live Interactive Lectures via Microsoft Teams: Concepts are explained through live sessions using screen-sharing of presentations, visual charts, and financial tools.
- ✓ Recorded Video Modules: Pre-recorded videos covering important topics such as budgeting, mutual funds, and insurance to support self-paced learning.
- ✓ Discussion Forums: Students share practical financial experiences, debate current trends (e.g., UPI, mutual fund SIPs).

Certificate / Value Added Courses Recommended:

6. **Introduction to Financial Markets**
<https://www.coursera.org/learn/financial-markets-global>
7. **NPTTEL: Financial Accounting and Analysis**
<https://nptel.ac.in/courses/110106064>
8. **Personal Finance 101: Everything You Need to Know**
<https://www.udemy.com/course/personal-finance-101/>
9. **Use of Derivatives for Risk Management**
https://swayam.gov.in/nd1_noc20_mg53/preview

Suggested Readings:

- ✓ Sinha, Madhu. Financial Planning: A Ready Reckoner, Tata McGraw-Hill, 2022
- ✓ Kapoor, Jack R. Personal Finance, McGraw-Hill Education, 2021

✓ Zokaityte, Aida. Financial Literacy in the 21st Century, Palgrave Macmillan, 2017

Recommended Software/Tools:

6. Microsoft Excel
7. Online Banking Platforms

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	2	1	1	1	3	2
CO2	3	3	2	3	2	1	2	3	3

CO3	2	3	1	3	1	1	1	2	3
CO4	3	2	1	2	1	1	1	3	2
CO5	2	2	1	2	1	1	1	2	2
Articulation	2.6	2.4	1.2	2.4	1.2	1	1.2	2.6	2.4

Semester-II

Course Title:	Performance Management
Course Code:	25VBC5E201
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a comprehensive understanding of performance management through cost and variance analysis, enabling students to evaluate and enhance business efficiency. It emphasizes the practical application of financial and non-financial performance measures, covering key areas such as cost control, responsibility accounting, transfer pricing, and strategic performance metrics including ROI, RI, and the Balanced Scorecard. The course is vital for students aiming to contribute to performance evaluation and strategic decision-making in business environments.

Course Outcomes(COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Apply cost and variance analysis techniques to evaluate performance and support business decision-making.	L3
CO2	Analyze direct material, labor, overhead, and input mix variances for effective cost control.	L4
CO3	Evaluate sales trends, market dynamics, and responsibility center performance to align with business strategy.	L5
CO4	Apply financial and strategic performance tools such as ROI, RI, and Balanced Scorecard to assess organizational effectiveness.	L3
CO5	Analyze profitability across customers and products using multi-dimensional performance metrics.	L4

Course Modules:

No. of Hours:24

Module 1: Fundamentals of Cost and Variance Analysis
Scope of Module: Introduces foundational concepts in cost and variance analysis, focusing on standard costs and identifying basic material and labor variances.
Topics: Introduction to cost and variance analysis, variance types and concepts, activity levels for standard costs, identifying and calculating variances, direct material efficiency variance, material price variance, factors affecting material cost deviations, direct labor rate variance, labor efficiency variance, labor utilization
Learning Outcome: <i>Understand the core principles of cost analysis and calculate direct material and labor variances for performance improvement.</i>

No. of Hours:24

Module 2: Advanced Variance Techniques and Overhead Analysis
Scope of Module: Explores deeper variance concepts involving multiple input types and overhead costs, focusing on optimizing input combinations and cost control.
Topics: Multiple input yield variance, multiple input mix variance, evaluating input proportions, optimizing input mix, fixed overhead variance, variable overhead variance, managing fixed and variable cost deviations, analyzing activity level impacts
Learning Outcome: <i>Analyze multiple input variances and overhead cost deviations to enhance production efficiency and financial control.</i>

No. of Hours:24

Module 3: Sales, Market, and Responsibility Center Evaluation

Scope of Module:

Focuses on evaluating revenue-side performance through sales and market variances and internal assessment of business units and managers.

Topics:

Sales variances for single and multiple product companies, price and volume effects on sales, sales variance in service companies, identifying factors affecting sales, market variance analysis, external market conditions and cost structure, responsibility centers, evaluating manager and unit performance, cost allocation across centers

Learning Outcome: Evaluate sales and market performance, and assess responsibility center efficiency for strategic decision-making.

No. of Hours:24

Module 4: Internal Evaluation Tools and Transfer Pricing

Scope of Module:

Covers internal evaluation using financial reporting formats and pricing mechanisms, linking profitability with internal decision frameworks.

Topics:

Contribution income statement, fixed and variable cost differentiation, calculating contribution margin, transfer pricing concepts, impact on tax and profitability, transfer pricing in multinational corporations

Learning Outcome: Apply internal evaluation tools and transfer pricing strategies to support business profitability and compliance.

No. of Hours:24

Module 5: Strategic Performance Measures and Profitability Analysis

Scope of Module:

Integrates strategic and financial performance measurement techniques to support long-term business alignment and value creation.

Topics:

Performance measurement overview, aligning measures with strategy, identifying key performance drivers, ROI and RI analysis, evaluating business unit performance, balanced scorecard perspectives and metrics, implementing and monitoring scorecard, customer and product profitability analysis, direct and indirect cost allocation, multiple performance measures, financial and non-financial metrics, balancing short- and long-term goals

Learning Outcome: Apply strategic performance measures to align business objectives with financial outcomes and enhance profitability.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of Managerial Accounting and Financial Accounting
- Foundational knowledge of Cost Accounting principles
- Familiarity with business strategy and organizational structures

Pedagogy / Teaching Methodology:

- ✓ Case Studies: Real-life business performance scenarios to illustrate practical application of concepts
- ✓ Interactive Lectures: For concept clarity and active engagement through Q&A and discussions
- ✓ Flipped Classroom: Pre-class readings/videos with in-class discussions and problem-solving

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Cost and Managerial Accounting – Swayam (Prof. Anil K. Sharma, IIT Roorkee)**
https://swayam.gov.in/nd1_noc20_mg46/preview

2. **Measuring Business Performance – Coursera (University of Illinois)**
<https://www.coursera.org/learn/business-performance>
3. **Balanced Scorecard and Key Performance Indicators – Alison**
<https://alison.com/course/balanced-scorecard-and-key-performance-indicators>

Suggested Readings:

- Kaplan, R. S., & Atkinson, A. A. (2015). Advanced Management Accounting. Pearson Education.
- Horngren, C. T., Datar, S. M., & Rajan, M. (2020). Cost Accounting: A Managerial Emphasis. Pearson.
- Anthony, R. N., & Govindarajan, V. (2012). Management Control Systems. McGraw-Hill Education.

Recommended Software/Tools (If applicable):

1. QuickBooks or Tally – for understanding cost and accounting data (demo purposes)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	1	2	2	-	2	2
CO2	3	3	3	-	2	2	1	2	2
CO3	3	3	3	2	-	2	2	-	2
CO4	3	3	3	2	2	2	2	2	1
CO5	3	3	1	2	2	2	2	2	2
Articulation	3.0	3.0	2.6	1.75	2.0	2.0	1.75	2.0	1.8

Course Title:	Internal Controls
Course Code:	25VBC5E202
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a deep understanding of internal controls and corporate governance, focusing on mechanisms to ensure accountability, risk management, and operational integrity in modern organizations. It covers foundational principles, regulatory compliance, fraud prevention, system and internet security, business continuity, and the role of emerging technologies in internal control frameworks. Students will gain practical insights into assessing, implementing, and maintaining effective control systems that uphold ethical and strategic objectives

Course Outcomes(COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Explain the importance of corporate governance and internal controls in promoting transparency, accountability, and ethical business practices.	L2
CO2	Develop the ability to assess and manage risks in internal controls, including transaction, safeguarding, and system controls.	L6
CO3	Analyze regulatory frameworks such as the FCPA and Sarbanes-Oxley Act to evaluate their impact on compliance and corporate reporting.	L4
CO4	Explain how audits, fraud prevention, and system controls contribute to organizational integrity and risk management.	L2
CO5	Apply emerging technologies to design effective business continuity and data governance strategies.	L3

Course Modules:

No. of Hours:24

Module 1: Foundations of Governance and Internal Control
Scope of Module: Establishes a foundation in corporate governance and internal control concepts, including roles of key stakeholders and control objectives.
Topics: Governance principles, corporate governance framework, responsibilities of the board, audit committee duties and authority, CEO's role, election of directors, definition and purpose of internal controls, internal control risks, objectives and components of effective control systems
Learning Outcome: <i>Understand the structure of corporate governance and the foundational elements of internal control systems.</i>

No. of Hours:24

Module 2: Types of Controls and Regulatory Frameworks
Scope of Module: Focuses on specific internal control categories and the legal frameworks that govern them, including key U.S. regulatory acts.
Topics: Transaction control objectives and activities, preventive and detective controls, safeguarding controls, physical and logical access controls, overview of FCPA and Sarbanes-Oxley Act, internal control testing methods, audit committee requirements
Learning Outcome: <i>Apply transaction and safeguarding control techniques and understand compliance under regulatory frameworks.</i>

No. of Hours:24

Module 3: Assurance through Audits and System Controls

Scope of Module:

Explores the role of external audits and system-level controls in ensuring financial integrity and operational security.

Topics:

External audit responsibilities, audit report types, Sarbanes-Oxley and PCAOB roles, financial and internal control opinions, system control classifications, general and application controls, preventive, detective, corrective activities, flowcharting for assessment, system development and change controls

Learning Outcome: Evaluate the effectiveness of external audits and system controls in safeguarding organizational processes.

No. of Hours:24

Module 4: Risk, Fraud, and Continuity Management

Scope of Module:

Addresses key risk and fraud prevention measures, along with continuity planning to manage crises and secure operations.

Topics:

Internet security threats and malware types, cybercrime implications, business continuity planning, crisis and disaster recovery, fraud types and detection techniques, fraud prevention programs, role of internal auditors, COSO ERM framework, risk mitigation strategies

Learning Outcome: Develop risk response strategies, prevent fraud, and implement business continuity plans.

No. of Hours:24

Module 5: Ethics, Data Governance, and Emerging Technologies

Scope of Module:

Explores ethical dimensions and the impact of data governance and emerging technologies in enhancing internal control systems.

Topics:

Ethical considerations in internal control, whistleblower protections, conflicts of interest, ethical decision-making models, data governance, regulatory compliance (GDPR, CCPA, HIPAA), privacy management, AI in internal controls, blockchain in reporting, big data in risk assessment, cybersecurity and AI-driven detection

Learning Outcome: Apply ethical principles, data governance practices, and emerging technologies to strengthen internal controls.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of Financial Accounting and Organizational Management
- Familiarity with concepts in Business Law and Risk Management
- Introductory understanding of Information Systems and Cybersecurity Principles

Pedagogy / Teaching Methodology:

- ✓ Case-Based Learning: Real-world corporate governance and fraud case studies
- ✓ Interactive Lectures: Concepts in internal controls, compliance, and audits
- ✓ Guest Lectures: Experts in audit, compliance, and corporate risk management

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Corporate Governance – NPTEL (Prof. Arvind Sahay, IIM Ahmedabad)**
<https://onlinecourses.nptel.ac.in/noc22-mg55/preview>

2. **Financial Regulation: From the Global Financial Crisis to Fintech – Coursera**
<https://www.coursera.org/learn/financial-regulation>
3. **Introduction to Internal Controls – Alison**
<https://alison.com/course/introduction-to-internal-controls>

Suggested Readings:

- Rezaee, Z. (2018). Corporate Governance and Ethics. Wiley
- Moeller, R. R. (2022). Executive's Guide to COSO Internal Controls. Wiley
- Sawyer, L. B., & Moeller, R. R. (2021). Sawyer's Internal Auditing. IIA

Recommended Software/Tools (If applicable):

1. **SAP GRC / Oracle Risk Management Cloud** – Enterprise internal controls and compliance platforms
2. **ACL Analytics / CaseWare IDEA** – Audit data analytics tools
3. **Splunk or IBM QRadar** – For security and systems audit log monitoring

Business Continuity Planning Tools (e.g., Fusion Framework System)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	-	2	–	3	2	2
CO2	3	3	3	2	3	2	3	1	3
CO3	3	3	3	1	2	2	3	2	2
CO4	3	2	2	-	2	–	3	2	2
CO5	3	3	3	2	3	2	2	-	1
Articulation	3.0	2.6	2.6	1.66	2.4	2.0	2.8	1.75	2.0

Course Title:	Cost Management
Course Code:	25VBC5E203
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth understanding of cost management techniques, essential for making informed business decisions and enhancing profitability. Students will learn to classify, allocate, and analyze different types of costs, and apply various costing methods to manage production efficiency. The course also covers key financial metrics and the principles of cost control, quality management, and process improvement.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Explain the role of cost management in business decision-making and its influence on strategies, profitability, and financial stability.	L2
CO2	Analyze different types of costs (product, period, fixed, variable, mixed) and apply cost behavior principles in operational decision-making.	L4
CO3	Apply costing methods such as job-order, process, and activity-based costing to appropriate business scenarios across industries.	L3
CO4	Calculate and interpret key cost metrics like COGS and cost of manufactured goods to improve profitability and operational efficiency.	L3

CO5	Analyze and allocate overhead, joint product, and byproduct costs to ensure accurate reporting and informed financial decisions.	L4

Course Modules

No. of Hours:24

Module 1: Cost Concepts and Classification
Scope of Module: This module introduces the core concepts of cost management, including classifications of costs and cost behaviors that influence decision-making and financial planning.
Topics: Importance of Cost Management, Classifications of Costs, Direct vs. Indirect Costs, Relevant vs. Irrelevant Costs, Types of Cost Classifications, Product Costs vs. Period Costs, Differences and Examples, Costs Based on Level of Activity, Fixed Costs, Variable Costs, Mixed Costs.
Learning Outcome: <i>Understand the importance of cost management in business decision-making and classify various cost types based on their behavior and relevance.</i>

No. of Hours:24

Module 2: Costing Methods and Systems
Scope of Module: This module focuses on different costing methods, including job-order costing, process costing, and activity-based costing, along with cost accumulation systems and methods of cost measurement.
Topics: Overview of Different Costing Methods, Job Order Costing, Process Costing, Activity-Based Costing (ABC), Introduction to Cost Accumulation Systems, Cost Accumulation Processes, Cost Measurement Methods.

Learning Outcome: *Understand and apply various costing methods and systems to business operations, selecting the most appropriate method based on the nature of the production process.*

No. of Hours:24

Module 3: Cost of Goods and Manufactured Goods

Scope of Module:

This module delves into the calculation of the cost of goods sold and the cost of manufactured goods, focusing on the components and formulas necessary for accurate financial reporting and production analysis.

Topics:

Cost of Goods Sold (COGS) Calculation and Importance, COGS Formula, Cost of Manufactured Goods, Process of Calculation, Components (Direct Materials, Direct Labor, Manufacturing Overhead).

Learning Outcome: *Calculate the cost of goods sold and manufactured using appropriate formulas and components to accurately reflect production and sales costs.*

No. of Hours:24

Module 4: Overhead Allocation and Costing Systems

Scope of Module:

This module covers the allocation of overhead costs, including various methods and strategies for both joint product and byproduct costing. It also covers the allocation of overhead costs in different costing systems.

Topics:

Overhead Costs Types (Manufacturing, Administrative, Selling), Examples of Overhead, Overhead Allocation (Direct Method, Step-Down Method, Reciprocal Method), Joint Products: Definition and Examples, Cost Allocation for Joint Products (Physical Units Method, Net Realizable Value Method, Constant Gross Margin Percentage Method), Byproducts: Definition, Characteristics, Cost Allocation for Byproducts (Net Method, Other Income Treatment).

Learning Outcome: *Analyze overhead and joint product cost allocation using various methods to ensure accuracy in cost management and financial reporting.*

No. of Hours:24

Module 5: Advanced Costing Techniques and Emerging Trends

Scope of Module:

This module explores advanced costing techniques, such as activity-based costing and the analysis of variable vs. absorption costing. Additionally, it covers business process improvements and emerging trends in quality management, including TQM and Six Sigma.

Topics:

Activity-Based Costing (ABC), Identifying Activities and Cost Drivers, Benefits, Challenges, and Applications of ABC, Variable vs. Absorption Costing, Fixed Factory Overheads in Costing Methods, Inventory Impact on Operating Income, Contribution Margin Analysis, Service Department Cost Allocation (Direct Method, Step Method, Reciprocal Method), Estimating Fixed and Variable Costs (High-Low Method, Regression Analysis), Supply Chain Management, Lean Resource Management, Just-In-Time (JIT) Systems, Capacity Planning, Business Process Improvement, Value Chain Analysis, Benchmarking, Kaizen Philosophy, Quality Costs (Prevention, Appraisal, Internal Failure, External Failure), ISO 9000 Standards, Total Quality Management (TQM), Six Sigma Methodology.

Learning Outcome: Apply advanced costing techniques such as activity-based costing and variable costing, while also understanding the principles of process improvement and quality management for effective decision-making.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

- Basic knowledge of Financial Accounting
- Understanding of Business Mathematics and Managerial Economics
- Familiarity with concepts like Profit & Loss, Revenue, and Operational Efficiency

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Core concepts of cost classification and behavior
- ✓ Problem-Solving Sessions: Practice in cost computations and cost sheet preparation
- ✓ Case Studies: Application of costing methods in manufacturing, services, and retail sectors
- ✓ Flipped Classroom: Pre-class readings followed by in-class problem-solving and discussion
- ✓ Quizzes & Simulations: Tools to test cost control measures and assess decision-making impact

Certificate / Value Added Courses Recommended:

1. **Cost Accounting – NPTEL (Prof. Nirmalya Ghosh, IIM Calcutta)**
<https://onlinecourses.nptel.ac.in/noc24-mg36/preview>
2. **Introduction to Cost Accounting – Coursera (University of Illinois)**
<https://www.coursera.org/learn/cost-accounting>
3. **Managerial Accounting Fundamentals – Coursera (University of Virginia)**
<https://www.coursera.org/learn/uva-darden-managerial-accounting>
4. **Cost and Management Accounting – Swayam**
https://swayam.gov.in/nd1_noc24_com13/preview
5. **Accounting Fundamentals – Corporate Finance Institute (Free with account)**
<https://courses.corporatefinanceinstitute.com/courses/accounting-fundamentals>

Suggested Readings:

- ✓ Horngren, C. T., Datar, S. M., & Rajan, M. V. (2021). Cost Accounting: A Managerial Emphasis. Pearson
- ✓ Lal, J. (2022). Cost Accounting. Himalaya Publishing House

✓ Drury, C. (2021). Management and Cost Accounting. Cengage Learning

Recommended Software/Tools:

1. Microsoft Excel / Google Sheets - Cost sheet preparation, variance analysis
2. Tally ERP / Zoho Books - For practical exposure to cost tracking and allocation
3. QuickBooks - SME accounting and cost tracking

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	2	–	-	2	2
CO2	3	3	3	1	2	2	1	2	2
CO3	3	3	3	–	3	2	2	2	2
CO4	3	3	3	-	3	2	–	2	2
CO5	3	3	3	1	3	2	1	2	2
Articulation	3.0	2.8	2.8	1.0	2.6	2.0	1.33	2.0	2.0

Course Title:	Business Economics
Course Code:	25VBX0G204
Semester:	II
Credits:	3
Course Type	GE
Learning Hours	90
Live Sessions	12 hours

Course Description:

Business Economics is a foundational course designed to equip students with the essential economic principles and tools necessary for analyzing business decisions and market dynamics. The course bridges the gap between economic theory and practical business applications, focusing on how businesses operate within the broader economic environment.

CO No.	Course Outcome	BTL Level
CO1	Apply fundamental economic concepts— marginalism, opportunity cost, optimization, and trade-offs in business decision-making.	L3
CO2	Analyze consumer behaviour, market dynamics, demand–supply frameworks, and elasticity for effective decision-making.	L4
CO3	Evaluate production and cost structures, perform break-even and revenue analysis, and apply forecasting techniques in planning.	L5
CO4	Compare and critique market structures (perfect competition, monopoly, oligopoly, etc.) and apply competitive models like game theory.	L4
CO5	Examine macroeconomic variables and globalization trends, and assess their impact on business along with new-age tools and digital disruptions.	L5

Course Module

No. of Hours: 18

Module 1: Fundamentals & Economic Decision-Making

Scope of Module:

This unit lays the groundwork by introducing essential economic principles and the logic behind business decisions.

Topics:

Overview of Business Economics, Nature and scope; microeconomics vs. macroeconomics, **Marginalism, Opportunity Cost, and Risk/Uncertainty, Optimization techniques**, constrained vs. unconstrained decisions, Equi-marginal principle and discounting, - Role of economic information and trade-offs in business contexts. **AI Tool Suggestion: - ChatGPT for understanding basic concepts and clarifying doubts.**

Learning Outcomes: *Apply fundamental economic concepts such as marginalism, opportunity cost, and optimization to solve business decision-making problems under conditions of risk and uncertainty.*

No. of Hours: 18

Module 2: Consumer Behavior, Demand, and Price Mechanisms

Scope of Module: This unit combines classical consumer theory with market dynamics, emphasizing how individual choices determine overall market outcomes.

Topics: Cardinal and Ordinal Utility; Diminishing Marginal Utility, The indifference curve approach and consumer equilibrium (budget constraints), **Concepts of demand and supply, demand curve, and supply curve, Law of Demand and Conditions of Supply, Price, income, and cross-elasticity: measuring responsiveness, Role of the price mechanism in resource allocation and profit maximization, AI Tool Suggestion: Google Trends for analyzing demand and supply trends.**

Learning Outcomes: Analyze consumer behaviour using utility theory and demand-supply mechanisms, and evaluate the impact of price elasticity on market outcomes and business decisions.

No. of Hours: 18

Module 3: Production, Cost Analysis, & Forecasting

Scope of Module: Focusing on the internal operations of firms, this unit explains how production decisions, cost structures, and forecasting support profitability and strategic planning.

Topics: Production functions: short-run and long-run perspectives, Fixed, variable, and other cost classifications, Economies of scale, returns to scale, and the law of diminishing returns, Break-even point (BEP) computation and interpretation, Total, average, and marginal revenue concepts, Demand forecasting methods: Qualitative vs. Quantitative, Incorporating modern tools and analytics in demand forecasting, AI Tool

Suggestion: Wolfram Alpha for complex calculations related to production and costs.

Learning Outcomes: Evaluate production and cost functions, conduct breakeven and revenue analysis, and integrate forecasting techniques to support effective business planning.

No. of Hours: 18

Module 4: Market Structures & Competitive Strategies

Scope of Module: This unit examines different market forms and competitive models, helping students understand how market dynamics and competition shape business strategy.

Topics: Perfect competition, monopoly, and monopolistic competition, Comparative features: pricing, surplus, and efficiency, Collusive and non-collusive behavior in oligopolies, Game theory fundamentals, Sweezy's Kinked Demand Curve, and price leadership, Allocative and productive efficiency, The impact of innovation and technological progress on market evolution, AI Tool **Suggestion:** Tableau Public for data visualization and forecasting.

Learning Outcomes: Assess different market structures and apply strategic models—including game theory—to understand firm behavior and competitive positioning

No. of Hours: 18

Module 5: Globalization, Macroeconomic Environment, & Emerging Trends

Scope of Module: The final unit connects macroeconomic insights with **global business environments**, while integrating recent trends that are reshaping the field of business economics.

Topics: Key **macroeconomic variables** and circular flow of income, Overview of macroeconomic relationships that influence business activity, Trends in **globalization** and its effects on both developed and developing economies, Challenges and opportunities in domestic and international business operations, **Digital transformation and data analytics in economic decision-making**, Sustainability, ethical business practices, and innovation as competitive tools, The role of technology in modern demand forecasting and market analysis, **AI Tool Suggestion:** **Google Public Data Explorer** for accessing macroeconomic data.

Learning Outcomes: Critically evaluate macroeconomic variables, globalization effects, and emerging trends like digitalization and sustainability to enhance business strategy.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

✓ Interactive Lectures

- ✓ Current Business Case Studies
- ✓ Quiz
- ✓ Discussion Forum

Certificate / Value Added Courses Recommended:

1. <https://nptel.ac.in/courses/110101438>
2. <https://nptel.ac.in/courses/110104093>
3. <https://nptel.ac.in/courses/110105029>
4. <https://www.coursera.org/learn/erasmus-econometrics>

Suggested Readings:

- ✓ "Managerial Economics" by D.N. Dwivedi, Vikas Publishing House, 9th Edition, 2019.
- ✓ "Managerial Economics: Principles and Worldwide Applications" by Dominick Salvatore, Oxford University Press, 2015.
- ✓ "Microeconomics for Business" by Satya P. Das, SAGE Publications, 2007.

Recommended Software/Tools:

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	3	1	-	2	1	-
CO2	2	3	2	3	1	-	2	1	-
CO3	2	3	2	3	1	-	2	1	-
CO4	3	3	3	3	1	1	2	1	-
CO5	3	3	2	3	2	1	2	1	-
Articulation	2.6	2.8	2.2	3.0	1.2	1.0	2.0	1.0	-

Course Title:	Communicative English
Course Code:	23VBX0AE205
Semester:	II
Credits:	4
Course Type	AEC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth understanding of the principles and practices of effective communication in diverse social and professional settings. It focuses on enhancing skills in speaking, writing, listening, and reading in English, with an emphasis on overcoming barriers and improving cross-cultural communication. Learners will also gain proficiency in utilizing digital platforms for communication and apply various strategies for formal and informal communication.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Explain the key elements and processes involved in effective communication.	L2
CO2	Analyze and distinguish between different forms of communication, recognizing their respective functions and contexts.	L4
CO3	Apply strategies to enhance listening and reading skills for better comprehension in professional settings.	L3

CO4	Demonstrate the ability to communicate fluently and appropriately in varied social and professional situations.	L3
CO5	Employ advanced writing techniques to produce clear, compelling, and actionable written communication.	L3

Course Modules

No. of Hours:24

Module 1: Foundations of Communication and English Proficiency
Scope of Module: This module lays the groundwork for understanding communication as a process and develops essential grammar skills required for professional and academic contexts.
Topics: • English as the Global Lingua Franca • Process and Types of Communication • Barriers to Effective Communication • Fundamentals of English Grammar: Nouns, Verbs, Tenses, Subject-Verb Agreement, Sentence Structure, Connectives • Situational Dialogues and Grammar Exercises
Learning Outcome: <i>Understand the key elements of effective communication, recognize communication styles, and apply foundational grammar to enhance clarity and accuracy in communication.</i>

No. of Hours:24

Module 2: Reading, Dialogue and Conversational Competence

Scope of Module:

This module enhances reading comprehension through literary texts and strengthens spoken communication through dialogue practice and functional language.

Topics:

- Reading Skills and Comprehension
- Literary Text: "The English Teacher" by R.K. Narayan
- Dialogue and Conversation Principles
- Functional English: Everyday Interactions
- Language Functions: Requests, Enquiries, Directions, Instructions

Learning Outcome: Students will be able to comprehend literary texts and demonstrate conversational fluency using functional English expressions.

No. of Hours:24

Module 3: Digital Literacy and Communication with Technology

Scope of Module:

This module focuses on enhancing writing skills and leveraging digital resources for effective communication, culminating in the development of professional presentation capabilities.

Topics:

Digital Tools: E-Libraries, Online Dictionaries, INFLIBNET, BBC, British Council

- Writing Skills: Essays, Reports, Descriptive and Narrative Writing
- Presentation Skills: Public Speaking, Interviews, PowerPoint Presentations, Group Discussions

Learning Outcome: Students will proficiently utilize digital tools and platforms to advance professional writing and deliver impactful presentations.

No. of Hours:24

Module 4: Advanced Communication Strategies for the Workplace

Scope of Module:

This module prepares students for workplace communication through creative thinking, formal writing, and effective multicultural communication practices.

Topics:

- Creative and Critical Thinking in Communication
- Official Correspondence: Letters, Emails, Resumes, Cover Letters
- Cross-Cultural Communication: Global Etiquette, Communication Barriers

Learning Outcome: Students will be able to draft workplace communication and apply strategic thinking in multicultural professional environments.

No. of Hours:24

Module 5: Strategic Communication, Networking, and Personal Expression
Scope of Module:

The module equips students with skills in strategic communication, conflict resolution, personal branding, and expressive writing through reflective literature.

Topics:

- Digital Platforms: Emails, Blogs, Social Media, Online Meetings
- Negotiation and Conflict Resolution
- Networking and Elevator Speech
- Life Writings: Memoirs, Diaries, Autobiographies
- Literary Text: "Diary of Anne Frank"

Learning Outcome: Students will be able to apply strategic communication skills for networking, conflict resolution, and personal expression.

Module	No. of Pre-Recordings
1	10
2	12
3	10

4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

- Basic understanding of English grammar and sentence structure
- Familiarity with reading comprehension and vocabulary at a high-school level
- Fundamental computer literacy and exposure to digital communication platforms

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Foundation-building in communication theories and language functions
- ✓ Digital Presentations & Online Forums: Enhancing digital fluency and articulation in virtual spaces

Certificate / Value Added Courses Recommended:

1. **English for Career Development – University of Pennsylvania (Coursera)**
<https://www.coursera.org/learn/careerdevelopment>
2. **Improve Your English Communication Skills – Georgia Tech (Coursera)**
<https://www.coursera.org/specializations/improve-english>
3. **Soft Skills – NPTEL (Prof. Poonam Sinha, IIT Roorkee)**
<https://nptel.ac.in/courses/109107121>
4. **Effective Communication Skills – Swayam (Netaji Subhas Open University)**
https://onlinecourses.swayam2.ac.in/nou20_ge10/preview

Suggested Readings:

- ✓ Raman, Meenakshi & Sharma, Sangeeta (2015). Technical Communication: Principles and Practice. Oxford University Press
- ✓ Murphy, Raymond (2019). English Grammar in Use. Cambridge University Press
- ✓ Sen, Leena (2004). Communication Skills. PHI Learning

Recommended Software/Tools:

1. **Grammarly** – Grammar checking and tone adjustment
2. **Canva** – Visual presentation and communication design

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	–	–	1	2	2
CO2	3	3	3	3	–	–	1	2	2
CO3	3	2	2	3	2	–	-	2	2
CO4	3	2	2	3	–	2	1	2	-

CO5	3	2	2	3	–	2	-	2	2
Articulation	3.0	2.2	2.2	2.8	2.0	2.0	1.0	2.0	2.0

Course Title:	Simulation Lab: Indian Taxation (Income Tax & GST)
Course Code:	25VBCL0S206
Semester:	I
Credits:	2
Course Type:	SEC
Learning Hours:	60
Live Sessions:	12 hours

Course Description:

This practical course provides hands-on exposure to the Indian taxation system, specifically Goods and Services Tax (GST) and Income Tax (IT). It covers key e-filing procedures, registration processes, and compliance requirements using government portals and simulations. The course aims to bridge theoretical tax knowledge with practical skillsets required for compliance roles in finance, accounting, and business administration.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the procedural framework for registration and compliance under GST and Income Tax.	L2
CO2	Apply digital platforms for e-filing GST and IT returns with simulated scenarios.	L3
CO3	Analyze tax liability under both old and new regimes using income classification.	L4
CO4	Perform complete return filings including GSTR1, GSTR3B, CMP08, and ITR.	L3
CO5	Assess the applicability of TDS, TCS, and advance tax based on different business profiles.	L4

Course Modules

No. of Hours:12*

Module 1: GST Registration Process
Scope of Module: Covers registration under GST including GSTIN generation and understanding types of taxpayers.
Topics: Registration – GSTIN – 7.5 hrs
Learning Outcome: Learners will be able to independently complete GST registration.

No. of Hours:12*

Module 2: GST Compliance and Return Filing
Scope of Module: Focuses on operational compliance under GST, including return filing and documentation.
Topics: E-Way Bill – 1.5 hrs NIL Return Filing – 1 hr E-Filing of GSTR1 – 7 hrs E-Filing of GSTR3B – 3 hrs E-Filing of GSTR CMP 08 – 1 hr
Learning Outcome: Learners will be proficient in preparing and submitting GST returns.

No. of Hours:12*

Module 3: Income Tax Registration & Residential Status
Scope of Module: Explains how to register for PAN and ITR systems and determine residential status.
Topics: E-Pan Registration – 1 hr ITR Registration – 1 hr Residential Status and Taxability – 0.5 hr
Learning Outcome: Learners will grasp basic tax identity setup and applicability of taxation.

No. of Hours:12*

Module 4: Income Tax Filing under Old and New Regimes
Scope of Module: Enables learners to classify income and complete ITR filing using both regimes.
Topics: Heads of Income and ITR Filings (Old and New Regime) – 8 hrs
Learning Outcome: Learners will be able to file individual tax returns under either tax system.

No. of Hours:12*

Module 5: TDS, TCS and Advance Tax
Scope of Module: Focuses on tax deducted/collected at source and advance tax calculations.
Topics: Advance Tax, TDS and TCS – 5 hrs
Learning Outcome: Learners will compute advance tax and apply TDS/TCS principles.

Pre-Recording Count

Module	No of Pre-Recording
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global

2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

Semester III

Course Title:	Corporate Finance
Course Code:	25VBC5E301
Semester:	III
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This comprehensive course offers an in-depth exploration of core concepts and advanced tools in corporate finance, investment decision-making, and financial risk management. Designed for finance professionals, analysts, and advanced students, the course integrates theoretical foundations with practical applications across five interconnected modules. Participants will gain analytical skills to evaluate investment opportunities, optimize capital structures, manage risk, and navigate global financial markets.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

CO No.	Course Outcome	BTL
CO1	Apply the concepts of financial risk and return, and use models like CAPM to inform investment strategies and risk assessment.	L3
CO2	Analyze portfolio risk, capital structure, and long-term financial strategies for optimal investment decision-making.	L4
CO3	Evaluate the cost of capital and assess the impact of financing choices involving debt and equity.	L5
CO4	Analyze the role of derivative instruments and hedging strategies in managing financial risks within investment and financial planning.	L4
CO5	Evaluate working capital and cash management techniques to improve liquidity and ensure financial stability.	L5

Course Modules

No. of Hours:24

Module 1: Fundamentals of Risk, Return, and Portfolio Theory

Scope of Module:

This module introduces foundational concepts in financial risk and return, and applies models like CAPM and portfolio theory to investment decisions.

Topics:

Financial risk and types – market risk, credit risk, liquidity risk, operational risk, return measurement – historical return, expected return, real vs. nominal return, risk-return relationship, risk premium, systematic and unsystematic risk, beta (β) and market portfolio returns, calculating and interpreting beta, CAPM formula and security market line (SML), derivation and interpretation of CAPM, limitations and assumptions of CAPM, diversification and modern portfolio theory (MPT), efficient frontier, capital market line (CML)

Learning Outcome: Understand the concept of financial risk and return, apply CAPM, and construct efficient portfolios balancing risk and return.

No. of Hours:24

Module 2: Cost of Capital, Capital Structure, and Valuation

Scope of Module:

This module focuses on key elements of long-term financial decision-making including WACC, capital structure, valuation methods, and dividend policies.

Topics:

Weighted average cost of capital (WACC), components and practical calculation of WACC, tax implications, cost of debt, preferred and common equity, dividend capitalization method, capital structure decisions, pecking order theory, trade-off theory, debt vs. equity financing, market conditions, business risk, financial flexibility, intrinsic value calculation, valuation methods – DCF, DDM, free cash flow, earnings multipliers, terminal value, share value factors – economic conditions, company performance, equity financing – common equity, rights offerings, IPOs, SEOs, dividend policies – stable, constant, residual, stock splits, treasury stock, dividend reinvestment plans (DRIPs)

Learning Outcome: Calculate and analyze WACC, evaluate capital structure and dividend policies, apply valuation models.

No. of Hours:24

Module 3: Bonds, Interest Rates, and Corporate Financing

Scope of Module:

This module explores bond valuation, interest rate theory, and corporate financing including capital raising and market efficiency.

Topics:

Types of bonds – government, corporate, high-yield, bond ratings, bond duration – Macaulay and modified duration, interest rate sensitivity, inflation and interest rate impact, interest rate theories – expectations, liquidity premium, market segmentation, yield curves – normal, inverted, flat, interest rate movements and investment implications, capital raising – private and public companies, venture capital, angel investors, commercial bank loans, lease financing, efficient market hypothesis (EMH) – weak, semi-strong, strong forms, insider trading, behavioral finance

Learning Outcome: - Understand bond characteristics and risk, evaluate interest rate theories and corporate financing strategies, analyze market efficiency.

No. of Hours:24

Module 4: Derivatives and Risk Management

Scope of Module:

This module focuses on using financial derivatives and swaps for risk management and includes corporate restructuring strategies.

Topics:

Types of derivatives – forwards, futures, options, derivative markets and strategies – speculation, arbitrage, option pricing and Greeks – Black-Scholes model, delta, gamma, theta, vega, hedging with derivatives, interest rate swaps, foreign currency swaps – fixed vs. floating, valuation techniques, risk management with swaps, corporate restructuring

strategies – divestitures, recapitalizations, mergers and acquisitions, LBOs, spin-offs, types of mergers – horizontal, vertical, conglomerate

Learning Outcome: - Understand and apply derivatives and swaps for hedging, analyze corporate restructuring and its impact on financial strategy.

No. of Hours:24

Module 5: Working Capital, Short-Term Finance, and International Finance

Scope of Module:

This module addresses the management of working capital and short-term financing, along with international finance and currency risk management.

Topics:

Operating and cash cycles, managing working capital components – inventory, accounts payable and receivable, cash conversion cycle, short-term financing – trade credit, short-term bank loans, effective interest rates, factoring, alternative financing, commercial paper, asset-based financing, foreign direct investment (FDI), multinational corporations (MNCs), currency exchange rates and risks, exchange rate regimes, purchasing power parity (PPP), cross-border profit management, foreign exchange derivatives and hedging

Learning Outcome: - Analyze working capital to maintain liquidity, compare short-term financing options, examine international financial risks, and develop solutions to hedge against currency exposure

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites:

- Basic understanding of Accounting and Financial Statements
- Introductory-level knowledge of Economics
- Familiarity with Microsoft Excel for financial calculations
- Fundamental concepts of Business Mathematics and Statistics

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures with real-world financial scenarios
- ✓ Case Study Analysis (Harvard/ICFAI-based finance cases)
- ✓ Guest Lectures from Finance Professionals and Investment Analysts

Certificate / Value Added Courses Recommended:

1. **Introduction to Corporate Finance** – University of Pennsylvania (Coursera – Free Audit Available)
<https://www.coursera.org/learn/wharton-finance>
2. **Financial Markets** – Yale University by Prof. Robert Shiller (Coursera – Free Audit)
<https://www.coursera.org/learn/financial-markets-global>
3. **NPTEL Course – Corporate Finance** – IIT Kharagpur
<https://nptel.ac.in/courses/110/105/110105121/>
4. **Financial Management** – SWAYAM (UGC Course)
https://swayam.gov.in/nd1_noc24_mg04/preview
5. **Introduction to Derivatives** – Udemy (Free Course)
<https://www.udemy.com/course/introduction-to-derivatives/>

Suggested Readings:

- Brealey, R. A., Myers, S. C., & Allen, F. (2019). Principles of Corporate Finance (13th ed.). McGraw-Hill Education.
- Damodaran, A. (2014). Applied Corporate Finance (4th ed.). Wiley.
- Ross, S. A., Westerfield, R., & Jaffe, J. (2022). Corporate Finance (13th ed.). McGraw-Hill Education.

Recommended Software/Tools:

1. Microsoft Excel - For financial modeling and ratio analysis
2. R or Python (Basic Finance Libraries) - For portfolio optimization simulations
3. Yahoo Finance / Google Finance APIs - For real-time stock and financial data
4. Tableau / Power BI - For financial data visualization (optional advanced use)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above said points.

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	1	3	–	1	2	2
CO2	3	3	3	-	3	2	-	2	2
CO3	3	3	3	2	3	2	-	2	2
CO4	3	3	3	1	3	2	2	2	1
CO5	3	3	3	2	3	2	2	2	2
Articulation	3.0	3.0	3.0	1.5	3.0	2.0	1.75	2.0	1.8

Course Title:	Financial Statement Analysis
Course Code:	25VBC5E302
Semester:	III
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course offers an in-depth exploration of financial statement analysis, equipping participants with the tools and techniques to assess financial health, operational efficiency, profitability, and sustainability. With a blend of fundamental analysis, ratio interpretation, and adjustments for global operations and accounting standards, this program is ideal for financial analysts, accountants, and professionals involved in investment and strategic decision-making.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

CO No.	Course Outcome	BTL
CO1	Apply techniques of comparative financial statement analysis, including common-size analysis and trend analysis, for evaluating income and performance.	L3
CO2	Develop the ability to assess a company's financial health using ratio analysis covering liquidity, profitability, and solvency.	L6
CO3	Analyze and interpret financial ratios to evaluate profitability, performance, and efficiency from both shareholder and organizational perspectives.	L4
CO4	Explain the influence of foreign currency fluctuations and inflation on financial statements and ratios.	L2
CO5	Evaluate the impact of accounting changes and earnings quality on financial ratios and profitability assessment.	L5

Course Modules

No. of Hours:24

Module 1: Foundations of Financial Statement Analysis
Scope of Module: Introduces core methods of analyzing financial statements including vertical, horizontal, and trend analyses.
Topics: Measures of income – gross profit, operating profit, net profit, comprehensive income, non-operating income; vertical common-size income statement and balance sheet; ratios in common-size statements; horizontal trend analysis; year-on-year comparison; compound annual growth rate (CAGR); identifying financial trends
Learning Outcome: <i>Analyze and interpret financial statements using comparative and common-size methods.</i>

No. of Hours:24

Module 2: Financial Ratio Analysis – Liquidity, Leverage, and Efficiency
Scope of Module: Focuses on ratio analysis to evaluate a company's short-term and long-term financial health, solvency, and operational efficiency.
Topics: Overview of financial ratios – definition, importance, categories (liquidity, profitability, leverage, efficiency); net working capital; current ratio and quick ratio – formulas, interpretation, limitations; debt-to-equity, operating leverage, total leverage, solvency ratios – debt ratio, equity ratio; earnings coverage – TIE, fixed charge coverage; activity ratios – accounts receivable, inventory, accounts payable, DSO, DPO, inventory turnover; operating and cash cycle; total asset and fixed asset turnover; efficiency of asset utilization
Learning Outcome: <i>Apply and interpret key financial ratios to assess liquidity, solvency, and asset management efficiency.</i>

No. of Hours:24

Module 3: Profitability Analysis and Shareholder Metrics

Scope of Module:

Focuses on assessing profitability at company and shareholder levels through multiple ratio sets and return metrics.

Topics:

Profitability per share – book value per share, market-to-book ratio, P/E ratio, earnings yield, dividend yield and payout, shareholder return; basic EPS – formula, calculation, significance; diluted EPS – impact of convertible securities, calculation, disclosures; profit margins – gross, operating, net, EBITDA margin; return on assets (ROA) and return on equity (ROE); sustainable equity growth rate – calculation, influencing factors; benefits and limitations of profitability analysis

Learning Outcome: - Analyze profitability and shareholder returns using EPS, ROA, ROE, and margin ratios.

No. of Hours:24

Module 4: Foreign Operations, Currency Effects, and Inflation Adjustments

Scope of Module:

Examines the effect of international operations, exchange rate changes, and inflation on financial statements and ratio analysis.

Topics:

Foreign currency impact on analysis – currency translation, exposure, hedging; accounting for foreign operations – remeasurement, translation adjustments; inflation effects – distortion of profitability ratios, inflation-adjusted ratios

Learning Outcome: - Adjust financial analysis for foreign exchange effects and inflation, ensuring accurate and global financial interpretation.

No. of Hours:24

Module 5: Earnings Quality and Accounting Adjustments

Scope of Module:

Focuses on understanding the implications of accounting standards, changes, and the quality of reported earnings on financial analysis.

Topics:

Impact of accounting changes – new standards, depreciation methods; earnings quality – sustainability of earnings, distinguishing accounting vs. economic profit, book vs. market value; evaluating true profitability and long-term earnings reliability

Learning Outcome: - Evaluate how accounting policies and earnings quality affect financial ratios and assess sustainable profitability.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites:

- Foundational knowledge of Financial Accounting and Managerial Accounting
- Basic understanding of financial reporting principles (GAAP / IFRS)
- Familiarity with business mathematics and spreadsheet usage (Excel or similar tools)
- Introductory knowledge of Corporate Finance concepts

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Conceptual understanding of financial statements and analysis techniques
- ✓ Case Studies: Real-world financial reports and comparative ratio analysis of companies
- ✓ Group Discussions: Debates on earnings quality, accounting policies, and ethical reporting

Certificate / Value Added Courses Recommended:

1. **Financial Analysis – NPTEL (IIT Madras)**
<https://onlinecourses.nptel.ac.in/noc24-mg61/preview>
2. **Financial Accounting Fundamentals – Coursera (University of Virginia)**
<https://www.coursera.org/learn/uva-darden-financial-accounting>
3. **Analyzing Financial Statements – edX (Babson College)**
<https://www.edx.org/course/analyzing-financial-statements>
4. **Financial Statement Analysis – Corporate Finance Institute (CFI) (Free sign-up required)**
<https://courses.corporatefinanceinstitute.com/courses/financial-analysis-fundamentals>

Suggested Readings:

- Wild, John J., Subramanyam, K. R., & Halsey, Robert F. (2014). Financial Statement Analysis. McGraw-Hill Education
- White, Gerald I., Sondhi, Ashwinpaul C., & Fried, Dov (2003). The Analysis and Use of Financial Statements. Wiley
- Stickney, Clyde P., Brown, Paul, & Wahlen, James M. (2010). Financial Reporting and Statement Analysis. Cengage Learning

Recommended Software/Tools:

1. **Microsoft Excel / Google Sheets** – For performing ratio analysis, creating financial models
2. **Tableau / Power BI** – For visualizing trends and financial data comparisons

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above said points.

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
C01	3	3	3	-	3	2	1	2	2
C02	3	3	3	2	3	2	2	2	3
C03	3	3	3	2	3	2	-	2	2
C04	3	1	2	-	2	—	1	2	2
C05	3	3	3	2	3	2	2	2	2
Articulation	3.0	2.6	2.8	2.0	2.8	2.0	1.5	2.0	2.2

Course Title	Financial Management
Course Code	25VBC0E303
Semester	III
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course introduces students to the fundamental principles and practices of financial management. It covers a wide range of topics, from basic concepts such as time value of money and risk-return analysis to more complex areas like capital budgeting, dividend policy, and inventory management. The course provides students with the tools and techniques required to evaluate financial decisions and optimize organizational financial performance.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain the nature, scope, and objectives of financial management time value of money concepts to enhance financial decision-making.	L2
CO2	Compute the cost of capital to support long-term financing decisions.	L4
CO3	Evaluate dividend policies, project financing options, and apply treasury and inventory management models for financial efficiency.	L5
CO4	Apply capital budgeting techniques and working capital management strategies to support sound financial operations and investment decisions.	L3

CO5	Interpret portfolio and security analysis theories to assess investment risks and returns for optimal portfolio management.	L4

Course Modules

No. of Hours:24

Module 1: Introduction to Financial Management and Time Value Concepts, Working capital cycle
Scope of Module: This module introduces the key concepts of financial management, including the evolving role of finance managers, and explores the time value of money in decision-making.
Topics: Nature, scope and objectives of financial management, Time value of money, Risk and return (including Capital Asset Pricing Model). Concepts of Working Capital, Operating & Cash Cycles, Risk Return Trade off,
Learning Outcome: Explain various aspects of financial management and analyze time value concepts to enhance financial decision-making.

No. of Hours:24

Module 2: Cost of Capital
Scope of Module: This module covers the concepts of cost of capital with a focus on calculating the cost of capital and WACC.
Topics:

Estimation of Components of Cost of Capital, Methods for Calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC)

Learning Outcome: Calculate the overall cost of capital by estimating individual component costs and applying the Weighted Average Cost of Capital (WACC) formula to support financial decision-making.

No. of Hours:24

Module 3: Capital Structure

Scope of Module:

This module covers the capital budgeting techniques alongwith the calculation of NPV, IRR, PI etc.

Topics:

Capital Structure- Meaning & Theories: Conceptual framework. Capital structure patterns, Designing optimum capital structure, Constraints, Determinants.

Theories- Net income approach, Net operating income approach, M&M hypothesis and arbitrage.

Learning Outcome: Evaluate capital structure decisions by applying relevant theories and analyzing patterns, determinants, and constraints to design an optimal capital structure.

No. of Hours:24

Module 4: Capital Budgeting

Scope of Module:

This module delves into the techniques, and effective working capital management strategies.

Topics:

Capital Budgeting Decision: Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital Budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Learning Outcome: Demonstrate understanding of capital budgeting techniques and interpret working capital management methods to optimize financial operations.

No. of Hours:24

Module 5: Dividend Policy Decisions

Scope of Module:

This module covers dividend decision theories, including relevance and irrelevance models, and explores practical corporate dividend policies.

Topics:

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation Walter's Model, Gordon's Model, MM Approach, Cash and stock dividends. Dividend policies in practice.

Learning Outcome:

Evaluate dividend decision theories and apply them to assess their impact on corporate valuation and shareholder wealth.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of accounting principles and financial statements
- Familiarity with fundamental mathematics and statistics (especially percentages, ratios, and time value calculations)
- No prior finance specialization required — introductory concepts will be covered

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of core financial management concepts using real-world examples
- ✓ Numerical Problem Solving: Hands-on practice in time value of money, capital budgeting, and cost of capital calculations
- ✓ Case Studies: Analysis of real-life corporate finance decisions, dividend policies, and capital structure scenarios
- ✓ Group Projects: Team-based assignments on portfolio creation, security analysis, and working capital management

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Corporate Finance** — Coursera (University of Pennsylvania, Wharton)
<https://www.coursera.org/learn/wharton-finance>
 → Covers financial decision-making, time value of money, risk-return, and capital budgeting.
2. **Financial Management Capstone** — edX (Columbia University)
<https://www.edx.org/course/financial-management-capstone>
 → A capstone course integrating capital budgeting, financing, and working capital management.
3. **Financial Markets** — Coursera (Yale University, Prof. Robert Shiller)
<https://www.coursera.org/learn/financial-markets-global>
 → A foundational course to understand risk, portfolio theory, and securities analysis.

4. **Fundamentals of Financial Management** — Alison
<https://alison.com/course/fundamentals-of-financial-management>
 → Free course covering core financial management concepts, including dividend policy and working capital.
5. **Excel Skills for Business: Essentials** — Coursera (Macquarie University)
<https://www.coursera.org/learn/excel-essentials>
 → Recommended to help students apply financial management techniques effectively in spreadsheets.

Suggested Readings:

Textbooks (Core):

1. I.M. Pandey – **Financial Management**, Vikas Publishing
2. Prasanna Chandra – **Financial Management: Theory and Practice**, Tata McGraw-Hill
3. J. J. Van Horne – **Financial Management & Policy**, Pearson Education

Reference Books (Supplementary):

1. James C. Van Horne – **Fundamentals of Financial Management**
2. M.Y. Khan & P.K. Jain – **Financial Management**, Tata McGraw-Hill

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	2	3	3	2	2	3
CO2	3	3	3	2	3	3	3	3	3
CO3	2	2	3	2	3	3	2	2	3
CO4	3	3	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3
Articulation	2.8	2.6	3.0	2.2	3.0	3.0	2.6	2.6	3.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Indian Knowledge System
Course Code:	25VBX0M304
Semester:	III
Credits:	2
Course Type	MDE
Learning Hours	60
Live Sessions	12 hours

Course Title:	Research Methodology
Course Code:	25VBX0S305
Semester:	III
Credits:	3
Course Type	SEC
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course provides a comprehensive overview of the research process, focusing on understanding research fundamentals, formulating research questions and hypotheses, exploring research designs, analyzing data, and writing research papers. The course is essential for students and professionals who aim to engage in academic and applied research in various fields, especially in the context of business and computer science.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

CO No.	Course Outcome	BTL
CO1	Explain the fundamentals of research and formulate clear research questions and hypotheses.	L2
CO2	Analyze different research types and select suitable research designs for addressing specific research problems.	L4
CO3	Evaluate various data collection methods and assess their suitability for different research contexts.	L5
CO4	Evaluate techniques for analyzing and interpreting data to derive meaningful research findings.	L5
CO5	Appraise academic resources and tools for effective scholarly writing and referencing in research documentation.	L5

Course Modules

No. of Hours:18

Module 1: Fundamentals of Research: Understanding Research Theory and Basics

Scope of Module:

This module introduces the foundational concepts in research, focusing on understanding research objectives, types of theories, and the process of formulating research questions and hypotheses. It also explores the logic behind hypothesis testing and its importance in research.

Topics:

No. of Hours: 24

Meaning of Research; Objectives of Research; Importance of Research in Business; Usage of research; Concept of theory. Types of theory (empiricism, deductive and inductive theory); Scientific method; Characteristics of scientific method; Understanding the language of research – Concept, Construct, Definition, Variable. Research Process - Problem Identification & Formulation; Research Question; Investigation Question; Measurement Issues. Qualitative research; Quantitative research; Concept of measurement; causality; generalization; replication; Merging the two approaches. Concept of measurement– what is measured? Problems in measurement in research; Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio

Learning Outcome: Develop a strong foundation in research fundamentals, formulate key research questions, and understand the process of hypothesis building and testing.

No. of Hours:18

Module 2: Constructing Hypotheses: Building Testable Assertions

Scope of Module:

This module focuses on various research designs, exploring both exploratory and descriptive research designs. It also covers experimental designs, their types, and their applications in addressing research questions.

Topics:

Concept of Hypothesis; Qualities of a good Hypothesis; Building testable hypothesis; Null Hypothesis & Alternative Hypothesis; Hypothesis testing - Logic of Hypothesis; importance of hypothesis in research; process of hypothesis testing.

Learning Outcome: Understand the concept and qualities of a good hypothesis and testing methods.

No. of Hours:18

Module 3: Research Design: Exploratory Research Design

Scope of Module:

This module provides an overview of different research types, both qualitative and quantitative, and explores the concepts related to measurement, scaling, and the validity and reliability of data in research.

Topics:

Concept of research design; Importance of research design in Research; Features of a good research design. Exploratory Research Design - concept, types and uses of exploratory research design. Descriptive Research Designs – concept, types and uses. Experimental Research Design: Concept of Independent & Dependent variables

Learning Outcome: Ability to frame descriptive, exploratory and experimental research designs and assess their importance.

No. of Hours:18

Module 4: Sampling Techniques

Scope of Module:

This module focuses on the concepts and techniques related to sampling, including the different types of sampling methods and sample size determination. It also delves into data analysis techniques such as univariate and bivariate analysis.

Topics:

Concepts of Statistical Population; Sample; Sampling Frame; Sampling Error; Characteristics of a good sample. Sample Size, Non-Response. Probabilistic sampling, Types of Sampling (Simple Random Sample, Systematic Sample, Stratified Random

Sample & Multi-stage sampling). Determining size of the sample – Practical considerations in sampling and sample size.

Learning Outcome: Analysing concepts related to the sampling process and Implement advanced sampling techniques and determine sample size.

No. of Hours:18

Module 5: Data analysis

Scope of Module:

This module emphasizes the skills necessary for writing research papers, including paper layout, journal selection, and ethical considerations. It also introduces tools and resources such as academic databases, reference management software, and plagiarism detection tools.

Topics:

Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association. Layout of a Research Paper, Journals in Computer Science, Impact factor of Journals, When and where to publish? Ethical issues related to publishing, Plagiarism and Self-Plagiarism. Use of Encyclopedias, Research Guides, Handbook, Academic Databases for Computer Science Discipline. Methods to search required information effectively, Reference Management Software like Zotero/Mendeley, Software for paper formatting like LaTeX/MS Office, Software for detection of Plagiarism

Learning Outcome: Identifying the techniques used in the data analysis and academic writing process using research tools.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites:

- Basic understanding of statistics and analytical thinking
- Familiarity with academic writing and literature review practices
- Fundamental computer skills, especially in using spreadsheets and document editors

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Foundational theories, research paradigms, and ethical considerations
- ✓ Flipped Classroom: Pre-class video lectures and in-class discussions on research case studies
- ✓ Seminars: Student-led presentations on recent research publications

Certificate / Value Added Courses Recommended:

1. **Research Methodology – NPTEL (Prof. Arun Kumar, IIT Madras)**
<https://onlinecourses.nptel.ac.in/noc24-ge12/preview>
2. **Understanding Research Methods – Coursera (University of London)**
<https://www.coursera.org/learn/research-methods>
3. **Research Methodology – Swayam (University of Hyderabad)**
https://onlinecourses.swayam2.ac.in/cec23_ge14/preview
4. **Introduction to Systematic Review and Meta-Analysis – Coursera (Johns Hopkins University)**
<https://www.coursera.org/learn/systematic-review>

Suggested Readings:

- Kothari, C. R., & Garg, G. (2019). Research Methodology: Methods and Techniques. New Age International
- Creswell, J. W., & Creswell, J. D. (2017). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. Sage Publications
- Cooper, D. R., & Schindler, P. S. (2013). Business Research Methods. McGraw-Hill Education

Recommended Software/Tools:

1. **SPSS / PSPP / JASP** – Statistical analysis tools for quantitative research
2. **R / Python (Pandas, Statsmodels)** – For advanced data analysis and visualization
3. **NVivo / ATLAS.ti / Taguette** – Qualitative data analysis software

4. Zotero / Mendeley / EndNote – Reference management tools

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above said points.

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	–	–	1	2	3
CO2	3	3	3	-	–	2	-	2	3
CO3	3	2	3	2	2	2	2	2	2
CO4	3	3	3	2	–	2	1	2	3
CO5	2	2	1	3	1	2	2	2	3
Articulation	2.8	2.4	2.4	2.2	1.5	2.0	1.5	2.0	2.8

Course Title:	Environmental Science
Course Code:	25VBX0AE306
Semester:	III
Credits:	2
Course Type	AEC
Learning Hours	60
Live Sessions	12 hours

Course Description:

This course covers the principles of environmental science and its application in business contexts. Students will explore environmental factors impacting business operations, sustainable business practices, environmental management systems, legal frameworks, and communication strategies to address environmental issues. The course also emphasizes practical solutions for business sustainability.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the principles of environmental science and their application in business contexts.	L5
CO2	Analyze the impact of environmental factors on business operations and strategies.	L6
CO3	Evaluate environmental challenges and propose sustainable solutions for businesses.	L4
CO4	Demonstrate awareness of legal and ethical considerations in environmental management within business settings.	L3
CO5	Develop effective communication skills to address environmental issues in business environments.	L6

Course Modules

Module 1: Introduction to Environmental Science and Business

Scope: This module introduces environmental science in the context of business, focusing on sustainable development, environmental scanning, and the integration of CSR into sustainable business strategies.

Topic: Overview of Environmental Science and its relevance to business. Sustainable Business Practices. Environmental Factors Influencing Business Operations - Economic, Social, Political, Technological, and Legal factors. Environmental Scanning Techniques for Business. Principles of Sustainable Development. Sustainable Business Models and Strategies. Corporate Social Responsibility (CSR) and Environmental Sustainability

Learning Outcome: Understand the fundamentals of environmental science and its application in business contexts.

Module 2: Environmental Management Systems

Scope: This module provides insight into environmental regulations, ISO standards, and management systems, enabling learners to understand compliance, ethical governance, and audit practices in environmental decision-making.

Topic: Environmental Management Systems (EMS). ISO 14001 Standards for Environmental Management. Overview of Environmental Laws and Regulations. Compliance Requirements for Businesses. Environmental Impact Assessment (EIA) and Environmental Audits. Ethical Considerations in Environmental Decision Making. Corporate Environmental Responsibility and Governance.

Learning Outcome: Understand legal and regulatory frameworks governing environmental management in business settings.

Module 3: Communication in Environmental Management

Scope: This module emphasizes communication strategies for environmental awareness and explores waste management, recycling, and energy conservation practices relevant to sustainable business operations.

Topic: Communication Tools and Strategies for Environmental Issues. Waste Management and Recycling. Waste Generation and Types of Waste. Waste Reduction Strategies in Business Operations. Recycling and Waste Management Practices. Energy Efficiency and Conservation. Energy Consumption Patterns in Business Operations.

Energy Conservation Techniques and Best Practices. Renewable Energy Sources for Business.

Learning Outcome: Develop effective communication skills to address environmental issues in business environments and propose strategies for waste reduction, recycling and energy efficiency in business settings.

Module 4: Water Resource Management

Scope: This module covers sustainable practices for water and air quality management, including pollution control and biodiversity conservation, highlighting their significance in achieving long-term business sustainability.

Topic: Water Consumption in Business Activities. Water Conservation Strategies and Technologies. Sustainable Water Management Practices. Air Quality and Pollution Control. Air Pollution Sources and Impacts on Health and Environment. Air Quality Monitoring and Control Measures. Emission Reduction Strategies for Businesses. Biodiversity Conservation and Natural Resource Management. Importance of Biodiversity for Business Sustainability. Conservation of Natural Resources: Forests, Wildlife, and Ecosystems. Corporate Initiatives for Biodiversity Conservation

Learning Outcome: Assess water resource and air quality and biodiversity conservation measures and propose sustainable solutions for business operations.

Module 5: Climate Change Adaptation and Mitigation

Scope: This module examines the science of climate change, business adaptation and mitigation strategies, and the role of green innovations and sustainable supply chains in building resilient and eco-conscious business models.

Topic: Understanding Climate Change Science and Impacts. Adaptation Strategies for Businesses to Climate Change. Mitigation Measures: Carbon Footprint Reduction and Greenhouse Gas Management. Green Business Practices and Innovation. Green Product Development and Eco-Design Principles. Eco-Friendly Packaging and Sustainable Supply Chain Management. Green Technologies and Innovation for Business Sustainability. Case Studies and Best Practices in Environmental Management

Learning Outcome: Evaluate climate change adaptation and mitigation strategies for business resilience.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites:

- Basic understanding of business operations and management principles
- General awareness of current environmental issues and global sustainability concerns
- Familiarity with fundamental concepts in science and geography (high school level)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Introduction to environmental science concepts and sustainability frameworks
- ✓ Case Studies: Analysis of real-world sustainable business practices and environmental failures
- ✓ Group Projects: Sustainability audit and green strategy development for local businesses
- ✓ Role Plays / Simulations: Stakeholder negotiations around environmental regulations
- ✓ Flipped Classroom: Pre-class readings or videos on environmental impact assessments and in-class problem-solving
- ✓ Field Visits: Visits to eco-friendly businesses, recycling plants, or environmental NGOs
- ✓ Debates & Presentations: On contemporary environmental legislation and business responses

Certificate / Value Added Courses Recommended:

1. **Environmental Management – NPTEL (Prof. A. Mukherjee, IIT Roorkee)**
<https://onlinecourses.nptel.ac.in/noc23-ce34/preview>
2. **Introduction to Sustainability – Coursera (University of Illinois)**
<https://www.coursera.org/learn/sustainability>
3. **Business Sustainability in the Circular Economy – edX (TU Delft)**
<https://www.edx.org/course/business-sustainability-in-the-circular-economy>
4. **Environmental Management Systems – Alison**
<https://alison.com/course/environmental-management-systems>

Suggested Readings:

- Cunningham, W. P., & Cunningham, M. A. (2020). Environmental Science: A Global Concern. McGraw-Hill Education
- Esty, D. C., & Winston, A. S. (2009). Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage. Wiley
- Sarkar, A. (2007). Environmental Management. Excel Books

Recommended Software/Tools:

1. **EcoChain** – Business sustainability and footprint tracking
2. **Google Earth / GIS Tools** – Environmental mapping and geographic data analysis

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
C01	3	2	2	1	–	–	2	2	1
C02	3	3	3	2	–	2	2	1	2
C03	3	3	3	2	2	1	3	3	2
C04	3	2	2	2	–	2	3	-	2
C05	3	2	-	3	1	2	3	3	3
Articulation	3.0	2.4	2.5	2.0	1.5	1.8	2.6	2.25	2.0

Semester IV

Course Title	Marketing Management
Course Code	25VBC0C401
Semester	IV
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides a solid grounding in marketing by introducing fundamental concepts and the external factors that shape marketing strategies. It examines how businesses segment markets, understand buyer behaviour, and design effective marketing mixes. The course also emphasizes the importance of ethics, social responsibility, and customer relationship management. Finally, it explores how digital platforms and emerging technologies are transforming marketing practices and customer engagement.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain foundational marketing concepts and analyze environmental factors affecting marketing decisions.	L3
CO2	Apply segmentation, targeting, and positioning strategies to understand consumer and business buyer behaviour.	L4
CO3	Design integrated marketing mix strategies to deliver customer value.	L6
CO4	Assess ethical and socially responsible marketing practices, including the use of CRM for long-term success.	L4
CO5	Evaluate the impact of digital platforms and emerging technologies on marketing strategies and consumer engagement.	L5

Course Modules

No. of Hours:24

Module 1: Fundamentals of Marketing and the Environment
Scope of Module: Introduces essential marketing concepts, goals, and functions, and explains how external environmental factors influence marketing decisions.
Topics: Meaning and scope of marketing, goals and concepts of marketing, functions of marketing, company orientation to the marketplace, marketing mix overview, demographic, economic, technological, political, legal and socio-cultural environment
Learning Outcome: Describe fundamental marketing principles and examine how environmental factors impact marketing strategy.

No. of Hours:24

Module 2: Market Segmentation, Targeting and Consumer Behaviour
Scope of Module: Focuses on identifying target markets through segmentation, understanding consumer and business buying behaviour, and using positioning to build brand equity.
Topics: Bases and requisites of market segmentation, targeting and positioning strategies, factors influencing consumer behaviour, consumer buying decision process, basics of business buying behaviour
Learning Outcome: Apply segmentation and positioning techniques and analyze buyer behaviour to identify attractive market opportunities.

No. of Hours:24

Module 3: Designing the Marketing Mix

Scope of Module:

Covers key elements of the marketing mix—product, price, place, and promotion—and how to use them to deliver customer value.

Topics:

Product classifications, stages of new product development, product life cycle strategies, basics of services and 7Ps, pricing objectives and types, new product pricing strategies, role and types of marketing channels, overview of promotion mix including advertising, sales promotion and digital promotions

Learning Outcome:

Develop balanced marketing mix plans to manage products, pricing, distribution, and promotions effectively.

No. of Hours:24

Module 4: Ethics, Social Responsibility and CRM

Scope of Module:

Examines ethical and social issues in marketing, sustainable practices, and the role of customer relationship management in long-term marketing success.

Topics:

Principles of marketing ethics, common ethical issues, impact of marketing on consumers and society, basics of CSR in marketing, meaning and role of CRM, advantages of CRM

Learning Outcome:

Evaluate ethical practices, social responsibilities, and CRM strategies for building strong customer relationships.

No. of Hours:24

Module 5: Digital Marketing and Technological Trends

Scope of Module:

Explores the role of digital platforms and emerging technologies in reshaping modern marketing strategies and customer engagement.

Topics:

Nature and need for digital marketing, types of digital marketing, online strategies like blogs, mobile and social media marketing, impact of technology on marketing

Learning Outcome:

Assess how digital tools and technological trends influence marketing strategies and consumer interactions.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of business principles and general management
- Familiarity with common consumer products and services (as examples will often draw on them)
- No prior marketing coursework required — foundational concepts will be covered

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of marketing concepts using real-life examples and case studies
- ✓ Case Study Discussions: Analysis of local and international marketing campaigns, brand strategies, and digital marketing practices
- ✓ Hands-on Workshops: Introduction to digital marketing tools, social media platforms, and CRM systems
- ✓ Guest Lectures / Industry Talks: Insights from marketing professionals, brand managers, and digital strategists

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Marketing** — Coursera (University of Pennsylvania, Wharton)
<https://www.coursera.org/learn/wharton-marketing>
→ Covers fundamental marketing concepts, consumer behaviour, branding, and market strategy.
2. **Digital Marketing Specialization** — Coursera (University of Illinois)
<https://www.coursera.org/specializations/digital-marketing>
→ Comprehensive series covering SEO, social media, content marketing, and analytics.
3. **Fundamentals of Digital Marketing** — Google Digital Garage
<https://learndigital.withgoogle.com/digitalgarage/course/digital-marketing>
→ Free certification program covering online marketing, email, social media, and analytics.
4. **Marketing Analytics** — edX (Columbia University)
<https://www.edx.org/course/marketing-analytics>
→ Learn to analyze data for better marketing decisions.
5. **Social Media Marketing** — LinkedIn Learning
<https://www.linkedin.com/learning/social-media-marketing-foundations>
→ Covers building effective social media strategies across platforms.

Suggested Readings:

Core Textbooks:

1. Philip Kotler & Kevin Lane Keller – *Marketing Management*, Pearson Education
2. Ramaswamy & Namakumari – *Marketing Management*, McGraw-Hill
3. S.A. Sherlekar – *Marketing Management*, Himalaya Publishing House
4. Etzel, Walker & Stanton – *Marketing*, McGraw-Hill Education

Reference Books:

1. Rajan Saxena – *Marketing Management*, Tata McGraw-Hill
2. Michael J. Baker – *The Marketing Book*, Butterworth-Heinemann
3. C.N. Sontakki – *Marketing Management*, Kalyani Publishers
4. Adrian Palmer – *Principles of Marketing*, Oxford University Press

Recommended Software/Tools: (If applicable)

1. **Google Analytics / HubSpot CRM**
 - o For digital marketing campaign analysis and lead management.
2. **Hootsuite / Buffer**
 - o For social media marketing and engagement tracking.
3. **SurveyMonkey / Qualtrics**

- o For conducting online marketing research and surveys.
- 4. **Microsoft Excel / SPSS**
 - o For quantitative data analysis in marketing research.
- 5. **Canva / Adobe Creative Suite**
 - o For designing promotional content and advertisements.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	–	–	–	–	2	–
CO2	3	3	3	–	–	2	–	2	–
CO3	3	3	3	2	–	2	–	2	–
CO4	2	2	2	2	–	2	3	2	–
CO5	3	3	3	–	3	2	–	2	2
Articulation	2.8	2.6	2.8	2.0	3.0	2.0	3.0	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Decision Analysis
Course Code:	25VBC5E402
Semester:	IV
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth understanding of Cost-Volume-Profit (CVP) analysis and its application in business decision-making. It covers critical concepts such as breakeven analysis, marginal analysis, and relevant cost considerations for various decision-making scenarios, including make-or-buy decisions, special orders, and product pricing strategies. Students will learn to evaluate business scenarios using quantitative and qualitative methods to optimize profitability, manage risk and uncertainty, and make informed decisions on product mix, pricing, and production.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Analyze the application of Cost-Volume-Profit (CVP) analysis in business decision-making.	L4
CO2	Evaluate business scenarios using breakeven and profit point analysis.	L5
CO3	Apply CVP analysis in multi-product scenarios under risk and uncertainty.	L3
CO4	Analyze product mix, pricing, and production decisions using marginal analysis.	L4
CO5	Apply decision-making frameworks to make-or-buy, special orders, and disinvestment decisions.	L4

Course Modules

No. of Hours:24

Module 1: Cost-Volume-Profit Analysis and Decision-Making Tools
Scope of Module: This module introduces the foundational concepts of Cost-Volume-Profit (CVP) analysis, including the contribution margin, breakeven analysis, and their roles in business decision-making. It provides an understanding of pricing decisions, profitability forecasting, and volume-cost control.
Topics: Contribution Margin Income Statement, Contribution Margin per Unit, Contribution Margin Ratio, Breakeven Analysis, Breakeven Point in Units and Dollars, Contribution Margin and Breakeven Relationship, Impact of Changes in Fixed and Variable Costs, How CVP Helps in Decision-Making, Pricing Decisions, Profitability Forecasting, Volume and Cost Control
Learning Outcome: Prepare and interpret a Contribution Margin Income Statement, apply breakeven analysis, and make informed pricing and cost-control decisions.

No. of Hours:24

Module 2: Profit Point and Marginal Analysis for Business Decisions
Scope of Module: This module delves into the concept of profit point analysis and marginal analysis. It emphasizes the importance of these tools in determining sales targets, making pricing decisions, and understanding the impact of small changes in costs and revenues on profitability.
Topics: Profit Requirement, Determining Required Profit Based on Fixed Costs, Role of Profit in Pricing Strategy, Using Breakeven Analysis for Decision-Making, Setting Sales Targets for Profit, Impact of Sales Mix on Profit Points, Importance of Marginal Analysis, Marginal Profit and Marginal Loss, Marginal Revenue and Marginal Cost, Relevant vs. Not Relevant Information, Avoiding Sunk Costs in Marginal Analysis
Learning Outcome: Apply breakeven analysis and marginal analysis to make informed decisions on pricing, sales targets, and profitability.

No. of Hours:24

Module 3: Multiple Product Analysis, Risk, and Uncertainty in CVP
Scope of Module: This module focuses on applying CVP analysis in scenarios with multiple products and in uncertain business environments. It introduces techniques such as sensitivity analysis and scenario analysis for decision-making under risk and uncertainty.
Topics: Breakeven Analysis with Multiple Products, Weighted Average Contribution Margin, Breakeven

Point with Multiple Products, How Product Mix Impacts CVP Analysis, Optimal Product Mix Decisions, Impact of Sales Mix Changes on Profitability, Risk and Uncertainty in CVP, Types of Uncertainty in Financial Planning, Sensitivity Analysis, Scenario Analysis, Decision Trees and Monte Carlo Simulation

Learning Outcome: Perform CVP analysis in multiple product scenarios and apply techniques to manage uncertainty and make risk-adjusted decisions.

No. of Hours:24

Module 4: Operational and Strategic Decision-Making

Scope of Module:

This module explores various business decisions beyond CVP analysis, such as make-or-buy decisions, special order evaluations, and product mix decisions. It emphasizes the financial and strategic implications of such decisions.

Topics:

Choosing Between Two Cost Options, Fixed vs. Variable Costs, Short-Term vs. Long-Term Impacts, Production Options and Cost-Benefit Analysis, Resource Allocation and Constraints, Product-Mix Decisions Under Constraints, Marginal Analysis for Make-or-Buy Decisions, Special Order Decisions, Incremental Cost Analysis, Evaluating Profitability of Special Orders, Sell or Process Further Decisions, Disinvestment Decisions, Sunk Costs and Future Potential, Cash Flow Impact of Disinvestment

Learning Outcome: Evaluate and make strategic decisions regarding production methods, special orders, and disinvestment based on cost-benefit analysis and resource constraints.

No. of Hours:24

Module 5: Advanced Pricing Strategies and Market Dynamics

Scope of Module:

This module covers advanced pricing strategies and the impact of market dynamics on pricing decisions. It introduces pricing strategies across different market structures and the application of product life cycle considerations in pricing decisions.

Topics:

Demand, Supply, and Pricing, Price Elasticity of Demand, Shifts in Supply and Demand Curves, Price Determination in Short-Term Equilibrium, Impact of Price Shocks on Market Prices, Pricing by Market Structure, Perfect Competition, Monopoly, Oligopoly, and Monopolistic Competition, Pricing Strategy and Product Life Cycle Pricing, New Product and Product Mix Pricing, Penetration Pricing vs. Skimming Pricing, Product Line Pricing and Bundling, Qualitative Factors in Pricing Decisions, Legal and Ethical Pricing Concerns

Learning Outcome: Analyze how market dynamics and pricing strategies impact product pricing and adjust strategies based on market structure and product lifecycle considerations.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of Cost Accounting and Managerial Accounting
- Familiarity with Financial Statements and basic mathematical concepts
- Understanding of Business Economics and Management Principles is beneficial

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Conceptual clarity on CVP and decision-making models
- ✓ Problem-Solving Sessions: Real-world numerical problems on breakeven and marginal analysis
- ✓ Case Studies: Application of decision analysis in pricing, outsourcing, and investment decisions

Certificate / Value Added Courses Recommended:

1. **Managerial Economics – NPTEL (Prof. Trupti Mishra, IIT Bombay)**
<https://onlinecourses.nptel.ac.in/noc24-mg39/preview>
2. **Introduction to Business Analytics – Coursera (University of Colorado Boulder)**
<https://www.coursera.org/learn/business-analytics>
3. **Decision-Making and Scenarios – edX (University of Groningen)**
<https://www.edx.org/course/decision-making-and-scenarios>
4. **Cost Accounting – Alison**
<https://alison.com/course/introduction-to-cost-accounting>

Suggested Readings:

- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2020). Cost Accounting: A Managerial Emphasis. Pearson
- Hilton, R. W., Maher, M. W., & Selto, F. H. (2011). Cost Management: Strategies for Business Decisions. McGraw-Hill Education
- Hansen, D. R., & Mowen, M. M. (2014). Cornerstones of Cost Management. Cengage Learning

Recommended Software/Tools:

1. **Microsoft Excel / Google Sheets** – CVP calculations, what-if analysis, and breakeven charts
2. **Tableau / Power BI** – Visualizing decision outcomes and profitability trends
3. **SPSS / R (Basic Level)** – Decision modeling and risk analysis using simulations

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	2	2	-	-	1	2
CO2	3	2	3	-	2	2	-	-	2
CO3	3	3	3	2	3	2	-	1	2
CO4	3	3	3	-	2	3	-	2	2
CO5	3	3	3	1	2	2	2	2	2
Articulation	3.0	2.6	3.0	1.66	2.2	2.2	2.0	1.5	2.0

Course Title:	Investment Decisions
Course Code:	25VBC5E403
Semester:	IV
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course covers the comprehensive framework for capital investment decisions, emphasizing methods like Net Present Value (NPV), Internal Rate of Return (IRR), and Payback Period. It provides in-depth insights into evaluating investments by assessing relevant cash flows, risks, constraints, and the impact of qualitative factors. The course also includes advanced concepts such as real options and profitability index to optimize investment decisions, even under uncertainty and capital constraints.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Analyze the capital investment analysis process and its strategic role in decision-making.	L4
CO2	Evaluate and compute relevant cash flows, incorporating tax effects and inflation adjustments.	L5
CO3	Apply capital investment analysis techniques (NPV, IRR, Payback Period) to assess project viability.	L3
CO4	Evaluate risks, constraints, and qualitative factors impacting investment decisions.	L5
CO5	Apply real options and profitability index to optimize investment decisions under uncertainty and constraints.	L3

Course Modules

No. of Hours:24

Module 1: Introduction to Capital Investment Analysis
Scope of Module: This module introduces the foundational concepts of capital investment analysis, covering the stages in the investment process, key terms such as NPV, IRR, Payback Period, and the role of investment appraisal methods in strategic decision-making.
Topics: Capital Investment Analysis Process, Defining Capital Investment, Stages of Investment Appraisal, Initial Screening, In-Depth Evaluation, Post-Investment Review , Terms Used in Capital Investment: NPV, IRR, Payback Period, Discounted Payback Period, Profitability Index
Learning Outcome: Understand the capital investment analysis process, the stages involved, and the key tools used in evaluating investment proposals.

No. of Hours:24

Module 2: Cash Flow Considerations and Tax Implications
Scope of Module: This module focuses on calculating relevant cash flows for investment decisions, including the distinction between cash flow and accounting profit, tax implications, depreciation methods, and the effects of inflation on investment evaluations.
Topics: Cash Flow vs. Accounting Profit, Operating, Investing , Financing Cash Flows, Depreciation Methods (Straight-line vs. Accelerated), Tax Shields, Inflation Adjustments in Cash Flow, Tax Considerations in Investment Decisions
Learning Outcome: Understand how to calculate and evaluate relevant cash flows, including tax impacts and inflation considerations, for capital investment analysis.

No. of Hours:24

Module 3: Capital Investment Evaluation Methods
Scope of Module: This module delves into various capital investment methods such as Payback Period, NPV, IRR, and Discounted Payback Period. It covers the advantages, limitations, and practical applications of these methods in investment decision-making.
Topics: Payback Period, Calculation of Payback Period , Advantages and Limitations, Discounted Cash Flow Methods, NPV, IRR, Discounted Payback Period Method (Breakeven Time)
Learning Outcome: Understand and apply different capital investment evaluation methods, including Payback Period, NPV, and IRR, in decision-making.

No. of Hours:24

Module 4: Advanced Topics in Capital Investment Evaluation
Scope of Module: This module explores more advanced topics, including evaluating interdependent projects, differential analysis for replacing assets, and the impact of inflation. It also includes a deeper understanding of the NPV vs. IRR conflict and how to resolve it.
Topics: Interdependent Projects, Identifying Interdependencies Between Projects, Strategic Alignment, Differential Analysis for New vs. Old Assets, Costs and Benefits of Replacing Assets, Impact of Inflation on Cash Flows, Adjusting for Inflation in Investment Decisions, NPV vs. IRR Conflict, Decision-Making Under Conflicting Results
Learning Outcome: <i>Evaluate interdependent projects, perform differential analysis, and manage inflation's impact on investment evaluations.</i>

No. of Hours:24

Module 5: Risk, Constraints, Real Options, and Qualitative Factors
Scope of Module: The final module covers the influence of risks, constraints, and real options on investment decisions. It also examines qualitative factors like strategy, reputation, and customer satisfaction in the context of capital investment decisions.
Topics: Types of Risks in Capital Investment (Market, Financial, Operational, Environmental), Sensitivity and Scenario Analysis, Monte Carlo Simulations, Capital Constraints, Profitability Index, Real Options in Investment Decisions (Option to Expand, Defer, Abandon), Qualitative Factors in Investment Decisions (Strategic Alignment, Customer Satisfaction, Employee Morale)
Learning Outcome: <i>Assess various risks, apply real options to investment decisions, and integrate qualitative factors like strategy and customer satisfaction into investment decision-making.</i>

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Fundamental knowledge of Financial Accounting and Managerial Accounting
- Basic understanding of Time Value of Money, Discounting Techniques, and Corporate Finance

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: To introduce capital budgeting concepts and valuation techniques
- ✓ Case Studies: Real-life investment projects to analyze risk and constraints in decision-making
- ✓ Simulation Exercises: Sensitivity and scenario analysis in capital budgeting under uncertainty

Certificate / Value Added Courses Recommended:

1. **Capital Budgeting and Investment Decisions – NPTEL (Prof. Ashok Banerjee, IIM Calcutta)**
<https://onlinecourses.nptel.ac.in/noc23-mg80/preview>
2. **Investment and Portfolio Management – Coursera (Rice University)**
<https://www.coursera.org/learn/investment-management>
3. **Corporate Finance Essentials – Coursera (IESE Business School)**
<https://www.coursera.org/learn/corporate-finance-essentials>
4. **Introduction to Corporate Finance – edX (Columbia University)**
<https://www.edx.org/course/introduction-to-corporate-finance>

Suggested Readings:

- Brealey, R. A., Myers, S. C., & Allen, F. (2020). Principles of Corporate Finance. McGraw-Hill Education
- Ross, S. A., Westerfield, R., & Jordan, B. D. (2019). Fundamentals of Corporate Finance. McGraw-Hill
- Damodaran, A. (2010). Applied Corporate Finance. Wiley

Recommended Software/Tools:

1. **Microsoft Excel / Google Sheets** – For building capital budgeting models (NPV, IRR, Payback)
2. **@RISK or Crystal Ball (Add-ins for Excel)** – Monte Carlo simulations and risk modeling
3. **Power BI / Tableau** – For financial data visualization

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	1	2	-	1	2	2
CO2	3	3	2	-	3	2	-	2	2
CO3	3	3	3	2	3	2	-	1	1
CO4	3	2	3	-	2	2	2	2	2
CO5	3	3	3	2	3	2	2	2	2
Articulation	3.0	2.8	2.8	1.6	2.6	2.0	1.7	1.8	1.8

Course Title:	Professional Ethics and Risk Management
Course Code:	25VBC5E404
Semester:	IV
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course offers a comprehensive exploration of professional ethics, business integrity, and risk management in corporate environments. It covers ethical theories, fraud prevention frameworks, regulatory compliance, data and workplace ethics, and the evolving landscape of AI and biotechnology. The course empowers future professionals to uphold ethical standards, mitigate risks, and lead values-based organizational cultures in a global business context.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Analyze key principles of business ethics and values-based decision-making, evaluating their significance in professional contexts including ethical risks.	L4
CO2	Evaluate ethical dilemmas using the IMA Code of Ethics and apply frameworks like the Fraud Triangle to propose risk mitigation strategies.	L5
CO3	Analyze the influence of regulations like FCPA and SOX in guiding corporate conduct and combating fraud.	L4
CO4	Evaluate sustainability, social responsibility, and data ethics in shaping ethical organizational decisions and practices.	L5
CO5	Create an ethics-driven culture by integrating data privacy, protection regulations, and organizational values.	L6

Course Modules

No. of Hours:24

Module 1: Foundations of Business Ethics and Fraud
Scope of Module: Establishes a strong foundation in business ethics, ethical theories, fraud types, and frameworks like the IMA Code of Ethics and the Fraud Triangle.
Topics: Business Ethics, Definition and Scope, Key Principles of Business Ethics, Ethical Theories (Utilitarianism, Deontology, Virtue Ethics), Values for Ethical Decision-Making, Importance of Values in Business, The Role of Integrity in Business, Corporate Social Responsibility (CSR), Definition of Business Fraud, Types of Business Fraud (Financial Fraud, Tax Fraud, Cyber Fraud), Case Studies of Major Business Frauds, Recognizing Warning Signs of Fraud, Red Flags of Fraudulent Behavior, Common Techniques of Fraudsters, The IMA Code of Ethics, Overview of the IMA Code, Core Values and Ethical Standards, Real-World Applications of the Code, The Fraud Triangle, Pressure: Financial or Personal Challenges, Opportunity: Weaknesses in Internal Controls, Rationalization: Justifying Fraudulent Behavior
Learning Outcome: Explain ethical principles and identify types of business fraud through foundational models and case studies.

No. of Hours:24

Module 2: Ethics in Professional and Organizational Practice
Scope of Module: Focuses on ethical considerations across individual, professional, and organizational domains and methods to build an ethical workplace.
Topics: Ethical Considerations for Individuals, Personal Accountability and Integrity, Ethical Decision-Making Models for Individuals, Ethical Considerations for Professionals, Professional Codes of Ethics (e.g., AICPA, CFA, IMA), Ethical Challenges in Professional Practice, Ethical Considerations for the Organization, Organizational Culture and Ethical Climate, Ethical Leadership and Its Impact, Creating a Values-Based Ethics Culture, Role of Leadership in Promoting Ethics, Building an Ethical Code of Conduct, Ethical Training and Development Programs, Employee Engagement in Ethical Practices, Encouraging Ethical Behavior Among Employees, Recognizing and Rewarding Ethical Decision-Making
Learning Outcome: Apply ethical frameworks to resolve dilemmas at individual, professional, and organizational levels.

No. of Hours:24

Module 3: Legal and Regulatory Frameworks for Ethical Practice

Scope of Module:

Covers key legal acts and government regulations that enforce ethical behavior and compliance in business practices globally.

Topics:

Foreign Corrupt Practices Act (FCPA), Overview of FCPA, Anti-Bribery Provisions, Global Impact of FCPA Enforcement, Sarbanes-Oxley Act (SOX), Overview of SOX, Role of SOX in Corporate Governance, SOX Compliance and Reporting Requirements, Other Relevant Regulations, Dodd-Frank Act, UK Bribery Act, Ethical Considerations in Financial Reporting, Transparency in Accounting and Financial Statements, Insider Trading and Conflicts of Interest, Ethics in Tax Compliance and Financial Planning, Misrepresentation and Fraudulent Financial Practices

Learning Outcome: Evaluate the impact of legal regulations on ethical compliance and corporate governance.

No. of Hours:24

Module 4: Ethics in Sustainability, Marketing, and Workplace Practices

Scope of Module:

Explores ethical implications in sustainability, workplace conduct, and marketing to support responsible corporate behavior and stakeholder trust.

Topics:

Definition of Sustainability in Business, Environmental, Social, and Economic Dimensions of CSR, Triple Bottom Line (People, Planet, Profit), Role of Businesses in Addressing Global Challenges, Climate Change and Corporate Responsibility, Sustainable Development Goals (SDGs), Workplace Ethics and Professional Conduct, Ethical Treatment of Employees and Workplace Diversity, Harassment, Discrimination, and Ethical Work Environments, Ethical Considerations in Employee Monitoring and Surveillance, Whistleblowing and Ethical Reporting, Ethics in Marketing and Consumer Protection, Deceptive Advertising and False Claims, Ethical Issues in Digital and Social Media Marketing, Consumer Rights and Data Privacy, Ethical Challenges in Influencer and Affiliate Marketing

Learning Outcome: Assess ethical practices in sustainability, workplace behavior, and marketing communication.

No. of Hours:24

Module 5: Emerging Issues in Data Ethics and Technology

Scope of Module:

Addresses emerging challenges in data ethics, privacy, AI, biotechnology, and the role of leadership in fostering an ethical tech-enabled environment.

Topics:

Definition of Data Ethics, Ethical Issues in Data Collection and Use, The Right to Privacy vs. The Need for Data, Why Data Ethics is Important, Ethical Challenges in Data Analytics, The Risks of Data Misuse, Data Ethics Principles, Transparency in Data Use, Fairness and Accountability in Data Decision-Making, Ensuring Data Security, Personally Identifiable Information (PII), Definition and Importance of PII, Risk of Data Breaches and Misuse of PII,

Purpose of Data Protection Regulations, General Data Protection Regulation (GDPR), California Consumer Privacy Act (CCPA), Data Protection Best Practices, Ethical Challenges in AI, Machine Learning, and Automation, Bias and Fairness in AI Decision-Making, Impact of AI on Employment and Privacy, Algorithmic Transparency and Explainability, Regulatory and Ethical Guidelines for AI Development, Ethical Considerations in Medical Research and Innovation, Bioethics and Human Rights, Ethical Dilemmas in Pharmaceutical and Biotech Industries, Data Ethics in Healthcare and Patient Privacy, The Role of AI and Big Data in Healthcare Decision-Making, Role of Leadership in Fostering Ethics, Designing Ethical Codes of Conduct, Ethical Training and Development Programs, Encouraging Ethical Behavior and Decision-Making, Recognizing and Rewarding Ethical Practices in Organizations

Learning Outcome: *Critically evaluate ethical considerations in data privacy, AI, and biotech to ensure responsible innovation and compliance.*

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of Business Law and Corporate Governance
- Familiarity with Financial Reporting and Organizational Behavior
- Understanding of Risk Assessment and Internal Control Frameworks (basic level)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Foundational concepts in ethics, compliance, and risk management
- ✓ Group Discussions and Debates: Exploring diverse perspectives on ethical issues in global business
- ✓ Guest Lectures: Industry experts on corporate ethics, AI ethics, fraud prevention, and legal compliance

Certificate / Value Added Courses Recommended:

1. **Ethical Leadership – edX (Boston University)**
<https://www.edx.org/course/ethical-leadership>

2. **Corporate & Commercial Law I – Coursera (University of London)**
<https://www.coursera.org/learn/corporate-law>
3. **Understanding and Managing the Risk of Fraud – FutureLearn (University of Portsmouth)**
<https://www.futurelearn.com/courses/risk-of-fraud>
4. **Corporate Social Responsibility – Alison**
<https://alison.com/course/corporate-social-responsibility>

Suggested Readings:

- Boatright, J. R., & Smith, J. D. (2017). Ethics and the Conduct of Business. Pearson
- Ferrell, O. C., Fraedrich, J., & Ferrell, L. (2021). Business Ethics: Ethical Decision Making & Cases. Cengage Learning
- Jennings, M. M. (2020). Business Ethics: Case Studies and Selected Readings. Cengage

Recommended Software/Tools:

1. **ACL Analytics / CaseWare IDEA** – For fraud detection and forensic accounting
2. **Microsoft Compliance Manager** – Regulatory risk and data protection assessments
3. **Power BI / Tableau** – For visualizing risk and compliance metrics

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	2	1	2	3	2	2

CO2	3	3	3	2	–	2	3	2	1
CO3	3	3	3	1	–	2	3	-	2
CO4	3	3	3	2	2	2	3	2	2
CO5	3	3	3	2	-	2	2	3	2
Articulation	3.0	3.0	3.0	1.8	1.5	2.0	2.8	2.25	1.8

Course Title	Quantitative Techniques
Course Code	25VBC0G405
Semester	IV
Credits	3
Course Type	GE (Generic Elective)
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course introduces postgraduate students to a variety of statistical and quantitative techniques, equipping them with the skills needed for effective data analysis and decision-making. Topics cover the fundamentals of data analysis, probability theory, regression and correlation analysis, hypothesis testing, and multivariate analysis. Students will also explore advanced techniques in time series forecasting and data visualization, enabling them to communicate insights effectively and apply these techniques to real-world problems.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Recall the characteristics of data, understand different data types, methods for data collection and representation, including graphical visualization techniques.	L1
CO2	Apply measures of central tendency (mean, median, mode) and measures of dispersion (variance, standard deviation) to summarize data, and analyze data patterns.	L3
CO3	Understand fundamental probability concepts, key probability distributions (binomial, Poisson, and normal distributions) to analyze data.	L2

CO4	Analyze relationships between variables using correlation and regression techniques, and evaluate time series data to forecast future trends.	L4
CO5	Evaluate advanced statistical methods like index numbers and multivariate analysis, and create hypotheses to test using appropriate statistical techniques for data-driven decision-making.	L5

Course Modules

No. of Hours:18

Module 1: Foundations of Data Analysis
Scope of Module: This module provides foundational knowledge in data types, collection methods, and techniques for representing and visualizing data.
Topics: Introduction to Data Analysis - Characteristics of Data, Data Types and their Sources, Data Collection- Population and Sample, Distinction between Sample and Population, Techniques of Data Processing. Data Representation - Data Representation Meaning and Techniques, Classification and Tabulation of Data, Graphical Representation Methods Such as Line Charts, Bar Graphs, Histograms, Pie Charts and Ogives.
Learning Outcome: Gain a strong understanding of data characteristics, representation techniques, and develop the ability to visually interpret and present data

No. of Hours:18

Module 2: Descriptive Statistics and Data Summarization

Scope of Module:

Focus on summarizing and analyzing data using measures of central tendency and variability, providing insights into data patterns.

Topics:

Central Tendency - Introduction to Central Tendency, Measures of Central Tendency and Importance of Central Tendency in Data Analysis. Calculation and Interpretation of Measures Like Mean, Median, And Mode, Harmonic, And Geometric Means.

Measures of Dispersion and Variability - Introduction to Dispersion and Variability, Measures of Dispersion and Variability, Range, Quartiles, Standard Deviation, and Variance, and Coefficient of variation.

Learning Outcome: Master the application of central tendency measures and analyze data variability to derive meaningful statistical insights.

No. of Hours:18

Module 3: Probability Theory and Distributions

Scope of Module:

This module introduces basic and advanced concepts of probability, covering key probability distributions and their applications in statistical analysis.

Topics:

Probability Fundamentals - Definition and Characteristics of Probability, Fundamental Probability Rules and Concepts. Bayes' Theorem and Relative Frequency Theory.

Probability Distributions - Basics of Various Probability Distributions Including Binomial, Poisson, and Normal Distributions. Concept of The Bell Curve, And The Characteristics and Applications of Different Probability Distributions.

Learning Outcome: Develop foundational knowledge in probability theory and gain expertise in analyzing data using various probability distributions.

No. of Hours:18

Module 4: Correlation, Regression, and Time Series Analysis

Scope of Module:

This module covers methods for identifying relationships between variables (correlation and regression) and techniques for analyzing and forecasting time-dependent data.

Topics:

Correlation Analysis - Concept and Types of Correlation, Identifying Associations in Data, Correlation Coefficients, Karl Pearson's and Spearman's Rank Correlation.

Regression Analysis - Introduction, Definition, And Purpose of Regression Analysis, Forecasting Using the Linear Regression Model.

Time Series - Introduction to Time Series Analysis definition and Components of Time Series data, Different Time Series Models, and Techniques for Measuring Secular Trends. Applications of Times Series Analysis in Forecasting. Introduction to Forecasting Techniques, Method of Least Squares, Moving Average Method, and Method of Semi-Averages. Forecasting Future Trends using Time Series Analysis Techniques.

Learning Outcome: Apply correlation and regression analysis to predict outcomes and utilize time series methods for forecasting future trends.

No. of Hours:18

Module 5: Advanced Statistical Analysis and Hypothesis Testing

Scope of Module:

Focuses on advanced statistical techniques such as index numbers, multivariate analysis, and hypothesis testing for data-driven decision-making.

Topics:

Multivariate Analysis - Definition and Concept, Multivariate Analysis Techniques, Principal Component Analysis and Factor Analysis, Relationships Between Multiple Variables.

Hypothesis Testing - Introduction to Hypothesis Testing, Types of Errors, And Steps Involved in Hypothesis Testing. Formulating and Testing Hypotheses for Data-Driven Decision-Making.

Learning Outcome: Gain proficiency in advanced statistical methods, apply multivariate analysis, and develop skills in hypothesis testing for data-driven decision-making.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical skills (arithmetic, percentages, fractions)
- Familiarity with Excel or spreadsheet tools (helpful but not mandatory)
- No prior knowledge of statistics or programming required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations with real-life examples and case illustrations
- ✓ Problem-Solving Workshops: Practice exercises on descriptive statistics, probability distributions, correlation, and regression
- ✓ Case Studies and Applications: Interpretation of business, social, or scientific data through statistical methods
- ✓ Quizzes: Quiz to reinforce concepts and check understanding

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Analysis with Python** — Coursera (IBM)
<https://www.coursera.org/learn/data-analysis-with-python>
→ Covers data visualization, probability, regression, and hypothesis testing using Python.
2. **Statistics and Probability** — Khan Academy
<https://www.khanacademy.org/math/statistics-probability>
→ Offers clear explanations on central tendency, variability, distributions, correlation, regression, and hypothesis testing.
3. **Data Analysis and Visualization with Excel** — edX (Dartmouth College)
<https://www.edx.org/course/data-analysis-visualization-excel>
→ Great for Module 1 and 2, focusing on Excel-based data manipulation and visualization.
4. **Fundamentals of Statistics** — MIT OpenCourseWare
<https://ocw.mit.edu/courses/res-6-012-introduction-to-probability-spring-2018/>
→ Comprehensive introduction to probability, distributions, and statistical inference.
5. **Introduction to Hypothesis Testing in Statistics** — Udemy (Free Course)
<https://www.udemy.com/course/introduction-to-hypothesis-testing-in-statistics/>
→ Perfect match for Module 5, covering statistical tests and decision-making.

Suggested Readings:

Core Textbooks:

1. J.K. Sharma – *Business Statistics*
2. Levin & Rubin – *Statistics for Management*
3. Richard I. Levin – *Statistics for Business and Economics*
4. Anderson, Sweeney, and Williams – *Statistics for Business and Economics*
5. Douglas C. Montgomery – *Introduction to Statistical Quality Control*

Supplementary References:

1. David Freedman – *Statistical Models: Theory and Practice*
2. Robert S. Witte – *Statistics: Methods and Applications*
3. Bovas Abraham and Johannes Ledolter – *Statistical Methods for Forecasting*
4. Alvin E. Rencher – *Methods of Multivariate Analysis*

Suggested Software for Specific Quantitative Techniques

1. **Data Representation & Visualization:**
 - Tableau, Power BI, Excel, R (ggplot2, Shiny), Python (Matplotlib, Seaborn)
2. **Regression & Correlation Analysis:**
 - SPSS, R, Python (Statsmodels), Minitab, Stata

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	–	3	2	1	2	2
CO2	3	3	3	1	3	2	–	2	2
CO3	3	2	3	–	2	2	–	2	3
CO4	2	2	3	3	2	2	2	2	2
CO5	3	3	3	2	3	3	–	3	3
Articulation	2.8	2.6	3.0	2.0	2.6	2.2	1.5	2.2	2.4

Course Title:	Simulation Lab: Global Taxation (UAE VAT)
Course Code:	25VBCL0S406
Semester:	I
Credits:	2
Course Type:	SEC
Learning Hours:	60
Live Sessions:	12 hours

Course Description:

This simulation-based course provides practical training in the UAE VAT system. It includes VAT registration procedures, invoicing standards, and return filing processes as per the Federal Tax Authority (FTA) requirements. Students will engage in real-time portal simulations to acquire essential skills for global tax compliance and professional accounting practices.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the legal framework and scope of VAT in the UAE.	L2
CO2	Perform VAT registration through the FTA portal.	L3
CO3	Generate VAT-compliant invoices and apply VAT rates appropriately.	L3
CO4	File VAT returns accurately using simulation exercises.	L4
CO5	Demonstrate compliance with UAE VAT law through proper documentation and record keeping.	L4

Course Modules

No. of Hours:12*

Module 1: Introduction to UAE VAT System

Scope of Module: Covers the basics of VAT implementation and compliance under UAE law.

Topics:

- What is VAT?
- Applicability in UAE and GCC countries
- VAT structure and legal foundation
- Input vs Output VAT

Learning Outcome: Learners will understand the foundational concepts of VAT in the UAE.

No. of Hours:12*

Module 2: VAT Registration Process

Scope of Module: Guides learners through portal-based VAT registration for individuals and companies.

Topics:

- FTA Portal overview
- Documents required for registration
- VAT registration simulation
- TRN verification

Learning Outcome: Learners will be able to complete VAT registration procedures via the FTA portal.

No. of Hours:12*

Module 3: Tax Invoices and Record Keeping

Scope of Module: Covers generation and format of VAT-compliant invoices and mandatory records.

Topics:

- Format of a tax invoice
- Credit and debit notes
- Maintaining proper VAT records
- Documentation and audit trail

Learning Outcome: Learners will be able to issue correct tax invoices and maintain necessary VAT records.

No. of Hours:12*

Module 4: VAT Return Filing
Scope of Module: Simulates end-to-end VAT return filing on the FTA portal.
Topics: - Return format and due dates - Input tax recovery - Output tax calculations - VAT Return Filing (FTA Portal Simulation)
Learning Outcome: Learners will complete VAT returns accurately using simulated filing tools.

No. of Hours:12*

Module 5: Compliance, Penalties & Real-World Scenarios
Scope of Module: Explores regulatory compliance, common errors, and real-world case studies.
Topics: - VAT audit preparation - Common VAT filing mistakes - Fines and penalties under UAE VAT Law - Industry-wise VAT case simulations
Learning Outcome: Learners will recognize and mitigate compliance risks and apply VAT concepts in practical situations.

Pre-Recording Count

Module	No of Pre-Recording
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

Semester V

Course Title	Indian Constitution
Course Code	25VBX0V501
Semester	V
Credits	2
Course Type	VAC
Learning Hours	60 hours
Live Sessions	12 hours

Course Title	Strategic Management
Course Code	25VBC0C502
Semester	VI
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course offers a comprehensive introduction to strategic and explains what strategy is, why it matters, and how organizations analyze environments and develop plans to build competitive advantage. Students will explore how strategies are implemented, controlled, and adjusted, while also understanding the challenges of globalization and digital transformation. Through real-world examples and simple frameworks, students learn how strategy shapes the long-term success of businesses.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Define and explain the fundamentals of strategy, competitive advantage, and the role of vision, mission, values, and ethics in guiding strategic direction.	L3
CO2	Analyze internal resources and external environments using basic strategic tools to identify organizational opportunities and threats.	L4
CO3	Formulate appropriate business and corporate level strategies to achieve competitive advantage.	L5
CO4	Explain how organizations implement strategies through leadership, structure, culture, and control systems to ensure successful execution.	L4
CO5	Analyze the impact of globalization and digital trends on strategic decisions and organizational adaptation.	L4

Course Modules

No. of Hours:24*

Module 1: Introduction to Strategic Management
Scope of Module: Introduces the meaning, levels, and purpose of strategy, the strategic management process, and the role of vision, mission, ethics and values. Sets the stage for why strategy matters in organizational success.
Topics: Definitions and levels of strategy (corporate, business, functional), competitive advantage, strategic management process overview, importance of vision, mission, goals and values, ethics and corporate social responsibility in strategy, real-world examples of mission statements.
Learning Outcome: Explain what strategy is, its importance, and how vision, mission, ethics, and values shape strategic direction.

No. of Hours:24*

Module 2: Strategic Environment Analysis

Scope of Module:

Focuses on how organizations analyze their internal capabilities and external environments to spot opportunities and threats.

Topics:

External environment: basics of STEEPLE analysis, Porter's Five Forces simplified, industry life cycle; internal environment: resources, capabilities, simple value chain activities, SWOT analysis integrating internal & external. Short intro to benchmarking.

Learning Outcome:

Apply fundamental tools to assess internal strengths & weaknesses and external opportunities & threats for strategic planning.

No. of Hours:24*

Module 3: Strategy Formulation at Business & Corporate Levels

Scope of Module:

Explains how strategies are developed at different levels to achieve competitive advantage, including choosing between cost leadership, differentiation, or focus, and deciding on growth strategies.

Topics:

Generic competitive strategies (cost leadership, differentiation, focus), overview of corporate strategies (growth, stability, retrenchment), basics of diversification, simple product portfolio concepts (BCG matrix conceptually), examples of company strategic choices.

Learning Outcome:

Develop strategies at business and corporate levels to achieve competitive advantage and organizational goals.

No. of Hours:24*

Module 4: Strategy Implementation and Control

Scope of Module:

Focuses on putting strategy into action, aligning structure and culture, managing change, and using control systems to monitor and adjust strategies.

Topics:

Organizational structure and strategy fit, basics of organizational culture, role of leadership in implementation, managing strategic change, simple strategic control techniques (balanced scorecard basics, strategic audits), measuring success & making corrective adjustments.

Learning Outcome:

Describe how strategies are executed, controlled, and adjusted through leadership, structure, culture, and performance monitoring.

No. of Hours:24*

Module 5: Strategy in Global and Digital Contexts

Scope of Module:

Looks at how firms adapt strategies for international markets and leverage digital transformation for strategic success.

Topics:

Drivers of globalization, entry modes (export, licensing, JV, direct investment simplified), cultural considerations in global strategy, impact of digital technologies and online business models on strategy, examples of firms using digital transformation for strategic advantage.

Learning Outcome:

Evaluate how globalization and digital trends influence strategic choices and how organizations adapt to these challenges.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of management principles
- Familiarity with organizational behavior and business environment concepts
- Recommended prior course: Principles of Management / Introduction to Business

Pedagogy / Teaching Methodology:

- ✓ Lectures with multimedia presentations to explain key concepts
- ✓ Case study analysis (local and international companies) to apply theoretical models
- ✓ Guest lectures by industry experts to connect theory to practice
- ✓ Assignments and project work focusing on real-world strategic challenges
- ✓ Quizzes and reflective exercises to reinforce learning outcomes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Strategic Management — Coursera (University of Minnesota)**
<https://www.coursera.org/learn/strategic-management>
Covers fundamental principles of strategic management, including competitive advantage, industry analysis, and strategy implementation.
2. **Business Strategy Specialization — Coursera (University of Virginia, Darden School of Business)**
<https://www.coursera.org/specializations/uva-darden-business-strategy>
A comprehensive multi-course program covering business-level and corporate strategy, competitive positioning, and strategic decision-making.
3. **Foundations of Business Strategy — Coursera (University of Virginia)**
<https://www.coursera.org/learn/uva-darden-foundations-business-strategy>

Focuses on essential strategic analysis tools like SWOT, Porter's Five Forces, and value chain analysis for business success.

4. **Competitive Strategy — Coursera (Ludwig-Maximilians-Universität München)**
<https://www.coursera.org/learn/competitive-strategy>
Introduces game theory concepts and explores competitive dynamics and strategic choices in business environments.
5. **Strategic Management — edX (Copenhagen Business School)**
<https://www.edx.org/course/strategic-management>
Offers an in-depth look into strategic formulation, competitive advantage, and sustainable business strategies.
6. **SWOT Analysis Masterclass — Udemy**
<https://www.udemy.com/course/swot-analysis-masterclass/>
Provides practical training on conducting SWOT analysis to evaluate organizational strengths, weaknesses, opportunities, and threats.

Textbooks (Core):

- Charles W. L. Hill, Gareth R. Jones – *Strategic Management: An Integrated Approach*, Cengage
- Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson – *Strategic Management: Competitiveness and Globalization*, Cengage Learning
- Azhar Kazmi – *Strategic Management and Business Policy*, McGraw Hill Education

Reference Books (Supplementary):

- Arthur A. Thompson, A.J. Strickland – *Strategic Management: Concepts and Cases*, McGraw-Hill
- Fred R. David – *Strategic Management: Concepts and Cases*, Pearson Education
- Robert M. Grant – *Contemporary Strategy Analysis*, Wiley
- R. Srinivasan – *Strategic Management: The Indian Context*, PHI Learning

Recommended Software/Tools (if applicable):

MS PowerPoint / Canva

Purpose: Strategic presentation design and communication.

Why Use: Effective for visualizing business models and strategic frameworks.

SWOT and Strategy Mapping Tools (Lucidchart / Creately)

Purpose: Visual strategy tools for analysis.

Why Use: Encourages structured strategic thinking and planning.

Harvard Business Publishing Simulations / Capstone Business Simulation

Purpose: Applied strategic decision-making scenarios.

Why Use: Enhances experiential learning through competitive strategic simulations.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	1	1	2	2
CO2	3	3	3	2	2	2	1	2	2
CO3	2	3	2	2	2	3	1	2	2
CO4	3	3	3	2	2	3	1	2	2
CO5	2	3	2	1	2	2	2	3	3
Articulation	2.4	2.8	2.4	1.6	1.8	2.2	1.2	2.2	2.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Course Title:	Business Regulatory Framework
Course Code:	25VBC5E503
Semester:	V
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

The Business Regulatory Framework provides the legal foundation and structure within which businesses must operate. It consists of laws, regulations, and guidelines that govern the formation, operation, conduct, and dissolution of businesses.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

	Course Outcome	BTL
CO1	Create awareness about the legal framework and structure of business units.	L5
CO2	Develop knowledge of mercantile laws with respect to contracts and the sale of goods.	L3
CO3	Examine unfair trade practices and consumer laws.	L4
CO4	Analyse the legal provisions relating to Information and Economic Laws.	L4

CO5	Interpret the processes of formation and disclosure requirement of Companies.	L5

Course Modules

No. of Hours:24

Module 1: Introduction to Legal Framework and Business Laws
Scope of Module: This module introduces the fundamental concepts of law, justice, and legal terminology, along with the structure of the Indian Constitution and judicial system, including courts and tribunals. It also explores the nature and sources of business law in India, highlighting their relevance to economic principles, fundamental rights, and governance.
Topics: Legal Terms and Maxims from Law Dictionary, Meaning of Law and Justice, Overview of Constitution, Constitutional Governance, Hierarchy of Courts: Supreme Court, High Courts. Alternative Dispute Resolution and Tribunals, sources of Law and its classification. Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Law, Fundamental Rights and Directive Principle of State Policies, Principles having economic significance, Overview of Business Laws in India
Learning Outcome: <i>understand the origins of law and its functions and understand and discuss business laws in India</i>

No. of Hours:24

Module 2: Regulatory & Political Framework
Scope of Module: This module provides a comprehensive understanding of key Indian commercial laws, including the Indian Contract Act, 1872, the Sale of Goods Act, 1930, and the Right to Information Act, 2005. It covers essential concepts such as valid contracts, breach and remedies, sales transactions, consumer rights, and public access to government information.

Topics:

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract (all essential elements are to be explained in detail), classification of contracts, breach of contract, and remedies for breach of contract. The Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of the buyer, rights of an unpaid seller. Right to Information Act, 2005: Objectives of the RTI Act, Scope, SuoMoto disclosure, Method of seeking information, Eligibility to obtain information, Authorities under the Act.

Learning Outcome: *Identify various types of contracts and its enforceability. Understand the sale contract and rights of an unpaid seller. Understand the Right to Information Act with authorities under the Act.*

No. of Hours:24

Module 3: Socio-Cultural & Technological Dynamics

Scope of Module:

This module focuses on the legal framework promoting fair competition and consumer rights in India through the Competition Act, 2002 and the Consumer Protection Act, 2019. It covers regulatory bodies, key definitions, offenses, penalties, and the structure of consumer redressal agencies at various levels.

Topics:

The Competition Act, 2002: Objectives of Competition Act, the features of Competition Act, components of Competition Act, CCI, CAT, offenses and penalties under the Act. Consumer Protection Act, 2019: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Consumer Protection Act. Consumer Redressal Agencies – District Forum, State Commission, National Commission

Learning Outcome: *understand the meaning, and purpose of this Act and the Tribunal in charge of redressal of grievances, know the rights, duties of the Consumer and know the duties of the redressal machineries.*

No. of Hours:24

Module 4: Economic Laws and Negotiable Instruments

Scope of Module:

This module provides an overview of the Foreign Exchange Management Act (FEMA),

1999 and the Negotiable Instruments Act, 1881, focusing on regulation of foreign exchange and the legal framework governing financial instruments. It includes key definitions, regulatory authorities, features, penalties, and procedures related to negotiable instruments and foreign transactions.

Topics:

FEMA 1999: Objects of FEMA, definition of important terms – authorized dealer, currency, foreign currency, foreign exchange, foreign security, Directorate of Enforcement, salient features of the FEMA, offences and penalties.

Negotiable Instruments Act, 1881: Negotiable Instruments - Meaning, Characteristics, Types, Parties - Holder and holder in Due Course, Dishonor of Negotiable Instrument - Noting and Protest

Learning Outcome: *Understand and know the laws relating to FEMA and the laws relating to the Negotiable Instruments Act*

No. of Hours:24

Module 5: Laws relating to Intellectual Property Rights and The Companies Act, 2013

Scope of Module:

This module introduces the fundamentals of Intellectual Property Rights (IPR) and company law in India, including trademarks, copyrights, patents, trade secrets, and procedures for company formation under the Companies Act, 2013. It also covers SEBI's 2021 amendments on listing obligations and disclosure requirements, offering insight into corporate governance and regulatory compliance.

Topics:

Laws relating to Trademarks, Copyrights, Designs, Trade Secrets & Patents, IPR Procedure, Trade Secrets Vs. Patents, IPR protection

Meaning and Definition – Features – Kinds of companies as per Companies Act 2013 – (Meaning only) – Steps involved in formation of company as per Companies Act 2013 – Promotion Stage – Meaning of promoter, Position of Promoter and Functions of Promoter

Incorporation stage – Documents required for incorporation- Memorandum of Association and Articles of Association, Certificate of incorporation, Certificate of Commencement of

Business. Understanding of SEBI (Listing Obligations and Disclosure Requirements) Amendment Regulations, 2021

Learning Outcome: *analyze the different Intellectual Property rights and Procedures for obtaining the same. Understand the laws relating to formation and disclosure requirements with respect to Listing obligations of SEBI.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

- ✓ Live Interactive Lectures via Microsoft Teams: Concepts are explained through live sessions using screen-sharing of presentations, visual charts.
- ✓ Recorded Video Modules: Pre-recorded videos covering important topics to support self-paced learning.
- ✓ Discussion Forums: Students share practical experiences, debate current laws.

Certificate / Value Added Courses Recommended:

Suggested Readings:

- ✓ "Business Law" – P.C. Tulsian
 - **Publisher:** Tata McGraw-Hill Education

- **Year:** Latest Edition (typically updated every few years)
- ✓ **"Mercantile Law for B. Com and BBA" – M.C. Kuchhal & Vivek Kuchhal**
 - **Publisher:** Vikas Publishing House
 - **Year:** 2021
- ✓ **"Business and Corporate Laws" – S.S. Gulshan**
 - **Publisher:** New Age International Publishers
 - **Year:** 2020
- ✓ **"Business Law" – N.D. Kapoor**
 - **Publisher:** Sultan Chand & Sons
 - **Year:** Latest available edition (often 2018 or newer)
- ✓ **"Legal Aspects of Business" – Akhileshwar Pathak**
 - **Publisher:** McGraw Hill Education
 - **Year:** 2015

Recommended Software/Tools:

- **Microsoft Excel / Google Sheets** – For demand forecasting and elasticity calculations
- **Tableau / Power BI** – Economic data visualization

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	-	2	-	-	-	2	-
CO2	3	3	2	2	1	1	1	3	-
CO3	2	1	3	2	1	1	1	3	-
CO4	3	2	2	3	1	1	1	2	-
CO5	3	2	2	2	3	1	1	3	-
Articulation	2.8	2	2.2	2.2	1.4	1	1	2.6	-

Course Title:	HRM and Organizational Behaviour
Course Code:	25VBC5C504
Semester:	V
Credits:	4
Course Type	CC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a foundational understanding of Human Resource Management and Organizational Behavior. It integrates the functional aspects of HRM—such as recruitment, selection, training, and compensation—with behavioral dimensions, including personality, perception, motivation, team dynamics, and organizational culture. The course equips students to manage human resources effectively and align employee behavior with organizational objectives.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Analyze the fundamental concepts and practices in HRM.	4
CO2	Assess the role and activities of the human resource management function.	5
CO3	Appraise the significance of HRM practices in a competitive environment.	4
CO4	Apply behavioral factors in conjunction with organization need.	3

CO5	Identify OB process that address organization requirements.	3

Course Modules

No. of Hours: 24

Module 1: Introduction to HRM and Strategic HRM
Scope of Module: Introduces the evolution and structure of HRM, highlighting its strategic relevance and foundational practices for workforce planning and job design.
Topics: Concept of HRM, evolution of HRM, role and significance of HR managers, functions of HRM, HR structure, strategic HRM meaning and process, importance of strategic HRM, human resource planning, HRP process, person-job fit, job analysis process, job description, job specification, job enrichment, enlargement, and rotation
Learning Outcome: Analyze HRM concepts and workforce planning strategies in organizations.

No. of Hours: 24

Module 2: Recruitment, Selection, and Training
Scope of Module: Covers sourcing, evaluating, and inducting employees, along with planning and delivering training programs using on-the-job and off-the-job methods.
Topics: Recruitment: concept, need, scope, factors affecting recruitment, sources and process, selection: definition, stages, tests and interviews, induction and socialization, training: meaning, importance, training vs development, training process, executive development methods
Learning Outcome: Design and execute recruitment, selection, and training systems effectively.

No. of Hours: 24

Module 3: Performance and Compensation Management
Scope of Module: Focuses on measuring employee performance, compensation design, and managing movements like promotions, transfers, and demotions.
Topics: Performance management: meaning, performance appraisal, trait, behavioral, and result methods, anchors and appraisal process, compensation objectives, promotions: purpose and basis, transfers: meaning, reasons and types, demotions: meaning and reasons
Learning Outcomes: Apply performance appraisal and reward practices aligned with organizational goals.

No. of Hours: 24

Module 4: Foundations of Organizational Behavior
Scope of Module: Builds understanding of how individuals and groups behave within organizations and how behavior can be managed to support organizational success.
Topics: OB: meaning, historical perspective, process, limitations, globalization and OB, OB models, roles of managers, challenges and opportunities in OB, personality traits, perception and biases, learning theories, motivation theories, attitude formation

Learning Outcomes: Apply behavioral theories and concepts to individual workplace scenarios.

No. of Hours: 24

Module 5: Group Behavior, Culture, Change, and Trends

Scope of Module: Deals with group dynamics, organizational culture and change, and recent technological trends transforming HRM and OB practices.

Topics: Group dynamics, team types, group vs team, effective teams, cross-functional teams, power and conflict, negotiation, stress, organization culture and characteristics, change and OD interventions, recent trends: people analytics, HR bots, applicant tracking systems, green HRM, moonlighting, virtual reality in HR

Learning Outcomes: Evaluate group dynamics and contemporary innovations in HRM and OB.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

- ✓ **Video Lectures:** Pre-recorded or live sessions to explain key concepts clearly.
- ✓ **Reading Materials:** Curated articles, case studies, and textbook chapters for in-depth understanding.
- ✓ **Self-Assessment:** Quizzes, assignments, and reflection tasks to reinforce learning.
- ✓ **Interactive Engagement:** Discussion forums, peer collaboration, and live Q&A to enhance participation and critical thinking.

Suggested Readings:

- ✓ **Gary Dessler** – *Human Resource Management*, Pearson Education, 15th Edition, 2020
- ✓ **Stephen P. Robbins & Timothy A. Judge** – *Organizational Behavior*, Pearson Education, 18th Edition, 2019

- ✓ **Armstrong, M.** – *Armstrong's Handbook of Human Resource Management Practice*, Kogan Page, 15th Edition, 2020
- ✓ **David A. DeCenzo, Stephen P. Robbins, & Susan L. Verhulst** – *Fundamentals of Human Resource Management*, Wiley, 12th Edition, 2020
- ✓ **John M. Ivancevich** – *Human Resource Management*, McGraw-Hill Education, 12th Edition, 2013

Recommended Software/Tools:

- **HR Analytics Tools** – *Microsoft Excel, Power BI, Tableau* for basic HR data visualization and people analytics
- **Applicant Tracking Systems (ATS)** – *Zoho Recruit, Greenhouse, Workable*
- **Learning Management Systems (LMS)** – *Moodle, TalentLMS* for training management simulation
- **Survey Tools** – *Google Forms, Typeform* for performance feedback and organizational behavior assessment
- **People Analytics Platforms** – *Visier, SAP SuccessFactors, IBM Watson Talent*
- **Collaboration and Virtual Teaming Tools** – *Slack, Microsoft Teams, Zoom* (for analyzing group behavior and virtual teams)
- **HR Chatbots/AI tools** – *Paradox Olivia, Talla* (to explore trends in HR automation)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	2	2	1	2	2	-
CO2	3	3	2	2	2	1	2	3	-
CO3	3	2	2	2	3	2	3	-	-
CO4	2	2	1	2	3	1	2	2	-
CO5	2	2	1	2	3	1	2	3	-
Articulation	2.6	2.2	1.4	2	2.6	1.2	2.2	2.5	-

Course Title	International Financial Management
Course Code	25VBC0E505
Semester	V
Credits	3
Course Type	DSE
Learning Hours	90 hours
Live Session	12 hours

Course Description:

This course provides an in-depth exploration of financial management in an international context, focusing on exchange rate mechanisms, international financial systems, foreign exchange markets, and managing currency risk. It equips students with analytical tools to make informed financial decisions in multinational business environments.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Gain a comprehensive understanding of the structure, scope, and environment of international financial management, including the influence of global institutions like the IMF and the intricacies of international fund flows.	L2
CO2	Understand the structure and instruments of foreign exchange markets, learn how exchange rates are determined, and evaluate the impact of government policies on currency values and MNC operations.	L5
CO3	Apply foundational international financial theories such as IRP, PPP, and IFE to analyze and predict global financial conditions, enhancing financial decision-making in international business contexts.	L4

CO4	Develop proficiency in assessing exchange rate exposure, utilizing forecasting techniques, and applying risk management tools to shield MNCs from adverse currency movements.	L3
CO5	Evaluate strategic motives for foreign investments, perform country risk analysis, and implement techniques to mitigate investment risk in international operations.	L5

Course Modules

Module 1: Foundations of International Financial Management
Scope of Module: This module introduces the core principles and scope of International Financial Management (IFM), its relevance in global business, and the influence of global monetary institutions and systems on financial decisions.
Topics: International Financial Environment and International Monetary System Overview – Exchange Rate Regimes, Gold Standard, Bretton Woods System, and Current Scenario – IMF, Special Drawing Rights (SDR), EMU, and International Liquidity – IMF’s Role and Solutions for Financial Crises – International Flow of Funds, Balance of Payments, and Role of International Agencies.

Learning Outcome: Gain a comprehensive understanding of the structure, scope, and environment of international financial management, including the influence of global institutions like the IMF and the intricacies of international fund flows.

No. of Hours:18*

Module 2: Foreign Exchange Market and Exchange Rate Mechanisms

Scope of Module:

This module delves into the functioning of the foreign exchange market, its instruments, and mechanisms. It covers both theoretical and practical aspects of currency trading and rate determination.

Topics:

Overview of Foreign Exchange Market and Spot Market Features – Currency Arbitrage and Speculation in Spot Market – Forward Market in Foreign Exchange: Features, Arbitrage, Hedging, and Speculation – Swapping Forward Contracts and Simple Problems – Exchange Rate Mechanism: Quotations, Nominal and Real Effective Rates, and Determination in Spot and Forward Markets

Learning Outcome: Understand the structure and instruments of foreign exchange markets, learn how exchange rates are determined, and evaluate the impact of government policies on currency values and MNC operations.

No. of Hours:18*

Module 3: Arbitrage, Parity, and Global Financial Theories

Scope of Module:

This module focuses on core theories governing global finance such as arbitrage, interest rate parity, and inflation-exchange rate relationships. It also explores their practical applications in multinational operations.

Topics:

International Arbitrage and Interest Rate Parity: Concept and Types – Interest Rate Parity Theory and Simple Problems – Relationships Among Inflation, Interest Rates, and Exchange Rates – Purchasing Power Parity and International Fisher Effect.

Learning Outcome: Apply foundational international financial theories such as IRP, PPP, and IFE to analyze and predict global financial conditions, enhancing financial decision-making in international business contexts.

No. of Hours:18*

Module 4: Exchange Rate Risk Management and Forecasting

Scope of Module:

This module trains learners on managing exposure to currency risks and forecasting exchange rates using various techniques. It integrates theoretical knowledge with real-world application to protect MNC value.

Topics:

Introduction to Exchange Rate Forecasting – Firms' Reasons for Forecasting Exchange Rates – Forecasting Techniques for Exchange Rates – Evaluation of Forecast Performance – Exchange Rate Volatility and Its Implications – Impact of Exchange Rate Forecasting on MNC's Value

Learning Outcome: Develop proficiency in assessing exchange rate exposure, utilizing forecasting techniques, and applying risk management tools to shield MNCs from adverse currency movements.

No. of Hours:18*

Module 5: Foreign Investments and Country Risk Assessment

Scope of Module:

This module concludes with a focus on international investment decisions and managing associated risks. It emphasizes evaluating the financial, political, and strategic considerations behind Direct Foreign Investment (DFI).

Topics:

Motives for Direct Foreign Investment (DFI) – Benefits of International Diversification – Decisions Subsequent to DFI and Impact on MNC's Value – Importance of Country Risk Analysis – Political and Financial Risk Factors in Country Risk Assessment

Learning Outcome: Evaluate strategic motives for foreign investments, perform country risk analysis, and implement techniques to mitigate investment risk in international operations.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial management principles
- Familiarity with accounting concepts and financial statements
- No prior exposure to international finance required (introductory to intermediate level)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of core international finance concepts with practical illustrations and real-world case examples
- ✓ Numerical Problem Solving: Hands-on exercises on exchange rate calculations, arbitrage, parity conditions, and risk exposure
- ✓ Case Studies: Analysis of multinational corporations' (MNCs) financial strategies, foreign investments, and crisis management
- ✓ Guest Lectures / Webinars: Sessions by practitioners from international banks, forex markets, or global finance teams

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **International Financial Management – NPTEL (IIT Kharagpur)**
<https://nptel.ac.in/courses/110105121>
→ Comprehensive video course on international finance and global markets.
2. **Financial Markets – Yale University (Coursera, Prof. Robert Shiller)**
<https://www.coursera.org/learn/financial-markets-global>
→ Free audit option, excellent for understanding global financial systems and investor behavior.
3. **FX and Currency Risk Management – Corporate Finance Institute (CFI)**
<https://courses.corporatefinanceinstitute.com>
→ Free tutorials and trial modules on foreign exchange, hedging, and risk management.
4. **International Finance – edX (IIM Bangalore)**
<https://www.edx.org/course/international-finance>
→ Free audit access, covers global financial environment and currency risks.
5. **IMF eLearning – Macroeconomic and Financial Courses**
<https://www.imf.org/en/Capacity-Development/Training>
→ Free online resources on balance of payments, macro-financial analysis, and country risk.

Suggested Readings:

Core Textbooks:

Apte, P.G. – *International Financial Management*, Tata McGraw Hill.
 Sharan, V. – *International Financial Management*, PHI Learning.
 Eun, C. S. & Resnick, B. G. – *International Financial Management*, McGraw Hill.
 Madura, J. – *International Financial Management*, Cengage Learning.
 Levi, M.D. – *International Finance*, Routledge.
 Shapiro, A.C. – *Multinational Financial Management*, Wiley.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	1	1	1	2	2
CO2	3	3	3	1	2	1	1	2	2
CO3	3	3	3	1	2	1	1	2	2
CO4	3	3	3	1	3	2	2	2	2
CO5	3	3	3	1	2	2	2	2	2
Articulation	3.0	2.8	2.8	1.0	2.0	1.4	1.4	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Digital Marketing and E-Commerce
Course Code	25VBX0S506
Semester	V
Credits	3
Course Type	SEC
Learning Hours	90
Live Sessions	12

Course Description:

This course provides undergraduate students with a comprehensive foundation in digital marketing and e-business. It explores essential concepts, strategies, and platforms used to build online brand presence, attract customers, and drive digital transactions. Students learn how to apply SEO, SEM, social media, and content marketing tools, understand diverse e-commerce models, and develop basic integrated digital strategies. The course also emphasizes ethical practices and regulatory compliance to ensure responsible digital operations.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain fundamental concepts of digital marketing, its advantages over traditional marketing, and the roles of major digital platforms.	L3
CO2	Apply essential SEO and SEM techniques to improve online visibility and measure digital marketing performance.	L4
CO3	Apply social media and content marketing approaches to enhance customer engagement and build brand presence.	L4
CO4	Differentiate various e-commerce business models and identify key e-business applications supporting digital commerce.	L5

CO5	Design simple integrated digital strategies considering ethical practices, data privacy, and compliance with digital regulations.	L6

Course Modules

No. of Hours:18*

Module 1: Introduction to Digital Marketing & Platforms
Scope of Module: This module introduces the fundamentals of digital marketing, highlighting its evolution, advantages, and comparison to traditional marketing, along with the role of key digital platforms.
Topics: Meaning and scope of digital marketing, evolution of digital marketing, differences between traditional and digital marketing, advantages and limitations of digital marketing, overview of digital channels including websites, search engines, social media, email, mobile apps, and video platforms.
Learning Outcome: Explain core concepts and benefits of digital marketing, differentiate it from traditional marketing, and identify the purpose of various digital platforms.

No. of Hours:18*

Module 2: SEO, SEM and Performance Marketing
Scope of Module: Focuses on search engine strategies to drive website traffic and basic methods for measuring marketing performance.

Topics:

Meaning of SEO, on-page optimization, off-page optimization, keyword research, linking strategies, basics of competitor analysis, introduction to SEM, overview of Google Ads and paid search platforms, simple campaign structure, meaning of conversions, types of conversions, basic methods to track and analyze conversion data.

Learning Outcome:

Apply basic SEO and SEM strategies to increase online visibility and understand how to measure and interpret marketing performance.

No. of Hours:18*

Module 3: Social Media and Content Marketing

Scope of Module:

Explores how to use social media platforms and content marketing to create brand value and customer engagement.

Topics:

Meaning and importance of social media marketing, using Facebook, Instagram, LinkedIn, Twitter, and YouTube for brand promotion, basics of mobile marketing and app-based marketing, meaning and scope of content marketing, developing blogs and storytelling, basics of influencer marketing, overview of engagement metrics.

Learning Outcome:

Use social media channels and content strategies to build brand awareness and engage customers effectively.

No. of Hours:18*

Module 4: E-Commerce and Digital Business Models

Scope of Module:

Introduces the structure of e-commerce, its business models, and essential digital business applications.

Topics:

Meaning and features of e-commerce, traditional commerce vs e-commerce, e-business vs e-commerce, advantages and limitations of e-commerce, e-commerce business models including B2B, B2C, C2B, C2C, B2G, C2G, factors affecting success of e-commerce, launching an e-business, introduction to CRM, SCM, ERP, brief applications like e-procurement, e-auction, e-trading.

Learning Outcome:

Differentiate between e-commerce business models, understand how e-business applications support online business, and explore the steps in launching an e-business.

No. of Hours:18*

Module 5: Digital Strategy, Ethics and Regulatory Frameworks

Scope of Module:

Covers creating integrated digital marketing strategies while emphasizing ethics, data privacy, and legal compliance in digital activities.

Topics:

Elements of a simple digital marketing strategy, integrating different digital channels, basics of setting digital budgets, introduction to measuring ROI, meaning and importance of digital marketing ethics, privacy and data protection principles, basics of regulatory frameworks including IT Act, overview of GDPR concepts, local e-commerce guidelines, emerging trends like AI, chatbots, personalization.

Learning Outcome:

Develop basic digital marketing strategies that integrate multiple platforms while recognizing ethical and legal responsibilities in digital business.

Module	No of Pre-Recordings
1	10

2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Conceptual and problem-based learning
- ✓ Interactive class exercises and proofs
- ✓ Real-world applications and modelling
- ✓ Assignments and quizzes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Google Digital Garage – Fundamentals of Digital Marketing**
A comprehensive 40-hour course covering SEO, SEM, social media, email marketing, and more. (<https://grow.google/intl/uk/courses-and-tools/>)
2. **HubSpot Academy – Digital Marketing Certification**
Covers content marketing, SEO, social media, and email marketing strategies. (<https://academy.hubspot.com/courses/digital-marketing>)

Suggested Readings:

Seema Gupta – *Digital Marketing*, McGraw Hill Education.
Philip Kotler, Hermawan Kartajaya & Iwan Setiawan – *Marketing 4.0*, Wiley.
Chaffey, Dave & Ellis-Chadwick, Fiona – *Digital Marketing*, Pearson Education.
Efraim Turban, David King – *Electronic Commerce: A Managerial and Social Networks Perspective*, Springer.
Laudon, Kenneth C. & Traver, Carol Guercio – *E-Commerce: Business, Technology, Society*, Pearson Education.
P.T. Joseph – *E-Commerce: An Indian Perspective*, PHI Learning.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	–	3	–	–	2	–
CO2	2	3	3	–	3	2	–	2	2
CO3	2	3	3	3	3	2	2	2	–
CO4	2	3	3	–	2	2	–	3	–
CO5	2	3	3	2	3	2	3	2	2
Articulation	2.2	2.8	2.8	2.5	2.8	2.0	2.5	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Semester VI (Courses)

Course Title	International Business
Coure Code	25VBC0C601
Semester	V
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides an in-depth introduction to international business, focusing on how organizations operate and compete across borders in an increasingly globalized world. It covers the foundational concepts, trade and investment theories, external environments influencing business decisions, strategic entry modes, and operational considerations. The course also explores how companies manage performance and risks internationally while adapting to emerging trends such as digitalization and sustainability. Through this structured progression, students develop a well-rounded understanding of the complexities and opportunities of international business.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain the fundamental concepts of international business and evaluate the impact of globalization on global markets.	3
CO2	Apply classical and modern theories to understand trade patterns and investment flows between countries.	4
CO3	Assess the influence of political, economic, socio-cultural, technological, and legal environments on international business decisions.	5

CO4	Recommend appropriate international market entry and operational strategies, considering different modes and supply chain considerations.	5
CO5	Analyze approaches to managing performance, mitigating risks, and responding to emerging trends like digital globalization and sustainability.	4

Course Modules

No. of Hours:24*

Module 1: Introduction to International Business & Globalization
Scope of Module: This module introduces the fundamentals of international business, the differences from domestic business, and the key drivers and impacts of globalization.
Topics: Meaning and features of international business, differences between domestic and international business, reasons for internationalization, drivers and consequences of globalization, overview of global institutions (WTO, IMF, World Bank) and their basic roles.
Learning Outcome: Explain foundational concepts of international business and analyze how globalization shapes international trade and commerce.

No. of Hours:24*

Module 2: Theories of International Trade & Investment

Scope of Module:

This module covers the classical and modern theories that explain the basis and patterns of international trade and investment.

Topics:

Classical theories – Absolute Advantage (Adam Smith), Comparative Advantage (David Ricardo), Heckscher-Ohlin Theory; Modern theories – Product Life Cycle Theory, brief overview of Porter's Diamond Model, understanding competitive advantage in international trade.

Learning Outcome:

Apply classical and modern trade theories to understand international trade and investment patterns.

No. of Hours:24*

Module 3: International Business Environment

Scope of Module:

Focuses on the external macro-environment factors that influence international business decisions.

Topics:

Political and legal environment – trade policies, tariffs, investment regulations; Economic environment – exchange rates basics, economic integrations (EU, ASEAN); Socio-cultural environment – introduction to cultural differences (Hofstede's dimensions in brief); Technological forces impacting international business.

Learning Outcome:

Evaluate how political, economic, socio-cultural, and technological factors shape international business operations and decisions.

No. of Hours:24*

Module 4: International Market Entry & Operational Strategies
Scope of Module: This module discusses strategic approaches for entering global markets and managing basic international operations.
Topics: Market entry modes – exporting, licensing, franchising, joint ventures, wholly-owned subsidiaries; factors influencing entry choice; basics of global supply chain and outsourcing; introduction to trade finance tools like letters of credit and bills of exchange.
Learning Outcome: Recommend suitable market entry strategies and understand operational aspects like supply chains and trade finance in international business.

No. of Hours:24*

Module 5: Managing International Performance, Risks & Future Trends
Scope of Module: Focuses on how firms sustain performance, navigate risks, and adapt to emerging global business trends like digitalization and sustainability.
Topics: Managing international operations and performance (coordination, control, global KPIs), identifying and mitigating risks (political, currency, cultural risks), basics of ethics and compliance in global business, overview of future trends – digital globalization, e-commerce, sustainability and ESG in international markets.

Learning Outcome:

Analyze how firms manage ongoing international operations, mitigate global risks, and prepare for future business trends.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of business, economics, or commerce principles
- Familiarity with financial terminology (desirable but not mandatory)
- No prior international business experience required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations using global examples, country cases, and current events
- ✓ Case Studies: Analysis of MNCs, trade disputes, FDI flows, and currency crises to apply theoretical concepts
- ✓ Group Discussions & Debates: Topics like globalization impacts, trade barriers, and ethical dilemmas in global business
- ✓ Guest Lectures: Sessions by industry practitioners or export-import professionals
- ✓ Technology Integration: Use of financial databases (like Bloomberg simulators), international news feeds, and currency tracking tools

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **International Business Essentials** — Coursera (University of London)
<https://www.coursera.org/learn/international-business-essentials>
→ Covers globalization, international strategy, and market entry methods.
2. **International Finance** — edX (IIMB)
<https://www.edx.org/course/international-finance>
→ Focus on forex markets, exchange rates, and risk management.
3. **Trade Finance Guide** — U.S. Department of Commerce
<https://www.trade.gov/trade-finance-guide>
→ Free, practical guide on trade finance instruments and international payment methods.
4. **Corporate Social Responsibility (CSR): A Strategic Approach** — Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/csr-strategy>
→ Excellent resource for Module 5 on ethics and CSR.
5. **Introduction to the Foreign Exchange Market** — Alison
<https://alison.com/course/introduction-to-the-foreign-exchange-market>
→ Provides practical insights into forex markets and currency risk.

Suggested Readings:

1. **Charles W. L. Hill, G. Tomas M. Hult** – *International Business: Competing in the Global Marketplace*, McGraw-Hill Education.
2. **John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan** – *International Business: Environments and Operations*, Pearson Education
3. **P. Subba Rao** – *International Business: Text and Cases*, Himalaya Publishing House
4. **Alan M. Rugman & Simon Collinson** – *International Business*, Pearson
5. **Francis Cherunilam** – *International Business: Text and Cases*, PHI Learning
6. **Jeff Madura** – *International Financial Management*, Cengage Learning
7. **Paul Krugman, Maurice Obstfeld & Marc Melitz** – *International Economics: Theory and Policy*, Pearson
8. **Apte P.G.** – *International Financial Management*, Tata McGraw-Hill

Suggested Software for Specific Quantitative Techniques

- Microsoft Excel / Google Sheets: Financial modeling, BoP analysis, FX calculations
- Bloomberg Terminal / Refinitiv Eikon: Real-time market data, currency tracking
- Trade Map / UNCTADstat / IMF Data Portal: Global trade data and FDI trends

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	1	1	2	2	2
CO2	3	3	2	1	2	2	2	2	2
CO3	3	3	3	1	3	1	1	2	2
CO4	2	3	3	1	3	2	1	2	2
CO5	2	2	2	1	2	2	3	3	2
Articulation	2.6	2.6	2.4	1.0	2.2	1.6	1.8	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Financial Markets and Instruments
Course Code:	25VBC5C602
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth understanding of the structure and functioning of financial markets and the various instruments traded within them. Students will explore the primary markets, secondary markets, and the key roles played by financial institutions, investors, and regulators. The course covers a wide range of financial instruments, including stocks, bonds, derivatives, and alternative investments, with an emphasis on their characteristics, valuation, and risk management. Additionally, the course examines market efficiency, trading strategies, and the impact of macroeconomic factors on financial markets. By the end of the course, students will be equipped with the foundational knowledge required to analyze market dynamics and make informed decisions regarding investment and financial strategies.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Illustrate on the fundamental concepts of financial institutions and markets, and their crucial role in the economy.	L 2
CO2	Differentiate between money market and capital market instruments, and analyze their functions and impact on financial systems.	L 4
CO3	Evaluate the operations and functions of banks and their significance in promoting economic growth and rural development.	L 5
CO4	Examine the role and functions of NBFCs, mutual funds, and stock exchanges in providing financial services and investment opportunities.	L 4

CO5	Analyze the complexities of the derivatives market and the foreign exchange market, and assess their importance in managing risks and facilitating international trade.	L 4

Course Module

No.of Hours:24

Module 1: Introduction to Financial System

Scope of Module:

This module introduces the fundamentals of the financial system, covering key components like financial markets, institutions, instruments, and regulators. It explores how funds are mobilized, allocated, and managed within the economy, highlighting the roles of central banks, commercial banks, and financial markets in economic growth and stability.

Topics:

Definition and Types of Financial Institutions – Types of Financial Markets – Primary and Secondary Markets: Features and Differences – Role of Financial Institutions and Markets in the Economy – Structure and Components of the Indian Financial System – Credit Creation and Managing Fiscal Deficit through Financial Markets – Reforms Phase of Financial Markets in India.

Learning Outcome: Students will be able to examine and articulate the financial system and its importance in the financial markets.

No.of Hours:24

Module 2: Overview of Financial Markets

Scope of Module:

This module provides an overview of financial markets, including their structure, types (money, capital, foreign exchange), and functions. It examines the role of financial instruments, market participants, and the impact of market dynamics on the economy. The module also covers trading mechanisms, liquidity, and market efficiency in modern financial systems.

Topics:

Introduction to Short-Term Lending and Borrowing Mechanism – Meaning, Instruments, Participants, and Functions of Money Market – Structure and Meaning of Capital Market – Types of Capital Market Instruments and Market Participants – Functions of the Capital Market – Introduction to Long-Term Borrowing and Lending Mechanism – Government Securities Market: Instruments, Auctions, and Primary Dealers – Corporate Bond Market: Instruments, Participants, and Retail Participation in Debt Market.

Learning Outcome: Students will be able to understand and define all the money market, capital market and bond market instruments and its utility for various participants.

No. of Hours:24

Module 3: Monetary Policy, Liquidity Management, and Risk Assessment in Debt Markets and Credit Ratings

Scope of Module:

This module covers the role of RBI's monetary policy and liquidity management in economic stability. It explores risks in the debt market, including interest rate, credit, and liquidity risks, and examines credit rating concepts, methodologies, and their impact on investment decisions and financial market dynamics.

Topics:

Purpose and Objectives of Monetary Policy – Monetary Policy Committee Structure and Government Policy Framework – Inflation Targeting, Open Market Operations, CRR and SLR Management by RBI – Types of Risks in the Debt Market: Inflation, Interest Rate, Rating, Reinvestment, Credit, and Liquidity Risks

Learning Outcome: Students will be able to analyze the critical role played by the Central Bank in managing the financial markets, evaluate risks that impacts the outcome of debt instruments' yield and evaluate the process of credit rating and its importance for investors.

No.of Hours:24

Module 4: Introduction to Stock Market and Stock Exchange

Scope of Module:

This module introduces the fundamentals of the stock market and stock exchanges, covering their structure, functions, and key participants. It explores how stocks are traded, the role of stock exchanges, market indices, and regulatory frameworks. Students will gain an understanding of stock market operations and investment strategies.

Topics:

Primary Market Concepts and SEBI Regulations for IPOs – Role of Intermediaries, Book Building, Allotments, and Listing – Definition, Features, Types, and Functions of Mutual Funds – Recent Developments in the Mutual Fund Industry

Learning Outcome: Students will be able to analyse and articulate the concepts of primary market and the process followed in public issues, evaluate functions and types of stock exchanges and define derivatives instruments and trading mechanisms.

No. of Hours:24

Module 5: Foreign Exchange Market and NBFCs

Scope of Module:

This module covers the functioning of the foreign exchange market, including currency trading, exchange rate mechanisms, and factors influencing currency fluctuations. It also

explores the role of Non-Banking Financial Companies (NBFCs), their functions, regulatory framework, and their impact on financial inclusion and the broader financial system.

Topics:

Definition and Features of Foreign Exchange Market – Types of Foreign Exchange Instruments – Participants in the Foreign Exchange Market – Recent Developments in the Foreign Exchange Market – Features, Types, Advantages, and Disadvantages of Hire Purchase – Concepts, Types, Advantages, and Limitations of Leasing – Concept and Utility of Factoring for Different Types of Companies.

Learning Outcome: Students will be able to Assess features of the foreign exchange market and types of instruments, examine functions of NBFCs and their growth in India and differentiate between hire purchase and leasing concepts under different circumstances and how factoring helps certain types of businesses.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Pedagogy / Teaching Methodology:

- **Lecture-Based Teaching:** PowerPoint slides, whiteboard explanations, and real-world examples

- **Case-Based Learning:** Analyze real cases from banking crises, monetary policy changes, or corporate financing decisions
- **Technology-Enhanced Learning:** Bloomberg Terminals or Yahoo Finance for data gathering
- **Guest Lectures & Industry Interaction**

Certificate Courses:

- **NISM Certifications (India)**
- **NSE Academy Certification in Financial Markets (NCFM)**
- **Coursera / edX / Udemy Courses**
- **CFP (Certified Financial Planner) – Introductory Modules**
- **BSE Institute Certification Courses**
- **Bloomberg Market Concepts (BMC)**

Value Added Courses Recommended:

These are short-term, skill-building courses that can be offered in parallel with the main curriculum.

Course Title	Duration	Key Skills Gained
Stock Market Fundamentals	15–30 hours	Trading, exchanges, market indices
Financial Statement Analysis	20 hours	Ratio analysis, bank balance sheets
Personal Finance & Wealth Management	20 hours	Budgeting, investment, insurance
FinTech and Digital Banking	20–25 hours	Blockchain, UPI, mobile banking trends
Derivatives & Risk Management	25 hours	Options, futures, hedging strategies

Excel for Finance	15 hours	Financial modeling, spreadsheet tools
Data Analytics for Financial Markets	25–30 hours	Python, R, or Excel with real market data

Suggested Readings:

- Khan, M. Y. (2019). *Indian financial system* (11th ed.). McGraw-Hill Education.

Recommended Software/Tools:

- **Bloomberg Terminal:** Real-time data, analytics, news, financial statements, and economic indicators.
- **Microsoft Excel (or Google Sheets):** Financial modeling, data analysis, calculating returns, risk metrics, portfolio management.
- **Trading Simulators:** Investopedia stock stimulator.
- **Yahoo Finance / Google Finance:** Market data, historical stock prices, company financials, news tracking.
- **Stata / EViews:** Econometrics and time series (if you're doing quantitative modeling)
- **Power BI / Tableau:** Financial dashboards and data visualization.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development

3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	3	1	-	-	2	3
CO2	3	3	2	3	-	-	-	2	3
CO3	3	3	2	2	1	2	-	3	3
CO4	3	2	2	2	1	-	2	2	3
CO5	3	3	3	3	-	-	2	3	3
Articulation	3	2.6	2.2	2.6	1	2	2	2.4	3

Course Title	Advanced Auditing
Course Code	25VBC0E603
Semester	VI
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides an in-depth exploration of contemporary auditing practices, focusing on sophisticated planning, risk management, audit evidence gathering, and assessment of internal controls in technologically driven environments. It covers the auditing of complex transactions and specialized areas such as banking and multinational group audits. The course also addresses auditing in IT systems, the integration of emerging technologies, and evolving reporting techniques. Emphasis is placed on upholding professional ethics and understanding trends that are reshaping the auditing landscape.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Appraise comprehensive audit strategies and programmes that incorporate risk management principles and data-driven planning techniques.	L5
CO2	Apply advanced methods for obtaining and documenting audit evidence, evaluate complex internal control systems, and use statistical sampling in varied audit contexts.	L4
CO3	Conduct detailed audits of complex transactions, banking operations, and group financial statements, addressing multi-jurisdictional audit challenges.	L5
CO4	Evaluate IT environments and apply technology tools, including blockchain and AI audit considerations, to strengthen audit processes and maintain secure audit trails.	L5

CO5	Apply professional ethics and prepare modern audit reports using innovative techniques, while analyzing emerging trends and technologies influencing the audit profession.	L4

Course Modules

No. of Hours:24*

Module 1: Audit Planning, Risk Management and Programme Development
Scope of Module: This module focuses on in-depth audit planning methodologies, integrating data analytics and predictive techniques to assess and respond to complex risks. It guides students on linking audit strategy, plan, and programme to effectively address dynamic audit environments.
Topics: Audit planning techniques including data analytics and predictive modelling, assessing and responding to emerging risks and uncertainties, meaning and benefits of audit planning, establishing overall audit strategy and its relationship with the audit plan, developing detailed audit plans, evolving and periodically reviewing audit programmes, constructing audit programmes designed to provide robust audit evidence, advantages and limitations of structured audit programmes
Learning Outcome: Design effective audit strategies, plans and programmes incorporating risk management techniques to handle diverse audit scenarios.

No. of Hours:24*

Module 2: Audit Evidence, Documentation and Internal Controls
Scope of Module: This module covers advanced approaches for gathering and documenting audit evidence, assessing complex internal control systems especially in IT environments, and applying sophisticated sampling strategies to support audit conclusions.

Topics:

Methods for gathering and evaluating audit evidence including data interrogation, leveraging technology for audit documentation and analysis, evaluating and testing IT controls, technology-enabled internal control assessments, statistical sampling techniques for high-risk audits, sampling in data-intensive environments

Learning Outcome:

Obtain and document audit evidence using technology-driven methods, evaluate complex internal controls, and apply refined sampling approaches in varied audit contexts.

No. of Hours:24*

Module 3: Auditing Complex Transactions and Specialized Audits

Scope of Module:

This module delves into auditing of specialized areas and complex transactions, such as mergers, acquisitions, financial instruments, banking operations, and consolidated financial statements across multinational entities.

Topics:

Audit procedures for mergers, acquisitions, complex financial instruments and derivatives, auditing revenue recognition and expense allocations in intricate scenarios, legal framework and brief overview of bank financial statements, audit approach for key bank items like advances and NPAs, auditing consolidated financial statements including non-controlling interests, equity method investments, complex intercompany transactions, addressing cross-border audit challenges

Learning Outcome:

Conduct audits of complex transactions, bank operations, and group financial statements involving multinational entities.

No. of Hours:24*

Module 4: Auditing in IT Systems and Technology Applications

Scope of Module:

This module addresses auditing IT environments, covering cloud computing, blockchain, and AI systems, while exploring technology tools that strengthen audit processes and maintain reliable audit trails.

Topics:

Auditing IT general and application controls in cloud, blockchain and AI systems, basic ethical hacking and vulnerability assessments for audit security, using technology in audit processes including benefits and limitations, significance and maintenance of audit trails

Learning Outcome:

Evaluate IT environments, apply technology tools to audits, and ensure secure and traceable audit processes.

No. of Hours:24*

Module 5: Professional Ethics, Reporting Techniques and Future Trends

Scope of Module:

This module integrates ethical considerations with evolving audit reporting methods and explores trends such as automation, AI, and data analytics that are shaping the future of the auditing profession.

Topics:

Communicating audit findings to stakeholders using data visualization and innovative reporting techniques, reporting on cybersecurity and emerging risks, ethical considerations in sustainability and integrated reporting, navigating international legal complexities, overview of ACCA's Code of Ethics, role of technology, automation and AI in audits, emerging issues in auditing and assurance, professional development needs, career opportunities, fostering ethics and integrity in practice

Learning Outcome:

Apply ethical principles, prepare modern audit reports using innovative tools, and evaluate the technological and professional trends influencing auditing.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12

5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of auditing principles
- Completion of introductory audit course (e.g., Principles of Auditing)
- Familiarity with financial statements and accounting principles

Pedagogy / Teaching Methodology:

- ✓ **Lectures and Interactive Discussions** on advanced audit techniques, with a focus on real-world applications
- ✓ **Case Studies** on complex transactions such as mergers, acquisitions, and bank audits
- ✓ **Guest Lectures** from industry experts and auditors specializing in advanced fields like forensic auditing, IT controls, and international audits
- ✓ **Quizzes and Assignments** based on analyzing financial reports and audit documentation
- ✓ **Workshops** on creating audit plans, reporting, and applying new technologies in audits

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Advanced Auditing Techniques — Coursera (University of Illinois)**
 URL: <https://www.coursera.org/learn/advanced-auditing-techniques>
Covers advanced auditing techniques, including risk management, audit planning, and the application of data analytics in auditing.
2. **Auditing and Internal Control — edX (University of Maryland)**
 URL: <https://www.edx.org/course/auditing-and-internal-control>
Focuses on advanced audit evidence gathering, documentation, and internal control evaluation, with an emphasis on technology integration.
3. **Forensic Accounting and Fraud Examination — Coursera (West Virginia University)**
 URL: <https://www.coursera.org/learn/forensic-accounting>
Learn forensic accounting and audit techniques for identifying fraud, misstatements, and financial irregularities.
4. **Introduction to Blockchain and Auditing — edX (University of California, Berkeley)**
 URL: <https://www.edx.org/course/blockchain-for-business>
Explore blockchain technology and its implications for auditing, including auditing in decentralized environments.

5. Auditing and Assurance Services — MIT OpenCourseWare

URL: <https://ocw.mit.edu/courses/sloan-school-of-management/15-514-auditing-and-assurance-services-spring-2013/>

Free course materials from MIT focusing on auditing principles, procedures, and the use of technology in audit practices.

6. Artificial Intelligence in Auditing — Udemy

URL: <https://www.udemy.com/course/artificial-intelligence-in-auditing/>

Explore the integration of artificial intelligence in auditing, with an emphasis on automated audits, data analytics, and predictive modelling.

Suggested Readings:

Textbooks (Core):

- **James K. Loebbecke, Mark S. Williams, and William F. Messier Jr.** – *Advanced Auditing: A Risk-Based Approach*
- **Michael C. Knapp** – *Principles of Auditing: A Business Risk Approach*
- **Ralph M. Stair and George W. Reynolds** – *Principles of Auditing and Other Assurance Services*
- **David N. Collis** – *Audit and Assurance Services: An Integrated Approach*
- **AICPA (American Institute of Certified Public Accountants)** – *Audit and Assurance Services Handbook*

Reference Books (Supplementary):

- **Richard L. Barlow** – *Handbook of Auditing: A Comprehensive Guide to Auditing in an IT-Enabled World*
- **S. D. Sharma** – *Principles of Auditing and Other Assurance Services*
- **S. K. Gupta, A. K. Sharma** – *Practical Auditing*
- **Terry A. J. Luehrman, Michael J. L. Johnson** – *Financial Auditing in the Real World*
- **Arens, Elder, Beasley** – *Auditing and Assurance Services* (Pearson)
- **Thomas R. Weirich, Sarah J. Weirich** – *Auditing: A Risk-Based Approach to Conducting a Quality Audit*

Recommended Software/Tools

1. Audit Management Software

TeamMate+

Purpose: Centralized audit management tool for planning, performing, and reporting audits.

Why Use: Streamlines the audit process, enhances collaboration, and provides real-time data analytics.

Audit Board

Purpose: Provides audit planning, risk management, and internal control testing functionalities.

Why Use: Supports collaboration and data-driven decision-making in audit engagements.

2. Data Analytics Tools

ACL Analytics

Purpose: Software for data analytics and automation in auditing.

Why Use: Enables auditors to analyze large data sets for anomalies and trends, improving efficiency and accuracy in auditing.

IDEA (Case Ware IDEA)

Purpose: Data analysis software for auditing and financial analysis.

Why Use: Helps auditors analyze, test, and visualize data to identify patterns and potential risks.

3. Forensic Auditing Tools

EnCase

Purpose: Digital forensics tool used for investigating fraud, data breaches, and financial misconduct.

Why Use: Enables auditors to perform forensic investigations with a focus on identifying fraud and cybercrime.

FTK Imager

Purpose: A forensic tool used for imaging and analyzing digital evidence.

Why Use: Helps auditors collect, analyze, and report on digital evidence in complex fraud investigations.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	–	2	2	2	–	2
CO2	3	3	3	2	2	2	2	–	–
CO3	3	3	3	–	2	2	2	–	–

CO4	3	2	2	–	3	2	2	2	–
CO5	3	3	3	2	2	2	3	2	2
Articulation	3.0	2.8	2.8	2.0	2.2	2.0	2.2	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	GST and Customs Tax
Course Code	25VBC0E604
Semester	VI
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides a comprehensive understanding of the Indian indirect tax framework, with a special focus on the Goods and Services Tax (GST) and Customs laws. It explores the constitutional background, implementation structure, and procedural aspects of GST including registration, supply, exemptions, ITC, and compliance. The course also covers the legal and operational aspects of Customs duties, tariffs, and international customs agreements. Students will analyze key judicial decisions, recent reforms, and emerging trends in indirect taxation, gaining the analytical and procedural skills necessary for tax planning and compliance in a dynamic regulatory environment

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the evolution, structure, and rationale of GST, its framework, and significance in the context of indirect taxation in India.	L2
CO2	Apply key provisions related to GST law, including supply, place of supply, registration, exemptions, and the reverse charge mechanism under GST.	L3
CO3	Interpret and compute GST liability using the concepts of time, value, and place of supply, along with provisions related to Input Tax Credit (ITC).	L4

CO4	Analyze recent developments and reforms in GST, understand the decision-making roles of the GST Council, and evaluate the legal implications of GST administration.	L5
CO5	Understand the Customs laws and duties, and evaluate the applicability of GST on international transactions and cross-border trade, along with the relationship between GST and international customs agreements.	L5

Course Modules

No. of Hours:24

Module 1: Fundamentals of Indirect Taxation and GST
Scope of Module: This module introduces the foundational concepts of indirect taxation, the rationale for GST, and the structure and framework of the GST system in India.
Topics: Introduction to Indirect Taxes - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST. Introduction to Goods and Services Tax (GST) - Structure of GST (SGST, CGST, UTGST & IGST); Objectives and Basic scheme of GST, Salient features of GST, Benefits of implementing GST, Constitutional amendments, Structure of GST (Dual Model, GST Council: Structure, Powers and Functions Levy and collection of GST - Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme.
Learning Outcome: Understand the evolution, structure, and rationale of GST and its significance in indirect taxation.

No. of Hours:24

Module 2: GST Law – Concepts, Provisions & Procedures

Scope of Module:

Focuses on key provisions of the GST Acts, including definitions, scope of supply, registration, and exemptions under GST law.

Topics:

GST Acts: CGST Act, SGST Act (Karnataka), IGST Act - Features of CGST Act, SGST Act (Karnataka State), IGST Act, Composite Supply, Mixed Supply, Exempt Supply, Outward Supply, Principal Supply.

Place of Supply - Place of Supply, Supplier, Goods, Input Service Distributor, Job Work, Manufacture, Place of Business

Input Tax Credit and Reverse Charge - Meaning, Features of Input Tax Credit, definition, purpose of Reverse Charge

GST Registration - GST: Procedure for registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration, Deemed Registration

Scope of Supply - Scope of supply, Time of Supply of Goods and Services, Value of Taxable Supply, Computation of Taxable Value and Tax Liability, Exception to Consideration, in the Course of Furtherance of Business

Exemptions from GST - Introduction, Power to Grant Exemption, Exempted Goods, Exempted Services

Learning Outcome: Apply provisions related to supply, place of supply, registration, exemptions, and reverse charge mechanism under GST.

No. of Hours:24

Module 3: Tax Computation under GST

Scope of Module:

Entails the methods of computing time, value, and place of supply along with practical application of input tax credit.

Topics:

Time, Value and Place of Supply Introduction, Time value of Supply of Goods, Time Value of Supply of Services, Value of Taxable Supplies; Provisions Related to Place of Supply

Input Tax Credit (ITC) - Introduction, Definitions, Apportionment of Credit and Blocked Credits, Availability of Credit in Special Circumstances, Claim of ITC and Provisional Acceptance thereof, Matching, Reversal and Reclaim of ITC

Learning Outcome: Interpret and compute GST liability using the concepts of time, value, and place of supply along with ITC provisions.

No. of Hours:24

Module 4: Institutional Framework and Legal Aspects

Scope of Module:

Covers the organizational setup like the GST Council, recent amendments, and dispute mechanisms including appeals.

Topics:

Recent Developments in GST and Customs Laws - Recent changes in GST law and administration, Key judicial decisions and case laws in GST and Customs, **Emerging trends and challenges in Indirect Taxes.**

GST Council - GST Council, Decision-making process, powers of GST council, Appeals.

Learning Outcome: Analyze recent reforms, decision-making roles of GST Council, and legal implications in GST

No. of Hours:24

Module 5: Customs and International Aspects

Scope of Module:

Explores the Customs laws, duties, procedures, and their linkage with international trade and cross-border taxation.

Topics:

Customs - Introduction to Customs duties and tariffs, Customs Act, 1962, Customs Duty Structure and Tariff Classification, Exemptions and concessions, Prohibited and restricted goods under Customs.

International Customs Agreements - Cross Border Transactions of Goods and Services, GST applicability on International Transactions and International Customs agreements.

Learning Outcome: Understand Customs laws and evaluate GST applicability on international transactions and cross-border trade.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of Indian economy and taxation system
- Familiarity with accounting principles and business transactions
- Prior exposure to financial accounting or business law (recommended but not mandatory)

Pedagogy / Teaching Methodology:

- ✓ Lectures and presentations to explain key concepts and legal frameworks
- ✓ Case studies and real-world examples to understand GST and customs applications
- ✓ Problem-solving sessions to apply tax computation methods and input tax credit
- ✓ Guest lectures / industry talks from tax practitioners or GST consultants
- ✓ Use of government portals (e.g., GSTN) to demonstrate practical procedures

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. GST Practitioner Course
→ National Academy of Customs, Indirect Taxes & Narcotics (NACIN)
<https://nacin.gov.in/page/undergst>
2. Introduction to GST (by Government of India, GSTN)
<https://www.gstn.org/en/gst-learning/>
3. GST and Indirect Taxes – Basics (by ClearTax Academy)
<https://cleartax.in/s/gst-training-course>
4. GST Course for Beginners (by Udemy, free resources section)
<https://www.udemy.com/course/gst-goods-and-services-tax/>
5. Basics of International Trade and Customs (by WTO e-learning)
<https://elearning.wto.org/course/index.php?categoryid=2>

Suggested Readings:

Textbooks (Core):

- **V.S. Datey** – *Indirect Taxes Law and Practice*, Taxmann Publications
- **Yogendra Bangar & Vandana Bangar** – *Comprehensive Guide to GST and Customs Law*, Aadhya Prakashan
- **T.N. Manoharan & G.R. Hari** – *Indirect Taxes*, Snow White Publications

Reference Books (Supplementary):

- **Dr. Sanjeev Kumar** – *Systematic Approach to Indirect Taxation*, Bharat Law House
- **Bare Acts** of CGST, IGST, SGST (Karnataka), and Customs Act, 1962
- **GST Council Website** – (<https://www.gstcouncil.gov.in>) – for latest updates and circulars

Recommended Software/Tools

- **STN Portal (www.gst.gov.in):**
For practical exposure to GST registration, return filing, payment of taxes, and compliance.
- **Tally Prime with GST Module:**
Used for hands-on practice in accounting, GST invoice creation, and return generation.
- **ClearTax GST:**
Simplifies GST filing, invoice generation, ITC reconciliation, and return preparation.

- **ICEGATE Portal (<https://www.icegate.gov.in>):**
Official portal for customs e-filing, documentation, and accessing trade-related services.
- **CBIC-GST Mobile App:**
Useful for quick reference to GST laws, notifications, and updates from the Central Board of Indirect Taxes and Customs.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	2	1	2	1	1
CO2	2	3	3	2	3	2	2	2	2
CO3	2	3	3	2	2	2	2	2	3
CO4	2	3	2	2	2	3	2	2	2
CO5	2	2	2	3	3	2	2	2	3
Articulation	2.0	2.6	2.4	2.0	2.4	2.0	2.0	1.8	2.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Sustainable Finance and ESG Strategies
Course Code	25VBC0C605
Semester	VI
Credits	3
Course Type	DSC
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course introduces the fundamental principles of sustainable finance and environmental, social, and governance (ESG) strategies in financial decision-making. It aims to equip students with the tools to evaluate and integrate sustainability and ethical considerations into financial practices, investment analysis, and corporate governance. Students will explore global sustainability frameworks, ESG metrics, and their impact on financial performance and stakeholder value.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the concept of sustainable finance and its relevance to the global and Indian financial systems.	L2
CO2	Analyze the key components of ESG – Environmental, Social, and Governance – and their integration in business and investment decisions.	L4
CO3	Evaluate ESG performance using key indicators, standards, and reporting frameworks.	L5
CO4	Assess the role of financial institutions and capital markets in promoting sustainability and responsible investing.	L5

CO5	Apply ESG risk assessment tools and propose strategic recommendations for ethical and sustainable financial practices.	L3

Course Modules

No. of Hours:18*

Module 1: Introduction to Sustainable Finance
Scope of Module: Introduces the foundational concepts of sustainable finance, its evolution, and the need for incorporating sustainability into financial systems.
Topics: Definition, Scope and Importance of Sustainable Finance, sustainable finance principles valuable in financial advisory, investment management, and corporate roles. The Business Case for Sustainability, India's financial integration into global sustainability targets, Global Sustainability Goals: SDGs and the Paris Agreement
Learning Outcome: Students will understand the motivations and drivers behind sustainable finance and its alignment with global development objectives.

No. of Hours:18*

Module 2: Understanding ESG – Environmental, Social, and Governance Dimensions
Scope of Module: This module explains ESG dimensions and how each component affects business performance, stakeholder engagement, and long-term value creation.
Topics: Environmental Factors: Climate Risk, Emissions, Energy Efficiency Social Factors: Diversity, Labour Standards, Human Rights

Governance Factors: Board Structure, Executive Pay, Ethics & Compliance

ESG Integration in Corporate Strategy ESG evaluation and integration, global ESG frameworks, India's corporate governance guidelines.

Learning Outcome: Explain the impact of ESG factors on financial and non-financial performance.

No. of Hours:18*

Module 3: ESG Metrics, Standards, and Reporting

Scope of Module:

Covers key ESG reporting frameworks, standard-setting bodies, and how companies disclose their sustainability performance.

Topics:

ESG Reporting Standards: GRI, SASB, TCFD, and IR

ESG Ratings and Scores (MSCI, Sustainalytics, Refinitiv)

Greenwashing and Transparency Issues

ESG Disclosure in India – SEBI Guidelines, BRSR (Business Responsibility and Sustainability Reporting)

Learning Outcome: Evaluate ESG disclosures and identify best practices in sustainability reporting and transparency.

No. of Hours:18*

Module 4: Sustainable Investment and Risk Management

Scope of Module:

This module introduces ESG investing approaches and how sustainable finance is integrated into capital markets, risk management, and investment analysis.

Topics:

ESG Integration in Portfolio Management, Impact Investing, Green Bonds, and Social Bonds, ESG Risk Identification and Risk Mitigation, Role of Institutional Investors and Banks in Promoting ESG.

Learning Outcome: Develop analytical skills to assess and manage ESG risks in investment decisions.

No. of Hours:18*

Module 5: Strategic ESG Implementation and Case Studies

Scope of Module:

Focuses on the practical application of ESG strategies through case studies and frameworks for building ethical and sustainable business models.

Topics:

ESG in Financial Institutions and Corporate Strategy

ESG Leadership and Stakeholder Engagement

Global and Indian Case Studies: TATA, Infosys, Unilever, BlackRock

Emerging Trends: AI in ESG, Sustainable Fintech, Carbon Markets

Learning Outcome: Formulate ESG-driven strategic recommendations based on real-life business challenges.

Module	No of Pre-Recordings
1	10
2	12

3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of finance, accounting, and business concepts
- Familiarity with global financial markets and sustainable development goals (SDGs)
- Prior exposure to business ethics or corporate social responsibility (CSR) would be beneficial, but not mandatory.

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce core concepts and frameworks in sustainable finance and ESG
- ✓ **Case Study Analysis** for practical insights from companies like TATA, Infosys, Unilever, and BlackRock
- ✓ **Guest Lectures** by industry experts or professionals working in sustainable finance and responsible investing

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Sustainable Finance and ESG Investing** (by CFA Institute)
<https://www.cfainstitute.org/en/advocacy/sustainable-finance>
2. **Introduction to ESG Investing** (by PRI Academy)
<https://academy.unpri.org/>
3. **Sustainable Finance and Green Bonds** (by Coursera, offered by Frankfurt School of Finance)
<https://www.coursera.org/learn/sustainable-finance-green-bonds>
4. **ESG Certification** (by SASB)
<https://www.sasb.org/training/certification/>
5. **Global Sustainable Finance** (by Yale University)
<https://www.coursera.org/learn/sustainable-finance>
6. **ESG Reporting and Disclosure** (by GRI – Global Reporting Initiative)
<https://www.globalreporting.org/>

Suggested Readings

Textbooks (Core):

- Herman Bril, Georg Kell & Andreas Rasche – *Sustainable Investing: A Path to a New Horizon*, Routledge
- CFA Institute – *ESG and Responsible Institutional Investing Around the World*, CFA Research Foundation
- V. Raghunathan – *Ethics and Corporate Governance*, Oxford University Press

Reference Books (Supplementary):

- Priya A. – *Sustainable Finance and ESG Investing in India*, Taxmann
- World Economic Forum Reports on ESG and Finance
- GRI, SASB, and TCFD Official Framework Publications
- SEBI Guidelines on BRSR (India)
- UN PRI and SDG Investment Guides

Recommended Software/Tools:

Bloomberg Terminal / Refinitiv Eikon (ESG Modules)

- **Purpose:** ESG analytics, company scores, and sustainability indices.
- **Why Use:** Industry tools for ESG risk assessment and benchmarking.

Microsoft Excel + Power BI / Tableau

- **Purpose:** ESG data visualization, portfolio screening, sustainability dashboards.
- **Why Use:** To create real-time insights for investment and ESG analysis.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	2	3	2	1
CO2	2	3	3	2	2	2	3	2	2
CO3	2	3	3	2	2	3	3	2	3
CO4	3	3	3	2	3	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3
Articulation	2.4	2.8	2.8	1.8	2.0	2.6	3.0	2.4	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Business Analytics and AI
Course Code	25VBC0G606
Semester	VI
Credits	3
Course Type	GE
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course introduces undergraduate students in Accounting and Finance to the fundamental concepts, tools, and applications of Business Analytics and Artificial Intelligence (AI). It focuses on using data-driven decision-making techniques to solve real-world financial and business problems. Students will gain hands-on experience in applying analytical tools, predictive modelling, and AI-driven technologies for business insight, risk management, forecasting, and performance optimization.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain the concepts of Business Analytics and its role in financial decision-making.	L2
CO2	Apply data collection, cleaning, and pre-processing techniques to financial datasets.	L3
CO3	Use descriptive and predictive analytics tools to interpret business performance.	L3
CO4	Demonstrate the use of AI techniques such as machine learning and NLP in solving financial and accounting problems.	L4

CO5	Analyze real-time business scenarios using visualization and business intelligence platforms like Power BI or Tableau.	L4

Course Modules

No. of Hours:18*

Module 1: Introduction to Business Analytics
Scope of Module: This module provides foundational knowledge of business analytics, types of data, and the role of analytics in accounting and finance decision-making.
Topics: Introduction to Business Analytics – Meaning, Scope, and Importance in Finance Types of Analytics – Descriptive, Diagnostic, Predictive, Prescriptive Data Types and Sources – Structured vs Unstructured Data, Internal vs External Data Business Analytics Process – Data to Insight Framework
Learning Outcome: Understand the fundamental role of business analytics in finance and how to approach data-driven problem-solving.

No. of Hours:18*

Module 2: Data Preparation and Statistical Techniques
Scope of Module: Focuses on essential data pre-processing and statistical tools for conducting meaningful financial analysis and modelling.
Topics: Data Cleaning, Data Transformation, Handling Missing Data Descriptive Statistics – Mean, Median, Mode, Variance, Standard Deviation

Inferential Statistics – Hypothesis Testing, Confidence Intervals

Data Sampling, Correlation, and Regression

Learning Outcome: Prepare and analyze datasets for financial analysis using key statistical concepts and tools

No. of Hours:18*

Module 3: Predictive Analytics and Forecasting

Scope of Module:

Covers forecasting models and predictive analytics techniques used in accounting, budgeting, and financial projections.

Topics:

Time Series Analysis – Trend, Seasonality, Moving Averages

Predictive Modelling – Linear & Logistic Regression

Forecasting in Finance – Revenue, Cash Flow, Risk Analysis

Introduction to Python/R for Predictive Modelling

Learning Outcome: Apply predictive models to perform financial forecasting and evaluate performance with accuracy.

No. of Hours:18*

Module 4: Artificial Intelligence in Accounting and Finance

Scope of Module:

Introduces AI fundamentals and their practical application in automating and improving financial processes.

Topics:

Basics of AI and Machine Learning in Finance

Natural Language Processing (NLP) in Audit and Compliance

AI for Fraud Detection and Risk Assessment

Robotic Process Automation (RPA) in Accounting

Learning Outcome: Demonstrate how AI technologies are reshaping accounting processes, fraud detection, and decision-making.

No. of Hours:18*

Module 5: Business Intelligence and Visualization Tools

Scope of Module:

Focuses on transforming data into visual insights using business intelligence tools relevant to financial reporting.

Topics:

Introduction to Business Intelligence (BI)

Dashboards and Financial KPIs

Data Visualization using Power BI / Tableau

Case Studies: Financial Reports, Audit Dashboards, Profitability Analysis

Learning Outcome: Design and interpret financial dashboards and visual reports using BI tools for decision support.

Module	No of Pre-Recordings
1	10
2	12

3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial accounting, budgeting, and business concepts
- Familiarity with Excel or any spreadsheet software for data manipulation
- Introductory knowledge of statistics and probability
- Basic understanding of business operations and decision-making processes (recommended but not mandatory)

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce and explain key concepts and techniques of business analytics
- ✓ **Case Study Analysis** to understand the application of analytics in accounting, auditing, and financial decision-making
- ✓ **Industry Guest Speakers** to discuss how business analytics is transforming finance and accounting practices
- ✓ **Simulated Data Modeling** exercises in predictive analytics, time series forecasting, and risk analysis
- ✓ **Peer Discussions** to facilitate problem-solving and decision-making based on data-driven insights

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Science and Business Analytics** (by Coursera, offered by University of California)
<https://www.coursera.org/specializations/data-science-business-analytics>
2. **Business Analytics for Data-Driven Decision Making** (by edX, offered by Wharton)
<https://www.edx.org/course/business-analytics-for-data-driven-decision-making>
3. **Python for Data Science and Machine Learning Bootcamp** (by Udemy)
<https://www.udemy.com/course/python-for-data-science-and-machine-learning-bootcamp/>

4. **Excel to MySQL: Analytic Techniques for Business Specialization** (by Coursera, offered by Duke University)
<https://www.coursera.org/specializations/analytics>
5. **Data Visualization with Power BI** (by Microsoft)
<https://learn.microsoft.com/en-us/training/modules/data-visualization-power-bi/>
6. **AI for Everyone** (by Coursera, offered by Andrew Ng)
<https://www.coursera.org/learn/ai-for-everyone>
7. **Business Intelligence Concepts, Tools, and Applications** (by edX, offered by University of Colorado Boulder)
<https://www.edx.org/course/business-intelligence-concepts-tools-and-applications>

Suggested Readings:

Textbooks (Core):

- Evans, J.R. – *Business Analytics*, Pearson Education
- Bhimasankaram Pochiraju & Sridhar Seshadri – *Analytics for Managers*, Springer
- Vohra N. D. – *Business Statistics*, McGraw Hill
- Albright & Winston – *Business Analytics: Data Analysis and Decision Making*, Cengage Learning

Reference Books (Supplementary):

- Provost & Fawcett – *Data Science for Business*, O'Reilly
- Ethem Alpaydin – *Introduction to Machine Learning*, MIT Press
- Dursun Delen – *Predictive Analytics: Data Mining, Machine Learning and Data Science for Practitioners*, Pearson
- Gupta & Gupta – *Business Statistics*, Himalaya Publishing House

Recommended Software/Tools:

1. **Microsoft Excel (Advanced Analytics)**
Purpose: Data cleaning, analysis, forecasting
Why Use: Familiar tool with built-in analytics functions and financial models
2. **Power BI / Tableau**
Purpose: Dashboard creation, data visualization
Why Use: Industry tools for presenting accounting and financial insights visually
3. **Zoho Analytics / Google Data Studio**
Purpose: BI tool for cloud-based data reporting
Why Use: Practical for start-ups and real-time financial analytics

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	1	2	1	2	1	2
CO2	2	3	3	2	3	2	2	1	3
CO3	3	3	3	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	2	3	3	3	2	3
Articulation	2.6	3.0	2.8	2.0	2.8	2.2	2.6	1.6	2.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Bachelor of Commerce
Course Matrix
Corporate Accounting
(Batch July 2025-26)

Semester I					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBX0AE101	English	AEC	30	70	4
25VBC2E102	Principles of Practice of Accounting	DSE	30	70	4
25VBC2E103	Business Mathematics and Logical Reasoning and Statistics	DSE	30	70	4
25VBC2E104	Business Law and Business Correspondence and Reporting	DSE	30	70	3
25VBX0S105	Generative AI for online learners	SEC	30	70	2
25VBC2E106	Business Economics and Business and Commercial Knowledge	DSE	30	70	3
			Total Credit		20
Semester II					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBC2E201	Accounting – I	DSE	30	70	4
25VBC2E202	Corporate and Other Laws – I	DSE	30	70	4
25VBC2E203	Taxation – I	DSE	30	70	3
25VBC2E204	Cost and Management Accounting- I	DSE	30	70	3
25VBX0AE205	Communicative English	AEC	30	70	4
25VBC0S206	Virtual Accounting lab	SEC	100	0	2
			Total Credit		20
Semester III					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBC2E301	Corporate and Other Laws – II	DSE	30	70	4
25VBC2E302	Accounting – II	DSE	30	70	4
25VBC2E303	Taxation – II	DSE	30	70	4
25VBX0ME304	Indian Knowledge System	MDE	30	70	2
25VBC2E305	Cost and Management Accounting – II	DSE	30	70	3
25VBX0AE306	Environmental Science	AEC	30	70	2
			Total Credit		19
Semester IV					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBC2E401	Financial Management	DSE	30	70	4
25VBC2E402	Economics for Finance	DSE	30	70	4
25VBC2E403	Advanced Accounting – I	DSE	30	70	4
25VBC2E405	Auditing and Assurance – I	DSE	30	70	4

25VBC0G405	Quantitative Techniques	GE	30	70	3
25VBC0S406	Virtual Finance Lab	SEC	100	0	2
			Total Credit		21
Semester V					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBX0V501	Indian Constitution	VAC	30	70	2
25VBC2C502	Strategic Management	DSC	30	70	4
25VBC2E503	Enterprise Information System	DSE	30	70	4
25VBC2E504	Advanced Accounting – II	DSE	30	70	3
25VBC2E505	Auditing and Assurance – II	DSE	30	70	3
25VBC0S506	Digital Marketing & E-Commerce	SEC	30	70	3
			Total Credit		19
Semester VI					
Course Code	Course Title	Course Type	CA	ESE	Course Credit
25VBC2E601	Economic Laws	DSE	30	70	4
25VBC0AE602	Human Values and Professional Ethics	AEC	30	70	3
25VBC2E603	Advanced Auditing	DSE	30	70	4
25VBC2E604	Financial Reporting	DSE	30	70	4
25VBC2E605	Strategic Financial Management	DSE	30	70	3
25VBC0G606	Business Analytics and AI	GE	30	70	3
			Total Credit		21

Legend

CC	Core Course
DSE	Discipline Specific Elective
SEC	Skill Enhancement Courses
AECC	Ability Enhancement Compulsory Course
GE	Generic Elective
OE	Open Elective

Semester I Courses

Course Title	English
Course Code	25VBX0AE101
Semester	I
Credits	4
Course Type	AEC
Learning Hours	120 hours

Course Description:

This course is designed to equip students with strong foundational skills in English communication, critical thinking, and literary appreciation. Through the integration of literary texts, rhetorical theory, grammar, and writing strategies, students will develop a nuanced understanding of language in context. The course is highly relevant for future business professionals who must articulate ideas clearly, interpret complex information, and engage in meaningful discourse in both national and international arenas.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Examine literary texts in historical contexts and demonstrate awareness of their social and cultural relevance.	L4
CO2	Explain how literary works represent human experiences from diverse cultural backgrounds, enhancing interpretive and communicative competence.	L2
CO3	Apply principles of grammar and syntax to construct clear and contextually appropriate English sentences in academic and professional domains.	L3
CO4	Appraise rhetorical strategies in selected speeches and writings to evaluate persuasive effectiveness and audience impact.	L5

CO5	Create structured and thematically driven written content using advanced language skills such as argumentation, comparison, and narrative composition.	L6

Course Module:

No. of Hours: 24

Module 1: Language and Rhetoric
Scope of Module: This module introduces students to the intersection of language and literature, the basics of rhetorical communication, and the foundation of oratory skills. Students will study both poetic and prose texts to explore literal and metaphorical meanings, and rhetorical frameworks that have shaped persuasive communication. Topics: Relationship between Language and Literature; Literal and Metaphorical Meaning; Shakespeare's Sonnet 18; Robert Frost: "Stopping by Woods on a Snowy Evening"; Introduction to Rhetoric and its Historical Background; Modes of Appeal by Aristotle; Martin Luther King Jr.: "I Have a Dream"; Techniques of Oratory: Audience Connection, Storytelling; Oratory in Julius Caesar: Brutus vs. Mark Antony. Learning Outcome: Comprehend rhetorical and poetic devices to analyze speeches and poems effectively.

No. of Hours: 24

Module 2: Poetry and Grammar Foundations
Scope of Module: This module focuses on interpreting poetic texts using symbolic analysis and builds grammatical foundations by emphasizing sentence construction, structure, and transformation. Topics: Symbolism in Poetry: William Blake's "The Tyger" and Ted Hughes' "Hawk Roosting"; Indian English Poetry: Sarojini Naidu and Nissim Ezekiel; Grammar: Phrases, Clauses, and Sentence Types; Grammar: Active and Passive Voice; Introduction to Reported Speech. Learning Outcome:

Explain symbolic language in poetry and demonstrate grammatical accuracy in sentence formation.

No. of Hours: 24

Module 3: Prose and Argumentation

Scope of Module:

Students will explore prose as a form distinct from poetry and develop skills in structuring logical arguments. The module includes exposure to both Western and Indian prose with emphasis on thematic interpretation.

Topics: Types and Functions of Prose; *In Praise of Idleness* by Bertrand Russell; **Indian Prose in English: Swami Vivekananda's Parliament of Religions Addresses**; Components and Structure of an Argument; Copleston vs. Russell Debate on Existence of God.

Learning Outcome:

Assess prose texts and construct logical, structured arguments in writing and speech.

No. of Hours: 24

Module 4: Drama and Structured Writing

Scope of Module:

This module addresses dramatic theory and writing mechanics. It encourages interpretation of theatrical texts and promotes precision in structuring sentences and paragraphs.

Topics:

Aristotle's Theory of Drama; **Bharata's Natyashastra and Indian Drama Tradition**; **Vijay Tendulkar: Silence!** The Court is in Session; Sentence Construction: Simple, Compound, Complex Sentences; Paragraph Writing: Structure and Examples.

Learning Outcome:

Discuss dramatic and syntactic structures in both literary and practical writing contexts.

Module 5: Applied Writing Skills
Scope of Module: This capstone module enables students to develop persuasive and expressive writing. They will learn strategies of debate and techniques for personalizing written expression through essays.
Topics: Structure and Practice of Debate; Techniques of Defense and Rebuttal; Introduction to Essay Writing: Compare & Contrast, Cause & Effect; Richard Feynman: <i>The Value of Science</i> ; G.K. Chesterton: <i>On Running After One's Hat</i> ; Charles Lamb: <i>Dream Children: A Reverie</i> .
Learning Outcome: Develop effective argumentative and expressive essays using personal style and logical structure.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic proficiency in English language (CBSE/State Board 10+2 level).
- Familiarity with foundational grammar and vocabulary.
- Exposure to reading and writing short passages in school-level English.

Pedagogy / Teaching Methodology:

- ✓ Lectures and Conceptual Discussions: Interactive classroom sessions to explain key concepts, supported by annotated readings of poems, essays, and speeches.
- ✓ Literary Text Analysis: Close reading and thematic exploration of prose, poetry, and drama.
- ✓ Group Activities and Role Play: Debates, oratory practice, and dramatized readings to engage students in experiential learning.
- ✓ Writing Workshops: Hands-on exercises on structured writing (argumentative, descriptive, narrative, etc.).
- ✓ Grammar Clinics: Functional grammar exercises integrated with student writing for skill reinforcement.
- ✓ Blended Learning: Use of curated videos, podcasts, and digital platforms to reinforce concepts beyond the classroom.

Certificate / Value Added Courses Recommended:

1. Academic and Business Writing – [Coursera – University of California, Berkeley](#)
2. English Grammar and Style – edX – University of Queensland
3. Effective Communication Skills – NPTEL – IIT Kharagpur
4. Introduction to Public Speaking – [Coursera – University of Washington](#)
5. Speak English Professionally – [Coursera – Georgia Institute of Technology](#)

Suggested Readings:

- ✓ Shakespeare, William. *Complete Sonnets*. Penguin Classics. Latest Edition.
- ✓ Frost, Robert. *Selected Poems*. Macmillan. 2021.
- ✓ Russell, Bertrand. *In Praise of Idleness*. Routledge. 2020.
- ✓ Tendulkar, Vijay. *Silence! The Court is in Session*. Oxford University Press. 2019.
- ✓ Naidu, Sarojini & Ezekiel, Nissim. *Selected Poems*. Sahitya Akademi. Latest Edition.
- ✓ Chesterton, G.K. *Selected Essays*. Wordsworth Editions. 2021.
- ✓ Lamb, Charles. *Essays of Elia*. Penguin Classics. 2020.

Recommended Software/Tools:

1. Grammarly – For grammar editing and error detection: <https://www.grammarly.com>

2. Hemingway Editor – For sentence clarity and readability: <https://hemingwayapp.com>
3. Google Docs – For collaborative writing and peer editing
4. QuillBot – For paraphrasing and style enhancement: <https://quillbot.com>
5. Canva / PowerPoint – For visual storytelling and presentation of written ideas

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	2	2	-	-	1	-
CO2	1	2	1	1	3	-	-	2	2
CO3	1	-	1	2	3	-	-		-
CO4	2	-	2	3	3	2	-		-

CO5	2	2	2	3	3	2	-	1	2
Articulation	1.6	1.6	1.4	2.2	2.8	2.0	0.0	1.3	2.0

Course Title:	Principles of Practice of Accounting
Course Code:	25VBC2E102
Semester:	I
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course provides a comprehensive foundation in financial accounting concepts and practices, encompassing key areas such as the accounting cycle, financial reporting, special transactions, and accounting for different types of business organizations. It prepares students to handle real-world financial data, apply relevant accounting standards, and interpret financial statements. The course is crucial for students aspiring to work in accounting, finance, auditing, or any domain that requires sound financial knowledge.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the fundamental concepts, principles, and conventions of accounting	L2
CO2	Apply accounting techniques to record, rectify, and reconcile financial transactions	L3
CO3	Prepare final accounts of sole proprietors and analyze the effects of depreciation and inventory valuation	L4
CO4	Demonstrate accounting treatment for special transactions including consignment, bills of exchange, and account current	L3
CO5	Construct financial statements for non-profit organizations, partnerships, and companies as per applicable regulations	L5

Course Modules

No. of Hours:24

Module 1: Fundamentals and Framework of Accounting
Scope of Module: Introduction to accounting principles, standards, and the complete accounting cycle, including error correction.
Topics: Meaning, scope, and objectives of accounting; branches of accounting – financial, cost, and management; accounting assumptions – going concern, consistency, and accrual; accounting concepts and conventions – matching, prudence, materiality; overview of the accounting process; role and functions of the ICAI; introduction to Accounting Standards in India.
Topic: Meaning and scope of accounting, Concepts, principles, and conventions of accounting, Accounting terminologies, Capital and revenue receipts and expenditures, Contingent liabilities and assets, Measurement and valuation in accounting, Introduction to accounting standards, Books of accounts: Journal, Ledger, Cash Book, Preparation of Trial Balance, Rectification of errors: omission, commission, principle, and compensating errors.
Learning Outcome: Explain the fundamentals of accounting and demonstrate the recording and correction of financial transactions.

No. of Hours:24

Module 2: Depreciation, Bank Reconciliation and Inventory Management
Scope of Module: Understanding asset depreciation, performing bank reconciliations, and managing inventory through proper valuation methods.
Topics:
Concept and need for depreciation, Factors affecting depreciation, Methods of depreciation: Straight Line, Diminishing Balance, Annuity, etc., Accounting treatment of depreciation, Bank Reconciliation Statement (BRS): Meaning, preparation, and significance, Causes for difference between Cash Book and Bank Statement, Inventory: Cost and net realizable value, Techniques of inventory valuation: FIFO, LIFO, Weighted Average, Record keeping of inventory.

Learning Outcome: Apply methods of depreciation, perform bank reconciliation, and assess inventory valuation effects on financial outcomes.

No. of Hours:24

Module 3: Accounting for Special Transactions

Scope of Module: Focus on handling non-routine business transactions such as bills, consignment, and approval basis goods.

Topics: Bills of Exchange: Meaning, features, types, and accounting entries, Promissory Notes: Definition, features, and accounting treatment, Accommodation bills: Concept and accounting, Goods sent on approval or return basis: Accounting treatment, Consignment transactions: Features, differences from sales, accounting in the books of consignor and consignee, Commission and expenses in consignment, **Calculation of Average Due Date in various situations**, Account Current: Meaning, preparation using product and interest method.

Learning Outcome: Demonstrate the accounting treatment of special transactions and calculate average due dates and account current.

No. of Hours:24

Module 4: Final Accounts of Sole Proprietors

Scope of Module: Preparation of complete financial statements for different types of sole proprietorships.

Topics: Trading Account: Meaning, format, and preparation, Profit and Loss Account: Meaning, format, and preparation, Balance Sheet: Preparation and adjustments, Manufacturing Account: Purpose, format, and preparation, Understanding elements of financial statements: Assets, Liabilities, Income, and Expenses

Learning Outcome: Prepare complete financial statements for sole proprietorships in both manufacturing and service sectors.

No. of Hours:24

Module 5: Accounting for Organizations

Scope of Module: Preparation of financial statements for partnerships, LLPs, non-profit organizations, and companies.

TOPICS: Partnership Accounts: Admission and retirement of partner, capital adjustments, revaluation of assets, goodwill treatment, Death of a partner: Settlement of accounts, joint life policy, LLP: Features and distinction from partnership, Non-Profit Organizations: Receipts and Payments Account, Income and Expenditure Account, Balance Sheet preparation, Company Accounts: Introduction to shares and debentures, Issue, forfeiture, and reissue of shares, Introduction to Schedule III of the Companies Act, 2013, Preparation of Statement of Profit and Loss and Balance Sheet as per Companies Act.

Learning Outcome: Construct financial statements for partnerships, non-profit organizations, and companies as per statutory requirements.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

* Live Session

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	P O1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	1	2	1	2	2	2	3	3	2	2
CO2	3	3	3	1	3	2	2	2	2	3	3	2	3
CO3	3	3	3	2	3	2	2	2	2	3	3	2	3
CO4	3	3	3	2	3	2	2	2	2	3	3	2	3
CO5	3	3	3	2	3	2	3	2	2	3	3	2	3
Articulation	3	2.8	2.8	1.6	2.8	1.8	2.2	2	2	3	3	2	2.8

Suggested Readings:

Textbooks (Core):

- **T.S. Grewal** – Double Entry Book Keeping (Financial Accounting), Sultan Chand & Sons
- **S.N. Maheshwari & S.K. Maheshwari** – Corporate Accounting, Vikas Publishing House
- **M.C. Shukla, T.S. Grewal, S.C. Gupta** – Advanced Accounts Vol. I & II, S. Chand Publishing
- **R.L. Gupta & V.K. Gupta** – Financial Accounting, Sultan Chand & Sons
- **Sanjay K. Agarwal** – Financial Accounting and Analysis, Himalaya Publishing House

Reference Books (Supplementary):

1. **Ashok Sehgal** – Fundamentals of Corporate Accounting, Taxmann
2. **J.R. Monga** – Fundamentals of Corporate Accounting, Mayur Paperbacks
3. **Dr. S. Kr. Paul** – Corporate Financial Accounting, New Central Book Agency
4. **P.C. Tulsian** – Financial Accounting, Pearson Education
5. **Indian Accounting Standards (Ind AS)** – ICAI Publications & Online Resources

Recommended Software/Tools: (If applicable)

1. Tally Prime (formerly Tally ERP 9)

- **Purpose:** Practical training in computerized accounting.
- **Features:** Voucher entry, ledger creation, inventory, financial statement generation.
- **Why Use:** Industry-standard accounting software in India.

2. Microsoft Excel (Advanced Level)

- **Purpose:** Financial analysis, ratio computation, trend analysis, comparative and common-size statements.
- **Features:** Formulas, pivot tables, financial modelling.
- **Why Use:** Widely used for manual and semi-automated accounting processes.

Course Title:	Business Mathematics and Logical Reasoning and Statistics
Course Code:	25VBC2E103
Semester:	I
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course equips students with essential mathematical, logical, and statistical tools used in business decision-making. It covers key topics like indices, equations, calculus, combinatorics, data analysis, and probability, enabling learners to interpret and solve real-world business problems. The course is highly relevant for roles in finance, accounting, and analytics where quantitative reasoning and data interpretation are critical.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Apply fundamental mathematical concepts including indices, logarithms, ratios, proportions, equations, and inequalities in various business contexts	L3
CO2	Compute and analyze business arithmetic problems involving interest, annuities, depreciation, and combinatorial methods for business decision-making	L4
CO3	Apply set theory, sequences, and both differential and integral calculus to solve business-related problems and interpret functional relationships	L3
CO4	Demonstrate logical reasoning and interpret data using appropriate graphical and tabular representation techniques	L2

CO5	Employ statistical tools such as measures of central tendency, dispersion, probability, correlation, regression, and index numbers for effective business analysis and decision-making	L4

Course Modules

No. of Hours:24*

Module 1: Mathematical Foundations for Business
Scope of Module: Covers essential mathematical concepts used in solving business problems. Relevant for roles requiring analytical thinking and decision-making, such as finance, operations, and analytics. Topics: Laws of indices, laws of logarithms, usage in solving mathematical and exponential equations, concept of ratio and proportion, equivalent ratios, simplifying ratios and proportions, types of ratios and proportions, direct and inverse proportions, understanding relationship with the quantities, solving equations, graphical representation, system of equations, word problems, properties of equality and inequality, polynomial equations, graph transformations, simple, quadratic, cubic, linear inequalities, development and graphing, objective functions and optimization. Learning Outcome: Discuss and apply foundational mathematical principles including indices, ratios, proportions, and equations to evaluate business scenarios.

No. of Hours:24*

Module 2: Business Arithmetic and Combinatorics
Scope of Module: Focuses on financial mathematics and combinatorics used in investment analysis, banking, insurance, and business planning. Crucial for finance and actuarial domains.

Topics: Simple and compound interests, application of annuity, depreciation, effective rate of interest, present value, net present value, future value, perpetuity, annuities, sinking funds, valuation of bonds, calculation of EMI, calculation of returns – NRR, ERR and CAGR, basic permutations, permutations of a subset, circular permutations, permutations with repetitions, derangements, basic combinations, combinations with restrictions.

Learning Outcome: Evaluate and apply business arithmetic and combinatorial concepts to financial analysis and problem solving in business scenarios.

No. of Hours:24*

Module 3: Sets, Sequences and Calculus Applications

Scope of Module:

Introduces sets, sequences, and calculus for analyzing trends, cost functions, and optimization. Widely used in economics, analytics, and forecasting.

Topics: Sets, types of sets, Venn diagram, product sets, functions and relations, equality and equivalence, operations on sets – union, intersection, difference and complement, Cartesian product, introduction to sequences and series, arithmetic and geometric progression, relation between AM and GM, sum of 'N' terms of special series, derivatives, derivative of function of a function, product rule, quotient rule, types of differentiation – logarithmic, parametric, second order derivative, partial derivative, interpretation of the derivative, applications – cost and revenue function, integration calculus, constant of integration, method of substitution, integration by rationalization, integration by parts, definite integrals, properties.

Learning Outcomes: Solve business-related functional problems using set theory, progressions, and calculus, and apply them to cost, revenue, and optimization analysis.

No. of Hours:24*

Module 4: Logical Reasoning and Data Representation

Scope of Module:

Enhances logical thinking and visual interpretation of data through reasoning

techniques and graphical tools. Applicable in aptitude testing, analytics, and data visualization.

Topics: Number series, coding and decoding, odd man out, direction tests, seating arrangements, blood relations, interpreting patterns and logical statements, data and information, types of data, types of collection of data, sample and population, classification and tabulation of data, class intervals and class width, discrete and continuous series, frequency distribution, graphical representation of frequency distribution – line chart, bar graph, histogram and pie chart.

Learning Outcomes: Use logical reasoning and foundational statistical methods to represent, interpret, and make sense of business data and uncertainty.

No. of Hours:24*

Module 5: Statistical Tools and Techniques

Scope of Module:

Covers statistical methods for analyzing data, assessing risk, and making informed decisions. Essential in research, business intelligence, and strategic planning.

Topics: Importance of central tendency, arithmetic mean, harmonic mean, geometric mean, median, mode, data dispersion, range, percentile, decile, quartiles, quartile deviation, standard deviation, variance, coefficient of variation, variables, events and trials, definition of probability, characteristics, rules in probability, Baye's theorem, relative frequency theory, classical approach, probability distributions – binomial, Poisson and normal distribution, bell curve, understanding correlation, scatterplots, limitations, applications, interpretation, multiple correlation, correlation coefficient – Karl Pearson's and Spearman's rank correlation, regression analysis, properties of regression lines, types of regression, regression models, forecasting using regression, linear regression model, use of index numbers, types, formulas, problems involved in construction of index numbers, methods of construction of index numbers, using in interpretation of data, financial indices.

Learning Outcomes: Analyze relationships between business variables, use forecasting techniques, and evaluate trends with the help of regression models and index numbers.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)

6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	2	3		2			2	2	2	2	1	2
CO 2	3	3	3		3	1		2	2	3	3	2	3
CO 3	3	2	3		2			2	1	3	3	1	2
CO 4	2	2	3	1	3	2		2	2	2	2	2	2
CO 5	3	3	3		3	1	1	2	2	3	3	2	3
Articulation	2.8	2.4	3	1	2.6	1	1	2	1.8	2.6	2.6	1.6	2.4

Suggested Readings

Textbooks (Core):

- **Dr. M. K. Agarwal & R. C. Joshi** – Business Mathematics, Ramesh Book Depot
- **S.C. Gupta** – Statistical Methods, Sultan Chand & Sons
- **R.S. Aggarwal** – Quantitative Aptitude for Competitive Examinations, S. Chand

Publishing

- **Sanjeev Verma** – Logical Reasoning and Data Interpretation for the CAT, Access Publishing
- **N.G. Das** – Statistical Methods, Tata McGraw Hill Education

Reference Books (Supplementary):

1. **Dr. S.P. Gupta & Dr. M.P. Gupta** – Business Statistics, Sultan Chand & Sons
2. **Naval Bajpai** – Business Statistics, Pearson Education
3. **P.N. Arora, S. Arora** – Business Mathematics and Statistics, S. Chand Publishing
4. **Kapoor V.K.** – Business Mathematics, Sultan Chand & Sons
5. **ICAI Study Material and Practice Manual** – Business Mathematics, Logical Reasoning and Statistics, ICAI Online Resources

Recommended Software/Tools (If applicable):

1. Microsoft Excel (Advanced Level)

- **Purpose:** For data tabulation, graphical representation, statistical calculations, regression models, and optimization.
- **Features:** Functions for statistical analysis, charts (bar, pie, histogram), pivot tables, Solver for linear programming.
- **Why Use:** Versatile and widely used tool for both mathematical computation and data visualization in business analytics.

2. R (RStudio) or Python (Pandas, NumPy, Matplotlib)

- **Purpose:** Advanced statistical analysis, regression modeling, probability distributions, and data visualization.
- **Features:** Statistical functions, probability modeling, data manipulation, and visualization libraries.
- **Why Use:** Industry-standard tools for data science and statistical analysis; promotes practical skills for analytics roles.

3. GeoGebra or Desmos

- **Purpose:** Graphical visualization of functions, sequences, inequalities, and calculus concepts.
- **Features:** Interactive graph plotting, derivative and integral visualizations.
- **Why Use:** Enhances understanding of abstract mathematical concepts through interactive graphs.

Course Title:	Business Law and Business Correspondence and Reporting
Course Code:	25VBC2E104
Semester:	I
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

This course provides foundational knowledge of Indian business laws and essential business communication skills. It covers major commercial statutes including contract law, sale of goods, partnership law, LLP, and company law, along with modules on professional communication, writing skills, and workplace documentation. This course equips students with the legal knowledge and communication proficiency required for roles in corporate, legal, and entrepreneurial settings.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Interpret significant provisions of Indian business laws and assess their impact on business practices	L5
CO2	Apply legal provisions through case law analysis and demonstrate understanding of relevant statutes	L3
CO3	Communicate effectively in professional settings using appropriate formats and structures	L3
CO4	Develop formal writing skills required for documentation, reports, resumes, and meeting-related communication	L3
CO5	Enhance vocabulary, grammar, and comprehension skills essential for professional communication	L2

Course Modules

No. of Hours:18

Module 1: Foundations of Indian Business Law
Scope of Module: Introduction to the framework of Indian business laws through major statutes like the Indian Contract Act and the Sale of Goods Act.
Topics: Contract and Consideration, essentials of a Valid Contract, Performance and Breach, Contract of Sale, Conditions and Warranties, Transfer of Ownership and delivery of goods, Rights of an unpaid seller.
Learning Outcome: Discuss the key provisions of Indian Contract and Sale of Goods Acts and assess their implications on business activities.

No. of Hours:18

Module 2: Partnership, LLP, and Company Law
Scope of Module: Examination of business organizations and their legal frameworks, covering partnership firms, LLPs, and companies under Indian law.
Topics: General nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm, Essential features and characteristics of LLP, Incorporation and differences with other forms of organizations, Features of a Company, Corporate veil theory, Classes of companies, Types of share capital, Incorporation, Memorandum of Association, Articles of Association, Doctrine of Indoor Management.
Learning Outcome: Analyze legal provisions related to partnerships, LLPs, and companies and apply them to assess organizational structures and compliance.

No. of Hours:18

Module 3: Essentials of Business Communication
Scope of Module: Overview of communication fundamentals and interpersonal skills needed for professional success.

Topics: Types of Communication, Directions, Network, Process, Problems, Barriers, **Interpersonal Skills, Listening Skills, Emotional Intelligence.**

Learning Outcome: Demonstrate effective business communication and interpersonal skills to handle workplace interactions professionally.

No. of Hours:18

Module 4: Grammar, Vocabulary and Comprehension Skills

Scope of Module: Building core English language proficiency through grammar, vocabulary enhancement, and comprehension.

Topics: Classification of sentence based on connection, Structure of a Sentence, Types of Sentences, Direct and Indirect Speech, Active and Passive Voice, Verbs Voice Active or Passive, Root words, Synonyms, Antonyms, Prefixes, Suffixes, Phrasal verbs, Collocations, Idioms, Comprehension Passages, Points to ponder, Simple Passages with answers, Note Making and its significance.

Learning Outcome: Improve language skills including sentence construction, vocabulary usage, and interpretation of written content.

No. of Hours:18

Module 5: Business Writing and Documentation

Scope of Module: Mastering key formats and styles of formal writing for effective business documentation.

Topics: Writing Process and Styles, Importance of Writing Skills, Conventions for Writing, Characteristics of Good writing, Features of good Precis writing, Article Writing, Report Writing – format and kinds, Circulars, Complaints, Memos, Promotional Content, Sales, Recovery and Remittances, Formal email writing, Resume writing – format and conventions, Notice, Agenda, Minutes and Action Taken Report.

Learning Outcome: Prepare professional written materials such as reports, letters, resumes, notices, and meeting documents in business contexts.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	3	-	-	-	2	-	-	3	3	-	2
CO2	3	3	3	-	-	-	2	-	-	3	3	-	2
CO3	3	-	-	3	2	2	-	2	2	-	-	2	-
CO4	3	-	-	3	2	2	-	2	2	-	-	2	-
CO5	2	-	-	3	2	-	-	2	2	-	-	-	-
Articulation	2.8	3	3	3	2	2	2	2	2	3	3	2	2

Suggested Readings

Textbooks (Core):

- **N.D. Kapoor** – Elements of Mercantile Law, Sultan Chand & Sons
- **Avtar Singh** – Business Law, Eastern Book Company
- **M.C. Kuchhal & Vivek Kuchhal** – Business Law, Vikas Publishing House
- **ICAI Study Material** – Business Laws and Correspondence, ICAI Online Resources
- **C.L. Bansal** – Business and Corporate Laws, Excel Books

Reference Books (Supplementary):

1. **R.S.N. Pillai & Bagavathi** – Business Law, S. Chand Publishing
2. **Ashok Sharma** – Business Law for CA Foundation, Taxmann Publications

3. **Dr. Gulshan S.S.** – Business Law Including Company Law, New Age International Publishers
4. **Raymond V. Lesikar & Marie E. Flatley** – Business Communication: Making Connections in a Digital World, McGraw Hill
5. **Meenakshi Raman & Prakash Singh** – Business Communication, Oxford University Press

Recommended Software/Tools (If applicable):

1. Grammarly or Microsoft Editor

- **Purpose:** Grammar and style checking for business writing and professional correspondence.
- **Features:** Grammar correction, vocabulary enhancement, clarity suggestions, tone detection.
- **Why Use:** Helps develop clean and professional writing for emails, reports, and documents.

2. Microsoft Word

- **Purpose:** Creating and formatting professional documents including letters, resumes, reports, and notices.
- **Features:** Document templates, mail merge, editing tools, collaboration options.
- **Why Use:** Industry-standard word processing tool for professional documentation.

3. Canva or Microsoft PowerPoint

- **Purpose:** Designing visually appealing presentations and business reports.
- **Features:** Templates for newsletters, resumes, business reports, and presentations.
- **Why Use:** Supports clear and effective visual communication, useful in business writing and reporting.

Course Title:	Generative AI for Online Learners
Course Code:	25VBX0S105
Semester:	I
Credits:	2
Course Type:	SEC
Learning Hours:	60
Live Sessions:	12 hours

Course Title:	Business Economics and Business and Commercial Knowledge
Course Code:	25VBC2E106
Semester:	II
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

This course offers an integrated understanding of microeconomic principles and business environments. It equips students with analytical tools for understanding market dynamics, business decisions under different market structures, and the institutional and policy framework that supports business operations. The second part of the course builds commercial awareness through the study of business environment, government policies, institutional support, and key business terminologies.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Discuss the concepts of commerce and Business Economics.	L2
CO2	Assess various reasons for fluctuations in market demand and supply to adjust production and cost decisions.	L5
CO3	Evaluate the price and profit condition under various market competition for business decision making.	L5
CO4	Examine the business environment for better business forecast and decision making.	L4
CO5	Appraise the role of Government in promoting business through various institutional support.	L5

Course Modules

No. of Hours:24*

Module 1: Foundations of Business Economics and Utility Concepts
Scope of Module: Builds the fundamental understanding of economics, basic economic problems, utility theory, and consumer choice.
Topics: Meaning and scope of Business Economics, Basic Problems of an Economy, Twin Principles of Scarcity-Trade-Offs, Role of Price Mechanism, Microeconomics and Macroeconomics, Concept of Utility – Ordinal Utility, Cardinal Utility, Total Utility and Marginal Utility, Law of Diminishing Marginal Utility, Assumptions and Exceptions to the Law of Diminishing Marginal Utility, Theory of Consumer Behavior – Cardinal Approach, Ordinal Approach, Revealed Preferential Approach, Indifference Curve – Meaning and Properties, Budget Line, Consumer Equilibrium, Income and Substitution Effect of Price Change
Learning Outcome: Discuss scarcity and price mechanisms, examine utility and analyze how consumer choices are made

No. of Hours:24*

Module 2: Market Mechanism – Demand, Supply and Elasticity
Scope of Module: Explains market forces of demand and supply, their determinants, and elasticity to enable informed managerial decisions.
Topics: Meaning of Need, Want and Demand, Determinants of Demand, Demand Function, Law of Demand, Exceptions to the Law of Demand, Shift and Movement in the Demand Curve, Types of Demand, Demand Forecasting, Meaning of Supply, Determinants of Supply, Law of Supply, Supply Function, Types of Supply, Movement and Shifts in the Supply Curve, Market Equilibrium – Demand and Supply, Elasticity of Demand – Price Elasticity and Types, Income Elasticity and Types, Cross-Elasticity and Types, Advertising Elasticity of Demand, Methods of Measuring Elasticity, Elasticity of Supply – Types of Supply Elasticity
Learning Outcome: Evaluate demand and supply behavior, identify elasticity impacts on decision making and market equilibrium.

No. of Hours:24*

Module 3: Production, Costs and Market Structures

Scope of Module: Provides understanding of production and cost decisions and analysis of business strategies under different market conditions.

Topics: Meaning and Factors of Production, Laws of Production — Law of Variable Proportions and Laws of Returns to Scale, Producer's Equilibrium, Concepts of Costs, Types of Cost – Short-run and Long-run Costs, Average, Marginal Costs, Total, Fixed and Variable Costs, Break-even Analysis, Price Determination in Different Markets, Price and Output Determination under Various Forms of Markets — Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly

Learning Outcome: Determine optimal resource combinations, cost structures and price-output decisions across various market forms.

No. of Hours:24*

Module 4: Business Environment and Commercial Knowledge

Scope of Module: Introduces business types, internal and external environments, and cyclical influences on businesses.

Topics: Introduction to Nature of Business, Profession and Employment, Objectives of Business, Economic and Non-Economic Activities, Forms of Business Organizations, Business Environment – Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, Suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-Legal, Socio-Cultural, Technological, Global Environment, Meaning and Features of Business Cycle, Phases, Causes and Remedies Behind Business Cycles

Learning Outcome: Comprehend the scope of business and examine internal and external factors influencing business operations.

No. of Hours:24*

Module 5: Government and Institutional Support to Business

Scope of Module: Highlights the policy framework and institutional infrastructure that supports business and enhances economic performance.

Topics: Government Policies for Business Growth, Policies Creating Conducive Business Environment – Liberalization, Privatization, Foreign Direct Investment, Introduction to Organizations Facilitating Business, Indian Regulatory Bodies – RBI, SEBI, CCI, IRDAI, Overview of Indian Development Banks – IFCI, SIDBI, EXIM Bank, NABARD, Overview of Selected Indian and Global Companies, Finance and Stock & Commodity Markets Terminology, Marketing Terminology, Banking Terminology

Learning Outcome: Enumerate government initiatives and identify institutional support for businesses; understand key business terminologies for communication.

Pre-Recording Count

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Suggested Readings:

Textbooks (Core):

- **D.M. Mithani & G.K. Murthy** – *Fundamentals of Business Economics*, Himalaya Publishing House
- **P.L. Mehta** – *Managerial Economics – Analysis, Problems and Cases*, Sultan Chand & Sons

- **Sankaran S.** – *Business Economics*, Margham Publications
- **Mishra & Puri** – *Indian Economy*, Himalaya Publishing House
- **CA Foundation Material** – *Business Economics and BCK*, The Institute of Chartered Accountants of India (ICAI)

Reference Books (Supplementary):

1. **Dominick Salvatore** – *Managerial Economics in a Global Economy*, Oxford University Press
 2. **Paul A. Samuelson & William Nordhaus** – *Economics*, McGraw-Hill
 3. **N. Gregory Mankiw** – *Principles of Microeconomics*, Cengage Learning
 4. **Rudiger Dornbusch & Stanley Fischer** – *Macroeconomics*, McGraw-Hill
-

Recommended Software/Tools:

1. **MS Excel / Google Sheets**
 - **Purpose:** Demand forecasting, break-even analysis, elasticity computation, cost curves plotting
 - **Features:** Graphs, trend analysis, solver for optimization
 - **Why Use:** Essential for economic data modeling and visualizing business scenarios
2. **Stata / R (Econometrics Package)**
 - **Purpose:** Econometric modeling, demand/supply estimation, forecasting
 - **Features:** Regression analysis, hypothesis testing, time series analysis
 - **Why Use:** Helps students conduct quantitative analysis using real or simulated economic data
3. **Tally / Zoho Books (For Terminology Familiarization)**
 - **Purpose:** Real-world exposure to accounting and finance systems
 - **Features:** Invoices, financial reports, compliance features
 - **Why Use:** Useful for understanding applied aspects of commercial knowledge
4. **TradingView / Moneycontrol App / NSE India Website**
 - **Purpose:** Real-time market insights and financial market terminology
 - **Features:** Stock charts, market news, company overviews
 - **Why Use:** Reinforces understanding of market terms, cycles, and institutional roles in business

5. Statista / CMIE Database (Economic Indicators)

- **Purpose:** Business environment analysis, macroeconomic factor tracking
- **Features:** Sector data, economic forecasts, market trends
- **Why Use:** Enhances comprehension of micro and macro environment dynamics with empirical data

6. Kahoot / Quizizz (Interactive Economics Quizzing Tools)

- **Purpose:** Reinforcement of economic principles and terminology
- **Features:** Gamified quizzes, instant feedback
- **Why Use:** Ideal for revision and engagement in foundational economic concepts

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	2	1	2	1		1	2	1	1	2	2	2	1
CO 2	3	2	2	1	1	1	1	2	2	1	3	3	2
CO 3	3	2	2	1	2	2	1	2	1	3	3	3	3
CO 4	2	2	3	2	2	2	3	2	2	3	3	2	2
CO 5	2	3	2	3	1	3	2	2	2	2	2	2	3
Articulation	2.4	2.2	2.4	1.6	1.5	1.8	2.6	1.8	1.8	2.4	2.6	2.4	2.2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Semester II

Course Title:	Accounting - I
Course Code:	25VBC2E201
Semester:	II
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course aims to equip students with in-depth knowledge of fundamental and advanced accounting principles and practices. It emphasizes the preparation and analysis of financial statements for different types of entities, along with the application of accounting standards. The course provides hands-on learning for interpreting financial data and making informed accounting decisions using GAAP and Ind AS standards.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Illustrate the fundamentals of Accounting, including the preparation and presentation of financial statements	L2
CO2	Distinguish between different principles of accounting, including the application of Accounting Standards	L4
CO3	Solve complex problems related to the final accounts of Sole Proprietors and Non-Profit Organizations	L5
CO4	Apply accounting concepts to different business structures, including Company Accounts and special transactions	L3
CO5	Assess the financial impact of various depreciation methods, tax treatments, and issues like managerial remuneration and share issuance	L5

Course Modules

No. of Hours:24*

Module 1: Fundamentals of Accounting and Accounting Standards
Scope of Module: Introduction to the formulation of accounting policies, accounting frameworks, and the basics of preparing financial statements as per standards.
Topics: Formulation of Accounting Policies: Process of formulation of Accounting Standards including Ind ASs (IFRS converged standards) and IFRSs; Convergence vs. Adoption; Objective and Concepts of Carve Outs, Framework of GAAP: Meaning, scope, and conventions of accounting, Understanding the framework of Generally Accepted Accounting Principles (GAAP), Financial Statement Preparation and Presentation Framework: Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards); Purpose, scope, and nature; Underlying assumptions, Introduction and Application of Accounting Standards: Disclosure of Accounting Policies, Valuation of Inventories: Different methods of valuation of inventories; FIFO method, Weighted average method.
Learning Outcome: Demonstrate an understanding of accounting policies, accounting frameworks, and the preparation of financial statements in compliance with standards.

No. of Hours:24*

Module 2: Special Accounting Transactions and Financial Reporting
Scope of Module: Focus on handling special accounting transactions, including contingencies, foreign exchange rates, and reporting requirements for grants and borrowing costs.
Topics: Contingencies and Events: Handling contingencies in financial reporting, Accounting for events occurring after the Balance Sheet date, Net Profit or Loss for the Period, Prior Period Items, Changes in Accounting Policies, PP&E and the Effects of Foreign Exchange Rate Movements: Property, Plant and Equipment, the Effects of Changes in Foreign Exchange Rates; Recognition criteria for PPE; Measurement of PPE; Recognition of exchange differences. Forward exchange

contracts, Accounting for Government Grants: Introduction; Accounting treatment of government grants; Presentation of grants related to specific fixed assets; Refund of government grants, Borrowing Costs and Segment Reporting: Treatment of Borrowing Costs, Preparation of Segmental Reporting statement; Exchange differences on foreign currency borrowings; Specific borrowings; General borrowings, Capitalism, Special Types of Accounting Transactions: Understand the significance of claim for loss of stock and loss of profit; Comprehend with the terms loss of profit; standing charges and increased cost of working.

Learning Outcome: Evaluate and report on special accounting transactions, including contingencies, grants, borrowing costs, and segment reporting.

No. of Hours:24*

Module 3: Company Accounts - Basic Structures and Cash Flow Statements

Scope of Module: This module covers the preparation of company accounts, including profit and loss statements, balance sheets, and cash flow statements.

Topics: Company Accounts - Financial Statement Preparation: Maintaining books of accounts of a company; Preparation of Financial Statements – Statement of Profit and Loss, Balance Sheet as per Schedule III of the companies' act, 2013, Company Accounts - Cash Flow Statements: Cash Flow Statement- Parts of Cash Flow, differentiate operating, investing and financing activities. Elements of cash and cash equivalents. Direct and Indirect Method of Preparation of Cash Flow.

Learning Outcome: Prepare and present Company Accounts, including Profit and Loss statements, Balance Sheets, and Cash Flow Statements.

No. of Hours:24*

Module 4: Managerial Remuneration and Taxation Issues in Company Accounts

Scope of Module: Students will focus on managerial remuneration, taxation issues, and accounting for deferred tax liabilities.

Topics: Company Accounts – Managerial Remuneration: Managerial Remuneration, Regulatory and Computation Aspects; Remuneration payable by companies having profits/no profit/inadequate profit; Special circumstances, Company Accounts – Deferred Tax Liabilities: Accounting for Tax: Concept of deferred Tax asset and deferred Tax Liability in line with AS 22 “Accounting for Taxes”.

Learning Outcome: Apply accounting principles to managerial remuneration and deferred tax transactions in the books of accounts.

No. of Hours:24*

Module 5: Advanced Company Accounts and Share Issuance

Scope of Module: This module covers advanced topics related to share issuance, including the handling of premiums, discounts, forfeitures, and calls in arrears.

Topics: Company Accounts – Issue of Shares: Accounting treatment of issue of shares; issued at par, discount and premium; preparation of cashbook; Calls in arrears, calls in advance; Forfeiture of shares.

Learning Outcome: Illustrate the accounting treatment of share issuance, including premium, discount, forfeiture, and related cashbook transactions.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12

5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	2	2	1	2	1	2	2	2	3	3	2	2

CO 2	3	2	2	1	2	1	3	2	2	2	3	2	2
CO 3	2	3	3	0	2	2	3	2	2	3	3	2	3
CO 4	2	3	2	0	1	2	3	2	2	2	3	2	3
CO 5	3	3	3	2	1	2	3	2	3	3	3	2	3
Arti cul ation n	2.6	2.6	2.4	1.3 3	1.6	1.6	2.8	2	2.2	2.6	3	2	2.6

Suggested Readings

Textbooks (Core):

- Kenneth H. Rosen, Discrete Mathematics and Its Applications, McGraw-Hill, 2017
- **R.L. Gupta & V.K. Gupta** – Financial Accounting, Sultan Chand & Sons
- **M.C. Shukla, T.S. Grewal, S.C. Gupta** – Advanced Accounts Vol. I, S. Chand Publishing
- **S.N. Maheshwari & S.K. Maheshwari** – Corporate Accounting, Vikas Publishing House
- **T.S. Grewal** – Double Entry Book Keeping (Accounting-I), Sultan Chand & Sons
- **Sanjay K. Agarwal** – Financial Accounting and Analysis, Himalaya Publishing House

Reference Books (Supplementary):

1. **P.C. Tulsian** – Financial Accounting, Pearson Education

2. **J.R. Monga** – Financial Accounting, Mayur Paperbacks
3. **Ashok Sehgal** – Fundamentals of Corporate Accounting, Taxmann
4. **Dr. S. Kr. Paul** – Corporate Financial Accounting, New Central Book Agency
5. **Indian Accounting Standards (Ind AS)** – ICAI Publications & Online Resources

Recommended Software/Tools (If applicable):

1. Tally Prime (formerly Tally ERP 9)

- **Purpose:** For practical application of computerized accounting in company accounts and financial statement generation.
- **Features:** Journal entries, ledgers, trial balance, cash flow statements, managerial reports, segment reports.
- **Why Use:** Widely accepted in industry for statutory and financial accounting functions.

2. Microsoft Excel (Advanced Level)

- **Purpose:** Analysis, preparation of cash flow statements (direct and indirect), managerial remuneration computations, share issuance tracking.
- **Features:** Formulas, pivot tables, financial modeling templates, data validation.
- **Why Use:** Versatile tool for accounting analysis and creating compliant reports.

3. Zoho Books or QuickBooks

- **Purpose:** Cloud-based accounting to simulate real-time business transactions and generate company financial statements.
- **Features:** Automated journal entries, tax calculations, deferred tax entries, segment reporting.

Course Title:	Corporate and Other Laws - I
Course Code:	25VBC2E202
Semester:	II
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course provides a detailed understanding of the Companies Act, 2013, focusing on the legal framework governing incorporation, capital raising, corporate governance, statutory compliance, and auditing requirements. It aims to develop analytical skills to interpret circulars, case laws, notifications, and tribunal rulings and assess the consequences of legal non-compliance in corporate settings. This knowledge is essential for budding professionals to ensure lawful corporate operations.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the legal framework and documentation involved in forming and managing a company.	L5
CO2	Distinguish between various capital-raising methods and their regulatory requirements.	L2
CO3	Interpret statutory compliance processes, including meetings, filings, and financial disclosures.	L5
CO4	Apply legal knowledge to assess internal governance, audit requirements, and financial integrity.	L2
CO5	Evaluate the legal consequences of non-compliance and understand basic dispute resolution mechanisms.	L5

Course Modules

No. of Hours:24*

Module 1: Company Formation and Legal Structure
Scope of Module: Introduces the basic legal concepts and steps for incorporating a company, preparing constitutional documents, and initiating operations under the Companies Act.
Preliminary and Incorporation, Articles of Association, Memorandum of Association, Prospectus, Allotment of Securities, Section 26 read with Companies (Prospectus and Allotment of Securities) Rules, 2014 – Rule 3, Rule 4 Reports to be set out in the Prospectus, Rule 5 Other matters and reports to be stated in the Prospectus, Rule 6 Period for which information to be provided, Share Capital and Debentures, Section 62 and Exceptions, Companies (Share Capital and Debenture) Rules, 2014, Acceptance of Deposits, Registration of Charges Section 2(16), Section 125(4)
Learning Outcome: Explain the formation process of a company and interpret the legal role of its foundational documents.

No. of Hours:24*

Module 2: Capital Raising and Financial Instruments
Scope of Module: Focuses on different mechanisms of raising capital, issuance of securities, and use of financial instruments in compliance with regulatory provisions.
Topics: Overview of Management and Administration, Declaration and Payment of Dividends, Dividend Section 2(35), Declaration of Dividend Section 11, Rule 3 of Companies (Declaration of Payment of Dividend Rules, 2014), Payment of Dividend, Unpaid Dividend Section 124, Punishment for Failure to Distribute Dividends Section 127, Accounts of Companies, Books of Accounts to be kept, Financial Statements, Reopening of accounts on courts or Tribunal's Order,

Voluntary revision of financial statements or Board Report, NFRA, Central Government and Accounting Standards

Learning Outcome: Evaluate internal control mechanisms, dividend policies, and compliance obligations related to financial reporting under the Companies Act.

No. of Hours:24*

Module 3: Statutory Registers, Annual Filings and Record Maintenance

Scope of Module: Provides detailed coverage of statutory documentation and records, including registers, annual returns, and documentation procedures required by law.

Topics: Maintenance of Register of Members, Time period for entries in register, Particulars in Register, Foreign Register – Sec 88(4) Read with Rule 7, Maintenance of Register of Members, Compliances, Preparation of Annual Returns, Filing of Annual Returns, Penalties for non-filing of Annual Returns, Filing of Annual Returns in case of One Person Company, Penalties for Contravention

Learning Outcome: Describe statutory register requirements and ensure accurate and timely filing of annual returns to meet compliance standards.

No. of Hours:24*

Module 4: Meetings, Resolutions, and Corporate Decision Making

Scope of Module: Explores company meetings, legal formalities, resolutions, and the use of proxies in decision-making, including the tribunal's role in dispute resolution.

Topics: Introduction to Meetings, Pre-requisites of a Meeting, General Meeting, Board Meeting, Class Meeting, Notice of a Meeting, Mode of Sending the Meeting Notice, Contents of the Notice, Quorum for Meetings in Public Company and Private Company, Chairman of Meeting, Minutes of Meeting, Power of Tribunal, Meaning and Definition of Proxies, Appointment of Proxy, Role and Responsibilities, Introduction to Motion and Resolutions, Types of Resolutions – Ordinary and Special Resolution, Resolutions to be Filed with the Registrar

Learning Outcome: Elucidate the requirements and procedures of corporate meetings and differentiate between various resolutions and their legal significance.

No. of Hours:24*

Module 5: Audit, Assurance, Case Law and Compliance Enforcement
Scope of Module: Covers audit processes, auditor responsibilities, enforcement through case law and tribunal orders, and consequences of noncompliance.
Topics: Types of Audit, Nature and Purpose of Audits, Concept of True and Fair View, Section 139 Appointment of Auditors, Section 140 Removal, Resignation and Special Notice, Section 141 Eligibility, Qualification and Disqualification of Auditors, Section 142 Remuneration, Section 143 Powers and Duties of Auditors and Auditing Standards, Section 147 Punishment for Contravention, Kinds of Reports, Assurance and Attestation Function, Circulars, Notifications, Case Laws and Tribunal Orders, Compliance Issues and Consequences of Noncompliance, Penalties, Prosecution, Legal Remedies and Dispute Resolution
Learning Outcome: Discuss auditing practices, distinguish audit from assurance and attestation, and interpret tribunal decisions and legal provisions related to noncompliance and enforcement.

Pre-Recording Count

Module	No of Pre-Recording
1	12
2	12
3	12
4	12
5	12

Suggested Readings

Textbooks (Core):

- **Avtar Singh** – Company Law, Eastern Book Company

- **S.K. Kapoor** – Contract Law and Specific Relief, Central Law Agency
- **N.D. Kapoor** – Elements of Mercantile Law, Sultan Chand & Sons
- **Taxmann Publications** – Corporate and Other Laws (CA Foundation Level)
- **R.K. Bangia** – Law of Contract – I & II, Allahabad Law Agency

Reference Books (Supplementary):

1. **P.C. Tulsian** – Business Law, Tata McGraw Hill
2. **Ashok Sharma** – Company Law and Practice, Taxmann
3. **Dr. G.K. Kapoor & Sanjay Dhamija** – Company Law and Practice, Taxmann
4. **M.C. Kuchhal** – Business Law, Vikas Publishing

Recommended Software/Tools (If applicable):

1. MCA21 Portal (Ministry of Corporate Affairs)

- **Purpose:** For real-time exploration of company incorporation, compliance filings, and legal documentation.
- **Why Use:** To simulate statutory processes like charge registration, filings of MOA/AOA, and financial statements.

2. Legal Database Platforms: Manupatra / SCC Online

- **Purpose:** For legal research, case law references, and interpretation practices.
- **Why Use:** Helps students explore judgments related to Company Law, Contract Law, and legal interpretation.

3. Google Scholar – Legal Section

- **Purpose:** To access case law and academic discussions on Indian commercial laws and statutory interpretation.
- **Why Use:** Freely accessible tool for enhancing legal reasoning and research skills.

• CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4

CO 1	2	1	2	1		1	3	1	1	2	2	2	1
CO 2	3	2	2	1	1	1	2	2	2	2	3	3	2
CO 3	3	3	3	1	2	2	3	2	2	3	3	3	3
CO 4	2	2	3	2	2	2	3	2	2	3	3	2	2
CO 5	2	3	2	3	1	3	2	2	2	2	2	2	3
Arti cul atio n	2.4	2.2	2.4	1.6	1.5	1.8	2.6	1.8	1.8	2.4	2.6	2.4	2.2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Course Title:	Taxation - I
Course Code:	25VBC2E203
Semester:	II
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

This course offers foundational knowledge of direct taxation in India with a special focus on individual taxpayers. It covers income computation across various heads, the concept of residential status, treatment of salary and house property income, taxation of business and professional income, capital gains, and income from other sources. Additionally, it introduces indirect taxes and highlights compliance requirements under audit and presumptive taxation schemes.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Demonstrate an ability to comprehend the fundamentals of Direct Taxes.	L2
CO2	Distinguish between Resident and Non-Resident.	L4
CO3	Solve computation of Income from Salary and House Property.	L3
CO4	Solve computation of Profits and Gains from Business and Profession.	L3
CO5	Discuss Composition scheme and recall the eligibility with regards to various states.	L2

Course Modules

No. of Hours:18

Module 1: Fundamentals of Income Tax and Residential Status
Scope of Module: Lays the foundation for income tax law by explaining tax terminology, classifications of taxes, their impact, and the rules governing residential status and income chargeability.
Topics:
Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.
Exempted Income - Introduction to Exempted Income, Exempted Incomes under Section 10.
Learning Outcome: Discuss the nature of taxation in India, compare direct and indirect taxes, and describe how residential status affects income taxability.

No. of Hours:18

Module 2: Income under the head Salary
Scope of Module: Focuses on the computation and treatment of income under salary and PGBP including salary structures, allowances, perquisites, and retirement benefits.
Topics:
Income from Salaries - Definition and Computation of Salary Income, Basis of Charge and Important Points for Computing Salary Income, Different Forms of Salary and Allowances, Treatment, HRA, Perquisites.
Learning Outcome:

Compute taxable income under salary and house property, including retirement benefits and allowances as per relevant provisions.

No. of Hours:18

Module 3: Income under the head House Property and Capital Gains

Scope of Module:

Explores complex income heads such as capital gains, business/professional income, and other residual income types, focusing on chargeability, deductions, and exemptions.

Topics:

Income from House Property - Charges under the head Income from House Property, Annual Value, Standard Deduction, Interest on Borrowed Capital, Co-Owner and Deemed Owner, Computation of Income from House Property.

Capital Gains - Types of Capital Asset, Transfer of Capital Asset and Transactions Not Regarded as Transfer, Computation of Capital Gains, Exemption, and Cost Inflation Index

Learning Outcome:

Compute income under the heads of capital gains, business/profession, and other sources with consideration to exemptions and deductions.

No. of Hours:18

Module 4: Income from other sources, Deductions, Set-off and carry forward of losses

Scope of Module:

Topics:

Income from Other Sources - Taxable Incomes under this Head, Taxation of Dividends, Casual Income, Interest Received on Securities.

Deductions from Gross Total Income - Income under Section 80C, 80D, 80E, 80G, 80TTA/80TTB, etc

Learning Outcome:

Apply deduction provisions, handle setoff and carry forward of losses, and compute gross total income and tax liability accurately.

No. of Hours:18

Module 5: Computation of GTI, Tax Planning, Old vs New Regime.

Scope of Module:

Covers strategic and compliance aspects of tax management including ethical tax planning, advance tax liability, and TDS mechanisms for residents and non-residents.

Topics:

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual; deductions from the Gross Total Income of individuals.

Tax Planning, Tax Management and Tax Evasion. Basics of Advance Tax and TDS.

Old vs New Regime- latest implications and advancements.

Learning Outcome:

Understand and apply tax planning and management practices, calculate advance tax, and comply with TDS provisions.

Pre-Recording Count

Module	No of Pre-Recording
1	12
2	12

3	12
4	12
5	12

Suggested Readings

Textbooks (Core):

- **Dr. Vinod K. Singhania & Dr. Monica Singhania** – Students' Guide to Income Tax (Including GST), Taxmann
- **T.N. Manoharan & G.R. Hari** – Direct Tax Laws and International Taxation, Snow White Publications
- **CA G. Sekar** – Income Tax Law and Practice, Wolters Kluwer
- **CA Padhuka** – Students Handbook on Taxation, Padhuka Publications
- **ICAI Study Material** – Income Tax and GST (Intermediate level), ICAI

Reference Books (Supplementary):

1. **Mehrotra & Goyal** – Income Tax Law and Accounts, Sahitya Bhawan
2. **CA Aarti Lahoti** – Comprehensive Guide to Direct Tax Laws, Bharat Law House
3. **V.P. Gaur & D.B. Narang** – Income Tax Law and Practice, Kalyani Publishers
4. **R.K. Jain** – GST Manual, Centax Publications
5. **K.K. Agrawal** – GST – Law and Practice, Taxmann

Recommended Software/Tools

1. ClearTax / TaxCloud

- **Purpose:** For income tax return filing simulations and tax computation for individuals and businesses.
- **Why Use:** Provides practice in entering data for ITRs and calculating final tax liabilities with current rules.

2. GSTN Portal (Demo version or Mock tools)

- **Purpose:** Practice GST registration, return filing, and invoice generation.
- **Why Use:** Mimics actual government portal operations for GSTR filing and Input Tax Credit management.

3. TallyPrime with GST Module

- **Purpose:** Accounting software with GST computation, e-way bills, and invoice capabilities.
- **Why Use:** Helps learners understand GST flows and return preparation from accounting entries.

4. Microsoft Excel / Google Sheets

- **Purpose:** Manual computation of taxable income, clubbing, set-offs, deductions, and advance tax schedules.
- **Why Use:** Great for learning logic and layout of complex tax scenarios and tracking various sections.

5. TRACES Portal (for reference)

- **Purpose:** Understanding TDS certificate download, compliance filing, and statement generation.
- **Why Use:** Illustrates back-end process of TDS validation and linking with PAN.

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	2	1	2	1		1	2	1	1	2	2	2	1
CO 2	3	2	2	1	1	1	1	2	2	1	3	3	2

CO 3	3	2	2	1	2	2	1	2	1	3	3	3	3
CO 4	2	2	3	2	2	2	3	2	2	3	3	2	2
CO 5	2	3	2	3	1	3	2	2	2	2	2	2	3
Arti cul atio n	2.4	2.2	2.4	1.6	1.5	1.8	2.6	1.8	1.8	2.4	2.6	2.4	2.2

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Course Title:	Cost and Management Accounting - I
Course Code:	25VBC2E204
Semester:	III
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course provides an in-depth understanding of Cost and Management Accounting principles, systems, and practices. Students will explore cost behaviour, elements of cost, costing methods, overhead distribution, and modern costing techniques such as Activity-Based Costing. Through analytical and practical approaches, learners will develop the skills necessary to apply cost data for efficient resource allocation, operational control, and improved financial performance in various sectors.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the objectives, scope, and functions of Cost and Management Accounting and its role in managerial decision-making	L2
CO2	Analyze the organizational role of the cost accounting department and its interdepartmental relationships, including the installation of costing systems	L4
CO3	Compare and contrast the relationship between Cost, Financial, and Management Accounting and apply core cost concepts	L3
CO4	Classify and analyze different cost behaviors and cost elements used in preparation of cost sheets for various industries	L4

CO5	Apply appropriate costing methods and advanced cost control techniques for diverse sectors and evaluate their implications on performance and profitability	L5

Course Modules

No. of Hours:24*

Module 1: Foundations of Cost and Management Accounting
Scope: Introduces the conceptual base of cost and management accounting, organizational functions of the costing department, and the relationship between branches of accounting with emphasis on terminologies and fundamental concepts.
Topics: Objectives, Scope and Users of Cost and Management Accounting, Functions of Management Accounting, Role of Cost Accounting Department in an Organization and Its Relation with Other Departments, Installation of Costing Systems, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Cost terms and Concepts, Cost Reduction and Cost Control
Learning Outcome: Explain the scope, functions, and terminologies of Cost and Management Accounting, and its integration with other accounting branches.

No. of Hours:24*

Module 2: Elements, Behavior, and Recording of Costs
Scope: Focuses on the behavior and classification of cost elements, preparation of cost sheets, and recording systems for cost accounting in manufacturing and service industries.
Topics: Elements of Costs, Cost behaviour pattern, separating the components of fixed, variable, semi-variable and step costs, Functional Classification and Ascertainment of Cost, Preparation of Cost Sheets for Manufacturing Sector and for Service Sector, Procurement Procedures, Store procedures and documentation in respect of receipts and issue of stock, Stock verification, Inventory accounting,

Attendance and Payroll procedures, Elements of wages, Employee cost control, Utilisation of human resources, Remuneration systems, and incentive schemes, Functional analysis- factory, Administration, Behavioural analysis, Factory overheads, Administration overheads, Selling and distribution overheads

Learning Outcome: Classify cost elements and behaviors, and demonstrate preparation of cost sheets and cost records for materials, labor, and overheads.

No. of Hours:24*

Module 3: Costing Methods and Application

Scope: Deals with the application of various costing methods suitable for different industries and scenarios, including job, batch, contract, process, and service costing. Also introduces the role of IT in costing.

Topics: Methods of Costing, Techniques of Costing, Cost Accounting with use of Information Technology, Single Output or Unit Costing, Job costing, Batch Costing, Contract Costing, Process Costing and **Costing for Service Sectors**

Learning Outcome: Apply suitable costing methods for specific industrial scenarios and demonstrate the use of technology in costing operations.

No. of Hours:24*

Module 4: Advanced Costing and Control

Scope: Introduces advanced techniques in cost management like Activity-Based Costing and cost accounting systems. Emphasizes reconciliation of profit and detailed record-keeping.

Topics: Concepts of Activity-Based Costing, Cost allocation under ABC, Activity-based management, and Activity-based budgeting, Non-integrated cost accounting system, Integrated cost accounting system, Reconciliation of profit as per cost and financial accounts (under Non-integrated Accounting System)

Learning Outcome: Implement advanced costing techniques and cost systems, and perform reconciliation between cost and financial accounts.

No. of Hours:24*

Module 5: Cost Control and Performance Analysis

Scope: Focuses on cost control tools such as Standard Costing and Marginal Costing used for variance analysis, performance measurement, and decision making.

Topics: Standard costing- Setting up standards, Types of standards, Standard costing as method of performance measurement, Calculation and reconciliation of cost variances, Marginal Costing- Concept of marginal costing, Contribution margin, Break-even analysis, Contribution to sales ratio

Learning Outcome: Evaluate business performance using standard and marginal costing tools for variance analysis and decision-making.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules

1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	2	1	2	1	0	1	3	1	1	1	2	1	1
CO 2	3	2	2	1	1	1	2	2	2	0	1	2	2
CO 3	3	3	3	1	2	2	3	2	2	1	2	1	3
CO 4	2	2	3	2	2	2	3	2	2	2	2	2	2
CO 5	2	3	2	3	1	3	2	2	2	2	2	2	2
Arti cul	2.4	2.2	2.4	1.6	1.5	1.8	2.6	1.8	1.8	1.5	1.8	1.6	2

atio n													

Suggested Readings

Textbooks (Core):

- **M.N. Arora** – Cost and Management Accounting, Vikas Publishing
- **B.K. Bhar** – Cost Accounting: Methods and Problems, Academic Publishers
- **S.P. Jain & K.L. Narang** – Cost Accounting: Principles and Practice, Kalyani Publishers
- **CMA Tulsian & Tulsian** – Cost and Management Accounting, S. Chand Publishing
- **CA G. Sekar** – Students Handbook on Cost and Management Accounting, Wolters Kluwer

Reference Books (Supplementary):

1. **Horngren, Datar & Rajan** – Cost Accounting: A Managerial Emphasis, Pearson
2. **Charles T. Horngren** – Introduction to Management Accounting, Pearson
3. **ICAI Study Material** – Cost and Management Accounting – Intermediate Level, ICAI
4. **Drury, Colin** – Management and Cost Accounting, Cengage Learning
5. **Ravi M. Kishore** – Cost and Management Accounting, Taxmann

Recommended Software/Tools

1. TallyPrime (with Costing Features Enabled)

- **Purpose:** Recording cost centers, budgets, and generating cost reports.
- **Why Use:** For practicing integrated and non-integrated cost accounting systems.

2. Microsoft Excel / Google Sheets

- **Purpose:** Preparation of cost sheets, break-even charts, marginal costing tables, and variance analysis.
- **Why Use:** Widely used tool for cost computations and decision support models.

3. QuickBooks or Zoho Books

- **Purpose:** Exposure to accounting platforms with cost tracking, payroll integration, and report generation.
- **Why Use:** For hands-on practice in recording costs and producing managerial accounting reports.

4. CostSheet Generator (CA or CMA apps)

- **Purpose:** Automates the generation of job costing sheets, process costing, and ABC costing.
- **Why Use:** Useful for quick cost computation and revision exercises.

5. EduPristine / ICAI Virtual Learning Portal

- **Purpose:** Online simulations and course materials for advanced costing topics and CA/CMA coaching.
- **Why Use:** Reinforces theoretical learning through practical simulations.

Course Title	Communicative English
Course Code	25VBX0AE205
Semester	II
Credits	4
Course Type	AEC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description: This course is designed to help students enhance their English language proficiency, improve communication skills, and prepare for academic and professional interactions. The course integrates foundational grammar, spoken and written communication, digital literacy, and workplace-oriented communication. Through literary texts, real-world applications, and multimedia tools, students will develop their linguistic abilities and become confident communicators.

Course Outcomes (COs):

At the end of the course, the students will be able to:

CO Code	Course Outcome Statement	BTL Level
CO1	Demonstrate a clear understanding of communication fundamentals and apply them effectively in real-life situations.	L 3
CO2	Exhibit improved proficiency in reading, writing, listening, and speaking in English.	L 2
CO3	Utilize digital tools and platforms for effective communication and language enhancement.	L 3
CO4	Compose and deliver professional correspondence and presentations with clarity and confidence.	L 5

CO5	Engage in strategic and intercultural communication using critical and creative approaches.	L 6

Course Module:

Module 1: Foundations of Communication and English Proficiency
No. of Hours: 24
Scope of Module: This module lays the groundwork for understanding communication as a process and develops essential grammar skills required for professional and academic contexts.
Topics: - English as the Global Lingua Franca - Process and Types of Communication - Barriers to Effective Communication - Fundamentals of English Grammar: Nouns, Verbs, Tenses, Subject-Verb Agreement, Sentence Structure, Connectives - Situational Dialogues and Grammar Exercises
Learning Outcome: Students will be able to understand the basics of communication and apply foundational grammar concepts in various academic and professional contexts.

Module 2: Reading, Dialogue and Conversational Competence

No. of Hours: 24
Scope of Module: This module enhances reading comprehension through literary texts and strengthens spoken communication through dialogue practice and functional language.
Topics: • Reading Skills and Comprehension • Literary Text: "The English Teacher" by R.K. Narayan • Dialogue and Conversation Principles • Functional English: Everyday Interactions • Language Functions: Requests, Enquiries, Directions, Instructions
Learning Outcome: Students will be able to comprehend literary texts and demonstrate conversational fluency using functional English expressions.

Module 3: Digital Literacy and Communication with Technology
No. of Hours: 24
Scope of Module: This module focuses on enhancing writing skills and leveraging digital resources for effective communication, culminating in the development of professional presentation capabilities.

Topics: • Digital Tools: E-Libraries, Online Dictionaries, INFLIBNET, BBC, British Council • Writing Skills: Essays, Reports, Descriptive and Narrative Writing • Presentation Skills: Public Speaking, Interviews, PowerPoint Presentations, Group Discussions
Learning Outcome: Students will proficiently utilize digital tools and platforms to advance professional writing and deliver impactful presentations.

Module 4: Advanced Communication Strategies for the Workplace
No. of Hours: 24
Scope of Module: This module prepares students for workplace communication through creative thinking, formal writing, and effective multicultural communication practices.
Topics: • Creative and Critical Thinking in Communication • Official Correspondence: Letters, Emails, Resumes, Cover Letters • Cross-Cultural Communication: Global Etiquette, Communication Barriers
Learning Outcome: Students will be able to draft workplace communication and apply strategic thinking in multicultural professional environments.

Module 5: Strategic Communication, Networking, and Personal Expression
No. of Hours: 24
Scope of Module: The module equips students with skills in strategic communication, conflict resolution, personal branding, and expressive writing through reflective literature.
Topics: • Digital Platforms: Emails, Blogs, Social Media, Online Meetings • Negotiation and Conflict Resolution • Networking and Elevator Speech • Life Writings: Memoirs, Diaries, Autobiographies • Literary Text: "Diary of Anne Frank"
Learning Outcome: Students will be able to apply strategic communication skills for networking, conflict resolution, and personal expression.

Pre recordings:

Module	No. of Pre-Recordings
1	10
2	12
3	10

4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic command of the English language as acquired through school-level (Class 12) education.
- Familiarity with fundamental grammar and functional vocabulary.
- Readiness to engage in spoken and written communication in academic and informal settings.

Pedagogy / Teaching Methodology:

- ✓ **Experiential Learning:** Emphasis on role-plays, group discussions, mock interviews, and simulation activities.
- ✓ **Blended Learning:** Integration of classroom sessions with curated digital resources (videos, articles, e-books).
- ✓ **Literature-Based Learning:** Use of classic and contemporary literary texts to enhance comprehension, empathy, and expression.
- ✓ **Functional English Labs:** Real-world communication practice through audio-visual aids, peer interaction, and reflective tasks.
- ✓ **Task-Based Writing:** Report writing, email drafting, and resume preparation guided by rubrics and feedback mechanisms.
- ✓ **Technology-Enabled Delivery:** Use of online platforms and apps for grammar correction, reading enhancement, and virtual presentations.

Certificate / Value Added Courses Recommended:

6. **Communication Skills for Beginners** – [Coursera – University of Pennsylvania](#)

7. **Writing Professional Email and Memos** – [Coursera – University System of Georgia](#)
8. **Speak English Professionally: In Person, Online & On the Phone** – [Coursera – Georgia Institute of Technology](#)
9. **Effective Communication Skills** – NPTEL – IIT Kharagpur
10. **Soft Skills Development** – Swayam

Suggested Readings:

- ✓ **R.K. Narayan** – *The English Teacher*, Indian Thought Publications, 2008.
- ✓ **Anne Frank** – *The Diary of a Young Girl*, Bantam, 1993.
- ✓ **M. Ashraf Rizvi** – *Effective Technical Communication*, McGraw Hill Education, 2017.
- ✓ **Raymond Murphy** – *English Grammar in Use*, Cambridge University Press, 5th Edition, 2019.

Recommended Software/Tools:

6. **Grammarly** – For grammar editing and clarity improvement: <https://www.grammarly.com>
7. **Hemingway Editor** – For sentence simplification and readability: <https://hemingwayapp.com>
8. **Canva** – For visual presentation and digital storytelling: <https://www.canva.com>
9. **Google Docs & Slides** – For collaborative writing and presentation building
10. **Zoom / Google Meet** – For virtual presentations and role-play sessions
11. **QuillBot** – For rephrasing and vocabulary enrichment: <https://quillbot.com>

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global

2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	3	2	-	1	3
CO2	2	1	1	1	3	-	-	-	2
CO3	1	1	2	2	3	-	-	-	1
CO4	2	1	2	3	3	2	1	-	2
CO5	2	2	3	3	3	3	2	2	2
Articulation	2.0	1.4	2.0	2.2	3.0	2.3	1.5	1.5	2.0

Course Title	Virtual Accounting Lab
Course Code	25VBC0S206
Semester	II
Credits	2
Course Type	SEC
Learning Hours	60 Hours
Live Sessions	12 Hours

Course Description:

This course is designed to reinforce the practical application of corporate accounting concepts through a simulated lab environment without the use of accounting software. Students will work on real-world accounting problems related to financial statement preparation, reconstruction, share and debenture accounting, and analysis of company accounts. The course emphasizes manual computations, drafting of formats, and interpretation based on statutory corporate accounting practices.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand and apply the process of preparing final accounts of companies including statutory formats.	L2
CO2	Compute and record share capital transactions including issue, forfeiture, and reissue of shares.	L3
CO3	Perform calculations related to redemption of preference shares and debentures.	L3

CO4	Apply principles of internal reconstruction and amalgamation through journal entries and balance sheets.	L4
CO5	Analyze financial statements using ratio analysis and common-size statements manually.	L4

Course Modules

No. of Hours:12

Module 1: Preparation of Final Accounts of Companies
Scope of Module: Preparation of company financial statements as per Schedule III.
Topics: - Formats of Profit & Loss Account and Balance Sheet - Notes to Accounts - Treatment of Managerial Remuneration - Adjustments and Closing Entries
Learning Outcome: Prepare and present company accounts in statutory format.

No. of Hours:12

Module 2: Accounting for Share Capital
Scope of Module: Covers share issue, forfeiture, reissue, and bonus shares.
Topics: - Issue of Shares at Par, Premium, and Discount

- Pro-rata Allotment

- Forfeiture and Reissue

- Bonus Issue and Rights Issue

Learning Outcome: Handle share capital transactions and pass appropriate journal entries.

No. of Hours:12

Module 3: Redemption of Shares and Debentures

Scope of Module:

Explains redemption procedures and accounting treatments.

Topics:

- Conditions for Redemption of Preference Shares

- Capital Redemption Reserve

- Issue and Redemption of Debentures

- Sinking Fund Method

Learning Outcome: Record and interpret transactions related to redemption.

No. of Hours:24

Module 4: Amalgamation and Internal Reconstruction

Scope of Module:

Practical problems on business combinations and restructuring.

Topics:

- Types of Amalgamation

- Purchase Consideration (Lump Sum, Net Asset Method)

- Accounting for Amalgamation (AS-14)

- Internal Reconstruction including Capital Reduction

Learning Outcome: Pass entries and draft post-reconstruction financial statements.

No. of Hours:24

Module 5: Financial Statement Analysis

Scope of Module:

Manual techniques for analyzing financial statements.

Topics:

- **Ratio Analysis: Liquidity, Solvency, Profitability**

- **Comparative and Common-Size Statements**

- **Trend Analysis**

- **Interpretation of Financial Data**

Learning Outcome: Analyze financial data and draw conclusions using ratios and statement formats.

Module	No. of Pre-Recordings
1	10
2	12
3	10

4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of journal entries and ledger posting
- Knowledge of fundamental accounting concepts

Pedagogy / Teaching Methodology:

- ✓ Practice Lab Sessions (Manual)
- ✓ Case Study Solving
- ✓ Worksheets and Practice Problems
- ✓ Peer Review of Ledger Format
- ✓ Mock Final Accounts Preparation

- Certificate / Value Added Courses Recommended (with Free Resource Links):

1. ICAI Practice Problems on Corporate Accounting
2. NPTEL Lecture Series – Corporate Accounting
3. University of Mumbai – Accounting Lab Manuals (Non-digital)

Suggested Readings:

Textbooks (Core):

- S.N. Maheshwari – Corporate Accounting
- T.S. Grewal – Advanced Accountancy
- R.L. Gupta – Corporate Financial Accounting

Reference Books:

- Ashok Sehgal – Corporate Accounting
- M.C. Shukla & T.S. Grewal – Advanced Accounts
- ICAI Study Materials on Accounting Standards

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.75	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Semester III

Course Title:	Corporate and Other Laws - II
Course Code:	25VBC2E301
Semester:	III
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course provides an in-depth understanding of the legal framework governing companies, contracts, and statutory interpretation in India. It covers essential corporate governance mechanisms including incorporation, management, administration, financial reporting, and board meetings. The course also explores key provisions of the Indian Contract Act relating to indemnity, guarantee, bailment, pledge, and agency. Further, it includes important commercial laws like the Negotiable Instruments Act and principles under the General Clauses Act and interpretation of statutes. This comprehensive legal insight equips students to interpret, apply, and analyze laws in practical business contexts.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Compare and contrast valid contract and invalid contract	L4
CO2	Define the process of formation of a company, MOA and AOA and other related clauses	L1
CO3	Analyze the provisions of company law and acquire the ability to address application-oriented issues	L4
CO4	Discuss the role and duties of an Auditor of a company	L2
CO5	Examine the procedure for calling board meetings and its decision-making process	L4

Course Modules

No. of Hours:24*

Module 1: Company Incorporation and Legal Framework
Scope of Module: This module introduces the legal basis and procedures for the formation of a company, including documentation, commencement of business, and handling of company charges.
Topics: Memorandum of Association, Articles of Association, Act to override Memorandum and Articles, Registered office of company, Commencement of business, Rectification of name of company, Conversion of companies already registered, Subsidiary company not to hold shares in its holding company, Service of documents, Execution of bills of exchange, Duty to register charges, Consequence of non-registration of charge, Application for registration of charge by charge holder, Company to report satisfaction of charge, Power of registrar, Intimation of appointment of receiver, Punishment for contravention, Rectification by central government in register of charge.
Learning Outcome: Evaluate the legal process and statutory requirements involved in incorporating a company and creating or modifying charges.

No. of Hours:24*

Module 2: Corporate Governance and Financial Accountability
Scope of Module: This module addresses the internal functioning of a company, such as meetings, board resolutions, maintenance of statutory registers, financial statement requirements, and CSR.
Topics: Pre-requisites of a meeting, Proxies, Voting, Circulation of member's resolutions, Registers, Annual Return, Resolutions, Minutes, Inspection of minutes-books of general meeting, Voluntary revision of financial statements or board's reports, Central Government to prescribe Accounting Standards, Financial statement and board's report, Corporate Social Responsibility, Right to members

to copies of audited financial statement, Copy of financial statement to be filed with registrar, Internal Audit.

Learning Outcome: Analyze the legal requirements related to company meetings, internal governance, statutory records, financial reporting, and corporate responsibility.

No. of Hours:24*

Module 3: Special Contracts under the Indian Contract Act

Scope of Module:

This module explores specialized types of contracts under the Indian Contract Act, focusing on obligations, rights, and remedies under indemnity, guarantee, bailment, pledge, and agency relationships.

Topics: Contract of indemnity, Contract of guarantee, Types of guarantee, Nature and extent of surety's liability, Discharge of a surety, Rights of a surety, Bailment-concept, Duties and Rights of a bailor and bailee, Rights of bailor and bailee against third party, Termination of bailment, Finder of lost goods, General lien and particular lien, Pledge, Pledge by non-owners, Distinction between bailment and pledge, Appointment and authority of agents, Creation of agency, Extent of agent's authority, Duties and obligations of an agent, Rights of an agent, Principal's liability to third parties, Personal liability of agent to third parties, Revocation of authority.

Learning Outcomes: Interpret and apply the legal principles related to indemnity, guarantee, bailment, pledge, and agency in commercial scenarios.

No. of Hours:24*

Module 4: Commercial Legal Instruments

Scope of Module: This module introduces the structure, characteristics, and enforceability of negotiable instruments in commercial transactions.

Topics: Meaning of Negotiable Instruments, Characteristics, Classification of Instruments, Provisions relating to Negotiation, Negotiability, Assignability, Rights and Obligations of parties, Presentment of Instruments, Rules of Compensation.

Learning Outcomes: Explain the legal framework and application of negotiable instruments in financial and business contexts.

No. of Hours:24*

Module 5: Legal Interpretation and Legislative Framework

Scope of Module: This module focuses on developing interpretive skills using the General Clauses Act and principles of statutory interpretation, enhancing legal reasoning and understanding of legislative intent.

Topics: Object, purpose and importance of the General Clauses Act, Application of the General Clauses Act, Preliminary, Definitions, General rules of construction, Power and functionaries, Provision as to orders, rules made under enactments, Miscellaneous, Introduction to interpretation, Need for interpretation/construction, Rules of interpretation/construction, Internal aids to interpretation, External aids to interpretation, Interpretation of deeds and documents.

Learning Outcomes: Apply principles of statutory interpretation and the General Clauses Act to analyze and resolve legal ambiguities.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	2	1	2	1		1	3	1	1	2	2	2	1
CO 2	3	2	2	1	1	1	2	2	2	2	3	3	2
CO 3	3	3	3	1	2	2	3	2	2	3	3	3	3
CO 4	2	2	3	2	2	2	3	2	2	3	3	2	2

CO 5	2	3	2	3	1	3	2	2	2	2	2	2	3
Articulation	2.4	2.2	2.4	1.6	1.5	1.8	2.6	1.8	1.8	2.4	2.6	2.4	2.2

Suggested Readings

Textbooks (Core):

- **Avtar Singh** – Company Law, Eastern Book Company
- **S.K. Kapoor** – Contract Law and Specific Relief, Central Law Agency
- **N.D. Kapoor** – Elements of Mercantile Law, Sultan Chand & Sons
- **Taxmann Publications** – Corporate and Other Laws (CA Foundation Level)
- **R.K. Bangia** – Law of Contract – I & II, Allahabad Law Agency

Reference Books (Supplementary):

5. **P.C. Tulsian** – Business Law, Tata McGraw Hill
6. **Ashok Sharma** – Company Law and Practice, Taxmann
7. **Dr. G.K. Kapoor & Sanjay Dhamija** – Company Law and Practice, Taxmann
8. **M.C. Kuchhal** – Business Law, Vikas Publishing

Recommended Software/Tools (If applicable):

1. MCA21 Portal (Ministry of Corporate Affairs)

- **Purpose:** For real-time exploration of company incorporation, compliance filings, and legal documentation.
- **Why Use:** To simulate statutory processes like charge registration, filings of MOA/AOA, and financial statements.

2. Legal Database Platforms: Manupatra / SCC Online

- **Purpose:** For legal research, case law references, and interpretation practices.
- **Why Use:** Helps students explore judgments related to Company Law, Contract Law, and legal interpretation.

3. Google Scholar – Legal Section

- **Purpose:** To access case law and academic discussions on Indian commercial laws and statutory interpretation.
- **Why Use:** Freely accessible tool for enhancing legal reasoning and research skills.

Course Title:	Accounting – II
Course Code:	25VBC2E302
Semester:	III
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course offers a comprehensive study of core financial accounting concepts and their application in business scenarios, with a strong emphasis on compliance with Indian Accounting Standards (Ind AS) and international convergence frameworks like IFRS. Students will gain practical knowledge of accounting treatments related to inventory, cash flows, fixed assets, foreign exchange, investments, and government grants. The course also covers advanced topics such as share capital transactions, debenture redemption, hire purchase, insurance claims, and specialized accounts like branches and departments. By incorporating incomplete records and foreign operations, learners develop analytical skills to prepare, interpret, and reconstruct financial statements in diverse organizational settings. This holistic approach equips students to apply professional accounting standards and handle complex business transactions effectively.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Summarize the qualitative characteristics of financial statements.	L4
CO2	Demonstrate the ability to analyze double entry system of accounting, journal entries, ledger, trial balance, balance sheet and cash flow statements.	L4
CO3	Examine the use of double entry system in recording transaction.	L4
CO4	Recognize the purpose of financial accounting.	L3

CO5	Appraise IFRS, its importance, its uses for better presentation of financial statement.	L5

Course Modules

No. of Hours:24*

Module 1: Accounting Standards and Global Convergence		
Scope	of	Module:
This module introduces the foundation of accounting standards, the need for harmonization of financial reporting globally, and India's alignment with International Financial Reporting Standards (IFRS) through the adoption of Indian Accounting Standards (Ind AS). It also discusses the structure, purpose, and process of standard setting.		
Topics: Concept, objectives, and importance of accounting standards; process of setting accounting standards in India and globally; regulatory bodies including the International Accounting Standards Board (IASB); need for convergence with IFRS; benefits and challenges of IFRS adoption; roadmap for convergence to IFRS in India; overview of Indian Accounting Standards (Ind AS); key differences between IFRS and Ind AS; classification and list of Ind AS; implementation timelines and compliance requirements.		
Learning Outcome: Explain the concept and evolution of accounting standards, understand the rationale for IFRS convergence, and describe the framework and applicability of Ind AS in India.		

No. of Hours:24*

Module 2: Application of Key Accounting Standards		
Scope	of	Module:
This module focuses on selected Indian Accounting Standards and their application to typical business transactions. It aims to build practical competence in applying accounting standards for accurate financial reporting and disclosure.		

Topics: Applicability of accounting standards based on business structure and turnover; Ind AS 1 – Presentation of Financial Statements; Ind AS 2 – Valuation of Inventories; Ind AS 7 – Cash Flow Statements; Ind AS 10 – Events After the Reporting Period; Ind AS 16 – Property, Plant and Equipment; Ind AS 21 – The Effects of Changes in Foreign Exchange Rates; Ind AS 20 – Accounting for Government Grants; Ind AS 23 – Borrowing Costs; Ind AS 32 and 109 – Accounting for Investments; accounting estimates and policies; changes in accounting estimates; consistency and comparability in financial reporting.

Learning Outcome: Apply relevant accounting standards to record and disclose transactions, and ensure compliance with the principles of recognition, measurement, and presentation.

No. of Hours:24*

Module 3: Corporate Transactions – Shares and Debentures

Scope of Module:
This module provides a detailed understanding of accounting for corporate finance instruments such as shares and debentures. It emphasizes compliance with the Companies Act and correct accounting treatment for issuing and redeeming such instruments.

Topics: Issue of bonus shares – conditions and accounting treatment; right issue – purpose, pricing, and accounting entries; redeemable preference shares – types, legal provisions under Section 55 of the Companies Act, and redemption from profits or fresh issue; redemption of partly paid and fully paid preference shares; Debenture Redemption Reserve (DRR); types of debentures; methods of debenture redemption – lump sum, installments, and purchase in open market; journal entries for redemption with and without DRR; gain or loss on redemption.

Learning Outcomes: Record and report corporate transactions related to equity and debt instruments in accordance with statutory requirements and accounting principles.

No. of Hours:24*

Module 4: Accounting for Investments, Insurance Claims, and Credit Transactions

Scope of Module: This module explains the accounting treatment for financial investments, insurance claims due to loss events, and transactions involving deferred payment systems like hire purchase and instalment sales.

Topics: Classification of investments into current and non-current; cost and fair value measurement; income recognition; disposal and reclassification of investments; fire insurance claims – loss of stock policy and loss of profit policy; determination of gross profit ratio and treatment of salvaged goods; hire purchase transactions – features, terms, interest calculation, accounting entries in books of buyer and seller, repossession of goods; instalment sales – comparison with hire purchase, recognition of revenue and interest, accounting treatment under instalment system.

Learning Outcomes: Appraise the acquisition and disposal of investments, calculate and record insurance claims for loss of stock and profit, and accurately record hire purchase and instalment-based credit transactions.

No. of Hours:24*

Module 5: Specialized Accounting – Departments, Branches, and Incomplete Records

Scope of Module: This module covers advanced and specialized accounting topics such as preparing departmental accounts, accounting for branches (including foreign operations), and reconstructing financial statements from incomplete records.

Topics: Departmental accounting – objectives, basis of departmental classification, methods of accounting, allocation of common expenses, inter-departmental transfers, departmental trading and profit and loss accounts; branch accounting – distinction between branch and department, types of branches (dependent and independent), invoicing methods, stock and debtors system, accounting entries for branch transactions, incorporation of branch accounts in head office books, reconciliation of inter-office balances; foreign branch accounting – currency translation methods and exchange differences; incomplete records – meaning,

reasons for incomplete information, statement of affairs method, calculation of missing figures, preparation of trading and profit and loss account and balance sheet from incomplete records.

Learning Outcomes: Prepare departmental and branch accounts, including foreign branches, and reconstruct financial statements where full accounting records are not available.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)

4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	-	2	2	-	-	1	2	2	2	3	-	-
CO2	3	2	3	2	3	2	-	2	2	3	3	2	-
CO3	3	2	3	-	3	-	-	-	-	2	3	-	2
CO4	3	-	2	2	-	2	2	1	-	2	2	-	-
CO5	2	3	2	3	2	-	2	2	2	3	3	2	2
Articulation	2.8	2.3	2.4	2.2	2.7	2.0	1.7	1.8	2.0	2.4	2.8	2.0	2.0

Suggested Readings

Textbooks (Core):

- **D.S. Rawat** – Student's Guide to Accounting Standards, Taxmann
- **T.P. Ghosh** – **Indian Accounting Standards: Concepts and Applications**, Taxmann
- **M.C. Shukla, T.S. Grewal, & S.C. Gupta** – Advanced Accounts (Vol I & II), S. Chand Publishing
- **R.L. Gupta & M. Radhaswamy** – Advanced Accountancy, Sultan Chand & Sons

- **S.N. Maheshwari & S.K. Maheshwari** – Corporate Accounting, Vikas Publishing House

Reference Books (Supplementary):

1. **B.D. Chatterjee** – Accounting Standards Made Easy, Bharat Law House
2. **Kamal Garg** – IFRS and Ind AS Converged Standards, Bharat Law House
3. **Jain & Narang** – Advanced Accountancy, Kalyani Publishers
4. **N.D. Kapoor** – Elements of Accounting Standards, Sultan Chand & Sons
5. **B.K. Banerjee** – Financial Accounting: A Conceptual Approach, PHI Learning

Recommended Software/Tools (If applicable):

1. ICAI BOS Portal

- **Purpose:** For access to Ind AS materials, case studies, video lectures, and RTPs.
- **Why Use:** Enables real-time learning of Indian accounting and reporting standards.

2. IFRS Foundation Website (www.ifrs.org)

- **Purpose:** For reading original IFRS standards, exposure drafts, and interpretation guidance.
- **Why Use:** Helps understand the global financial reporting framework and compare with Ind AS.

3. Accounting Standards Portal – Ministry of Corporate Affairs (MCA)

- **Purpose:** For official notifications, updates on implementation, and convergence roadmap.
- **Why Use:** Facilitates awareness of legal mandates and practical compliance in India.

Course Title:	Taxation - II
Course Code:	25VBC2E303
Semester:	III
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course provides a comprehensive understanding of the Income-tax law and GST in India. It equips students with the knowledge and skills required to compute total income and tax liabilities of various assesseees. The course also covers deductions, clubbing provisions, set-off of losses, TDS, return filing, and GST laws, helping learners apply tax laws in real-world scenarios.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Discuss the framework of direct taxation in India	L2
CO2	Comprehend the procedure for computation of total income for the purpose of levy of income-tax	L2
CO3	Compute the Income from Various heads	L3
CO4	Execute computations of Total Income and Tax Liabilities for Various Persons	L3
CO5	Interpret the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person	L4

Course Modules

No. of Hours:24*

Module 1: Profits and Gains from Business or Profession

Scope of Module: Covers income computation under the head “Profits and Gains from Business or Profession” and related deductions and disallowances.

Topics: Meaning of 'Business' and 'Profession', Method of Accounting, Speculation Business, **Computation of Profits and Gains from Business or Profession [Section 29]**, Admissible Deductions [Sections 30 to 37], Inadmissible Deductions [Section 40], Expenses or Payments Not Deductible [Section 40A], Profits chargeable to tax [Section 41]

Learning Outcome: Compute the Income that accrues and arises from Business or Profession.

No. of Hours:24*

Module 2: Deductions and Set off and carry forward

Scope of Module: Focuses on deductions based on payment, capital gains, and stamp duty implications.

Topics: Deductions on Actual Payment [Section 43B], Stamp Duty Value [Section 43CA], Audit of Accounts [Section 44AB], Agricultural and Business Income, Capital Assets, Capital Gains in Liquidation [Section 46], Buyback of Shares [Section 46A], Cost in Specified Cases [Section 49], Depreciable Assets [Section 50, 50A], Slump Sale [Section 50B],

Setoff and Carry Forward of Losses - Introduction to Setoff and Carry Forward of Loss under Sections 70 to 80.

Learning Outcome: Compute the income tax chargeable on transfer of a Capital Asset.

No. of Hours:24*

Module 3: Clubbing, Aggregation and Deductions from Gross Total Income
Scope of Module: Covers clubbing of income, aggregation, and deductions related to pensions, insurance, housing, research, and royalties.
Topics: Clubbing of Income [Sections 60, 61, 64(1A), 64(2)], Cross Transfers, Set-off and Carry Forward of Losses [Sections 70 to 74A], Return of Losses [Section 80], Deductions under Sections 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJAA, 80QQB, 80RRB, 80TTA, 80TTB
Learning Outcome: Determine the amounts that are deducted or adjusted under Gross Total Income.

No. of Hours:24*

Module 4: Computation and Compliance for Individuals
Scope of Module: Provides clarity on computing total income and tax liability for individuals and TDS compliance.
Topics: Total Income, Income Considerations, Computation of Total Income and Tax, TDS and Advance Tax [Sections 190, 191, 197, 197A, 198, 199, 200, 200A]
Learning Outcome: Determine the computation on the amounts of deduction from Gross Total Income.

No. of Hours:24*

Module 5: Filing of Returns and GST
Scope of Module: Covers return filing requirements and key concepts of GST including supply and liability.
Topics: Filing and Verification of Returns, Self-assessment, PAN, Return Types, Belated and Revised Returns, GST Concepts, Levy and Collection of CGST and IGST, Supply, Reverse Charge, Exemptions, Composition Scheme, Time and

Value of Supply, Input Tax Credit, GST Liability, Registration, Invoices, e-Way Bills, Returns, Payment of Tax

Learning Outcome: Determine the GST liability and understand the process of return filing and input tax credit.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)

6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	2	1	2	1	1	0	3	1	2	2	2	1	1
CO 2	3	2	2	1	1	0	2	2	3	3	2	1	1
CO 3	3	2	3	1	2	1	2	2	2	3	3	2	2
CO 4	3	2	3	2	2	1	2	2	2	3	3	2	2
CO 5	3	2	2	2	3	1	2	2	2	3	3	2	3
Articulation	2.8	1.8	2.4	1.4	1.8	1	2.2	1.8	2.2	2.8	2.6	1.6	1.8

Suggested Readings

Textbooks (Core):

- Dr. Vinod K. Singhania & Dr. Monica Singhania – Students' Guide to Income

Tax (Including GST), Taxmann

- **T.N. Manoharan & G.R. Hari** – Direct Tax Laws and International Taxation, Snow White Publications
- **CA G. Sekar** – Income Tax Law and Practice, Wolters Kluwer
- **CA Padhuka** – Students Handbook on Taxation, Padhuka Publications
- **ICAI Study Material** – Income Tax and GST (Intermediate level), ICAI

Reference Books (Supplementary):

6. **Mehrotra & Goyal** – Income Tax Law and Accounts, Sahitya Bhawan
7. **CA Aarti Lahoti** – Comprehensive Guide to Direct Tax Laws, Bharat Law House
8. **V.P. Gaur & D.B. Narang** – Income Tax Law and Practice, Kalyani Publishers
9. **R.K. Jain** – GST Manual, Centax Publications
10. **K.K. Agrawal** – GST – Law and Practice, Taxmann

Recommended Software/Tools

1. ClearTax / TaxCloud

- **Purpose:** For income tax return filing simulations and tax computation for individuals and businesses.
- **Why Use:** Provides practice in entering data for ITRs and calculating final tax liabilities with current rules.

2. GSTN Portal (Demo version or Mock tools)

- **Purpose:** Practice GST registration, return filing, and invoice generation.
- **Why Use:** Mimics actual government portal operations for GSTR filing and Input Tax Credit management.

3. TallyPrime with GST Module

- **Purpose:** Accounting software with GST computation, e-way bills, and invoice capabilities.
- **Why Use:** Helps learners understand GST flows and return preparation from accounting entries.

4. Microsoft Excel / Google Sheets

- **Purpose:** Manual computation of taxable income, clubbing, set-offs, deductions, and advance tax schedules.
- **Why Use:** Great for learning logic and layout of complex tax scenarios and tracking various sections.

5. TRACES Portal (for reference)

- **Purpose:** Understanding TDS certificate download, compliance filing, and statement generation.
- **Why Use:** Illustrates back-end process of TDS validation and linking with PAN.

Course Title:	Indian Knowledge System
Course Code:	25VBX0M304
Semester:	III
Credits:	2
Course Type	MDE
Learning Hours	60
Live Sessions	12 hours

Course Title:	Cost and Management Accounting - II
Course Code:	25VBC2E305
Semester:	IV
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

This course builds upon the foundational principles of cost and management accounting, focusing on advanced tools and techniques used for effective cost control, performance measurement, and strategic decision-making. Learners will explore various costing methods such as activity-based costing, marginal and standard costing, and understand their applications in real business contexts. Emphasis is placed on analyzing cost behavior, applying decision-making models in pricing, budgeting, and product mix decisions, and using cost data for planning and control. The course also introduces responsibility accounting, transfer pricing, and performance evaluation metrics used in decentralized organizations. Through practical problem-solving and case-based discussions, students will gain the skills needed to support managerial decisions that enhance organizational efficiency and profitability.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Demonstrate proficiency in material cost management, encompassing material control, procurement procedures	L3
CO2	Develop comprehensive understanding of cost and management accounting, enabling them to prepare a cost statement	L2
CO3	Elaborate on employee costs and direct expenses	L2

CO4	Analyze non-integrated and integrated accounting systems	L4
CO5	Calculate Re-order quantity, Re-order level, Minimum stock level and Maximum stock level with the help of relevant illustrations	L3

Course Modules

No. of Hours:18

Module 1: Material and Cost Fundamentals
Scope: Introduces material cost control and basic cost sheet preparation.
Topics: Introduction, Material control, Material procurement procedure, Valuation of material receipts, Material storage and records, Inventory control, Market issue procedure, Functional classification of elements of cost, Cost heads in a cost sheet, Cost sheet/statement
Learning Outcomes: Demonstrate a comprehensive understanding of various material control methods.

No. of Hours:18

Module 2: Employee Cost and Accounting Systems
Scope: Covers employee cost, wage systems, and cost accounting frameworks.
Topics: Introduction, Employee cost, Factors for control of employee cost, Attendance and payroll procedures, Idle time, Overtime, Labour utilization, Systems of wage payment and incentives, Non-integrated accounting system, Integrated (integral) accounting system, Reconciliation of cost and financial accounts, Accounting for management information and cost control
Learning Outcomes: Analyse the various factors of employee cost and direct expenses. Identify the non-integrated and integrated accounting system.

No. of Hours:18

Module 3: Overheads and Marginal Costing

Scope: Focuses on overhead accounting and marginal costing analysis.
Topics: Classification of overheads, Accounting and control of manufacturing overheads, Distribution of overheads, Methods of overhead absorption, Types of overhead rates, Under/over-absorbed overheads, Administrative overheads, Selling and distribution overheads, Capacity concepts, Treatment of specific cost items, Marginal costing, Characteristics and facts, Determination of cost and profit, Absorption costing, CVP analysis
Learning Outcomes: Compute the overheads and understand the allocation and absorption of the overhead in arriving at total cost.

No. of Hours:18

Module 4: Costing Methods and Techniques	No. of Hours:24*
Scope: Explores various costing techniques across production and service environments.	
Topics: Unit costing, Cost collection procedure, Batch costing, Costing procedure, Economic batch quantity (EBQ), Difference between job and batch costing, Process costing, Normal and abnormal loss/gain, Work-in-process valuation, Process costing methods, Inter-process profits, Operation costing, Job costing, Job cost sheet, Contract costing, Cost plus contract, Joint products and by-products, Joint cost apportionment methods, Treatment of by-product costs	
Learning Outcomes: Identify the concept of unit and batch costing.	

No. of Hours:18

Module 5: Standard Costing, Budgeting, and Advanced Costing Methods
Scope: Focuses on cost control through standard costing, budgeting, and advanced systems.
Topics: Types of standards, Standard costing process, Setting standards, Variance classification and computation, Budgeting objectives and characteristics, Budget preparation steps, Budgetary control, Types of budgets, Performance budgeting, Budget ratio, Zero-based budgeting (ZBB), Activity-based costing (ABC), Cost hierarchy, ABC stages, Traditional vs ABC, ABC advantages and

limitations, Service costing for transport, hospitality, healthcare, IT/ITES, education, insurance, financial institutions, power

Learning Outcomes: Assess the method of standard costing and performing variance analysis.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)

6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	2	2	1	2	1	2	2	2	3	2	2	2
CO 2	3	2	2	1	2	1	2	2	2	3	3	2	2
CO 3	2	2	2	1	1	1	2	2	2	2	2	2	1
CO 4	2	2	3	1	2	1	2	2	2	2	3	2	2
CO 5	3	2	2	1	2	1	2	2	2	3	2	2	2
Articulation	2.6	2	2.2	1	1.8	1	2	2	2	2.6	2.4	2	1.8

Suggested Readings

Textbooks (Core):

- **M.N. Arora** – Cost and Management Accounting, Vikas Publishing
- **B.K. Bhar** – Cost Accounting: Methods and Problems, Academic Publishers
- **S.P. Jain & K.L. Narang** – Cost Accounting: Principles and Practice, Kalyani Publishers
- **CMA Tulsian & Tulsian** – Cost and Management Accounting, S. Chand Publishing
- **CA G. Sekar** – Students Handbook on Cost and Management Accounting, Wolters Kluwer

Reference Books (Supplementary):

1. **Horngren, Datar & Rajan** – Cost Accounting: A Managerial Emphasis, Pearson
2. **Charles T. Horngren** – Introduction to Management Accounting, Pearson
3. **ICAI Study Material** – Cost and Management Accounting – Intermediate Level, ICAI
4. **Ravi M. Kishore** – Cost and Management Accounting, Taxmann

Recommended Software/Tools

1. Tally Prime (with Costing Features Enabled)

- **Purpose:** Recording cost centers, budgets, and generating cost reports.
- **Why Use:** For practicing integrated and non-integrated cost accounting systems.

2. Microsoft Excel / Google Sheets

- **Purpose:** Preparation of cost sheets, break-even charts, marginal costing tables, and variance analysis.
- **Why Use:** Widely used tool for cost computations and decision support models.

3. QuickBooks or Zoho Books

- **Purpose:** Exposure to accounting platforms with cost tracking, payroll integration, and report generation.

- **Why Use:** For hands-on practice in recording costs and producing managerial accounting reports.

4. Cost Sheet Generator (CA or CMA apps)

- **Purpose:** Automates the generation of job costing sheets, process costing, and ABC costing.
- **Why Use:** Useful for quick cost computation and revision exercises.

5. EduPristine / ICAI Virtual Learning Portal

- **Purpose:** Online simulations and course materials for advanced costing topics and CA/CMA coaching.
- **Why Use:** Reinforces theoretical learning through practical simulations.

Course Title:	Environmental Science
Course Code:	25VBX0AE306
Semester:	III
Credits:	2
Course Type	AEC
Learning Hours	60
Live Sessions	12 hours

Course Description:

This course introduces the fundamental concepts of environmental science, focusing on the interrelationship between humans and the natural environment. It covers topics such as ecosystems, biodiversity, pollution, climate change, and sustainable development. Students will explore environmental issues and their socio-economic impacts through scientific principles and real-world case studies. The course aims to promote environmental awareness and responsibility for sustainable living.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Understand the principles of environmental science and their application in business contexts.	L5
CO2	Analyze the impact of environmental factors on business operations and strategies.	L6
CO3	Evaluate environmental challenges and propose sustainable solutions for businesses.	L4

CO4	Demonstrate awareness of legal and ethical considerations in environmental management within business settings.	L3
CO5	Develop effective communication skills to address environmental issues in business environments.	L6

Course Modules

No. of Hours:12

Unit 1: Introduction to Environmental Science and Business
Scope of Module: This module introduces the fundamentals of Environmental Science and its significance in business contexts. It explores sustainable business practices, key environmental factors affecting operations, and environmental scanning techniques. Learners will also examine sustainable development principles, business models, and CSR strategies aimed at achieving environmental sustainability. Topics: Overview of Environmental Science and its relevance to business. Sustainable Business Practices. Environmental Factors Influencing Business Operations - Economic, Social, Political, Technological, and Legal factors. Environmental Scanning Techniques for Business. Principles of Sustainable Development. Sustainable Business Models and Strategies. Corporate Social Responsibility (CSR) and Environmental Sustainability Learning Outcome: <i>Understand the fundamentals of environmental science and its application in business contexts.</i>

No. of Hours:12

Module 2: Environmental Management Systems
Scope of Module: This module focuses on Environmental Management Systems (EMS) and the ISO 14001 standards guiding environmental performance. It covers environmental laws, regulatory compliance, and tools like EIA and audits. Learners will also explore ethical aspects of environmental decision-making and the principles of corporate environmental responsibility and governance.

Topics:

Environmental Management Systems (EMS). ISO 14001 Standards for Environmental Management. Overview of Environmental Laws and Regulations. Compliance Requirements for Businesses. Environmental Impact Assessment (EIA) and Environmental Audits. Ethical Considerations in Environmental Decision Making. Corporate Environmental Responsibility and Governance.

Learning Outcome: *Understand legal and regulatory frameworks governing environmental management in business settings.*

No. of Hours:12

Module 3: Communication in Environmental Management

Scope of Module:

This module addresses effective communication strategies for environmental issues, along with waste management and recycling practices in business. It explores waste generation, reduction, and sustainable disposal methods. Additionally, the module covers energy efficiency, conservation techniques, and the adoption of renewable energy sources in business operations.

Topics:

Communication Tools and Strategies for Environmental Issues. Waste Management and Recycling. Waste Generation and Types of Waste. Waste Reduction Strategies in Business Operations. Recycling and Waste Management Practices. Energy Efficiency and Conservation. Energy Consumption Patterns in Business Operations. Energy Conservation Techniques and Best Practices. Renewable Energy Sources for Business

Learning Outcome: *Develop effective communication skills to address environmental issues in business environments and propose strategies for waste reduction, recycling and energy efficiency in business settings.*

No. of Hours:12

Module 4: Water Resource Management

Scope

of

Module:

This module explores sustainable management of natural resources, focusing on water and air conservation in business operations. It covers strategies for reducing water consumption,

improving air quality, and controlling emissions. Learners will also examine the role of biodiversity in business sustainability and corporate initiatives for conserving ecosystems, forests, and wildlife.

Topics:

Water Consumption in Business Activities. Water Conservation Strategies and Technologies. Sustainable Water Management Practices. Air Quality and Pollution Control. Air Pollution Sources and Impacts on Health and Environment. Air Quality Monitoring and Control Measures. Emission Reduction Strategies for Businesses. Biodiversity Conservation and Natural Resource Management. Importance of Biodiversity for Business Sustainability. Conservation of Natural Resources: Forests, Wildlife, and Ecosystems. Corporate Initiatives for Biodiversity Conservation

Learning Outcome: *Assess water resource and air quality and biodiversity conservation measures and propose sustainable solutions for business operations.*

No. of Hours:12

Module 5: Climate Change Adaptation and Mitigation

Scope of Module:

This module provides insights into climate change science and its implications for businesses, highlighting adaptation and mitigation strategies. It emphasizes green business practices, eco-design, and sustainable supply chain management. Learners will explore innovative green technologies and review real-world case studies demonstrating effective environmental management and sustainability..

Topics:

Understanding Climate Change Science and Impacts. Adaptation Strategies for Businesses to Climate Change. Mitigation Measures: Carbon Footprint Reduction and Greenhouse Gas Management. Green Business Practices and Innovation. Green Product Development and Eco-Design Principles. Eco-Friendly Packaging and Sustainable Supply Chain Management. Green Technologies and Innovation for Business Sustainability. Case Studies and Best Practices in Environmental Management

Learning Outcome: *Evaluate climate change adaptation and mitigation strategies for business resilience.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

- ✓ Live Interactive Lectures via Microsoft Teams: Concepts are explained through live sessions using screen-sharing of presentations, visual charts.
- ✓ Recorded Video Modules: Pre-recorded videos covering important topics to support self-paced learning.
- ✓ Discussion Forums: Students share practical experiences, debate current laws.

Certificate / Value Added Courses Recommended:

Suggested Readings:

- ✓ "Business Law" – P.C. Tulsian
 - **Publisher:** Tata McGraw-Hill Education
 - **Year:** Latest Edition (typically updated every few years)
- ✓ "Mercantile Law for B. Com and BBA" – M.C. Kuchhal & Vivek Kuchhal

- **Publisher:** Vikas Publishing House
- **Year:** 2021
- ✓ **"Business and Corporate Laws" – S.S. Gulshan**
 - **Publisher:** New Age International Publishers
 - **Year:** 2020
- ✓ **"Business Law" – N.D. Kapoor**
 - **Publisher:** Sultan Chand & Sons
 - **Year:** Latest available edition (often 2018 or newer)
- ✓ **"Legal Aspects of Business" – Akhileshwar Pathak**
 - **Publisher:** McGraw Hill Education
 - **Year:** 2015

Recommended Software/Tools:

12. **Microsoft Excel / Google Sheets** – For demand forecasting and elasticity calculations
13. **Tableau / Power BI** – Economic data visualization

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	-	3	-	-	-	-
CO2	2	3	3	-	-	-	-	-	-
CO3	2	2	3	-	-	-	-	-	-
CO4	-	-	-	3	-	-	-	-	-
CO5	3	-	-	-	3	-	-	-	-
Articulation	2.5	2.3	2.7	3	3	-	-	-	-

Semester IV

Course Title:	Financial Management
Course Code:	25VBC2E401
Semester:	IV
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course offers an in-depth exploration of financial management principles and practices relevant to modern organizations. It covers essential areas such as financial analysis, working capital management, capital budgeting, cost of capital, capital structure, and dividend policy. By integrating theoretical concepts with practical tools and techniques, the course equips students with decision-making skills crucial in today's dynamic financial environment. This knowledge is vital for careers in corporate finance, investment analysis, and strategic business planning.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Develop proficiency in constructing and interpreting cash flow statements and financial statements, using relevant examples to illustrate their application in real-world scenarios	L3
CO2	Appraise working capital management and leverage utilization, understanding their implications on financial performance and decision-making	L5
CO3	Describe capital budgeting principles and techniques, focusing on project selection based on the cost of capital	L2
CO4	Describe the ranking method in capital budgeting, emphasizing its approach to arranging projects on a scale based on predetermined criteria	L2

CO5	Evaluate different sources of finance and identify appropriate financial ratios to assess their suitability for organizational funding requirements	L5

Course Modules

No. of Hours:24*

Module 1: Foundations of Financial Management
Scope of Module: This module introduces students to the fundamentals of financial management and equips them with analytical tools for evaluating financial statements through ratio analysis.
Topics: Objective and scope of financial management, Role and purpose of financial management. Time value of money, Risk and return. Compounding power. Concept of annuity, use of time value of money tables in financial decisions.
Learning Outcome: Interpret and apply foundational financial management principles and ratio analysis for informed decision-making.

No. of Hours:24*

Module 2: Sources of Finance and Cost of Capital
Scope of Module: Students will explore various internal and external sources of short-term and long-term finance. This module also covers computation of the cost of capital and introduces capital structure theories that guide funding strategies in business.
Topics: Sources of finance: long-term debt, equity, short-term, internal, international, Lease financing, sale and leaseback, venture capital, grants, convertible debt.

Significance and measurement of cost of capital, Cost of equity, debt, and preference share, Weighted Average Cost of Capital (WACC),

Capital structure decisions: determinants, designing optimal structure.

Learning Outcome: Assess suitable financing sources and compute cost of capital to make strategic financing decisions.

No. of Hours:24*

Module 3: Capital Budgeting and Risk Assessment

Scope of Module: This module provides in-depth knowledge of capital investment decisions and risk assessment methods. Students will gain expertise in project evaluation techniques and learn to apply tools to analyze project risk and returns.

Topics:

Capital Budgeting Decision: Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital Budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Learning Outcome: Apply capital budgeting techniques and risk assessment tools to evaluate the feasibility of investment projects.

No. of Hours:24*

Module 4: Dividend Decisions

Scope of Module: This module introduces students to strategic financial decisions that impact shareholder wealth, including dividend policy and leverage

Topics: Importance and significance of dividend policy, Types of dividends, Factors influencing dividend decisions, Dimensions and formulation of dividend policy, Dividend models: Walter's model, Gordon's model, MM Hypothesis,

Learning Outcome: Evaluate dividend and leverage strategies and their implications for firm value and shareholder wealth.

No. of Hours:24*

Module 5: Working Capital and Treasury Management

Scope of Module: Students will learn how to manage short-term assets and liabilities through effective working capital, treasury, and cash management. The module includes practices related to inventory, receivables, and payables, ensuring financial liquidity and operational efficiency.

Topics: Meaning and significance of working capital, Determinants and management of working capital, Estimating working capital needs, Operating or working capital cycle, Treasury management and cash flow budgeting.

Inventory management techniques: EOQ, JIT, MRP, perpetual inventory,

Receivables management: credit policy, factoring, forfaiting, financing receivables,

Learning Outcome: Apply effective working capital and treasury management strategies to ensure liquidity and financial efficiency.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules

1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	2	3	2	2	1	2	2	2	3	3	2	2
CO 2	3	3	3	2	2	2	2	2	2	3	3	2	3
CO 3	3	2	2	1	2	1	2	2	2	3	2	2	3
CO 4	2	2	2	1	2	1	1	2	2	2	2	1	2
CO 5	3	3	3	2	2	1	2	2	2	3	3	2	3
Arti cul	2.8	2.4	2.6	1.6	2	1.2	1.8	2	2	2.8	2.6	1.8	2.6

atio n													

Suggested Readings:

Textbooks (Core):

- I.M. Pandey – Financial Management, Vikas Publishing House
- Prasanna Chandra – Financial Management: Theory and Practice, McGraw-Hill Education
- Khan & Jain – Financial Management: Text, Problems and Cases, McGraw-Hill Education
- R.P. Rustagi – Financial Management: Theory, Concepts and Problems, Taxmann Publications
- M.Y. Khan & P.K. Jain – Basic Financial Management, Tata McGraw-Hill

Reference Books (Supplementary):

1. Van Horne, J.C., & Wachowicz, J.M. – Fundamentals of Financial Management, Pearson Education
2. Brigham, E.F., & Houston, J.F. – Financial Management: Theory and Practice, Cengage Learning
3. Chandra Bose, D. – Fundamentals of Financial Management, PHI Learning
4. R. Srivastava & A. Mishra – Financial Management, Oxford University Press
5. ICAI Study Materials and Practice Manuals – For Financial and Strategic Management Modules

Recommended Software/Tools:

1. **Microsoft Excel (Advanced Level)**
 - **Purpose:** Financial modeling, capital budgeting, ratio analysis, and cash flow planning
 - **Features:** Formulas, scenario analysis, NPV/IRR functions, data tables, macros
 - **Why Use:** Industry-standard tool for performing financial calculations and modeling tasks

2. **Tally Prime**

- **Purpose:** Tracking real-time financial data and working capital components
- **Features:** Cash flow statements, ledger tracking, receivables/payables management
- **Why Use:** Helps visualize liquidity trends and integrate short-term financial metrics

3. **Oracle NetSuite / SAP ERP (Demo Access / Simulations)**

- **Purpose:** Treasury, capital budgeting, and financial planning modules
- **Features:** Integrated financial reporting, budgeting tools, investment tracking
- **Why Use:** Provides enterprise-level exposure to capital and working capital management processes

4. **Capital Budgeting Calculators (Web-based Tools)**

- **Purpose:** Quick evaluation of investment projects
- **Features:** Online calculators for NPV, IRR, Payback Period, Profitability Index
- **Why Use:** Useful for students to simulate various investment scenarios with risk adjustments

5. **Power BI or Tableau (Optional/Advanced)**

- **Purpose:** Visual financial analysis and dashboard creation
- **Features:** Data visualization, ratio trend lines, dynamic financial reports
- **Why Use:** Enhances decision-making through visual insights on financial health and performance

Course Title:	Economics for Finance
Course Code:	25VBC2E402
Semester:	V
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course provides students with a comprehensive understanding of macroeconomic principles, national income accounting, and government fiscal and monetary interventions. It explores foundational and advanced concepts in money markets, exchange rates, international trade theories, trade policies, and foreign capital flows. Through practical examples and real-world applications, learners gain the ability to analyze economic performance and policy decisions at both national and international levels. The course is particularly relevant for careers in policy analysis, economic consulting, financial services, international business, and public administration.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Elucidate on national income accounting, measure GDP, and analyze economic data for insights into a country's economic performance	L4
CO2	Apply Keynesian models to determine equilibrium income and understand the impact of autonomous spending on economic activity	L3
CO3	Evaluate government fiscal functions, interventions for market failures, and assess fiscal policies' impact on growth and income inequalities	L5
CO4	Analyze monetary policy, money demand, supply, and their impact on exchange rates and the domestic economy	L4

CO5	Critically assess international trade theories, trade policy decisions, and implications of trade negotiations and WTO agreements on global trade	L5

Course Modules

No. of Hours:24*

Module 1: Macroeconomic Measurement and Income Determination
Scope of Module: Covers national income concepts and Keynesian models for understanding income equilibrium.
Topics: Introduction to National Income Accounting, Usefulness and Significance of National Income Estimates, Different Concepts of National Income, Measurement of National Income in India, The System of Regional Accounts in India, GDP & Welfare, Introduction to the Keynesian Theory.
Learning Outcome: Apply national income accounting and Keynesian models to assess equilibrium income and economic activity.

No. of Hours:24*

Module 2: Public Finance and Economic Stabilization
Scope of Module: Explores government fiscal roles and interventions to manage economic inefficiencies.
Topics: Introduction to Public Finance, The Role of Government in an Economic System, The Allocation Function, Redistribution Function, Stabilization Function, The Concept and Causes of Market Failure, Public Goods, Incomplete Information, Government Interventions to Correct Market Failure, Price Intervention: Non-Market Pricing
Learning Outcome: Evaluate government fiscal roles and interventions to address market inefficiencies.

No. of Hours:24*

Module 3: Money, Monetary Policy, and Exchange Rates

Scope of Module: Explains money demand and supply theories along with the structure of monetary policy and exchange rate systems.

Topics: Introduction to Fiscal Policy, Objectives of Fiscal Policy, Automatic Stabilizers Versus Discretionary Fiscal Policy, Instruments of Fiscal Policy, Introduction to Monetary Policy, The Monetary Policy Framework, The Concept of Money, Functions of Money, Introduction to Exchange Rate and Its Economic Effects, The Exchange Rate Regimes, Determination of Nominal Exchange Rate, Changes in Exchange Rates, Impacts of Exchange Rate Fluctuations on Domestic Economy

Learning Outcome: Analyze the interaction between fiscal and monetary policy, money market functions, and exchange rate fluctuations.

No. of Hours:24*

Module 4: International Trade Theories and Policies

Scope of Module: Covers major trade theories, instruments of trade policy, and international trade agreements.

Topics: Introduction to Theories of International Trade, Important Theories of International Trade, The Instruments of Trade Policy, Tariffs Measures, Non-Tariff Measures, Export Related Measures, Introduction to Trade Negotiations, Taxonomy of Regional Trade Agreements (RTAs), The General Agreement on Tariffs and Trade (GATT), The Establishment of the World Trade Organization (WTO), The Doha Round: Achievements and Concerns

Learning Outcome: Critically assess international trade theories and trade policy frameworks including WTO agreements.

No. of Hours:24*

Module 5: Global Capital Flows and Contemporary Economic Issues

Scope of Module: Focuses on FDI trends, economic development, sustainability, and technological innovation in economics.

Topics: Introduction to International Capital Movements, Types of Foreign Capital: FDI and FPI, Modes of Foreign Direct Investment (FDI), Economic Development and Growth, Behavioral Economics and Finance, Financial Technology (Fintech)

and Innovation, Economic Challenges and Policy Responses, Environmental Economics and Sustainable Finance, Global Economic Trends and Financial Forecasting

Learning Outcome: Analyze foreign capital flows and contemporary economic trends influencing global financial systems.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools

5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	-	1	2	1	-	1	1	-	2	3	-	-
CO 2	2	1	2	3	-	2	-	-	2	3	1	1	-
CO 3	1	-	1	2	2	1	2	1	1	1	2	1	1
CO 4	1	1	1	-	1	-	3	1	1	1	1	-	-
CO 5	-	3	-	2	3	1	2	1	-	1	-	1	1
Arti cul atio n	1.7 5	1.6 6	1.2 5	2.2 5	1.7 5	1.3 3	2	1	1.3 3	1.6	1.75	1	1

Suggested Readings:

Textbooks (Core):

- **N. Gregory Mankiw** – Principles of Macroeconomics, Cengage Learning
- **Richard T. Froyen** – Macroeconomics: Theories and Policies, Pearson

- **R.D. Gupta** – Public Finance, Sahitya Bhawan Publications
- **D.N. Dwivedi** – Managerial Economics, Vikas Publishing House
- **Paul Krugman & Maurice Obstfeld** – International Economics: Theory and Policy, Pearson Education

Reference Books (Supplementary):

1. **Mishkin, Frederic S.** – The Economics of Money, Banking and Financial Markets, Pearson
2. **Salvatore, Dominick** – International Economics, Wiley
3. **Jhingan, M.L.** – The Economics of Development and Planning, Vrinda Publications
4. **H.L. Ahuja** – Modern Economics, S. Chand & Company

Recommended Software/Tools:

1. **Stata / EViews**
 - **Purpose:** Econometric analysis, macroeconomic modeling, and regression-based forecasting
 - **Features:** Time-series data handling, demand estimation models, panel data analysis
 - **Why Use:** Ideal for modeling Keynesian systems, fiscal/monetary impacts, and exchange rate forecasting
2. **R (with tidyverse and quantmod packages)**
 - **Purpose:** Statistical computing, financial time-series analysis, and visualization
 - **Features:** Advanced data wrangling, forecasting, exchange rate modeling, simulation of policy interventions
 - **Why Use:** Open-source alternative for real-world economic and financial data analytics
3. **Trading Economics / World Bank Data Portals** (Online Dashboards)
 - **Purpose:** Access to macroeconomic indicators, exchange rates, capital flow trends
 - **Features:** Real-time global economic data, downloadable datasets, visual dashboards
 - **Why Use:** Supports empirical exploration of economic indicators and global capital flow analysis

4. **IMF Data Mapper & UNCTADStat**

- **Purpose:** Trade theory analysis, FDI statistics, global capital movement visualizations
- **Features:** Interactive maps, FDI inflow-outflow trends, trade barriers and agreements database
- **Why Use:** Useful for modules on international trade, WTO policy, and FDI evaluation

Course Title:	Advanced Accounting - I
Course Code:	25VBC2E403
Semester:	IV
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course offers an integrated approach to understanding and applying key principles of financial analysis, budgeting, capital structure, and strategic financial decision-making. Students will develop critical analytical and decision-making skills by examining financial statements, performing capital budgeting, managing financial risks, and aligning financial strategies with corporate objectives. Emphasis is placed on real-world applications, ethical practices, governance, and global finance considerations, preparing students for dynamic roles in corporate finance, investment analysis, and financial planning.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Analyze and interpret financial statements using various tools and techniques to assess company performance.	L4
CO2	Apply budgeting, forecasting, and capital budgeting methods to support strategic financial decision-making.	L3
CO3	Evaluate risk management practices and financial instruments to manage market and operational risks effectively.	L5

CO4	Examine corporate financial policies, capital structures, and governance frameworks for sustainable value creation.	L2
CO5	Integrate global financial management concepts, restructuring strategies, and strategic financial planning into holistic business decision-making.	L3

Course Modules

No. of Hours:24*

Module 1: Financial Statement Analysis and Interpretation
Scope of Module: This module provides foundational knowledge of financial statements, ratio analysis, and advanced techniques for interpreting financial data. It prepares students to evaluate organizational performance and detect trends using real-world financial data.
Topics: Understanding Balance Sheet, Income Statement, and Cash Flow Statement, Ratio Analysis: Liquidity, Solvency, Profitability, Vertical and Horizontal Analysis, Common-Size and Trend Analysis, Comparative Analysis
Learning Outcome: Interpret financial statements using various analytical tools to assess trends and make informed evaluations of organizational health.

No. of Hours:24*

Module 2: Budgeting, Forecasting, and Capital Investment Decisions
Scope of Module: This module delves into the planning and control mechanisms of organizations through budgeting and forecasting, and it introduces capital budgeting tools to assess long-term investment projects.
Topics: Operating, Financial, and Capital Budgets, Budget Preparation, Approval, Execution, Monitoring, Qualitative and Quantitative Forecasting Techniques, Capital Budgeting Methods: Payback, NPV, IRR, PI, Real Options Analysis, Estimation of Cost of Capital: Debt, Equity, WACC, Capital Structure Optimization

Learning Outcome: Develop and evaluate budgets and capital investment proposals using modern forecasting and appraisal techniques.

No. of Hours:24*

Module 3: Financial Markets, Instruments, and Risk Management

Scope of Module: Students will explore the structure and functioning of financial markets and instruments, alongside risk identification and mitigation strategies used by financial managers.

Topics: Financial Markets: Money, Capital, Derivatives, Financial Instruments: Stocks, Bonds, Options, Futures, Swaps, Types of Financial Risks: Market, Credit, Liquidity, Operational, Risk Assessment and Mitigation Strategies, Risk Management Tools and Applications

Learning Outcome: Analyze financial instruments and risk management strategies to support effective financial decision-making and risk mitigation.

No. of Hours:24*

Module 4: Corporate Financial Strategies and Governance

Scope of Module: This module examines strategic financial decisions within corporations, including financing choices, dividend policies, and ethical governance practices that ensure regulatory compliance and value creation.

Topics: Corporate Financing: Debt vs Equity, IPO, Rights Issue, Private Placements, Dividend Policies and Capital Structure Strategies, Principles and Frameworks of Corporate Governance, Board Roles and Ethical Financial Decision-Making, Compliance and Regulatory Considerations, System Development Life Cycle (SDLC) in Finance Projects, ROI, Cost-Benefit Analysis of IT Implementation

Learning Outcome: Design corporate financial strategies that align with ethical standards, governance frameworks, and strategic business objectives.

Module 5: Strategic and International Financial Management
Scope of Module: In this final module, students will synthesize advanced concepts related to international finance, mergers, restructuring, and strategic financial planning to drive long-term growth and competitiveness.
Topics: Foreign Exchange Markets and Exchange Rate Mechanisms, International Capital Budgeting and Risk Management, Global Investment Strategies, Mergers and Acquisitions: Types, Process, Integration, Corporate Restructuring: Divestitures, Spin-offs, Turnaround, Financial Reporting: IFRS, GAAP, Disclosure Requirements, Strategic Financial Management and Planning, Performance Monitoring and Capital Allocation
Learning Outcome: Integrate international finance, restructuring strategies, and strategic planning into comprehensive financial management practices for global business success.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules

1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	2	2	1	2	1	2	2	2	3	2	2	2
CO 2	3	2	2	1	2	1	2	2	2	3	3	2	2
CO 3	2	2	2	1	1	1	2	2	2	2	2	2	1
CO 4	2	2	3	1	2	1	2	2	2	2	3	2	2
CO 5	3	2	2	1	2	1	2	2	2	3	2	2	2
Arti cul	2.6	2	2.2	1	1.8	1	2	2	2	2.6	2.4	2	1.8

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Suggested Readings:

Textbooks (Core):

- **Shukla, M.C., Grewal, T.S., & Gupta, S.C.** – Advanced Accounts Vol. I & II, S. Chand Publishing
- **R.L. Gupta & Radhaswamy** – Advanced Accountancy, Sultan Chand & Sons
- **S.N. Maheshwari & S.K. Maheshwari** – Advanced Accountancy, Vikas Publishing House
- **Ashok Sehgal & Deepak Sehgal** – Advanced Accounting, Taxmann Publications
- **P.C. Tulsian** – Advanced Accounting, Pearson Education

Reference Books (Supplementary):

1. **Jain & Narang** – Advanced Accountancy, Kalyani Publishers
2. **Chandra Bose, D.** – Advanced Financial Accounting, PHI Learning
3. **ICAI Publications** – Accounting Standards and Guidance Notes
4. **Bhattacharyya, Asish K.** – Essentials of Financial Accounting, PHI Learning
5. **Prasanna Chandra** – Strategic Financial Management, McGraw-Hill Education

Recommended Software/Tools:

1. **Microsoft Excel (Advanced Level)**
 - **Purpose:** Financial statement analysis, budgeting, forecasting, and capital investment appraisals
 - **Features:** NPV/IRR tools, scenario analysis, ratio calculation, financial templates
 - **Why Use:** Versatile and widely adopted tool for handling financial data and complex modeling
2. **Tally Prime**
 - **Purpose:** Preparation and analysis of real-time financial statements

- **Features:** Multi-period financial reports, budget vs. actual comparison, cash flow reports
 - **Why Use:** Practical exposure to computerized accounting aligned with Indian business practices
3. **Power BI / Tableau (Optional/Advanced)**
- **Purpose:** Visualization of financial trends, KPIs, and performance dashboards
 - **Features:** Customizable charts, financial ratios dashboard, integration with Excel
 - **Why Use:** Enhances analytical insights and supports strategic financial decision-making
4. **Capital Budgeting Simulation Tools (Web-based)**
- **Purpose:** Practical application of NPV, IRR, Payback, and PI calculations
 - **Features:** Interactive project evaluation, risk simulation, real-options modeling
 - **Why Use:** Supports hands-on learning of capital investment decisions in dynamic environments
5. **Stock Market Simulation Platforms (e.g., Investopedia Simulator, NSE Paathshala)**
- **Purpose:** Understanding of financial markets and instruments
 - **Features:** Virtual trading, portfolio management, real-time market scenarios
 - **Why Use:** Experiential learning for analyzing investment instruments and managing financial risk.

Course Title:	Auditing and Assurance - I
Course Code:	25VBC2E405
Semester:	IV
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course provides a comprehensive understanding of auditing principles, practices, and professional responsibilities in the assurance domain. Students will explore the legal and ethical framework of auditing, internal controls, audit planning and execution, audit evidence, documentation, and audit reporting. Emphasis is placed on real-world applicability, regulatory compliance, quality control, and risk-based auditing to prepare students for roles in public accounting, internal auditing, and compliance functions.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Analyze the nature, purpose, scope, and interdisciplinary aspects of auditing in a legal and regulatory context	L4
CO2	Evaluate ethical requirements, audit quality control measures, and the responsibilities of auditors and management	L5
CO3	Apply systematic audit planning, audit strategy, documentation, and evidence-gathering procedures	L3
CO4	Interpret audit findings and assess risks, internal controls, and materiality for decision-making and governance reporting	L5
CO5	Formulate audit conclusions and prepare audit reports, including treatment of special cases and auditor's opinion	L5

Course Modules

No. of Hours:24*

Module 1: Fundamentals of Auditing and Interdisciplinary Relations
Scope: Introduces the basics of auditing and its links with various disciplines and professional standards.
Topics: Meaning and definition of auditing, objectives and scope of audit, types of audits, advantages of audit of financial statements, limitations of audit, a role of International Auditing and Assurance Standards Board, role of Auditing and Assurance Standards Board, qualities of an auditor, elements of a system of quality control, leadership responsibilities for audit quality, ethical requirements, acceptance and continuance of client relationships and audit engagements, human resources, engagement performance, monitoring, preconditions for an audit, agreement on audit engagement terms, recurring audits, limitations on scope prior to audit engagement acceptance
Learning Outcomes: Articulate the nature, objective and scope of auditing and the conceptual framework on audit and assurance standard setting process.

No. of Hours:24*

Module 2: Audit Planning and Strategy Development
Scope: Focuses on audit strategy, planning, and the creation of effective audit programmes.
Topics: Audit planning and its benefits, audit plan for effective audit, audit strategy and audit plan, development and description of audit plan, knowledge of client's business, audit planning as a continuous process, initial audit engagements, overall audit strategy and audit plan, auditor's responsibility, changes to planning decisions, direction, supervision, review, documentation, evolution of audit programmes, periodic review, construction of audit programme, audit evidence, advantages and disadvantages, quality control, delegation and supervision, materiality, performance materiality, documentation and revision.

Learning Outcomes: Distinguish between audit strategy and audit planning.

No. of Hours:24*

Module 3: Audit Documentation and Evidence

Scope: Covers systematic documentation of audits and acquisition of reliable audit evidence.

Topics: Definition, objective, nature, purpose, form, content and extent of audit documentation, audit file, documentation of significant matters and professional judgments, completion memorandum, ownership of documentation, definition, objective of audit evidence, sufficiency and appropriateness, inconsistency and doubts, sources and types of evidence, relevance and reliability, audit procedures to obtain audit evidence, written representations, objectives, management representations, responsibilities, completeness of transactions, date and period covered, form, doubts regarding reliability, refusal to provide.

Learning Outcomes: Develop the ability to systematically document the entire audit.

No. of Hours:24*

Module 4: Specific Audit Considerations and Initial Engagements

Scope: Deals with audit evidence for specific items, external confirmations, and procedures in first-time audits.

Topics: Inventory, attendance at physical inventory counting, planning considerations, unforeseen circumstances, impracticability, litigation and claims, segment information, external confirmation, objective, definition, procedures, determination of information, selection of confirming party, design of confirmation requests, follow-up, management's refusal, results, negative confirmations, evaluation, auditor's objective with opening balances, procedures, consistency of accounting policies, predecessor auditor's report, conclusions and reporting, meaning and nature of related party relationships and transactions, auditor's responsibilities.

Learning Outcomes: Develop the ability to analyse and appreciate audit evidence.

No. of Hours:24*

Module 5: Conceptual and Regulatory Framework in Auditing
Scope: Focuses on professional judgement, risk assessment, internal control systems, and ensuring a true and fair view.
Topics: Concept of true and fair, subsequent events, audit procedures, auditor's obligations, going concern assumption, risk assessment, events affecting going concern, audit risk, risk assessment, professional judgement, risks of material misstatement, components, combined assessment, detection risk, internal control, evaluation of internal control, narrative records, checklists, questionnaires, flow charts, testing, IT environment, documentation , internal audit, internal auditor qualifications, standards on internal audit, internal financial control vs internal control.
Learning Outcomes: Articulate the concept of true and fair view and various accounting assumptions.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	3	1	1	1	1	2	2	2	1	3	3	-
CO 2	3	2	2	3	-	-	3	-	3	1	3	2	1
CO 3	2	3	-	3	1	-	2	1	2	1	2	3	2
CO 4	3	2	-	2	1	1	3	1	2	-	3	2	-
CO 5	3	2	-	3	-	-	3	1	-	-	3	2	1

Arti cul atio n	2.8	2.4	1.5	2.4	1	1	2.6	1.2 5	2.2 5	1	2.8	2.4	1.33

Suggested Readings:

Textbooks (Core):

- **Aruna Jha** – Auditing, Taxmann Publications
- **Kamal Gupta & Ashok Arora** – Fundamentals of Auditing, Tata McGraw-Hill
- **Tandon, B.N., Sudharsanam, S., & Sundharabahu, S.** – A Handbook of Practical Auditing, S. Chand Publishing
- **Basu, Sanjib Kumar** – Fundamentals of Auditing, Pearson Education
- **S.K. Basu** – Auditing Principles and Techniques, Dorling Kindersley (India) Pvt. Ltd.

Reference Books (Supplementary):

1. **ICAI** – Standards on Auditing (SA) and Guidance Notes, ICAI Publications
2. **Ravinder Kumar & Virender Sharma** – Auditing Principles and Practice, PHI Learning
3. **Pankaj Garg** – Audit and Assurance, Taxmann Publications
4. **N.D. Kapoor** – Auditing and Assurance, Sultan Chand & Sons
5. **IIA Global** – International Professional Practices Framework (IPPF)

Recommended Software/Tools:

1. **CAATs (Computer-Assisted Audit Tools)** – e.g., **ACL, IDEA**
 - **Purpose:** Perform data analytics, sample testing, fraud detection, and automated audits
 - **Features:** Data extraction, stratification, gap detection, trend analysis
 - **Why Use:** Enables auditors to work efficiently with large datasets and identify anomalies

2. **Microsoft Excel (Audit Functions)**

- **Purpose:** Document audit evidence, prepare audit plans, conduct ratio analysis
- **Features:** Pivot tables, conditional formatting, audit trails, templates for checklists and documentation
- **Why Use:** Essential tool for organizing and analyzing audit data manually or semi-automatically

3. **Tally Prime (with Audit Trail Feature)**

- **Purpose:** Audit of computerized accounting records
- **Features:** Audit trail for transactions, user access logs, financial report generation
- **Why Use:** Widely used for practical audit training in Indian accounting environments

4. **Auditing Documentation Systems (e.g., CCH ProSystem fx, CaseWare)**
(Optional/Advanced)

- **Purpose:** Professional-level audit planning, documentation, and compliance tracking
- **Features:** Workpapers, automated risk assessment, audit workflow management
- **Why Use:** Familiarizes students with enterprise-grade audit and assurance systems

5. **Interactive Audit Simulations & MCQ Platforms (e.g., ICAI BoS Portal, Edu91 Audit Labs)**

- **Purpose:** Reinforce standards-based learning and audit case application
- **Features:** Simulation-based MCQs, case studies, and SA-based scenarios
- **Why Use:** Helps students apply audit principles in real-life decision-making environments

Course Title	Quantitative Techniques
Course Code	25VBC0G405
Semester	IV
Credits	4
Course Type	GE
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course introduces postgraduate students to a variety of statistical and quantitative techniques, equipping them with the skills needed for effective data analysis and decision-making. Topics cover the fundamentals of data analysis, probability theory, regression and correlation analysis, hypothesis testing, and multivariate analysis. Students will also explore advanced techniques in time series forecasting and data visualization, enabling them to communicate insights effectively and apply these techniques to real-world problems.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Recall the characteristics of data, understand different data types, methods for data collection and representation, including graphical visualization techniques.	L1
CO2	Apply measures of central tendency (mean, median, mode) and measures of dispersion (variance, standard deviation) to summarize data, and analyze data patterns.	L3

CO3	Understand fundamental probability concepts, key probability distributions (binomial, Poisson, and normal distributions) to analyze data.	L2
CO4	Analyze relationships between variables using correlation and regression techniques, and evaluate time series data to forecast future trends.	L4
CO5	Evaluate advanced statistical methods like index numbers and multivariate analysis, and create hypotheses to test using appropriate statistical techniques for data-driven decision-making.	L5

Course Modules

No. of Hours:24*

Module 1: Foundations of Data Analysis
Scope of Module: This module provides foundational knowledge in data types, collection methods, and techniques for representing and visualizing data.
Topics: Introduction to Data Analysis - Characteristics of Data, Data Types and their Sources, Data Collection- Population and Sample, Distinction between Sample and Population, Techniques of Data Processing. Data Representation - Data Representation Meaning and Techniques, Classification and Tabulation of Data, Graphical Representation Methods Such as Line Charts, Bar Graphs, Histograms, Pie Charts and Ogives.

Learning Outcome: Gain a strong understanding of data characteristics, representation techniques, and develop the ability to visually interpret and present data

No. of Hours:18

Module 2: Descriptive Statistics and Data Summarization

Scope of Module:

Focus on summarizing and analyzing data using measures of central tendency and variability, providing insights into data patterns.

Topics:

Central Tendency - Introduction to Central Tendency, Measures of Central Tendency and Importance of Central Tendency in Data Analysis. Calculation and Interpretation of Measures Like Mean, Median, And Mode, Harmonic, And Geometric Means.

Measures of Dispersion and Variability - Introduction to Dispersion and Variability, Measures of Dispersion and Variability, Range, Quartiles, Standard Deviation, and Variance, and Coefficient of variation.

Learning Outcome: Master the application of central tendency measures and analyze data variability to derive meaningful statistical insights.

No. of Hours:18

Module 3: Probability Theory and Distributions

Scope of Module:

This module introduces basic and advanced concepts of probability, covering key probability distributions and their applications in statistical analysis.

Topics:

Probability Fundamentals - Definition and Characteristics of Probability, Fundamental Probability Rules and Concepts. Bayes' Theorem and Relative Frequency Theory.

Probability Distributions - Basics of Various Probability Distributions Including Binomial, Poisson, and Normal Distributions. Concept of The Bell Curve, And The Characteristics and Applications of Different Probability Distributions.

Learning Outcome: Develop foundational knowledge in probability theory and gain expertise in analysing data using various probability distributions.

No. of Hours:18

Module 4: Correlation, Regression, and Time Series Analysis

Scope of Module:

This module covers methods for identifying relationships between variables (correlation and regression) and techniques for analyzing and forecasting time-dependent data.

Topics:

Correlation Analysis - Concept and Types of Correlation, Identifying Associations in Data, Correlation Coefficients, Karl Pearson's and Spearman's Rank Correlation.

Regression Analysis - Introduction, Definition, And Purpose of Regression Analysis, Forecasting Using the Linear Regression Model.

Time Series - Introduction to Time Series Analysis definition and Components of Time Series data, Different Time Series Models, and Techniques for Measuring Secular Trends. Applications of Times Series Analysis in Forecasting. Introduction to Forecasting Techniques, Method of Least Squares, Moving Average Method, and Method of Semi-Averages. Forecasting Future Trends using Time Series Analysis Techniques.

Learning Outcome: Apply correlation and regression analysis to predict outcomes and utilize time series methods for forecasting future trends.

Module 5: Advanced Statistical Analysis and Hypothesis Testing

Scope of Module:

Focuses on advanced statistical techniques such as index numbers, multivariate analysis, and hypothesis testing for data-driven decision-making.

Topics:

Multivariate Analysis - Definition and Concept, Multivariate Analysis Techniques, Principal Component Analysis and Factor Analysis, Relationships Between Multiple Variables.

Hypothesis Testing - Introduction to Hypothesis Testing, Types of Errors, And Steps Involved in Hypothesis Testing. Formulating and Testing Hypotheses for Data-Driven Decision-Making.

Learning Outcome: Gain proficiency in advanced statistical methods, apply multivariate analysis, and develop skills in hypothesis testing for data-driven decision-making.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical skills (arithmetic, percentages, fractions)
- Familiarity with Excel or spreadsheet tools (helpful but not mandatory)
- No prior knowledge of statistics or programming required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations with real-life examples and case illustrations
- ✓ Problem-Solving Workshops: Practice exercises on descriptive statistics, probability distributions, correlation, and regression
- ✓ Case Studies and Applications: Interpretation of business, social, or scientific data through statistical methods
- ✓ Quizzes: Quiz to reinforce concepts and check understanding

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Analysis with Python** — Coursera (IBM)
<https://www.coursera.org/learn/data-analysis-with-python>
 → Covers data visualization, probability, regression, and hypothesis testing using Python.
2. **Statistics and Probability** — Khan Academy
<https://www.khanacademy.org/math/statistics-probability>

→ Offers clear explanations on central tendency, variability, distributions, correlation, regression, and hypothesis testing.

3. **Data Analysis and Visualization with Excel** — edX (Dartmouth College)
<https://www.edx.org/course/data-analysis-visualization-excel>
→ Great for Module 1 and 2, focusing on Excel-based data manipulation and visualization.
4. **Fundamentals of Statistics** — MIT OpenCourseWare
<https://ocw.mit.edu/courses/res-6-012-introduction-to-probability-spring-2018/>
→ Comprehensive introduction to probability, distributions, and statistical inference.
5. **Introduction to Hypothesis Testing in Statistics** — Udemy (Free Course)
<https://www.udemy.com/course/introduction-to-hypothesis-testing-in-statistics/>
→ Perfect match for Module 5, covering statistical tests and decision-making.

Suggested Readings:

Core Textbooks:

- J.K. Sharma – Business Statistics
- Levin & Rubin – Statistics for Management
- Richard I. Levin – Statistics for Business and Economics
- Anderson, Sweeney, and Williams – Statistics for Business and Economics
- Douglas C. Montgomery – Introduction to Statistical Quality Control

Supplementary References:

1. David Freedman – Statistical Models: Theory and Practice
2. Robert S. Witte – Statistics: Methods and Applications
3. Bovas Abraham and Johannes Ledolter – Statistical Methods for Forecasting
4. Alvin E. Rencher – Methods of Multivariate Analysis

Suggested Software for Specific Quantitative Techniques

1. **Data Representation & Visualization:**
 - Tableau, Power BI, Excel, R (ggplot2, Shiny), Python (Matplotlib, Seaborn)
2. **Regression & Correlation Analysis:**
 - SPSS, R, Python (Statsmodels), Minitab, Stata

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	2	1	1	2	1
CO2	2	2	3	1	2	1	1	2	2
CO3	2	2	3	1	2	1	0	2	1
CO4	2	2	3	1	2	2	1	2	2
CO5	3	3	3	2	2	2	1	2	2
Articulation	2.2	2.2	2.8	1.2	2.0	1.4	1.0	2.0	1.6

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of } PO7 = \frac{(1+1)}{2} = 1.0$$

Course Title	Virtual Finance Lab
Course Code	25VBC0S406
Semester	IV
Credits	2
Course Type	SEC
Learning Hours	60 Hours
Live Sessions	12 Hours

Course Description:

This course provides a practical, simulation-based approach to financial management concepts without using any financial software. Students will manually apply principles of time value of money, capital budgeting, cost of capital, working capital management, and financial decision-making. Through worksheets, numerical exercises, and scenario-based problem solving, learners will develop analytical thinking and decision-making skills rooted in financial theory.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand and apply the time value of money for financial decision-making.	L2
CO2	Manually compute capital budgeting techniques including NPV, IRR, and Payback Period.	L3
CO3	Calculate and interpret cost of capital and capital structure decisions.	L3
CO4	Analyze working capital requirements and evaluate short-term financing alternatives.	L4

CO5	Interpret and compare financial performance using leverage analysis and EBIT-EPS approach.	L4

Course Modules

Module 1: Time Value of Money
Scope of Module: <i>Introduces present and future value concepts and annuity calculations through manual computation.</i>
Topics: - Concept of Time Value of Money- Future Value and Present Value Calculations - Annuities and Perpetuities- Discounting and Compounding Techniques
Learning Outcome: Understand and apply the time value of money manually for financial decisions.

No. of Hours:12

Module 2: Capital Budgeting
Scope of Module: <i>Covers evaluation techniques for long-term investments using traditional and DCF methods.</i>

Topics:

- Payback Period Method - **Net Present Value (NPV)** - **Internal Rate of Return (IRR)**
- Profitability Index

Learning Outcome: Evaluate investment projects using manual capital budgeting techniques.

No. of Hours:12

Module 3: Cost of Capital and Capital Structure

Scope of Module:

Focuses on computing cost of equity, debt, and overall capital for decision-making.

Topics:

- **Cost of Equity (Dividend & CAPM Approach)** - **Cost of Debt and Preference Capital**
- **Weighted Average Cost of Capital (WACC)** - Capital Structure Theories

Learning Outcome: Compute cost of capital and apply in financing decisions.

No. of Hours:24

Module 4: Working Capital Management

Scope of Module:

Explains estimation and financing of working capital needs in a simulated environment

Topics:

- Working Capital Cycle - Estimation of Working Capital Requirement - Cash, Inventory and Receivables Management - Short-term Financing Options

Learning Outcome: Assess and plan for working capital needs.

No. of Hours:24

Module 5: Leverage and Financial Decision-Making

Scope of Module:

Covers manual analysis of operating, financial, and combined leverage and EBIT- EPS analysis.

Topics:

- Operating and Financial Leverage - Combined Leverage - EBIT-EPS Analysis - Indifference Point Analysis

Learning Outcome: Analyze financing options and their impact on earnings and risk.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical and analytical skills
- Understanding of fundamental accounting concepts

Pedagogy / Teaching Methodology:

- ✓ Practice Lab Sessions (Manual)
- ✓ Case Study Solving
- ✓ Worksheets and Practice Problems

- Certificate / Value Added Courses Recommended (with Free Resource Links):

1. NPTEL Course: Financial Management
2. IIMBx on edX: Finance for Managers
3. ICAI Practice Modules for Financial Management

Suggested Readings:

Textbooks (Core):

- I.M. Pandey – Financial Management
- Prasanna Chandra – Fundamentals of Financial Management
- Khan & Jain – Financial Management

Reference Books:

- M.Y. Khan & P.K. Jain – Theory and Problems in Financial Management
- S.N. Maheshwari – Financial Management Principles and Practice

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.75	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Semester V

Course Title	Indian Constitution
Course Code	25VBX0V501
Semester	V
Credits	2
Course Type	VAC
Learning Hours	60 hours
Live Sessions	12 hours

Course Title	Strategic Management
Course Code	25VBC0C502
Semester	VI
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course explores how organizations formulate, implement, and evaluate cross-functional decisions to achieve long-term objectives. Emphasizing a multi-disciplinary approach, the course equips students with the ability to analyze competitive environments, assess internal capabilities, and develop sustainable strategic plans. Special attention is given to real-world application through case analysis, team-based strategy formulation, and discussions on strategic leadership in both domestic and global business environments.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the key concepts of strategic management, including strategy definitions, competitive advantage, and the strategic management process, while grasping the importance of vision and mission in shaping organizational goals.	L2
CO2	Analyze internal competencies and external conditions using frameworks like SWOT, STEEPLE, and Porter's Five Forces to evaluate business strategies and make informed strategic decisions.	L4

CO3	Describe the process of strategic planning and decision-making, and recognize the leadership qualities essential for effective strategy execution.	L2
CO4	Develop and implement business-level and functional strategies that build competitive advantage through cost leadership, differentiation, and operational excellence.	L6
CO5	Evaluate how industry conditions and global environments shape strategic responses, and assess the strategic choices organizations make when expanding internationally and adapting to diverse market conditions.	L5

Course Modules

No. of Hours:24*

Module 1: Fundamentals of Strategic Management
Scope of Module: This module introduces the foundational concepts of strategic management, including definitions, the strategic management process, and the importance of vision, mission, and goals in shaping strategic direction.
Topics: Introduction to Strategic Management - Definitions of Strategy, Competitive Advantage, and Superior Performance, Strategic Managers, Strategic Management Process - The strategy-making Process, Vision, Mission, Goals and Objectives Company Vision and Mission - Need for Vision and Mission, Formulating Vision and Mission, Quality Policy, Environment Policy, Company Philosophy, Company Goals: Survival, Growth, Profitability, Characteristics of Good Vision and Mission statements
Learning Outcome: Students will understand the key concepts of strategic management, including strategy definitions, competitive advantage, and the

strategic management process, while grasping the importance of vision and mission in shaping organizational goals

No. of Hours:24*

Module 2: Strategy Formulation and Analysis

Scope of Module:

This module focuses on the internal and external environmental analysis necessary for effective strategy formulation, including frameworks like SWOT, STEEPLE, and Porter's Five Forces

Topics:

Strategy in Action - External Analysis, Internal Analysis, SWOT Analysis and the Business Model, Strategy Implementation, the Feedback Loop, Strategy Making in an Unpredictable World.

External Analysis - Defining an Industry, Porter's Five Forces Model, Rivalry Among Established Companies, Threat of new entrants, The Bargaining Power of Buyers, The Bargaining Power of Suppliers, Threat of Substitute Products, Industry Life Cycle Analysis, Limitations of Models for Industry Analysis, STEEPLE analysis.

Internal Analysis I - Resources, Capability and Distinctive Competencies, The Roots of Competitive Advantage, The Value Chain, The Building Blocks of Competitive Advantage.

Internal Analysis II - Analyzing Competitive Advantage and Profitability, The Durability of Competitive Advantage, Avoiding Failure and Sustaining Competitive advantage.

Learning Outcome: Analyze internal competencies and external conditions to evaluate business strategies.

No. of Hours:24*

Module 3: Strategic Planning and Decision Making

Scope of Module:

This module deals with practical aspects of strategic planning, leadership, and decision-making. It emphasizes tools for planning under uncertainty and the qualities of strategic leaders.

Topics:

Strategic Planning in Practice - Scenario Planning, Decentralized Planning, Strategic Decision Making, Cognitive Biases and Strategic Decision Making, Techniques for Improving Decision Making. Strategic Leadership, Vision, Eloquence, Consistency and Commitment, Willingness to Delegate and Empower, the Astute Use of Power, Emotional Intelligence.

Learning Outcome: Describe the process of strategic planning and the leadership qualities essential for effective strategy execution.

No. of Hours:24*

Module 4: Business-Level and Functional Strategies

Scope of Module:

This module explores how strategies are designed at business and functional levels to gain competitive advantage through cost leadership, differentiation, and operational excellence.

Topics:

Functional-Level Strategy - Achieving Superior Efficiency, Materials Management, Just-in-Time, Information Systems and Efficiency, Achieving Superior Quality, Improvement Process.

Business-Level Strategy - Competitive Positioning and Business-Level Strategy, Generic Business-Level Strategies, Focused Cost Leadership, Differentiation,

Focused Differentiation, The Dynamics of Competitive Positioning, and Failures in Competitive Positioning, BCG Matrix for product portfolio.

Industry Environment - The Changing Nature of Market Demand, Strategic Implications of Market Growth Rates, Navigating Through the Life Cycle to Maturity, Strategy in Mature Industries, Strategies in Declining Industries.

Learning Outcome: Develop and implement strategies that build competitive advantage at different organizational levels.

No. of Hours:24*

Module 5: Strategy in the Global Context

Scope of Module:

This module focuses on how organizations adapt and thrive in international and global markets, addressing strategic choices in diverse environments and entry modes.

Topics:

Strategy in the Global Environment - The Global and National Environments, Increasing Profitability and Profit Growth through Global Expansion, Cost Pressures and Pressures for Local Responsiveness. Choosing a Global Strategy, Transnational Strategy, International Strategy, Changes in Strategy over Time, The Choice of Entry Mode, Global Strategic Alliances, Global strategies

Learning Outcome: Evaluate how industry conditions and global environments shape strategic responses.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of management principles
- Familiarity with organizational behavior and business environment concepts
- Recommended prior course: Principles of Management / Introduction to Business

Pedagogy / Teaching Methodology:

- ✓ Lectures with multimedia presentations to explain key concepts
- ✓ Case study analysis (local and international companies) to apply theoretical models
- ✓ Guest lectures by industry experts to connect theory to practice
- ✓ Assignments and project work focusing on real-world strategic challenges
- ✓ Quizzes and reflective exercises to reinforce learning outcomes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Strategic Management — Coursera (University of Minnesota)**
<https://www.coursera.org/learn/strategic-management>
Covers fundamental principles of strategic management, including competitive advantage, industry analysis, and strategy implementation.
2. **Business Strategy Specialization — Coursera (University of Virginia, Darden School of Business)**

<https://www.coursera.org/specializations/uva-darden-business-strategy>
A comprehensive multi-course program covering business-level and corporate strategy, competitive positioning, and strategic decision-making.

3. **Foundations of Business Strategy — Coursera (University of Virginia)**
<https://www.coursera.org/learn/uva-darden-foundations-business-strategy>
Focuses on essential strategic analysis tools like SWOT, Porter's Five Forces, and value chain analysis for business success.
4. **Competitive Strategy — Coursera (Ludwig-Maximilians-Universität München)**
<https://www.coursera.org/learn/competitive-strategy>
Introduces game theory concepts and explores competitive dynamics and strategic choices in business environments.
5. **Strategic Management — edX (Copenhagen Business School)**
<https://www.edx.org/course/strategic-management>
Offers an in-depth look into strategic formulation, competitive advantage, and sustainable business strategies.
6. **SWOT Analysis Masterclass — Udemy**
<https://www.udemy.com/course/swot-analysis-masterclass/>
Provides practical training on conducting SWOT analysis to evaluate organizational strengths, weaknesses, opportunities, and threats.

Textbooks (Core):

- Charles W. L. Hill, Gareth R. Jones – *Strategic Management: An Integrated Approach*, Cengage
- Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson – *Strategic Management: Competitiveness and Globalization*, Cengage Learning
- Azhar Kazmi – *Strategic Management and Business Policy*, McGraw Hill Education

Reference Books (Supplementary):

- Arthur A. Thompson, A.J. Strickland – *Strategic Management: Concepts and Cases*, McGraw-Hill
- Fred R. David – *Strategic Management: Concepts and Cases*, Pearson Education
- Robert M. Grant – *Contemporary Strategy Analysis*, Wiley
- R. Srinivasan – *Strategic Management: The Indian Context*, PHI Learning

Recommended Software/Tools (if applicable):

MS PowerPoint / Canva

Purpose: Strategic presentation design and communication.

Why Use: Effective for visualizing business models and strategic frameworks.

SWOT and Strategy Mapping Tools (Lucidchart / Creately)

Purpose: Visual strategy tools for analysis.

Why Use: Encourages structured strategic thinking and planning.

Harvard Business Publishing Simulations / Capstone Business Simulation

Purpose: Applied strategic decision-making scenarios.

Why Use: Enhances experiential learning through competitive strategic simulations.

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	1	1	2	2
CO2	3	3	3	2	2	2	1	2	2
CO3	2	3	2	2	2	3	1	2	2
CO4	3	3	3	2	2	3	1	2	2

CO5	2	3	2	1	2	2	2	3	3
Articulation	2.4	2.8	2.4	1.6	1.8	2.2	1.2	2.2	2.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Course Title:	Enterprise Information Systems
Course Code:	25VBC2E503
Semester:	V
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course offers a comprehensive exploration of how automation and digital systems transform modern business processes. It equips students with the knowledge to design, evaluate, and secure automated workflows using emerging technologies. Learners will develop proficiency in enterprise risk management, financial and information systems integration, and regulatory compliance. Special focus is placed on core banking systems, e-commerce strategies, and data protection, ensuring students are well-prepared for digital transformation initiatives across industries.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Analyze the evolution, design, and improvement of automated business processes using mapping tools and digital systems	L4
CO2	Evaluate enterprise risk management strategies and implement controls within financial and information systems	L5
CO3	Apply automation and computing technologies to enhance organizational efficiency and strategic operations	L3
CO4	Develop secure and compliant systems integrating auditing, encryption, and access control mechanisms	L5

CO5	Design digital transformation strategies across domains such as e-commerce, mobile commerce, and core banking while ensuring regulatory adherence	L5

Course Modules

No. of Hours:24

Module 1: Foundations of Business Process Automation and Risk Management
Scope of Module: Covers the fundamentals of business processes and automation. Students will learn risk identification, mitigation techniques, and process mapping tools to analyse workflows and support continuous improvement.
Topics: Definition and Importance of Business Processes, Evolution of Automation in Business Processes, Benefits and Challenges of Automation, Role of Technology in Business Process Automation, Enterprise Risk Management (ERM) in Automation, Identifying and Mitigating Risks in Procure-to-Pay, Order-to-Cash, Flowcharts and Data Flow Diagrams (DFDs), Mapping and Analyzing Business Processes, Bottlenecks and Process Improvement Strategies
Learning Outcome: Analyze and map business processes to identify automation opportunities and associated risks.

No. of Hours:24

Module 2: Automation Technologies and Financial Systems Integration
Scope of Module: Introduces key automation technologies and explores their implementation in financial systems. Learners will understand system components, data integration, and compliance requirements.
Topic: Robotic Process Automation and Workflow Automation, Implementing and Integrating Automation Solutions, Change Management in Automation, Financial Systems: Functions, Components, and Types, Integrated vs. Non-Integrated Accounting Systems, Trends in Financial Systems Technology, Data Flow and

Integration with Organizational Systems, Security, Privacy, and Regulatory Compliance in Financial Systems

Learning Outcome: Evaluate and integrate automation technologies within financial systems to support business process efficiency and compliance.

No. of Hours:24

Module 3: Security, Controls, and Reporting in Financial and Information Systems

Scope of Module: Focuses on ensuring data integrity and confidentiality in financial and information systems through access controls, encryption, compliance audits, and standardized reporting frameworks.

Topics: Preventive, Detective, and Corrective Controls in Financial Systems, Access Controls and User Authentication, Encryption and Data Protection Measures, Auditing and Monitoring for Compliance, Reporting Systems and XBRL, Regulatory Standards: SOX, IFRS, Introduction to Information Systems and Their Components, Types of Information Systems and Their Business Relevance

Learning Outcome: Apply encryption, access controls, and auditing strategies to secure financial and information systems and meet compliance standards.

No. of Hours:24

Module 4: Auditing, Compliance, and Emerging Computing Technologies

Scope of Module: Covers auditing techniques and compliance frameworks in information systems, along with emerging computing technologies that support sustainable and scalable business operations.

Topics: Objectives and Scope of IS Auditing, Planning and Conducting Information Systems Audits, Evaluating Controls and Compliance Documentation, Introduction to E-Commerce and M-Commerce, E-Commerce Models: B2B, B2C, C2C, Mobile Commerce Trends, Security, and Privacy, Cloud, Grid, and Mobile Computing, Green Computing and Sustainability

Learning Outcome: Conduct audits and apply emerging computing technologies to improve digital system compliance and sustainability.

No. of Hours:24

Module 5: Core Banking Systems and Digital Regulatory Compliance

Scope of Module: Addresses specialized systems like core banking, emphasizing infrastructure, integration, and regulatory measures including AML, KYC, and RBI norms.

Topics: Core Concepts and Architecture of Core Banking Systems, Integration and Data Flow in Banking Systems, Risks and Implementation Challenges, Regulatory Compliance: RBI, Banking Regulations Act, AML and KYC Requirements, Information Security and Data Privacy in Banking

Learning Outcome: Design secure, compliant core banking systems that support efficient data management and regulatory adherence.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules

1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	2	2	2	2	3	1	2	2	2	2	3	2	2
CO 2	3	3	3	2	3	2	3	2	3	3	3	3	3
CO 3	3	3	3	2	3	2	2	2	2	3	3	3	3
CO 4	3	3	3	2	3	2	3	2	3	3	3	3	3
CO 5	3	3	2	2	3	2	3	3	3	3	3	3	3
Arti cul	2.8	2.8	2.6	2	3	1.8	2.6	2.2	2.6	2.8	3	2.8	2.8

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Suggested Readings:

Textbooks (Core):

- Laudon, K.C., & Laudon, J.P. – Management Information Systems: Managing the Digital Firm, Pearson Education
- Haag, S., Cummings, M., & McCubrey, D. – Management Information Systems for the Information Age, McGraw-Hill Education
- Hall, J.A. – Accounting Information Systems, Cengage Learning
- Romney, M.B., & Steinbart, P.J. – Accounting Information Systems, Pearson Education
- Gelinas, U.J., Dull, R.B., & Wheeler, P.R. – Accounting Information Systems, Cengage Learning

Reference Books (Supplementary):

1. Moeller, R.R. – COSO Enterprise Risk Management: Establishing Effective Governance, Risk, and Compliance, Wiley
2. Monk, E., & Wagner, B. – Concepts in Enterprise Resource Planning, Cengage Learning
3. Weber, R. – Information Systems Control and Audit, Pearson Education
4. ISACA – CISA Review Manual, ISACA Publications
5. Indian Regulatory Frameworks (RBI Guidelines, Companies Act, IT Act, ICAI Standards) – Official Publications & Online Resources

Recommended Software/Tools:

1. **Tally Prime (formerly Tally ERP 9)**
 - **Purpose:** Financial system integration, transaction recording, and reporting
 - **Features:** Multi-user accounting, GST compliance, banking, inventory management, financial reports

- **Why Use:** Industry-leading accounting software for business process automation in Indian enterprises
2. **Microsoft Visio / Lucidchart**
 - **Purpose:** Business process modeling and documentation
 - **Features:** Flowcharting, data flow diagrams (DFDs), process maps, templates for BPMN
 - **Why Use:** Visualizes and standardizes business processes for automation and risk management
 3. **Microsoft Excel (Advanced Level)**
 - **Purpose:** Data analysis, financial modeling, compliance tracking
 - **Features:** Pivot tables, macros, dashboards, control sheets
 - **Why Use:** Widely used for integrating data and performing semi-automated analysis
 4. **UiPath / Automation Anywhere**
 - **Purpose:** Robotic Process Automation (RPA)
 - **Features:** Bot development, workflow automation, data scraping, error handling
 - **Why Use:** Enables scalable automation of repetitive tasks in financial systems
 5. **XBRL Software (e.g., IRIS CARBON, Ez-XBRL)**
 - **Purpose:** Structured digital financial reporting
 - **Features:** XBRL tagging, validation, regulatory filing formats
 - **Why Use:** Mandatory for digital compliance and standardized financial reporting

Course Title:	Advanced Accounting - II
Course Code:	25VBC2E504
Semester:	V
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

This course provides an in-depth understanding of complex accounting treatments for corporate entities, partnerships, and specialized businesses, integrating current practices with statutory compliance in areas like amalgamation, ESOPs, liquidation, and branch accounting.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Apply Accounting Standards to ensure precise financial reporting and effectively execute partnership accounts	L3
CO2	Demonstrate proficiency in applying accounting treatments for complex transactions such as ESOPs and securities buybacks	L3
CO3	Describe the financial aspects related to amalgamation, reconstruction, and liquidation within organizational frameworks	L2
CO4	Prepare financial statements for specialized entities, including banks and consolidated statements	L3
CO5	Demonstrate financial compliance through accurate preparation of final accounts and efficient implementation of branch accounting procedures	L3

Course Modules

No. of Hours:18

Module 1: Accounting Standards and Partnership Accounts
Scope of Module: Covers the application of Accounting Standards and principles of partnership accounting.
Topics: Understanding the concept and importance of Accounting Standards (AS) in India, Detailed study of specific Accounting Standards (AS) issued by ICAI, Application of Accounting Standards in preparing financial statements and solving practical problems, Introduction to partnerships and their characteristics, Accounting treatment for the formation, admission, retirement, and dissolution of partners, Preparation of partnership final accounts, Calculation of goodwill and treatment of revaluation of assets and liabilities, Accounting for the guarantee of profits and life policies of partners
Learning Outcome: Apply specific Accounting Standards and prepare partnership final accounts including treatment of goodwill and revaluation.

No. of Hours:18

Module 2: ESOPs and Buyback of Securities
Scope of Module: Explores accounting for employee stock options and buyback of shares under regulatory frameworks.
Topics: Understanding Employee Stock Option Plans and their objectives, Accounting treatment for the issuance of stock options to employees, Valuation of stock options and related considerations, Accounting for the exercise and forfeiture of stock options, Impact on financial statements due to ESOPs, Concept and legal provisions related to the buyback of securities, Accounting treatment for the buyback of equity shares and preference shares, Understanding shares with differential voting rights and their accounting implications
Learning Outcome: Evaluate the impact of ESOPs and buyback of securities on financial statements.

No. of Hours:18

Module 3: Corporate Restructuring and Liquidation
Scope of Module: Covers amalgamation, internal reconstruction, and liquidation processes in corporate accounting.
Topics: Concept of amalgamation and its types (merger and absorption), Accounting treatment for amalgamation, including purchase consideration, treatment of assets and liabilities, and reserves, Preparation of the amalgamation balance sheet and post amalgamation adjustments, Understanding the concept of internal reconstruction and its necessity, Accounting treatment for the reduction of share capital, consolidation, and reorganization of capital, Handling issues related to capital loss and capital gains, Overview of the liquidation process, Preparation of liquidator's statement of affairs, Realization and settlement of assets and liabilities, Distribution of assets to stakeholders in accordance with priority
Learning Outcome: Prepare amalgamation balance sheets and analyze accounting treatments for internal reconstruction and liquidation.

No. of Hours:18

Module 4: Financial Reporting for Specialized Entities
Scope of Module: Focuses on preparation and analysis of financial statements for banks, NBFCs, and consolidated entities.
Topics: Specific accounting and disclosure requirements for banking companies, Understanding the structure and components of financial statements for banks, Key ratios and financial indicators for analyzing the performance of banking companies, Overview of Nonbanking Financial Companies and their role in the financial sector, Accounting and regulatory requirements specific to NBFCs, Preparation of financial statements for NBFCs, Understanding the need for consolidated financial statements, Accounting for investments in subsidiaries, associates, and joint ventures, Preparation of consolidated financial statements and dealing with intra group transactions and unrealized profits

Learning Outcome: Prepare and analyze financial statements for banking companies, NBFCs, and consolidated entities.

No. of Hours:18

Module 5: Final Accounts, Cash Flow, and Branch Accounting

Scope of Module: Covers statutory financial reporting, preparation of final accounts, and accounting for domestic and foreign branches.

Topics: Define and classify types of companies, such as Public and Private Limited, explain the legal importance of maintaining accurate books of accounts, identify statutory books required by companies including the Register of Members and Register of Charges, describe the components and preparation of final accounts as per accounting standards, define distributable profit and explain the legal provisions for profit distribution, state the objectives and components of a cash flow statement and classify cash and cash equivalents, explain cash flow activities including operating, investing, and financing, distinguish between dependent and independent branches and explain their accounting treatment, and compare branch and departmental accounts while explaining methods of invoicing goods to branches.

Learning Outcome: Demonstrate statutory compliance by preparing final accounts, cash flow statements, and executing branch accounting procedures.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12

5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4

CO 1	3	2	1	3	2	2	1	1	-	3	2	-	1
CO 2	3	2	2	-	1	2	-	-	2	2	2	1	-
CO 3	2	1	2	1	-	3	2	1	3	2	1	1	1
CO 4	2	2	3	2	2	2	3	1	2	2	2	-	-
CO 5	2	3	-	2	1	2	2	1	2	3	2	1	1
Arti cul atio n	2.4	2	2	2	1.5	2.2	2	1	2.2 5	2.4	1.8	1	1

Suggested Readings:

Textbooks (Core):

- **M.C. Shukla, T.S. Grewal, S.C. Gupta** – Advanced Accounts (Vol. I & II), S. Chand Publishing
- **R.L. Gupta & M. Radhaswamy** – Advanced Accountancy, Sultan Chand & Sons
- **Ashok Sehgal & Deepak Sehgal** – Advanced Accounting, Taxmann Publications
- **Jain & Narang** – Advanced Accountancy, Kalyani Publishers
- **D.G. Sharma** – Advanced Accountancy – Corporate Accounting, Taxmann Publications

Reference Books (Supplementary):

1. **ICAI Study Material** – Accounting Standards and Advanced Accounting Modules, Board of Studies
2. **Maheshwari & Maheshwari** – Corporate Accounting, Vikas Publishing
3. **T.P. Ghosh** – Accounting Standards and Corporate Accounting Practices, Taxmann
4. **S.N. Maheshwari** – Financial Accounting, Vikas Publishing
5. **Bhattacharyya, Asish K.** – Financial Accounting for Business Managers, PHI Learning

Recommended Software/Tools:

1. **Tally Prime**
 - **Purpose:** Application of accounting standards, branch accounting, and preparation of final accounts
 - **Features:** Multi-branch data handling, consolidated reporting, compliance-ready features (GST, audit trail)
 - **Why Use:** Facilitates simulation of real-world accounting scenarios, especially branch and cash flow reporting
2. **Microsoft Excel (with Financial Modeling Templates)**
 - **Purpose:** Statement preparation, ESOP valuation, amalgamation worksheets, cash flow analysis
 - **Features:** IF/LOOKUP functions, pivot tables, scenario analysis, templates for buyback, ESOP, and goodwill valuation
 - **Why Use:** Enhances conceptual clarity through customized accounting model creation and analytical flexibility
3. **XBRL (eXtensible Business Reporting Language) Tools** (e.g., IRIS CARBON, MCA XBRL)
 - **Purpose:** Preparation of company final accounts for regulatory filings and financial disclosure compliance
 - **Features:** Mapping with Accounting Standards and Schedule III formats, auto-validation for MCA filing
 - **Why Use:** Familiarizes students with regulatory digital reporting in line with Indian Company Law requirements
4. **Accounting Standards Simulator (ICAI Cloud Learning Portal or Edu91)**
 - **Purpose:** Scenario-based learning and application of specific AS/Ind AS
 - **Features:** Interactive decision trees, case-based quizzes, AS application tutorials

- **Why Use:** Provides guided learning through common exam-style and real-world accounting scenarios
5. **Valuation Tools (e.g., Finbox Terminal, EquityValuator)** (for ESOPs & M&A)
- **Purpose:** ESOP valuation, cost of capital estimation, business combinations analysis
 - **Features:** DCF models, option pricing models (Black-Scholes), capital structure optimization
 - **Why Use:** Introduces learners to tools used in valuation and corporate finance with accounting linkages

Course Title:	Auditing and Assurance - II
Course Code:	25VBC2E505
Semester:	V
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

This course provides an in-depth understanding of auditing and assurance practices, focusing on audit planning, risk assessment, internal control, audit procedures, reporting, and emerging trends to ensure transparency, accountability, and integrity in financial reporting across diverse sectors.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Demonstrate a thorough understanding of the various types of auditing and assurance services	L2
CO2	Demonstrate proficiency in the audit planning process, including the development of audit objectives, enabling effective audit execution	L3
CO3	Evaluate the process of risk assessment and materiality in auditing while adhering to professional ethics	L5
CO4	Demonstrate an understanding of internal control systems, audit sampling methods, and techniques for ensuring the reliability and effectiveness of audit procedures	L2
CO5	Apply advanced audit procedures and techniques, conducting analytical review procedures and reporting audit findings effectively	L3

Course Modules

No. of Hours:18

Module 1: Fundamentals of Auditing and Assurance
Scope of Module: Introduces the concept, scope, types, and guiding principles of auditing and assurance services.
Topics: Definition and scope of auditing and assurance services, Types of audits and assurance engagements, Role of auditors in financial reporting, Fundamental principles of auditing, Standards and procedures for conducting audits
Learning Outcome: Discuss the different aspects of auditing and assurance services.

No. of Hours:18

Module 2: Audit Planning, Risk Assessment, and Internal Control
Scope of Module: Covers audit planning and documentation, risk assessment, ethics, and internal control systems.
Topics: Audit planning process and documentation, Developing audit objectives and procedures, Risk assessment and materiality in auditing, Professional ethics and independence in auditing, Understanding internal control systems, Process of audit sampling, Methods of conducting statistical analysis, Understanding internal control systems, Process of Audit sampling, Methods of conducting statistical analysis
Learning Outcome: Illustrate the process of audit planning and demonstrate understanding of internal control systems and risk assessment.

No. of Hours:18

Module 3: Audit Evidence and Procedures
Scope of Module: Explores techniques for collecting audit evidence and applying audit procedures using technology.

Topics: Techniques for gathering and evaluating audit evidence, Techniques for testing financial transactions and balances, Analytical review procedures in auditing, Observation techniques, **Using technology in auditing, Impact of technology on audit procedures and techniques**

Learning Outcome: Appraise the techniques required to evaluate audit evidence and conduct audit procedures using appropriate tools.

No. of Hours:18

Module 4: Audit Reporting, Documentation, and Financial Statement Audits

Scope of Module: Focuses on audit reporting, documentation practices, and auditing of financial statement elements.

Topics: Types of audit reports and their contents, Communicating audit findings to management and stakeholders, Evaluating and reporting on internal control deficiencies, Audit documentation, Nature and purpose, Form, content and extent of audit documentation, Audit file, Ownership of audit documentation, Understanding financial statements and their components, Auditing revenue and expenses, Audit procedures for balance sheet accounts including sampling methods and substantive tests

Learning Outcome: Communicate audit findings effectively, ensure proper documentation, and demonstrate understanding of audit procedures for financial statements.

No. of Hours:18

Module 5: Specialized Audits and Emerging Trends in Auditing

Scope of Module: Examines special audits, sector-specific audit practices, and emerging trends in auditing and assurance.

Topics: Types of special purpose audits, **Auditing compliance with laws and regulations, Auditing performance and sustainability reports, Ethical considerations and professional standards in special audits, Auditing government organizations and programs, Government accounting and financial reporting, Performance auditing and forensic auditing, Auditing of banks and financial institutions,**

Regulatory requirements for financial sector auditing, Auditing of insurance companies and products, Risk management in insurance audits, **Technology and automation in auditing**, **Data analytics and AI in auditing**, Emerging issues in auditing and assurance, **Ethics and integrity in the auditing profession**, **Professional development and career opportunities in auditing**

Learning Outcome: Elaborate on special purpose audits, analyze auditing in public sector and financial institutions, and explore emerging trends in the auditing profession.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)

4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	1	2	2	1	2	2	3	1	2	3	-	1
CO 2	3	2	3	3	1	2	3	2	3	3	2	1	-
CO 3	2	1	2	2	2	1	3	2	2	1	2	1	3
CO 4	2	1	2	1	1	2	2	1	2	2	1	-	2
CO 5	1	3	-	1	3	2	2	1	3	1	-	1	2
Arti cul atio n	2.2	1.6	2.2 5	1.8	1.6	1.8	2.4	1.8	2.2	1.8	2	1	2

Suggested Readings:

Textbooks (Core):

- **Aruna Jha** – Auditing, Taxmann Publications
- **Kamal Gupta & Ashok Arora** – Fundamentals of Auditing, Tata McGraw-Hill
- **Tandon, B.N., Sudharsanam, S., & Sundharabahu, S.** – A Handbook of Practical Auditing, S. Chand Publishing
- **Basu, Sanjib Kumar** – Fundamentals of Auditing, Pearson Education
- **S.K. Basu** – Auditing Principles and Techniques, Dorling Kindersley (India) Pvt. Ltd.

Reference Books (Supplementary):

1. **ICAI** – Standards on Auditing (SA) and Guidance Notes, ICAI Publications
2. **Ravinder Kumar & Virender Sharma** – Auditing Principles and Practice, PHI Learning
3. **Pankaj Garg** – Audit and Assurance, Taxmann Publications
4. **N.D. Kapoor** – Auditing and Assurance, Sultan Chand & Sons
5. **IIA Global** – International Professional Practices Framework (IPPF)

Recommended Software/Tools:

1. **CAATs (Computer-Assisted Audit Tools)** – e.g., **ACL, IDEA**
 - **Purpose:** Perform data analytics, sample testing, fraud detection, and automated audits
 - **Features:** Data extraction, stratification, gap detection, trend analysis
 - **Why Use:** Enables auditors to work efficiently with large datasets and identify anomalies
2. **Microsoft Excel (Audit Functions)**
 - **Purpose:** Document audit evidence, prepare audit plans, conduct ratio analysis
 - **Features:** Pivot tables, conditional formatting, audit trails, templates for checklists and documentation
 - **Why Use:** Essential tool for organizing and analyzing audit data manually or semi-automatically
3. **Tally Prime (with Audit Trail Feature)**
 - **Purpose:** Audit of computerized accounting records

- **Features:** Audit trail for transactions, user access logs, financial report generation
 - **Why Use:** Widely used for practical audit training in Indian accounting environments
4. **Auditing Documentation Systems (e.g., CCH ProSystem fx, CaseWare)**
(Optional/Advanced)
- **Purpose:** Professional-level audit planning, documentation, and compliance tracking
 - **Features:** Workpapers, automated risk assessment, audit workflow management
 - **Why Use:** Familiarizes students with enterprise-grade audit and assurance systems
5. **Interactive Audit Simulations & MCQ Platforms (e.g., ICAI BoS Portal, Edu91 Audit Labs)**
- **Purpose:** Reinforce standards-based learning and audit case application
 - **Features:** Simulation-based MCQs, case studies, and SA-based scenarios
 - **Why Use:** Helps students apply audit principles in real-life decision-making environments

Course Title	Digital Marketing and E-Commerce
Course Code	25VBC0S506
Semester	V
Credits	3
Course Type	SEC
Learning Hours	90
Live Sessions	12

Course Description:

This course provides undergraduate students with a comprehensive foundation in digital marketing and e-business. It explores essential concepts, strategies, and platforms used to build online brand presence, attract customers, and drive digital transactions. Students learn how to apply SEO, SEM, social media, and content marketing tools, understand diverse e-commerce models, and develop basic integrated digital strategies. The course also emphasizes ethical practices and regulatory compliance to ensure responsible digital operations.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain fundamental concepts of digital marketing, its advantages over traditional marketing, and the roles of major digital platforms.	L3
CO2	Apply essential SEO and SEM techniques to improve online visibility and measure digital marketing performance.	L4
CO3	Apply social media and content marketing approaches to enhance customer engagement and build brand presence.	L4

CO4	Differentiate various e-commerce business models and identify key e-business applications supporting digital commerce.	L5
CO5	Design simple integrated digital strategies considering ethical practices, data privacy, and compliance with digital regulations.	L6

Course Modules

No. of Hours:18*

Module 1: Introduction to Digital Marketing & Platforms
Scope of Module: This module introduces the fundamentals of digital marketing, highlighting its evolution, advantages, and comparison to traditional marketing, along with the role of key digital platforms.
Topics: Meaning and scope of digital marketing, evolution of digital marketing, differences between traditional and digital marketing, advantages and limitations of digital marketing, overview of digital channels including websites, search engines, social media, email, mobile apps, and video platforms.
Learning Outcome: Explain core concepts and benefits of digital marketing, differentiate it from traditional marketing, and identify the purpose of various digital platforms.

No. of Hours:18*

Module 2: SEO, SEM and Performance Marketing
Scope of Module: Focuses on search engine strategies to drive website traffic and basic methods for measuring marketing performance.

Topics:

Meaning of SEO, on-page optimization, off-page optimization, keyword research, linking strategies, basics of competitor analysis, introduction to SEM, overview of Google Ads and paid search platforms, simple campaign structure, meaning of conversions, types of conversions, basic methods to track and analyze conversion data.

Learning Outcome:

Apply basic SEO and SEM strategies to increase online visibility and understand how to measure and interpret marketing performance.

No. of Hours:18*

Module 3: Social Media and Content Marketing

Scope of Module:

Explores how to use social media platforms and content marketing to create brand value and customer engagement.

Topics:

Meaning and importance of social media marketing, using Facebook, Instagram, LinkedIn, Twitter, and YouTube for brand promotion, basics of mobile marketing and app-based marketing, meaning and scope of content marketing, developing blogs and storytelling, basics of influencer marketing, overview of engagement metrics.

Learning Outcome:

Use social media channels and content strategies to build brand awareness and engage customers effectively.

No. of Hours:18*

Module 4: E-Commerce and Digital Business Models

Scope of Module:

Introduces the structure of e-commerce, its business models, and essential digital business applications.

Topics:

Meaning and features of e-commerce, traditional commerce vs e-commerce, e-business vs e-commerce, advantages and limitations of e-commerce, e-commerce business models including B2B, B2C, C2B, C2C, B2G, C2G, factors affecting success of e-commerce, launching an e-business, introduction to CRM, SCM, ERP, brief applications like e-procurement, e-auction, e-trading.

Learning Outcome:

Differentiate between e-commerce business models, understand how e-business applications support online business, and explore the steps in launching an e-business.

No. of Hours:18*

Module 5: Digital Strategy, Ethics and Regulatory Frameworks

Scope of Module:

Covers creating integrated digital marketing strategies while emphasizing ethics, data privacy, and legal compliance in digital activities.

Topics:

Elements of a simple digital marketing strategy, integrating different digital channels, basics of setting digital budgets, introduction to measuring ROI, meaning and importance of digital marketing ethics, privacy and data protection principles, basics of regulatory frameworks including IT Act, overview of GDPR concepts, local e-commerce guidelines, emerging trends like AI, chatbots, personalization.

Learning Outcome:

Develop basic digital marketing strategies that integrate multiple platforms while recognizing ethical and legal responsibilities in digital business.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Conceptual and problem-based learning
- ✓ Interactive class exercises and proofs
- ✓ Real-world applications and modelling
- ✓ Assignments and quizzes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Google Digital Garage – Fundamentals of Digital Marketing**
A comprehensive 40-hour course covering SEO, SEM, social media, email marketing, and more. (<https://grow.google/intl/uk/courses-and-tools/>)
2. **HubSpot Academy – Digital Marketing Certification**
Covers content marketing, SEO, social media, and email marketing strategies. (<https://academy.hubspot.com/courses/digital-marketing>)

Suggested Readings:

Seema Gupta – *Digital Marketing*, McGraw Hill Education.

Philip Kotler, Hermawan Kartajaya & Iwan Setiawan – *Marketing 4.0*, Wiley.

Chaffey, Dave & Ellis-Chadwick, Fiona – *Digital Marketing*, Pearson Education.

Efraim Turban, David King – *Electronic Commerce: A Managerial and Social Networks Perspective*, Springer.

Laudon, Kenneth C. & Traver, Carol Guercio – *E-Commerce: Business, Technology, Society*, Pearson Education.

P.T. Joseph – *E-Commerce: An Indian Perspective*, PHI Learning.

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	–	3	–	–	2	–
CO2	2	3	3	–	3	2	–	2	2
CO3	2	3	3	3	3	2	2	2	–
CO4	2	3	3	–	2	2	–	3	–
CO5	2	3	3	2	3	2	3	2	2

Articulation	2.2	2.8	2.8	2.5	2.8	2.0	2.5	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Semester VI

Course Title:	Economic Laws
Course Code:	25VBC2E601
Semester:	VI
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course provides a comprehensive understanding of competition law, regulation of the real estate sector, insolvency and bankruptcy frameworks, and financial enforcement laws such as PMLA, FEMA, Benami Transactions Act, and SARFAESI. It equips students with practical legal knowledge for regulatory compliance and financial integrity in diverse business environments.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain competition law's role in promoting fair competition	L2
CO2	Comprehend the real estate sector's regulatory framework	L2
CO3	Explore insolvency resolution mechanisms and the role of regulators	L3
CO4	Apply IBC concepts to real-world insolvency scenarios	L3
CO5	Evaluate PMLA provisions for curbing illegal financial activities	L5

Course Modules

No. of Hours:24*

Module 1: Competition Law and Regulatory Bodies

Scope: Introduces the principles of competition law and the functioning of the Competition Commission of India.

Topics: Competition Act, 2002: Objectives and Scope, Introduction to Competition Law and its objectives, Prohibition of anti-competitive agreements and abuse of dominant position, Competition Commission of India: Composition, Duties, Powers, Functions, Director General and Penalties, Competition Advocacy and Appellate Tribunal

Learning Outcome: Discuss the fundamentals of competition law and outline the formation, powers, and duties of the Competition Commission of India.

No. of Hours:24*

Module 2: Real Estate Regulation and Appellate Mechanism

Scope: Explores the regulatory and appellate framework of the real estate sector under RERA.

Topics: Real Estate (Regulation and Development) Act, 2016: Objectives, Functions of Real Estate Regulatory Authority (RERA), Rights and obligations of promoters and allottees, Real Estate Appellate Tribunal: Offences, Penalties, Adjudication, Finance, Audit, and Reports, Real Estate Appellate Tribunal, its provisions explaining Offences, Penalties, Adjudication. Its provisions relating to Finance, Accounts, Audit and Reports

Learning Outcome: Comprehend the legal framework of real estate regulation and discuss its provisions protecting stakeholder interests.

No. of Hours:24*

Module 3: Insolvency and Bankruptcy Code and its
Scope: Covers corporate insolvency resolution, the role of the IBBI, and practical case applications under IBC.
Topics: Insolvency and Bankruptcy Code, 2016: Objectives and Framework, Corporate insolvency resolution and liquidation process, Role and powers of Insolvency and Bankruptcy Board of India (IBBI), Case studies on insolvency and resolution, Practical challenges and resolutions under IBC
Learning Outcome: Understand and apply insolvency resolution mechanisms under IBC in real-world scenarios.

No. of Hours:24*

Module 4: Anti-Money Laundering and Foreign Exchange Regulations
Scope: Deals with financial crime prevention laws, compliance under PMLA, and FEMA regulatory framework.
Topics: Prevention of Money Laundering Act (PMLA), 2002: Concept, Authorities, Suspicious Transactions, Practical application of PMLA: Case studies and compliance, Foreign Exchange Management Act (FEMA), 1999: Objectives and Regulation, Role of RBI, Contraventions, Penalties, Adjudicating authorities under FEMA: Powers, Appeals, Enforcement
Learning Outcome: Appraise the significance of PMLA and FEMA in preventing illegal financial activities and regulating foreign exchange.

No. of Hours:24*

Module 5: Benami Transactions, SARFAESI Act, and Financial Enforcement Tools
Scope: Provides insight into financial asset enforcement laws, benami transactions, SARFAESI mechanisms, and their practical implications.

Topics: Understanding the concept of benami transactions and their implications, Prohibition and consequences of benami property transactions. Adjudicating Authority, Jurisdiction and Powers of Authorities under the Act, Qualification for Appointment of chairperson and members and their removal, Provisions relating to special courts, Offences, Prosecution and Miscellaneous provisions under the Act., Overview of SARFAESI and its objectives, Securitization and asset reconstruction process, Enforcement of security interest by banks and financial institutions, Concept of Central Registry (CERSAI), Integration of registration systems with the CERSAI and matters related thereto, Registration by secured Creditors and Other Creditors, Offences and Penalties for not adhering to the provisions of the act, Provisions of SARFAESI Act not to apply in certain cases. Practical exercises and case studies on the implementation of SARFAESI by banks and financial institutions, Challenges and issues in the securitization and asset reconstruction process.

Learning Outcome: Discuss provisions of SARFAESI and Benami Acts and apply enforcement mechanisms to real-world financial asset recovery scenarios.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules

1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	-	3	1	2	1	2	-	-	1	2	3	-	-
CO 2	2	2	2	2	-	-	2	-	2	1	1	1	1
CO 3	1	1	1	1	2	3	3	1	1	1	2	1	-
CO 4	1	1	1	3	1	1	-	1	-	1	1	-	-
CO 5	-	3	-	2	3	3	-	1	2	1	-	1	1

Arti cul atio n	1.3 3	2	1.2 5	2	1.7 5	2.2 5	2.5	1	1.5	1.2	1.75	1	1

Suggested Readings:

Textbooks (Core):

- **Avtar Singh** – Competition Law, Eastern Book Company
- **Dr. K.R. Chandratre** – Insolvency and Bankruptcy Code: Law and Practice, Bharat Law House
- **Swarup K. Ghosh** – Real Estate Law & RERA, Taxmann
- **Taxmann's Guide** – Prevention of Money Laundering Act, Taxmann Publications
- **Deepa Paturkar** – FEMA & FCRA Ready Reckoner, Snow White Publications

Reference Books (Supplementary):

1. **Sumeet Malik** – Competition Law in India, Eastern Book Company
2. **P.V. Subba Rao** – Law and Practice Relating to Benami Transactions, Asia Law House
3. **Ritu Gupta** – Legal Aspects of Business, McGraw Hill
4. **Bare Acts** – Competition Act, IBC, RERA, PMLA, FEMA, SARFAESI, Benami Transactions Act (Updated editions)
5. **Journals & Reports** – Insolvency and Bankruptcy Board of India Annual Reports, CCI Reports, RERA Bulletins

Recommended Software/Tools:

1. **MCA (Ministry of Corporate Affairs) e-Portal**
 - **Purpose:** Access to official company data, legal filings, and compliance status
 - **Features:** CIN lookup, document downloads, corporate governance tracking
 - **Why Use:** Essential for practical exposure to legal filings, enforcement, and compliance

2. **IBBI Case Management System (CMS)**

- **Purpose:** Real-time access to IBC-related case filings and resolution processes
- **Features:** Case tracking, status reports, insolvency practitioner database
- **Why Use:** Supports applied learning through case analysis and tracking insolvency cases

3. **CCI Case Database and Tracker**

- **Purpose:** Competition Commission of India case search and legal precedents
- **Features:** Search engine for orders, antitrust decisions, sector-wise case history
- **Why Use:** Enables detailed analysis of anti-competitive practices and CCI decisions

4. **REMS (Real Estate Management System) – State RERA Portals**

- **Purpose:** Track registered projects, promoter compliance, and legal complaints
- **Features:** Project registration details, grievance tracking, audit reports
- **Why Use:** Useful for real-world understanding of RERA enforcement and disputes

Course Title	Human Values and Professional Ethics
Course Code	25VBC0AE602
Semester	V
Credits	3
Course Type	AEC
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course provides an integrated exploration of human values and professional ethics, with a special emphasis on their relevance to accounting, finance, and business contexts. It begins by establishing the foundational role of personal and societal values in shaping individual and professional conduct. Students will learn to apply classical ethical theories to real-life dilemmas, understand professional ethical codes governing accounting and finance, and appreciate broader responsibilities through corporate social responsibility and sustainability. The course concludes by fostering personal integrity, ethical decision-making, and leadership qualities essential for managing complex workplace challenges in a global and dynamic business environment.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Identify and explain core human values, their classifications, and their influence on personal and professional conduct.	L2
CO2	Interpret and apply ethical theories to analyze dilemmas in business and personal life.	L3
CO3	Examine ethical responsibilities in accounting, auditing, and financial management by referencing professional codes and real-world cases.	L4

CO4	Evaluate corporate decisions in light of stakeholder expectations, CSR, and sustainability principles, proposing ethical alternatives.	L5
CO5	Demonstrate ethical competence by resolving conflicts, leading with integrity, and fostering a value-driven approach in organizational settings.	L5

Course Modules:

No. of Hours:18

Module 1: Foundations of Human Values
Scope of Module: This module builds a strong understanding of the meaning, types, and role of human values in shaping attitudes, decisions, and interactions, preparing students to recognize value conflicts in real life and business.
Topics: Meaning and significance of human values, Types and classification: personal, moral, spiritual, social, cultural values, Sources and evolution of values – family, education, profession, media, Value systems and their influence on personal integrity and professional reputation, Contemporary value crises and examples from corporate scandals.
Learning Outcome: Explain and differentiate human values, recognize their importance in professional conduct, and reflect on personal value systems.

No. of Hours:18

Module 2: Ethics and Ethical Theories for Decision-Making

Scope of Module:

Introduces the foundations of ethics and contrasts them with morals and laws. It develops critical thinking using classical ethical theories to solve moral dilemmas faced by individuals and professionals.

Topics:

Definition, scope and objectives of ethics, Differences among ethics, morals, and laws in shaping conduct, Classical ethical frameworks: Utilitarianism (greatest good), Deontology (duty-based ethics), Virtue ethics (character-centered), Ethical relativism and pluralism, Introduction to ethical decision-making models and applying them to simple business cases.

Learning Outcome:

Apply ethical theories to analyze dilemmas and justify decisions in both personal and professional situations.

No. of Hours:18

Module 3: Professional Ethics in Accounting, Auditing, and Finance

Scope of Module:

Focuses on ethics within the accounting and finance profession, emphasizing integrity, transparency, and compliance with professional codes to prevent ethical lapses.

Topics:

Overview of ethical codes: ICAI, IFAC guidelines, Key principles: integrity, objectivity, professional competence, confidentiality, professional behavior, Ethical responsibilities in auditing, taxation, and financial reporting, Case illustrations of fraud, creative accounting, insider trading, money laundering, Role of whistleblowers, ethics committees, and leadership in building ethical cultures.

Learning Outcome:

Analyze and apply ethical standards to professional accounting scenarios, addressing challenges like fraud, bias, and pressure to manipulate financial results.

No. of Hours:18

Module 4: Corporate Social Responsibility, Stakeholder and Sustainable Ethics

Scope of Module:

Highlights how ethical conduct extends beyond compliance to embracing responsibility towards stakeholders, society, and the environment, with frameworks like CSR and ESG.

Topics:

Meaning, objectives and evolution of CSR, Stakeholder theory – balancing interests of shareholders, employees, customers, suppliers, community, Corporate citizenship and sustainability initiatives, Introduction to ESG (Environmental, Social, Governance) metrics and reporting, Real-world examples of ethical failures (e.g., environmental negligence, exploitative practices) and how companies recovered through responsible strategies.

Learning Outcome:

Evaluate corporate actions based on stakeholder needs and sustainability, recommending ethically sound practices that ensure long-term trust.

No. of Hours:18

Module 5: Developing Ethical Competence and Personal Integrity

Scope of Module:

Centers on building students' personal and professional ethical skills through introspection, practical tools, and conflict resolution frameworks.

Topics:

Value-based leadership and fostering ethical organizational cultures, Integrity, respect, empathy, and fairness as pillars of ethical behaviour, Managing ethical conflicts at work, understanding organizational politics, Case studies: decision-

making under moral pressure in finance (e.g., earnings manipulation, reporting irregularities), Personal ethical self-assessment and building a roadmap for lifelong ethical professionalism.

Learning Outcome:

Demonstrate personal integrity and ethical judgment in navigating workplace challenges, developing a consistent value-driven professional identity.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Introduction to key ethical concepts, values, and real-life applications
- ✓ Case Study Discussions: Analysis of ethical dilemmas, financial frauds, and CSR issues from India and global contexts
- ✓ Reflective Exercises: Personal value assessments, ethical self-audits, and journaling exercises

- ✓ Guest Lectures / Webinars: Talks by industry professionals, chartered accountants, ethics officers, or CSR leaders
- ✓ Multimedia Tools: Use of short films, documentaries, and real news stories to spark ethical reflection

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. Ethics in Life and Business – NPTEL (IIT Kanpur)
<https://nptel.ac.in/courses/109104114>
→ Free online course on ethics, integrity, and corporate governance.
2. Business Ethics for the Real World – Santa Clara University (edX)
<https://www.edx.org/course/business-ethics-for-the-real-world>
→ Short, practical course on applying ethical principles in business settings.
3. Corporate Social Responsibility (CSR) – edX (University of Pennsylvania)
<https://www.edx.org/course/corporate-social-responsibility>
→ Free audit access to learn about CSR frameworks and global standards.
4. ICAI Ethical Standards – Self-Learning Resources
<https://www.icaai.org/post/ethics-and-technical-standards>
→ Official guidelines and ethics modules for accounting professionals.
5. Introduction to ESG – CFA Institute (YouTube & CFA Resources)
<https://www.cfainstitute.org/en/research/esg-investing>
→ Free resources on ESG principles, reporting, and governance.

Suggested Readings

Textbooks (Core):

- R.R. Gaur, R. Sangal, G.P. Bagaria – *A Foundation Course in Human Values and Professional Ethics*, Excel Books
- S.K. Chakraborty – *Values and Ethics for Organizations: Theory and Practice*, Oxford University Press
- B.N. Ghosh – *Business Ethics and Corporate Governance*, Tata McGraw Hill

Reference Books (Supplementary):

- Laura P. Hartman, Joseph DesJardins – *Business Ethics: Decision Making for Personal Integrity & Social Responsibility*, McGraw-Hill
- Manuel G. Velasquez – *Business Ethics: Concepts and Cases*, Pearson Education
- ICAI Publications – *Code of Ethics for Chartered Accountants*
- Ethics Frameworks – IFAC, AICPA, CFA Institute (online resources)

Recommended Software/Tools:

1. **ICAI Digital Learning Hub**
 - o **Purpose:** Access to ethics-related modules and case studies.

- o **Why Use:** Offers ICAI-compliant resources for ethical practices in accounting.
- 2. **Harvard Business Review Case Tools / HBS Simulations**
 - o **Purpose:** Ethics case simulations.
 - o **Why Use:** Real-world dilemmas to develop ethical decision-making skills.
- 3. **EthicsGame or Business Ethics Toolkit (Online Platforms)**
 - o **Purpose:** Interactive learning of ethical principles.
 - o **Why Use:** Engages students in practical, scenario-based ethical reasoning.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	–	–	–	2	3	2	2
CO2	2	2	2	2	–	–	3	2	–
CO3	2	2	3	–	–	–	3	2	2
CO4	2	3	3	2	–	2	3	3	–
CO5	2	3	2	2	–	3	3	3	2

Articulation	2.0	2.4	2.5	2.0	–	2.5	3.0	2.4	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Advanced Auditing
Course Code:	25VBC2E603
Semester:	VI
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course offers an in-depth exploration of advanced auditing methodologies, tools, and applications in the contemporary business environment. It equips learners with expertise in handling complex audit scenarios, advanced technologies, data analytics, forensic auditing, and regulatory frameworks. Designed for future auditors and professionals, the course emphasizes real-time audit processes, IT audits, international audit standards, and communication of findings using modern reporting tools, thereby aligning audit practices with dynamic industry expectations.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Analyze and interpret contemporary auditing concepts, emerging risks, and evolving trends shaping the audit profession	L4
CO2	Develop and implement advanced audit planning, risk assessment, and continuous monitoring strategies using data analytics and AI	L5
CO3	Evaluate and document audit evidence through forensic and IT-enabled methodologies, including audits in cloud and blockchain systems	L5
CO4	Appraise internal controls, advanced sampling, fraud detection systems, and compliance frameworks across complex organizations	L5

CO5	Demonstrate expertise in auditing high-value transactions, consolidated financials, ethical dilemmas, and innovative audit reporting	L3

Course Modules

No. of Hours:24*

Module 1: Advanced Auditing Concepts and Risk-Based Planning
Scope: Introduces advanced auditing concepts, audit roles, planning strategies, and risk assessment techniques using data analytics.
Topics: Overview of advanced auditing concepts, objectives, and emerging trends in auditing practices; Role of auditors in addressing contemporary challenges such as fraud detection and cybersecurity risks; Advanced audit planning techniques including data analytics and predictive modeling; Assessing and responding to emerging risks and uncertainties in the audit environment.
Learning Outcome: Understand the evolving role of auditors and apply advanced planning methodologies to navigate complex audit environments.

No. of Hours:24*

Module 2: Audit Evidence, Documentation, and IT Environment
Scope: Focuses on advanced evidence gathering, documentation methods, and auditing within IT-enabled environments.
Topics: Advanced techniques for gathering and evaluating audit evidence including data interrogation and forensic auditing; Leveraging technology for efficient and accurate audit documentation and analysis; Advanced audit of IT general controls and application controls in cloud computing, blockchain, and AI-driven systems; Ethical hacking and vulnerability assessments for IT security auditing.
Learning Outcome: Utilize forensic and IT-enabled tools to gather, document, and evaluate audit evidence in technologically advanced environments.

No. of Hours:24*

Module 3: Internal Control, Fraud Detection, and Sampling Techniques

Scope: Covers internal control evaluations, advanced fraud investigation, and data-driven sampling strategies.

Topics: Advanced evaluation of IT controls and automation in internal control assessment; Data-driven and technology-enabled methods for internal control testing; Advanced statistical sampling methods and their application in high-risk audit areas; Sampling in big data and artificial intelligence-driven audit environments; Techniques for detecting and investigating financial fraud; Forensic accounting methodologies and legal considerations; Application of data analytics in fraud prevention and examination.

Learning Outcome: Evaluate internal control systems and apply forensic techniques and statistical sampling to uncover fraud and mitigate audit risks.

No. of Hours:24*

Module 4: Complex Audit Engagements and Group Audits

Scope: Addresses auditing complex transactions, internal audits in large organizations, and consolidated financial statements.

Topics: Advanced audit procedures for intricate and high-value transactions such as mergers and acquisitions, complex financial instruments, and derivatives; Auditing complex revenue recognition and expense allocation practices; Internal audit strategies for large and complex organizations; Risk-based auditing, performance auditing, and governance assessments; Use of technology in enhancing the effectiveness and efficiency of internal audit functions; Advanced consolidation techniques including non-controlling interests, equity method investments, and complex intercompany transactions; Auditing multinational entities and addressing challenges in cross-border operations.

Learning Outcome: Audit intricate transactions and apply risk-based internal audit methods within complex multinational entities.

No. of Hours:24*

Module 5: Ethics, Reporting, Compliance, and Assurance

Scope: Emphasizes ethical auditing, regulatory compliance, advanced reporting, continuous auditing, and quality assurance.

Topics: Communicating advanced audit findings to stakeholders using data visualization and other innovative reporting methods; Reporting on cybersecurity and emerging risks in the audit report; Advanced ethical considerations in auditing emerging areas such as sustainability reporting and integrated reporting; Navigating legal complexities and ethical dilemmas in international auditing standards; Advanced concepts in continuous auditing methodologies; Real-time monitoring techniques and leveraging technology for ongoing audit processes; Application of artificial intelligence and machine learning in continuous auditing; Advanced regulatory compliance requirements and emerging auditing standards; Analysis of the impact of evolving global regulations and standards on auditing practices; Principles of audit quality management; Role of audit committees, peer reviews, and quality assurance processes; Emerging trends in assurance services beyond traditional financial statement audits.

Learning Outcomes: Demonstrate ethical auditing practices and produce high-quality audit reports aligned with global compliance and assurance standards.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	3	1	2	1	-	2	-	3	2	3	-	1
CO 2	2	2	2	3	-	2	3	-	2	3	1	1	-
CO 3	1	3	1	2	2	1	-	1	1	1	2	1	2
CO 4	2	1	1	-	3	-	2	1	2	1	1	2	1
CO 5	1	3	-	2	2	1	3	1	-	1	-	3	2

Arti cul atio n	1.8	2.4	1.2 5	2.2 5	2	1.3 333	2.5	1	2	1.6	1.75	1.75	1.5

Suggested Readings:

Textbooks (Core):

- **Aruna Jha** – Advanced Auditing, Taxmann Publications
- **B.N. Tandon, S. Sudharsanam, S. Sundharabahu** – A Handbook of Practical Auditing, S. Chand Publishing
- **Jagdish Prakash** – Advanced Auditing and Professional Ethics, Bharat Law House
- **ICAI Study Material** – Advanced Auditing and Professional Ethics, Institute of Chartered Accountants of India

Reference Books (Supplementary):

1. **Robert R. Moeller** – Modern Internal Auditing: Assurance and Consulting Services, Wiley
2. **Karapetrovic & Willborn** – Audit and Assurance Standards, Springer
3. **Alvin A. Arens, Randal J. Elder, Mark S. Beasley** – Auditing and Assurance Services: An Integrated Approach, Pearson
4. **K. H. Spencer Pickett** – The Internal Auditing Handbook, Wiley
5. **Journal of Forensic & Investigative Accounting** – AAA Forensic Accounting Section
6. **Global Assurance and Ethics Publications** – International Auditing and Assurance Standards Board (IAASB) Reports

Recommended Software/Tools:

1. **ACL Analytics / Galvanize (by Diligent)**
 - **Purpose:** Data analytics for audit, risk, and compliance
 - **Features:** Audit sampling, fraud detection, control testing automation
 - **Why Use:** Widely used for risk-based audits and fraud analytics in real-time
2. **IDEA (Interactive Data Extraction & Analysis)**
 - **Purpose:** Audit data analytics and evidence evaluation
 - **Features:** Importing large data sets, pattern detection, transaction testing
 - **Why Use:** Ideal for forensic analysis, continuous auditing, and sampling
3. **CaseWare Working Papers**
 - **Purpose:** Digital audit documentation and report generation
 - **Features:** Standardized templates, collaborative audit trails, cloud integration
 - **Why Use:** Streamlines audit workflow and supports complex audit documentation
4. **Tableau / Power BI**
 - **Purpose:** Data visualization for audit findings
 - **Features:** Dashboards, real-time data presentation, stakeholder communication
 - **Why Use:** Enhances audit report clarity and communication of insights
5. **SAP GRC (Governance, Risk, and Compliance)**
 - **Purpose:** Managing audit, compliance, and internal controls in SAP environments
 - **Features:** Risk management tools, access controls, continuous monitoring
 - **Why Use:** Essential for IT audits in large ERP-based organizations

Course Title:	Financial Reporting
Course Code:	25VBC2E604
Semester:	VI
Credits:	4
Course Type:	DSE
Learning Hours:	120
Live Sessions:	12 hours

Course Description:

This course provides comprehensive knowledge and application of Indian Accounting Standards (Ind AS) in the preparation and presentation of financial statements. Learners will gain expertise in recognizing revenue, measuring fair value, accounting for assets and liabilities, handling accounting estimates, and preparing interim and cash flow statements, with a focus on accurate reporting, compliance, and financial decision-making.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Demonstrate proficiency in preparing financial statements compliant with Ind AS guidelines	L3
CO2	Interpret financial data to make informed business decisions	L4
CO3	Apply principles of revenue recognition and fair value measurement to ensure accurate financial reporting	L3
CO4	Discuss the significance of accounting policies, changes in estimates, and correction of errors in financial statements	L2
CO5	Comprehend the impact of events after the reporting period on financial reporting and disclosure requirements	L2

Course Modules

No. of Hours:24*

Module 1: Presentation, Disclosure, and Interim Reporting
Scope: Covers presentation formats, disclosure requirements, and interim financial reporting principles.
Topics: Ind AS 1 – Overview and objectives, format and structure of financial statements; Disclosure requirements for items in financial statements; Ind AS 34 – Introduction and purpose, recognition and measurement for interim reporting, disclosure in interim financial statements.
Learning Outcome: Prepare and present financial statements and interim reports in accordance with Ind AS 1 and Ind AS 34.

No. of Hours:24*

Module 2: Cash Flow, Revenue, and Inventory Accounting
Scope: Focuses on the preparation of cash flow statements, revenue recognition, and inventory valuation.
Topics: Ind AS 7 – Overview, objectives, classification and presentation of cash flows, preparation of cash flow statements; Ind AS 115 – Introduction, significance in revenue recognition, principles of revenue recognition and measurement, presentation and disclosure of revenue; Ind AS 2 – Definition of inventories, net realizable value, fair value, inventory cost determination, recognition of write-downs.
Learning Outcome: Prepare cash flow statements, recognize revenue, and apply inventory valuation methods under Ind AS standards.

No. of Hours:24*

Module 3: Accounting Policies, Estimates, and Reporting Period Events

Scope: Explains the treatment of accounting policies, estimates, errors, and post-reporting period events.

Topics: Ind AS 8 – Objectives, selection and application of accounting policies, treatment of changes in estimates, correction of errors. Ind AS 10 – Overview and importance, recognition and disclosure of events after the reporting period.

Learning Outcome: Apply appropriate accounting policies and treat events after the reporting period and estimation changes in compliance with Ind AS.

No. of Hours:24*

Module 4: Fair Value Measurement and First-Time Adoption

Scope: Discusses fair value measurement principles, disclosures, and first-time adoption of Ind AS.

Topics: Ind AS 113 (Part I) – Introduction, significance, principles of fair value measurement; Ind AS 113 (Part II) – Disclosure requirements related to fair value, application of fair value to assets and liabilities; Ind AS 101 – Overview and objectives, key requirements, exemptions and process for first-time adoption of Ind AS.

Learning Outcome: Implement fair value measurement and navigate first-time Ind AS adoption with a clear understanding of required disclosures.

No. of Hours:24*

Module 5: Asset, Liability, and Income Tax Reporting

Scope: Addresses accounting for various assets, liabilities, and income taxes in financial reporting.

Topics: Ind AS on Assets (Part I) – Property, plant, equipment, intangible assets, investments and their relevant Ind AS; Ind AS on Assets (Part II) – Recognition, measurement, and presentation of assets; Ind AS on Liabilities – Specific Ind AS for liabilities, financial instruments, provisions, recognition and measurement; Ind

AS 12 – Key terms, current tax liabilities and assets, fair value reporting, revaluation of assets.

Learning Outcome: Account for assets, liabilities, and income tax items in line with applicable Ind AS for accurate and fair presentation.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)

6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	3	-	1	2	1	2	3	3	1	2	1	-	1
CO 2	2	1	2	3	-	1	2	2	2	1	1	1	-
CO 3	3	-	1	2	2	2	1	3	1	-	2	1	2
CO 4	2	1	1	2	1	2	2	1	1	1	1	-	2
CO 5	3	3	-	2	3	2	1	3	-	1	-	1	1
Articulation	2.6	1.6 6	1.2 5	2.2	1.7 5	1.8	1.8	2.4	1.2 5	1.25	1.25	1	1.5

Suggested Readings:

Textbooks (Core):

- **D.S. Rawat** – Student's Guide to Ind AS, Taxmann Publications
- **G. Sekar & B. Saravana Prasath** – Financial Reporting, Padhuka's Series
- **CA Parveen Sharma** – Financial Reporting, New Era Book Publication
- **ICAI Study Material** – Financial Reporting Module, Institute of Chartered

Accountants of India

Reference Books (Supplementary):

1. **T. P. Ghosh** – Ind AS Simplified: A Comprehensive Guide to Indian Accounting Standards, Taxmann
2. **Kamal Garg** – Practical Guide to Ind AS and IFRS, Bharat Law House
3. **IFRS Foundation** – IFRS/IAS Standards, Official Pronouncements
4. **Sanjay Khemka** – Mastering Ind AS, Wolters Kluwer

Recommended Software/Tools:

1. **TallyPrime with Ind AS Module**
 - **Purpose:** Accounting and financial statement preparation
 - **Features:** Ind AS-compliant financials, cash flow generation, inventory and revenue tracking
 - **Why Use:** Commonly used in India for SME and large enterprise financial reporting
2. **SAP S/4HANA Finance**
 - **Purpose:** Enterprise-level accounting and reporting under Ind AS/IFRS
 - **Features:** Asset accounting, real-time reporting, automated disclosures
 - **Why Use:** Used by large corporations for real-time financial reporting and compliance
3. **Oracle Financials Cloud**
 - **Purpose:** Integrated financial reporting and tax compliance
 - **Features:** Tax reporting (including Ind AS 12), fair value accounting, cash flow automation
 - **Why Use:** Suitable for complex, multi-entity financial management

Course Title:	Strategic Financial Management
Course Code:	25VBC2E605
Semester:	VI
Credits:	3
Course Type:	DSE
Learning Hours:	90
Live Sessions:	12 hours

Course Description:

This course equips students with advanced financial strategies for corporate decision-making, risk management, security and derivative analysis, portfolio construction, international finance, and corporate valuation. Learners will develop analytical tools and skills essential for managing financial challenges and optimizing strategic outcomes in dynamic financial environments.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the role of financial policy in corporate strategy and make sound financial decisions to support long-term organizational goals	L2
CO2	Develop a comprehensive understanding of financial risks and apply risk management techniques effectively	L3
CO3	Acquire skills in evaluating securities using fundamental and technical analysis for informed investment decisions	L3
CO4	Construct well-diversified portfolios, assess performance against benchmarks, and optimize portfolio outcomes in dynamic market environments	L5
CO5	Demonstrate strategic analysis of securitized assets, evaluating associated risks comprehensively and leveraging insights to optimize investment strategies effectively	L5

Course Modules

No. of Hours:18*

Module 1: Strategic Financial Policy and Risk Management
Scope: Covers the integration of financial policy into corporate strategy and explores comprehensive financial risk management techniques.
Topics: Introduction to financial policy and its importance in corporate strategy, Strategic financial decision making, Financial planning and forecasting, Capital budgeting decisions and long term investment analysis, Evaluation of strategic financial alternatives, Introduction to risk management in financial decision making, Identification and measurement of financial risk, Techniques for managing financial risk (e.g., hedging, insurance, and diversification), Risk assessment and risk reward trade offs
Learning Outcome: Evaluate strategic financial decisions and apply risk management tools to support long-term corporate objectives.

No. of Hours:18*

Module 2: Security Analysis, Portfolio Management & Securitization
Scope: Focuses on securities valuation, portfolio construction and revision, and understanding of securitized assets and their associated risks.
Topics : Fundamental analysis of securities (stocks and bonds), Technical analysis and charting techniques, Valuation models (e.g., discounted cash flow, relative valuation), Investment decision making process, Portfolio construction and diversification, Capital Asset Pricing Model (CAPM), Portfolio performance evaluation and attribution, Portfolio revision and rebalancing, Introduction to securitization and its benefits, Process of securitization and the role of various parties involved, Types of securitized assets (e.g., mortgage backed securities, asset backed securities), Risks associated with securitization

Learning Outcome: Analyze securities, construct and revise portfolios, and assess the strategic implications and risks of securitized assets.

No. of Hours:18*

Module 3: Mutual Funds, Derivatives & Interest Rate Risk

Scope: Introduces mutual fund structures, derivative instruments, their valuation and application, and interest rate risk management.

Topics : Introduction to mutual funds and their structure, Types of mutual funds (e.g., equity funds, debt funds, hybrid funds), **Mutual fund performance evaluation**, Role of mutual funds in the financial market, Introduction to derivatives (e.g., futures, options, and swaps), Pricing and valuation of derivatives, Hedging strategies using derivatives, Risks associated with derivatives, Interest Rate Risk, Hedging Interest Rate Risk

Learning Outcome: Evaluate mutual funds, analyze derivative instruments, and apply interest rate hedging techniques effectively.

No. of Hours:18*

Module 4: International Financial Management and Foreign Exchange Exposure

Scope: Deals with foreign exchange exposure, international capital budgeting, and cross-border financial management strategies.

Topics: Foreign exchange rate determination, Foreign exchange exposure assessment, Techniques for managing foreign exchange risk (e.g., hedging, currency derivatives), International capital budgeting and investment decisions, Global financial markets and institutions, International trade and finance, Financing international operations, Cross border mergers and acquisitions

Learning Outcome: Manage foreign exchange and international finance challenges in global business environments using analytical and strategic tools.

No. of Hours:18*

Module 5: Corporate Valuation, Restructuring & Startup Finance

Scope: Covers corporate valuation methods, restructuring techniques, mergers and acquisitions, and startup funding strategies.

Topics: Valuation methods (e.g., discounted cash flow, comparable company analysis), Valuation of equity and debt securities, Mergers and acquisitions and their impact on valuation, Valuation for strategic decision making, Conceptual and Financial Framework, Takeover defensive tactics, Reverse merger technique, Divestiture, Cross border mergers, Financial restructuring, Ownership restructuring and its detailed process, Introduction to startup finance, Pitch presentation, Sources of funding, Venture Capital Financing

Learning Outcome: Perform corporate valuation, assess restructuring strategies, and evaluate startup finance decisions for strategic growth.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global

2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO PO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	2	2	1	2	1	2	-	1	1	1	-	-	1
CO 2	3	1	1	3	-	1	1	2	3	1	1	1	2
CO 3	1	3	1	3	2	1	2	3	1	-	2	1	2
CO 4	1	1	1	3	1	3	1	2	2	1	1	2	-
CO 5	1	2	2	2	3	1	2	2	-	1	-	1	1
Arti cul ate	1.6	1.8	1.2	2.6	1.7 5	1.6	1.5	2	1.7 5	1	1.33 33	1.25	1.5

Suggested Readings:

Textbooks (Core):

- **Prasanna Chandra** – Financial Management: Theory and Practice, McGraw-Hill Education
- **I.M. Pandey** – Financial Management, Vikas Publishing House
- **Ravi M. Kishore** – Strategic Financial Management, Taxmann
- **S. Krishnamurthy & S. Venkatesan** – Strategic Financial Management, Himalaya Publishing House

Reference Books (Supplementary):

1. **Aswath Damodaran** – Investment Valuation and Applied Corporate Finance
2. **Jonathan Berk & Peter DeMarzo** – Corporate Finance, Pearson
3. **Sharpe, Alexander, and Bailey** – Investments, Pearson
4. **Hull, John C.** – Options, Futures, and Other Derivatives, Pearson Education

Recommended Software/Tools:

1. **Bloomberg Terminal / Refinitiv Eikon**
 - **Purpose:** Market data, securities analysis, portfolio performance
 - **Features:** Real-time data, company financials, valuation tools, derivatives pricing
 - **Why Use:** Industry standard for financial research and security analysis
2. **MS Excel with Financial Modeling Add-ins (e.g., Solver, @RISK)**
 - **Purpose:** Forecasting, capital budgeting, DCF modeling
 - **Features:** Scenario analysis, Monte Carlo simulations, risk modeling
 - **Why Use:** Foundational tool for building dynamic financial models and risk analysis
3. **Python (with NumPy, pandas, yfinance, matplotlib)**
 - **Purpose:** Quantitative portfolio analysis, derivatives pricing, and risk modeling
 - **Features:** Automation of data gathering, advanced visualizations, custom financial algorithms
 - **Why Use:** Essential for data-driven finance and building custom strategic financial tools
4. **Capital IQ / Morningstar Direct**
 - **Purpose:** Financial analysis, valuation benchmarking, M&A analysis

- **Features:** Detailed financials, screening tools, comparable company analysis
- **Why Use:** Supports equity valuation, strategic financial comparisons, deal analysis

5. **Tata Capital SFM Simulation / FinShiksha Tools**

- **Purpose:** Strategic financial decision-making simulations
- **Features:** Scenario-based simulation for corporate finance, valuation, and portfolio rebalancing
- **Why Use:** Engaging learning tools for applying SFM concepts in simulated real-world contexts

Course Title	Business Analytics and AI
Course Code	25VBC0G606
Semester	VI
Credits	3
Course Type	GE
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course introduces undergraduate students in Accounting and Finance to the fundamental concepts, tools, and applications of Business Analytics and Artificial Intelligence (AI). It focuses on using data-driven decision-making techniques to solve real-world financial and business problems. Students will gain hands-on experience in applying analytical tools, predictive modelling, and AI-driven technologies for business insight, risk management, forecasting, and performance optimization.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain the concepts of Business Analytics and its role in financial decision-making.	L2
CO2	Apply data collection, cleaning, and pre-processing techniques to financial datasets.	L3
CO3	Use descriptive and predictive analytics tools to interpret business performance.	L3

CO4	Demonstrate the use of AI techniques such as machine learning and NLP in solving financial and accounting problems.	L4
CO5	Analyze real-time business scenarios using visualization and business intelligence platforms like Power BI or Tableau.	L4

Course Modules

No. of Hours:18*

Module 1: Introduction to Business Analytics

Scope of Module:

This module provides foundational knowledge of business analytics, types of data, and the role of analytics in accounting and finance decision-making.

Topics:

Introduction to Business Analytics – Meaning, Scope, and Importance in Finance

Types of Analytics – Descriptive, Diagnostic, Predictive, Prescriptive

Data Types and Sources – Structured vs Unstructured Data, Internal vs External Data

Business Analytics Process – Data to Insight Framework

Learning Outcome: Understand the fundamental role of business analytics in finance and how to approach data-driven problem-solving.

No. of Hours:18*

Module 2: Data Preparation and Statistical Techniques

Scope of Module:

Focuses on essential data pre-processing and statistical tools for conducting meaningful financial analysis and modelling.

Topics:

Data Cleaning, Data Transformation, Handling Missing Data

Descriptive Statistics – Mean, Median, Mode, Variance, Standard Deviation

Inferential Statistics – Hypothesis Testing, Confidence Intervals

Data Sampling, Correlation, and Regression

Learning Outcome: Prepare and analyze datasets for financial analysis using key statistical concepts and tools

No. of Hours:18*

Module 3: Predictive Analytics and Forecasting

Scope of Module:

Covers forecasting models and predictive analytics techniques used in accounting, budgeting, and financial projections.

Topics:

Time Series Analysis – Trend, Seasonality, Moving Averages

Predictive Modelling – Linear & Logistic Regression

Forecasting in Finance – Revenue, Cash Flow, Risk Analysis

Introduction to Python/R for Predictive Modelling

Learning Outcome: Apply predictive models to perform financial forecasting and evaluate performance with accuracy.

No. of Hours:18*

Module 4: Artificial Intelligence in Accounting and Finance

Scope of Module:

Introduces AI fundamentals and their practical application in automating and improving financial processes.

Topics:

Basics of AI and Machine Learning in Finance

Natural Language Processing (NLP) in Audit and Compliance

AI for Fraud Detection and Risk Assessment

Robotic Process Automation (RPA) in Accounting

Learning Outcome: Demonstrate how AI technologies are reshaping accounting processes, fraud detection, and decision-making.

No. of Hours:18*

Module 5: Business Intelligence and Visualization Tools

Scope of Module:

Focuses on transforming data into visual insights using business intelligence tools relevant to financial reporting.

Topics:

Introduction to Business Intelligence (BI)

Dashboards and Financial KPIs

Data Visualization using Power BI / Tableau

Case Studies: Financial Reports, Audit Dashboards, Profitability Analysis

Learning Outcome: Design and interpret financial dashboards and visual reports using BI tools for decision support.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial accounting, budgeting, and business concepts
- Familiarity with Excel or any spreadsheet software for data manipulation
- Introductory knowledge of statistics and probability
- Basic understanding of business operations and decision-making processes (recommended but not mandatory)

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce and explain key concepts and techniques of business analytics
- ✓ **Case Study Analysis** to understand the application of analytics in accounting, auditing, and financial decision-making
- ✓ **Industry Guest Speakers** to discuss how business analytics is transforming finance and accounting practices
- ✓ **Simulated Data Modeling** exercises in predictive analytics, time series forecasting, and risk analysis
- ✓ **Peer Discussions** to facilitate problem-solving and decision-making based on data-driven insights

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Science and Business Analytics** (by Coursera, offered by University of California)
<https://www.coursera.org/specializations/data-science-business-analytics>

2. **Business Analytics for Data-Driven Decision Making** (by edX, offered by Wharton)
<https://www.edx.org/course/business-analytics-for-data-driven-decision-making>
3. **Python for Data Science and Machine Learning Bootcamp** (by Udemy)
<https://www.udemy.com/course/python-for-data-science-and-machine-learning-bootcamp/>
4. **Excel to MySQL: Analytic Techniques for Business Specialization** (by Coursera, offered by Duke University)
<https://www.coursera.org/specializations/analytics>
5. **Data Visualization with Power BI** (by Microsoft)
<https://learn.microsoft.com/en-us/training/modules/data-visualization-power-bi/>
6. **AI for Everyone** (by Coursera, offered by Andrew Ng)
<https://www.coursera.org/learn/ai-for-everyone>
7. **Business Intelligence Concepts, Tools, and Applications** (by edX, offered by University of Colorado Boulder)
<https://www.edx.org/course/business-intelligence-concepts-tools-and-applications>

Suggested Readings:

Textbooks (Core):

- Evans, J.R. – *Business Analytics*, Pearson Education
- Bhimasankaram Pochiraju & Sridhar Seshadri – *Analytics for Managers*, Springer
- Vohra N. D. – *Business Statistics*, McGraw Hill
- Albright & Winston – *Business Analytics: Data Analysis and Decision Making*, Cengage Learning

Reference Books (Supplementary):

- Provost & Fawcett – *Data Science for Business*, O'Reilly
- Ethem Alpaydin – *Introduction to Machine Learning*, MIT Press
- Dursun Delen – *Predictive Analytics: Data Mining, Machine Learning and Data Science for Practitioners*, Pearson
- Gupta & Gupta – *Business Statistics*, Himalaya Publishing House

Recommended Software/Tools:

1. **Microsoft Excel (Advanced Analytics)**
Purpose: Data cleaning, analysis, forecasting
Why Use: Familiar tool with built-in analytics functions and financial models

2. Power BI / Tableau

Purpose: Dashboard creation, data visualization

Why Use: Industry tools for presenting accounting and financial insights visually

3. Zoho Analytics / Google Data Studio

Purpose: BI tool for cloud-based data reporting

Why Use: Practical for start-ups and real-time financial analytics

Curriculum Development:

SI.N 0	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	1	2	1	2	1	2
CO2	2	3	3	2	3	2	2	1	3
CO3	3	3	3	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	2	3	3	3	2	3
Articulation	2.6	3.0	2.8	2.0	2.8	2.2	2.6	1.6	2.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

**Bachelor of Commerce
Corporate Secretaryship**

[Online Mode]

Course Matrix and Syllabus

July 2025

Semester-1

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBX0AE101	English	AEC	30	70	4
25VBX0C102	HRM & Organizational Behavior	DSC	30	70	4
25VBC4E103	Current Affairs, Presentation and Communication Skills	DSE	30	70	4
25VBC4E104	Legal Aptitude and Logical Reasoning	DSE	30	70	4
25VBX0S105	Generative AI for Online Learners	SEC	30	70	2
25VBX0S106	Financial Literacy & Planning	SEC	30	70	3
Total No. of Credits					21

Semester-2

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBC4E201	Jurisprudence, Interpretation and General Laws	DSE	30	70	4
25VBC4E202	Company Law	DSE	30	70	4
25VBC4E203	Setting up of Business Entities and Closure	DSE	30	70	4
25VBX0G204	Business Economics	GE	30	70	3
25VBX0AE205	Communicative English	AEC	30	70	4
25VBC0S206	Virtual Accounting Lab	SEC	100	-	2
Total No. of Credits					21

Semester-3

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBC4E301	Tax Laws	DSE	30	70	4
25VBC4E302	Management Accounting	DSE	30	70	4
25VBC4E303	Securities Laws and Capital Markets	DSE	30	70	4
25VBX0ME304	Indian Knowledge System	MDE	30	70	2
25VBX0S305	Research Methodology	SEC	30	70	3
25VBX0AE306	Environmental Science	AEC	30	70	2
Total No. of Credits					19

Semester-4

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBC0C401	Marketing Management	DSC	30	70	4
25VBC0C402	Cost Accounting	DSC	30	70	4
25VBC4E403	Economic Laws	DSE	30	70	4
25VBC4E404	Business and Commercial Laws	DSE	30	70	4
25VBC0G405	Quantitative Techniques	GE	30	70	3
25VBC0S406	Virtual Finance Lab	SEC	100	0	2
Total No. of Credits					21

Semester-5

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBX0V501	Indian Constitution	VAC	30	70	2
25VBC4C502	Strategic Management	DSC	30	70	4
25VBC4C503	Financial Management	DSC	30	70	4
25VBC0E504	Advanced Cost and Management Accounting	DSE	30	70	3
25VBC0C505	International Financial Management	DSE	30	70	3
25VBC0S505	Digital Marketing & E-Commerce*	SEC	30	70	3
Total No. of Credits					19

Semester-6

Course Code	Course Name	Course Category	CA	ESE	Credits
25VBC0C601	International Business	DSC	30	70	4
25VBC0AE602	Human Values and Professional Ethics	AEC	30	70	2
25VBC0E603	Advanced Auditing	DSE	30	70	4
25VBC4E604	Financial Markets and Instruments	DSE	30	70	4
25VBC0C605	Sustainable Finance and ESG Strategies	DSC	30	70	4
25VBC0G606	Business Analytics and AI	GE	30	70	3
Total No. of Credits					21

Program Outcomes

PO1	Apply knowledge and skills in the field of Commerce that are relevant to employment and entrepreneurship.
PO2	Employ functional and cross-functional knowledge, skills, and expertise in emerging and complex situations within professional and entrepreneurial ventures.
PO3	Employ analytical reasoning and critical thinking skills to be able to make data-driven business decisions.
PO4	Demonstrate communication skills with respect to commerce and business activities, such as to correspond with stakeholders and comprehend with effective report writing skills.
PO5	Exemplify emerging technologies and IT tools to understand business operations and the use of information for decision-making
PO6	Demonstrate decision-making approaches, resolution proficiency, collaborative teamwork, and the development of leadership abilities.
PO7	Apply ethical principles and commit to professional ethics and responsibilities and norms of commerce and business.
PO8	Demonstrate contemporary knowledge of business and commerce and adapt to changing trends and demands of the workplace through lifelong learning.
PO9	Demonstrate advanced proficiency in self-directed learning, showcasing the ability to autonomously identify, acquire, and apply knowledge

Syllabus

Semester I

Course Title	English
Course Code	25VBX0AE101
Semester	I
Credits	4
Course Type	AEC
Learning Hours	120 hours

Course Description:

This course is designed to equip students with strong foundational skills in English communication, critical thinking, and literary appreciation. Through the integration of literary texts, rhetorical theory, grammar, and writing strategies, students will develop a nuanced understanding of language in context. The course is highly relevant for future business professionals who must articulate ideas clearly, interpret complex information, and engage in meaningful discourse in both national and international arenas.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Examine literary texts in historical contexts and demonstrate awareness of their social and cultural relevance.	L4
CO2	Explain how literary works represent human experiences from diverse cultural backgrounds, enhancing interpretive and communicative competence.	L2
CO3	Apply principles of grammar and syntax to construct clear and contextually appropriate English sentences in academic and professional domains.	L3
CO4	Appraise rhetorical strategies in selected speeches and writings to evaluate persuasive effectiveness and audience impact.	L5
CO5	Create structured and thematically driven written content using advanced language skills such as argumentation, comparison, and narrative composition.	L6

Course Module:

No. of Hours: 24

Module 1: Language and Rhetoric

Scope of Module:

This module introduces students to the intersection of language and literature, the basics of rhetorical communication, and the foundation of oratory skills. Students will study both poetic and prose texts to explore literal and metaphorical meanings, and rhetorical frameworks that have shaped persuasive communication.

Topics: Relationship between Language and Literature; Literal and Metaphorical Meaning; Shakespeare's Sonnet 18; Robert Frost: "Stopping by Woods on a Snowy Evening"; Introduction to Rhetoric and its Historical Background; Modes of Appeal by Aristotle; Martin Luther King Jr.: "I Have a Dream"; Techniques of Oratory: Audience Connection, Storytelling; Oratory in Julius Caesar: Brutus vs. Mark Antony.

Learning Outcome:

Comprehend rhetorical and poetic devices to analyze speeches and poems effectively.

No. of Hours: 24

Module 2: Poetry and Grammar Foundations

Scope of Module:

This module focuses on interpreting poetic texts using symbolic analysis and builds grammatical foundations by emphasizing sentence construction, structure, and transformation.

Topics: Symbolism in Poetry: William Blake's "The Tyger" and Ted Hughes' "Hawk Roosting"; Indian English Poetry: Sarojini Naidu and Nissim Ezekiel; Grammar: Phrases, Clauses, and Sentence Types; Grammar: Active and Passive Voice; Introduction to Reported Speech.

Learning Outcome:

Explain symbolic language in poetry and demonstrate grammatical accuracy in sentence formation.

No. of Hours: 24

Module 3: Prose and Argumentation

Scope of Module:

Students will explore prose as a form distinct from poetry and develop skills in structuring logical arguments. The module includes exposure to both Western and Indian prose with emphasis on thematic interpretation.

Topics: Types and Functions of Prose; *In Praise of Idleness* by Bertrand Russell; **Indian Prose in English: Swami Vivekananda's Parliament of Religions Addresses**; Components and Structure of an Argument; Copleston vs. Russell Debate on Existence of God.

Learning Outcome:

Assess prose texts and construct logical, structured arguments in writing and speech.

No. of Hours: 24

Module 4: Drama and Structured Writing

Scope of Module:

This module addresses dramatic theory and writing mechanics. It encourages interpretation of theatrical texts and promotes precision in structuring sentences and paragraphs.

Topics:

Aristotle's Theory of Drama; **Bharata's Natyashastra and Indian Drama Tradition**; **Vijay Tendulkar: Silence!** The Court is in Session; Sentence Construction: Simple, Compound, Complex Sentences; Paragraph Writing: Structure and Examples.

Learning Outcome:

Discuss dramatic and syntactic structures in both literary and practical writing contexts.

No. of Hours: 24

Module 5: Applied Writing Skills

Scope of Module:

This capstone module enables students to develop persuasive and expressive writing. They will learn strategies of debate and techniques for personalizing written expression through essays.

Topics:

Structure and Practice of Debate; Techniques of Defense and Rebuttal; Introduction to Essay Writing: Compare & Contrast, Cause & Effect; Richard Feynman: *The Value of Science*; G.K. Chesterton: *On Running After One's Hat*; Charles Lamb: *Dream Children: A Reverie*.

Learning Outcome:

Develop effective argumentative and expressive essays using personal style and logical structure.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic proficiency in English language (CBSE/State Board 10+2 level).
- Familiarity with foundational grammar and vocabulary.
- Exposure to reading and writing short passages in school-level English.

Pedagogy / Teaching Methodology:

- ✓ Lectures and Conceptual Discussions: Interactive classroom sessions to explain key concepts, supported by annotated readings of poems, essays, and speeches.

- ✓ Literary Text Analysis: Close reading and thematic exploration of prose, poetry, and drama.
- ✓ Group Activities and Role Play: Debates, oratory practice, and dramatized readings to engage students in experiential learning.
- ✓ Writing Workshops: Hands-on exercises on structured writing (argumentative, descriptive, narrative, etc.).
- ✓ Grammar Clinics: Functional grammar exercises integrated with student writing for skill reinforcement.
- ✓ Blended Learning: Use of curated videos, podcasts, and digital platforms to reinforce concepts beyond the classroom.

Certificate / Value Added Courses Recommended:

1. Academic and Business Writing – [Coursera – University of California, Berkeley](#)
2. English Grammar and Style – edX – University of Queensland
3. Effective Communication Skills – NPTEL – IIT Kharagpur
4. Introduction to Public Speaking – [Coursera – University of Washington](#)
5. Speak English Professionally – [Coursera – Georgia Institute of Technology](#)

Suggested Readings:

- ✓ Shakespeare, William. *Complete Sonnets*. Penguin Classics. Latest Edition.
- ✓ Frost, Robert. *Selected Poems*. Macmillan. 2021.
- ✓ Russell, Bertrand. *In Praise of Idleness*. Routledge. 2020.
- ✓ Tendulkar, Vijay. *Silence! The Court is in Session*. Oxford University Press. 2019.
- ✓ Naidu, Sarojini & Ezekiel, Nissim. *Selected Poems*. Sahitya Akademi. Latest Edition.
- ✓ Chesterton, G.K. *Selected Essays*. Wordsworth Editions. 2021.
- ✓ Lamb, Charles. *Essays of Elia*. Penguin Classics. 2020.

Recommended Software/Tools:

1. Grammarly – For grammar editing and error detection: <https://www.grammarly.com>
2. Hemingway Editor – For sentence clarity and readability: <https://hemingwayapp.com>
3. Google Docs – For collaborative writing and peer editing
4. QuillBot – For paraphrasing and style enhancement: <https://quillbot.com>

5. Canva / PowerPoint – For visual storytelling and presentation of written ideas

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	2	2	-	-	1	-
CO2	1	2	1	1	3	-	-	2	2
CO3	1	-	1	2	3	-	-		-

CO4	2	-	2	3	3	2	-		-
CO5	2	2	2	3	3	2	-	1	2
Articulation	1.6	1.6	1.4	2.2	2.8	2.0	0.0	1.3	2.0

Course Title:	HRM and Organizational Behavior
Course Code:	25VBX0C102
Semester:	I
Credits:	4
Course Type	DSC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a foundational understanding of Human Resource Management and Organizational Behavior. It integrates the functional aspects of HRM—such as recruitment, selection, training, and compensation—with behavioral dimensions, including personality, perception, motivation, team dynamics, and organizational culture. The course equips students to manage human resources effectively and align employee behavior with organizational objectives.

Course Outcomes (COs): (With BTL)

CO Number	Course Outcome Statement	BTL Level
CO1	Analyze the fundamental concepts and practices in HRM.	L4
CO2	Assess the role and activities of the human resource management function.	L5
CO3	Appraise the significance of HRM practices in a competitive environment.	L4
CO4	Apply behavioral factors in conjunction with organization need.	L3
CO5	Identify OB process that address organization requirements.	L3

Course Modules

No. of Hours: 24

Module 1: Introduction to HRM and Strategic HRM
Scope of Module: Introduces the evolution and structure of HRM, highlighting its strategic relevance and foundational practices for workforce planning and job design.
Topics: Concept of HRM, evolution of HRM, role and significance of HR managers, functions of HRM, HR structure, strategic HRM meaning and process, importance of strategic HRM, human resource planning, HRP process, person-job fit, job analysis process, job description, job specification, job enrichment, enlargement, and rotation
Learning Outcome: Analyze HRM concepts and workforce planning strategies in organizations.

No. of Hours: 24

Module 2: Recruitment, Selection, and Training
Scope of Module: Covers sourcing, evaluating, and inducting employees, along with planning and delivering training programs using on-the-job and off-the-job methods.
Topics: Recruitment: concept, need, scope, factors affecting recruitment, sources and process, selection: definition, stages, tests and interviews, induction and socialization, training: meaning, importance, training vs development, training process, executive development methods
Learning Outcome: Design and execute recruitment, selection, and training systems effectively.

No. of Hours: 24

Module 3: Performance and Compensation Management
Scope of Module: Focuses on measuring employee performance, compensation design, and managing movements like promotions, transfers, and demotions.
Topics: Performance management: meaning, performance appraisal, trait, behavioral, and result methods, anchors and appraisal process, compensation objectives, promotions: purpose and basis, transfers: meaning, reasons and types, demotions: meaning and reasons
Learning Outcomes: Apply performance appraisal and reward practices aligned with organizational goals.

No. of Hours: 24

Module 4: Foundations of Organizational Behavior
Scope of Module: Builds understanding of how individuals and groups behave within organizations and how behavior can be managed to support organizational success.
Topics: OB: meaning, historical perspective, process, limitations, globalization and OB, OB models, roles of managers, challenges and opportunities in OB, personality traits, perception and biases, learning theories, motivation theories, attitude formation

Learning Outcomes: Apply behavioral theories and concepts to individual workplace scenarios.

No. of Hours: 24

Module 5: Group Behavior, Culture, Change, and Trends

Scope of Module: Deals with group dynamics, organizational culture and change, and recent technological trends transforming HRM and OB practices.

Topics: Group dynamics, team types, group vs team, effective teams, cross-functional teams, power and conflict, negotiation, stress, organization culture and characteristics, change and OD interventions, recent trends: people analytics, HR bots, applicant tracking systems, green HRM, moonlighting, virtual reality in HR

Learning Outcomes: Evaluate group dynamics and contemporary innovations in HRM and OB.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

- **Video Lectures:** Pre-recorded or live sessions to explain key concepts clearly.
- **Reading Materials:** Curated articles, case studies, and textbook chapters for in-depth understanding.
- **Self-Assessment:** Quizzes, assignments, and reflection tasks to reinforce learning.

- **Interactive Engagement:** Discussion forums, peer collaboration, and live Q&A to enhance participation and critical thinking.

This approach ensures a holistic, learner-centered online education experience.

Certificate / Value Added Courses Recommended (with Free Resource Links):

Suggested Readings:

1. **Gary Dessler** – *Human Resource Management*, Pearson Education, 15th Edition, 2020
2. **Stephen P. Robbins & Timothy A. Judge** – *Organizational Behavior*, Pearson Education, 18th Edition, 2019
3. **Armstrong, M.** – *Armstrong's Handbook of Human Resource Management Practice*, Kogan Page, 15th Edition, 2020
4. **David A. DeCenzo, Stephen P. Robbins, & Susan L. Verhulst** – *Fundamentals of Human Resource Management*, Wiley, 12th Edition, 2020
5. **John M. Ivancevich** – *Human Resource Management*, McGraw-Hill Education, 12th Edition, 2013

Online Articles, Journals, and Whitepapers:

1. **Harvard Business Review (HBR.org)** – Articles on HR trends, OB practices, leadership, and organizational change
2. **SHRM (Society for Human Resource Management)** – Research reports and whitepapers on HR analytics, talent acquisition, and HR technology
3. **Journal of Organizational Behavior (Wiley Online Library)** – Peer-reviewed papers on OB theories, team behavior, and performance
4. **McKinsey & Company Insights** – Whitepapers on people strategy, workforce planning, and behavioral leadership
5. **Academy of Management Journal** – Empirical studies on HRM and OB topics like motivation, learning, and group dynamics

Web-Based Resources:

1. **Coursera / edX** – HRM and OB courses by institutions like University of Michigan, Wharton, and IIMs
2. **LinkedIn Learning** – Modules on talent management, organizational culture, and HR technology
3. **PeopleMatters.in** – Industry articles and HR innovation case studies

4. **HRZone.com** – Latest discussions and blogs on performance, compensation, and digital HR
5. **MindTools.com** – Tools and strategies for leadership, motivation, team building, and OB models

Recommended Software/Tools: (If applicable)

1. **HR Analytics Tools** – *Microsoft Excel, Power BI, Tableau* for basic HR data visualization and people analytics
2. **Applicant Tracking Systems (ATS)** – *Zoho Recruit, Greenhouse, Workable*
3. **Learning Management Systems (LMS)** – *Moodle, TalentLMS* for training management simulation
4. **Survey Tools** – *Google Forms, Typeform* for performance feedback and organizational behavior assessment
5. **People Analytics Platforms** – *Visier, SAP SuccessFactors, IBM Watson Talent*
6. **Collaboration and Virtual Teaming Tools** – *Slack, Microsoft Teams, Zoom* (for analyzing group behavior and virtual teams)
7. **HR Chatbots/AI tools** – *Paradox Olivia, Talla* (to explore trends in HR automation)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local, Regional, National and Global
2	Employability, Entrepreneurship and Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Crossing Cutting Edges (Ethics, Gender Equality, Sustainability and Environmental concerns)

6.	Indian Knowledge System

CO-PO Mapping Table

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	2	2	1	2
CO2	3	3	2	2	2	1	2
CO3	3	2	2	2	3	2	3
CO4	2	2	1	2	3	1	2
CO5	2	2	1	2	3	1	2
Articulation	2.60	2.20	1.40	2.00	2.60	1.20	2.20

Course Title:	Current Affairs, Presentation & Communication Skills
Course Code:	25VBC4E103
Semester:	I
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course is designed to enhance learners' awareness of current developments across politics, economics, science, law, and global affairs. It also sharpens communication skills, focusing on effective listening, speaking, and writing, equipping students to confidently engage in professional and social conversations on contemporary issues.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand current developments across politics, economics, environment, and global affairs.	L2
CO2	Analyze the role of national and international bodies, institutions, and leadership in shaping policy and development.	L4
CO3	Demonstrate listening comprehension and vocabulary understanding through structured audio exercises.	L3
CO4	Communicate effectively through structured writing, oral expression, and content organization.	L3
CO5	Participate in discussions and debates on contemporary issues using critical thinking and structured presentation.	L5

Course Modules

No. of Hours: 24

Module 1: National, International Affairs and Institutions
Scope of Module: Covers global and national institutions, political developments, and governmental initiatives shaping contemporary society.
Topics: International bodies – ASEAN, BRICS, SAARC, G-20, BIMSTEC; national and global organizations – RBI, NABARD, CCI, IBBI, IMF, OECD, ADB, World Bank; major summits and conferences; current political scenario; key government schemes and initiatives; language, national symbols, governance and ethics; aspects of international diplomacy.
Learning Outcome: Explain the significance of political and institutional developments nationally and internationally.

No. of Hours: 24

Module 2: Economic and Environmental Developments
Scope of Module: Focuses on financial and environmental trends impacting business, economy, and policy.
Topics: Recent developments in banking and finance – digital banking, financial inclusion, government initiatives; stock market updates; current affairs related to Company Secretary profession and regulatory bodies; environmental issues – climate change, biodiversity, sustainable development; global environmental conferences and updates.

Learning Outcome:

Analyze economic and environmental developments relevant to the business and professional world.

No. of Hours: 24

Module 3: Science, Technology and Legal Updates

Scope of Module:

Presents current advances in technology and major legal updates impacting the professional landscape.

Topics:

Recent developments in science and technology, IT, space science, computer innovation; significant legal judgments by Supreme Court, High Courts and Tribunals; technological trends and their implications on governance, economy and industry.

Learning Outcome:

Evaluate scientific and legal updates and their relevance to current affairs.

No. of Hours: 24

Module 4: Leadership, Culture and General Awareness

Scope of Module:

Highlights updates in leadership, cultural events, literature, sports and other public domains.

Topics:

Notable business personalities and global leaders; important national and international appointments; committee reports; updates in art and culture; books and authors; national and international awards and honors; recent developments in sports.

Learning Outcome:

Recognize contemporary influencers and cultural updates shaping public and professional spheres.

No. of Hours: 24

Module 5: Communication and Presentation Skills

Scope of Module:

Develops listening, written, and oral communication skills through guided practice and exercises.

Topics:

Listening skills – monologue and dialogue-based audio clips, grammar and vocabulary tests; written communication – paragraph correction, short note writing, essay writing, précis writing; oral communication – answering questions, speaking on a topic, explaining terms.

Learning Outcome:

Demonstrate effective communication using structured listening, writing, and speaking strategies.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites (If Any):

- Basic reading and comprehension skills in English
- General awareness of political, economic, and social contexts
- Interest in current events and professional communication development

Pedagogy / Teaching Methodology:

- News analysis and discussions
- Audio-visual listening exercises
- Role plays and mock interviews
- Writing practice sessions
- Group debates and presentations
- Weekly current affairs quizzes

Certificate / Value Added Courses Recommended (with Free Resource Links):

- **British Council – Improve Your Writing Skills**
<https://learnenglish.britishcouncil.org/skills/writing>
- **All India Radio – Daily Current Affairs (Podcast Style)**
<https://www.newsonair.gov.in/>

Suggested Readings:

- ICSI Study Material: *Current Affairs, Presentation & Communication Skills*
- Newspapers: *The Hindu, The Economic Times, LiveMint*
- Magazines: *India Today, Business Today*
- Yojana & Kurukshetra Publications
- Government portals: PIB, RBI, MOEF, NITI Aayog

Recommended Software/Tools:

- Podcasts & news apps (Spotify, BBC, All India Radio)
- Grammarly / Hemingway Editor (writing tools)
- TED Talks / YouTube EDU (oral communication examples)
- Communication simulation apps (e.g., Orai, Speechify)

Curriculum Development:

Sl. No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.8	2.5

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example: 1

$$\text{Articulation of PO1} = \frac{(2+2+2+1+2)}{5} = 1.8$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+2+1+3)}{4} = 1.75$$

Course Title:	Legal Aptitude and Logical Reasoning
Course Code:	25VBC4E104
Semester:	I
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course develops legal awareness and logical reasoning abilities essential for professional decision-making. It introduces core laws such as Constitution, Contract, Torts, and Company Law, while building analytical and reasoning skills through legal and non-legal problem-solving frameworks including verbal, non-verbal, and logical reasoning.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Demonstrate foundational knowledge in Indian legal systems including Constitution, Contracts, Torts, and Company Law.	L2
CO2	Analyze legal problems using structured reasoning, case-based logic, and maxims.	L4
CO3	Apply verbal and non-verbal reasoning skills to draw conclusions and solve structured problems.	L3
CO4	Interpret key legal functions of Company Secretaries and understand their regulatory framework.	L2
CO5	Solve analytical reasoning questions using logical sequences, patterns, and visual interpretations.	L3

Course Modules

No. of Hours: 24

Module 1: Indian Constitution and Governance Framework
Scope of Module: Covers the legal foundation of the Indian Constitution and the structure of constitutional authorities.
Topics: Preamble, citizenship, fundamental rights and duties, directive principles of state policy, landmark constitutional amendments, role of President, Governors, Prime Minister, Council of Ministers, Lok Sabha, Rajya Sabha, State Assemblies and Councils, Supreme Court and High Courts, division of powers under Centre, State, and Concurrent lists.
Learning Outcome: Interpret the framework and governance principles enshrined in the Indian Constitution.

No. of Hours: 24

Module 2: Core Laws – Contract, Torts and Company Secretaries Act
Scope of Module: Introduces basic legal principles related to contracts, torts, and the role of Company Secretaries.
Topics: Indian Contract Act – offer, acceptance, consideration, competency, types of contracts, performance, frustration, quasi-contracts, breach and remedies; Law of Torts – specific defenses, nuisance, negligence, strict and absolute liability, vicarious liability, trespass, malicious prosecution; Company Secretaries Act – ICSI vision,

mission, role and functions of Company Secretaries under Companies Act and in practice or employment.

Learning Outcome:

Explain the essentials of key legal provisions and professional responsibilities under company law.

No. of Hours: 24

Module 3: Elements of Company Law and Corporate Ethics

Scope of Module:

Outlines company formation, structure, meetings, and ethical responsibilities in a corporate environment.

Topics:

Meaning and nature of a company, types of companies, incorporation process, types of capital, board of directors – appointment and removal, board and shareholders' meetings, corporate social responsibility, business ethics, ethical dilemmas in corporate decision-making.

Learning Outcome:

Examine corporate structures and ethical considerations within company law.

No. of Hours: 24

Module 4: Legal Reasoning and Case Interpretation

Scope of Module:

Focuses on analytical reading of legal cases and structured legal reasoning techniques.

Topics:

Reading and understanding legal problems, legal terminology and maxims, reasoning by analogy, inductive and deductive reasoning, factual and legal issues, landmark Supreme Court and High Court judgments, reading comprehension with legal context.

Learning Outcome:

Apply legal reasoning to analyze and interpret case-based problems effectively.

Module 5: Logical, Verbal and Non-Verbal Reasoning

Scope of Module:

Builds skills in structured thinking, logical sequences, and pattern recognition using verbal and visual formats.

Topics:

Logical reasoning – calendars, clocks, cause and effect, coding-decoding, inference, statement-assumption, sequence and number test. Verbal reasoning – alphabet test, analogies, syllogism, decision making, blood relations, truth tellers and liars, missing characters, Venn diagrams. Non-verbal reasoning – classification, pattern completion, figure matrix, rule detection, mirror image, numeric and alphabet series, grouping of identical figures.

Learning Outcome:

Solve reasoning problems using logic-based verbal, numerical, and visual techniques.

Module	No of Pre-Recordings
1	10
2	12

3	10
4	12
5	10

Prerequisites (If Any):

- Basic knowledge of Civics and English comprehension
- Interest in current legal and reasoning-based topics

Pedagogy / Teaching Methodology:

- Case law reading and analysis
- Reading comprehension with legal context
- Class discussions and quizzes
- Mock legal reasoning tests

Certificate / Value Added Courses Recommended (with Free Resource Links):

- Introduction to Indian Constitution – NPTEL (IIT Kharagpur)
<https://onlinecourses.nptel.ac.in/>
- SWAYAM – Legal Awareness and Reasoning (IGNOU) <https://swayam.gov.in/>

Suggested Readings:

- ICSI Study Material: *Legal Aptitude and Logical Reasoning*
- Nitin Singhania, *Indian Polity for CS*
- R.S. Aggarwal, *Logical Reasoning and Analytical Ability*
- M.K. Pandey, *Analytical Reasoning*
- Bare Acts: Constitution of India, Indian Contract Act, Law of Torts

Recommended Software/Tools:

- Logical Reasoning Apps (e.g., GradeUp, Testbook)
- Legal Reference Portals (e.g., Indian Kanoon, eCourts)
- Reasoning Puzzle Solvers
- E-learning platforms with legal MCQ banks

Curriculum Development:

Sl. No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	-	1	-	1	-	1	-	2
CO2	2	2	3	1	2	1	2	1	2
CO3	2	2	1	1	-	2	1	3	3
CO4	1	3	-	1	-	2	3	2	3
CO5	1	2	3	1	2	3	-	1	2
Articulation	1.4	2.25	2.0	1.0	1.67	2.0	2.33	1.4	2.25

Course Title:	Generative AI for Online Learners
Course Code:	25VBX0S105
Semester:	I
Credits:	2
Course Type	SEC
Learning Hours	120
Live Sessions	12 hours

Course Title	Financial Literacy & Planning
Course Code	25VBX0S106
Semester	I
Credits	3
Course Type	SEC
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course offers foundational knowledge and practical skills in personal finance management, covering key areas such as budgeting, saving, investing, banking, insurance, and retirement planning. Through real-life applications and structured financial planning principles, students are empowered to take control of their financial decisions and work towards long-term financial well-being.

Course Outcomes (COs):

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Develop the ability to create and manage a personal budget, enabling effective control of expenses and savings.	L3
CO2	Gain insights into various investment options and strategies, empowering informed decision-making for wealth accumulation.	L4
CO3	Acquire the skills to evaluate and select appropriate insurance coverage, ensuring comprehensive financial protection.	L5
CO4	Understand debt management techniques, allowing for responsible borrowing and effective repayment strategies.	L2

CO5	Create a foundational understanding of retirement planning, preparing for long-term financial security and stability.	L1

Course Module

No. of Hours: 18

Module 1: Fundamentals of Personal Finance and Investment Planning
Scope of Module: This module introduces essential concepts related to savings, income management, and financial goal setting. It further explores the distinction between saving and investing, the impact of compounding, inflation, and age-based asset allocation. It concludes with an overview of various government-backed savings and retirement schemes.
Topics: Introduction to personal finance, income and budgeting, saving strategies, emergency fund planning, setting financial goals, smart spending habits, comparison of savings and investment, importance and benefits of compounding, investment objectives, understanding risk and return, inflation impact, age-based asset allocation, government-backed schemes like NSC, PPF, Post Office Schemes, ELSS, and retirement benefits including NPS.
Learning Outcome: Ability to manage income and expenses effectively while adopting disciplined saving and investing habits.

No. of Hours:18

Module 2: Fundamentals of Banking and Financial Markets

Scope of Module:

This module provides knowledge on different types of bank deposits and loans. It also covers the structure and role of the Indian banking system, including RBI. Students will be introduced to the basics of capital and money markets, including securities like equity, bonds, and the process of IPOs and FPOs.

Topics:

Banking structure in India, types of banks and financial institutions, Role of Reserve Bank of India. Banking services - Deposits and Types of deposits, Loans and Types of loans and advances provided by Banks. secondary functions of Banks, Other financial institutions in India and their functions. Capital Market and Money Market, Securities and its types, i.e., Equity, Debentures or Bonds, IPOs and FPOs, FinTech in Personal Finance.

Learning Outcome:

To identify and utilize suitable banking products and understand foundational elements of financial markets.

No. of Hours:18

Module 3: Mutual Funds and Insurance for Financial Planning

Scope of Module:

This module focuses on capital market participation through mutual funds and the intermediaries involved. It also introduces insurance, types of coverage, policy structures, premium mechanisms, and trends in the insurance sector.

Topics:

Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor, ESG (Environmental, Social, and Governance) Investing. Introduction to Insurance, Types of Insurance Policies and Coverage. The ability to assess their individual insurance needs, considering factors such as personal circumstances, assets, and potential risks. Insurance Premiums and Payments, Claims Process, Underwriting and Risk Assessment, Regulations and Compliance, Emerging Trends in Insurance.

Learning Outcome:

To analyze different aspects related to mutual fund investments and insurance needs based on individual financial conditions and goals.

No. of Hours:18

Module 4: Managing Investments in Mutual Funds, Stocks, and Bonds

Scope of Module:

This module explores practical aspects of handling mutual funds, stock markets, and debt markets. It covers risk-return evaluation, investment selection, market behavior, and trade execution.

Topics:

Risk and Return in Mutual Funds, Selecting the Right Mutual Fund, Investment Strategies and Goals, Buying and Selling Mutual Funds, Monitoring and Managing Mutual Fund Investments. Basic Concepts of Stocks, How the Stock Market Works, Key Players in the Stock Market, Risk and Return in Stock Market Investing, Investment Strategies and Goals, Market Volatility and Emotional Considerations, Buying and Selling equity instruments. Introduction to the Debt Market, Types of Debt Instruments, Risk and Return in Debt Market Investments, How the Debt Market Operates, Yield and Interest Rate Dynamics, Credit Risk Assessment, Buying and Selling Debt Instruments.

Learning Outcome:

To evaluate various financial instruments and construct a portfolio that aligns with investment goals and risk tolerance.

No. of Hours:18

Module 5: Investment Risk Management and Evaluation

Scope of Module:

This module introduces risk management techniques and investment evaluation tools. It focuses on hedging strategies using options and futures, diversification, stop-loss techniques, and the application of metrics like TVM to assess investment performance.

Topics:

Introduction to Investment Risk Management, Types of Investment Risks, Risk Tolerance and Investment Objectives, Diversification as a Risk Management Strategy, Use of Derivatives for Risk Management, Stop-loss Strategies and Risk Controls, Monitoring and Rebalancing. Introduction to Investment Hedging, Types of Investment Risks, Common Hedging Instruments, Using Options for Hedging, Using Futures for Hedging, Currency Hedging, Risks and Considerations in Hedging. Introduction to Investment Evaluation, Key Investment Metrics, Risk Assessment and Measurement, Time Value of Money (TVM), and Performance Benchmarks.

Learning Outcome:

To apply asset allocation principles and manage financial instruments to create a portfolio aligned with personal investment goals and risk preferences.

Module	No of Recordings	Pre-
1	10	
2	12	

3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Familiarity with personal banking terms (e.g., savings, debit/credit cards).
- An interest in improving personal money management skills.
- Prior exposure to banking services such as deposits, withdrawals, internet banking, and mobile wallets is beneficial.

Pedagogy / Teaching Methodology for Online Sessions:

- **Live Interactive Lectures via Microsoft Teams:**
Concepts are explained through live sessions using screen-sharing of presentations, visual charts, and financial tools.
- **Recorded Video Modules:**
Pre-recorded videos covering important topics such as budgeting, mutual funds, and insurance to support self-paced learning.
- **Discussion Forums:**
Students share practical financial experiences, debate current trends (e.g., UPI, mutual fund SIPs).

Certificate / Value Added Courses Recommended (with Free Resource Links):

- **Introduction to Financial Markets**
<https://www.coursera.org/learn/financial-markets-global>

- **NPTEL: Financial Accounting and Analysis**
<https://nptel.ac.in/courses/110106064>
- **Personal Finance 101: Everything You Need to Know**
<https://www.udemy.com/course/personal-finance-101/>
- **Use of Derivatives for Risk Management**
https://swayam.gov.in/nd1_noc20_mg53/preview

Suggested Readings:

Books – Author, Publisher, Year

- Sinha, Madhu. Financial Planning: A Ready Reckoner, Tata McGraw-Hill, 2022
- Kapoor, Jack R. Personal Finance, McGraw-Hill Education, 2021
- Zokaityte, Aida. Financial Literacy in the 21st Century, Palgrave Macmillan, 2017

Online Articles, Journals, and Whitepapers

- RBI Official Website – <https://www.rbi.org.in/>
- SEBI Investor Education – <https://investor.sebi.gov.in/>
- AMFI India – <https://www.amfiindia.com/>

Recommended Software/Tools:

- Microsoft Excel
- Online Banking Platforms
- Financial Calculators

Curriculum Development:

Sl.No	Identify and highlight in the module
1	Local, Regional, National and Global
2	Employability, Entrepreneurship and Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Crossing Cutting Edges (Ethics, Gender Equality, Sustainability and Environmental concerns)
6	Indian Knowledge System

CO-PO Mapping

CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	2	1	1	1
CO2	3	3	2	3	2	1	2
CO3	2	3	1	3	1	1	1
CO4	3	2	1	2	1	1	1
CO5	2	2	1	2	1	1	1
Articulation	2.6	2.4	1.2	2.4	1.2	1	1.2

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= (\text{Sum of CO Mapping Levels for a particular PO}) / (\text{No. of COs that mapped to that PO})$$

Example:1 Articulation of PO1= $((3+2+3+2+3))/5 = 2.6$

Example: 2 Articulation of PO7= $((1+1))/2 = 1.0$

Syllabus Semester II

Course Title:	Jurisprudence, Interpretation and General
Course Code:	25VBC4E201
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth understanding of the foundational legal concepts, constitutional framework, statutory interpretation, and essential laws relevant to the Indian legal system. It prepares learners to navigate the legal environment of business, public policy, and governance. The course covers jurisprudence, administrative laws, civil and criminal procedures, alternative dispute resolution mechanisms, and key regulatory frameworks impacting businesses and society.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Identify the fundamental sources and principles of law and their relevance to society.	L1
CO2	Interpret and apply constitutional provisions and legislative procedures in various contexts.	L3
CO3	Examine the core civil and criminal procedural laws and their application in real-world cases.	L4
CO4	Demonstrate a practical understanding of dispute resolution, regulatory laws, and governance frameworks.	L2
CO5	Apply key legal provisions related to documentation, transactions, and compliance in property and commercial matters.	L3

Course Modules

No. of Hours: 24

Module 1: Foundations of Law and Constitution
Scope of Module: Introduces the fundamental concepts of law, key schools of legal thought, sources of law, and the basic framework of the Indian Constitution, establishing the foundation for legal study.
Topics: Meaning of law and its relevance to civil society, Major schools of jurisprudence (Austin, Roscoe Pound, Salmond, Kelsen, Bentham), Sources of law – statutes, custom, precedent, common law, doctrine of stare decisis, Broad features of the Constitution of India – Preamble, Fundamental Rights, Directive Principles, Fundamental Duties, Structure and powers of the legislature, executive, judiciary, Public Interest Litigation (PIL).
Learning Outcome: Examine the essential principles of law and constitutional framework in India.

No. of Hours: 24

Module 2: Interpretation of Statutes and General Clauses
Scope of Module: Equips learners with tools and methods for interpreting statutes and applying general legal provisions essential for understanding and implementing laws.
Topics: Need for statutory interpretation, Primary and secondary rules of interpretation, Aids to interpretation (internal & external), Reading and understanding a bare act, Key legal terminologies and case citations, Overview of General Clauses Act – definitions, general rules of construction, retrospective operations, powers and functions under enactments.

Learning Outcome: Appraise the principles of statutory interpretation and apply general clauses in legal contexts.

No. of Hours: 24

Module 3: Civil Procedures, Administrative Law and Law of Torts

Scope of Module:

Covers procedural aspects of civil disputes, administrative principles like natural justice, and tort liabilities including corporate and strict liability.

Topics:

Structure and jurisdiction of civil courts, Institution of suits, orders, judgments, decrees, Res judicata, stay of suits, appeals, revisions, summary procedure, Concept and sources of administrative law, Principles of natural justice, administrative discretion, judicial review, Liabilities in tort – general conditions, strict & absolute liability, vicarious liability, Corporate torts, Remedies under tort law, Overview of Limitation Act – computation of periods, acknowledgment, adverse possession.

Learning Outcome:

Develop a comprehensive understanding of civil procedures, administrative frameworks, and tortious liabilities.

No. of Hours: 24

Module 4: Criminal Law, Criminal Procedure and Evidence

Scope of Module:

Explores substantive criminal law, procedures for investigation and trial, and the principles of the law of evidence.

Topics:

Key offences under IPC – theft, cheating, criminal breach of trust, forgery, defamation, conspiracy, Concept of mens rea, Types of offences – cognizable & non-cognizable, Arrests, bail, summons, warrants, searches, Plea bargaining, summary trial, Indian

Evidence Act – relevancy of facts, burden of proof, presumptions, oral & documentary evidence, witnesses, estoppel, improper admissions.

Learning Outcome:

Demonstrate a clear understanding of criminal offences, procedural safeguards, and evidentiary rules in India.

No. of Hours: 24

Module 5: Special Legislations and Regulatory Frameworks

Scope of Module:

Integrates special regulatory laws critical for the legal and business ecosystem, emphasizing corporate, information, and consumer laws.

Topics:

Special tribunals & NCLT – constitution, powers, procedures, Overview of Arbitration and Conciliation Act – arbitration agreements, appointment, awards, conciliation, Indian Stamp Act – levy & payment of stamp duty, e-stamping, Registration Act – compulsory vs optional registration, time, place & consequences, Right to Information Act – public authority obligations, appeals, Information Technology Act – digital signatures, cyber offences, sensitive data regulations.

Learning Outcome:

Evaluate the application of special and regulatory laws within corporate and digital business environments.

Module	No of Pre-Recordings
1	10

2	12
3	10
4	12
5	10

Prerequisites (If Any):

- Basic understanding of Indian Polity and Civic Studies
- Familiarity with introductory business or legal terms is recommended

Pedagogy / Teaching Methodology:

- Concept-based lectures
- Case law discussion and analysis
- Reading and interpreting bare acts
- Weekly quizzes and case-based MCQs

Certificate / Value Added Courses Recommended (with Free Resource Links):

- NALSAR University – Introduction to Law (SWAYAM) <https://swayam.gov.in/>
- Legal Awareness and Reasoning – IGNOU SWAYAM <https://swayam.gov.in/>
- eCourts India – Court Structure and Judicial Procedure (Awareness) <https://ecourts.gov.in/>

Suggested Readings:

- V.D. Mahajan, *Jurisprudence and Legal Theory*, Eastern Book Company, Latest Edition
- M.P. Jain, *Indian Constitutional Law*, LexisNexis, Latest Edition
- Avtar Singh, *Law of Torts*, Eastern Book Company, Latest Edition
- Bare Acts: Constitution of India, CrPC, IPC, CPC, Indian Evidence Act, Limitation Act,

Stamp Act, Registration Act, IT Act, RTI Act

- Journal articles and case studies on Indian legal system and regulatory environment

Recommended Software/Tools:

- Legal databases (e.g., Manupatra, SCC Online)
- Government Portals (e.g., e-Courts, RTI Online, MCA)
- PDF Annotators and e-Bare Act Readers

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	2
CO3	1	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	1	3	2	1
CO5	3	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	1.75	2.33	1.8	2.5

Course Title:	Company Law
Course Code:	25VBC4E202
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth exploration of Company Law, focusing on the legal framework that governs companies in India under the Companies Act. It covers the essentials of company formation, capital structure, corporate management, shareholder rights, audit and compliance mechanisms, meetings and resolutions, as well as corporate restructuring. The course blends statutory requirements with practical implications for corporate governance and regulatory compliance, making it highly relevant for future company secretaries, corporate consultants, and legal professionals.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Demonstrate comprehensive knowledge of company formation and share capital structure.	L4
CO2	Analyze the legal frameworks for debentures, deposits, and corporate charges.	L4
CO3	Evaluate the laws related to dividends, audits, and responsibilities of key corporate personnel.	L5
CO4	Interpret company meeting procedures and secretarial standards.	L3
CO5	Examine corporate restructuring mechanisms and global legal trends in company law.	L4

Course Modules

No. of Hours: 24

Module 1: Foundation of Company Law and Capital Structure	
Scope of Module: Covers the evolution, principles, and applicability of company law, the doctrine of separate legal entity, and core aspects of corporate capital.	
Topics: Nature, features and jurisprudence of company law; corporate personality, lifting of corporate veil, key definitions under Companies Act, 2013. Sources and applicability of the Act. Meaning and types of share capital, procedures for issue and allotment, share certificates, rights and bonus issues, sweat equity, ESOPs. Buyback, redemption of preference shares, transfer and transmission, dematerialisation, rematerialisation. Reduction of share capital and regulatory compliance under SEBI and company law.	
Learning Examine the scope of company law, identify key statutory provisions, and describe the different types of shares issued by companies.	Outcome:

No. of Hours: 24

Module 2: Debt Instruments, Membership, and Charges

Scope of Module:

Introduces debt capital instruments, legal provisions related to company membership, and the creation, registration, and satisfaction of charges.

Topics:

Issue, redemption and conversion of debentures and bonds, creation of security, debenture redemption reserve, trust deeds, company deposits. Process and eligibility for membership, maintenance of member register, beneficial interest declarations, shareholder rights, variation of rights. Shareholder democracy through agreements, veto powers and class rights. Creation, registration and modification of charges, inspection, penalties for contravention, rectification by the Central Government.

Learning

Explain the process of raising debt capital, understand shareholder rights and obligations, and define charges and their regulatory framework.

Outcome:

No of Hours: 24

Module 3: Dividend Distribution, Audit Framework, and CSR

Scope of Module:

Focuses on managing and distributing profits, ensuring transparent statutory audits, and integrating CSR obligations under the law.

Topics:

Rules for declaration and payment of dividends, treatment of unpaid dividends, Investor Education and Protection Fund (IEPF). Books of accounts, statutory financial statements, internal controls, role and powers of NFRA. Appointment, rights and duties of auditors, resignation, removal, statutory audit, cost audit, secretarial and internal audit. Applicability of CSR, constitution of CSR committees, computation of net profits, reporting and disclosure obligations under CSR provisions.

Learning

Recognize auditors' statutory roles, assess governance through CSR, and explain dividend procedures and related compliance.

Outcome:

No. of Hours: 24

Module 4: Board Governance, Director Roles, and Company Meetings

Scope

of

Module:

Examines the structure and governance of the board, roles and liabilities of directors, and procedural conduct of company meetings.

Topics:

Constitution and powers of the board, board committees (audit, nomination, stakeholder committees), restrictions on board powers. Types of directors, DIN requirements, appointment, disqualifications, vacation, resignation, duties, disclosures, remuneration. Appointment and responsibilities of KMP—MD, WTD, CEO, CFO, company secretary, officer in default. Convening and conducting board and general meetings, quorum, voting methods (poll, e-voting, postal ballot), proxies, drafting minutes. Secretarial Standards (SS-1 & SS-2) and technological support for virtual meetings.

Learning

Prepare minutes and documentation for meetings and explain the governance procedures critical to board and shareholder decision-making.

Outcome:

No. of Hours: 24

Module 5: Corporate Restructuring and Legal Frameworks

Scope

of

Module:

Covers advanced mechanisms for corporate restructuring, exposure to global company law trends, and ethical frameworks guiding company secretaries.

Topics:

Legal provisions on compromises, arrangements, amalgamations, oppression, mismanagement, liquidation and winding up. Overview of registered valuers, use of MCA21 portal, e-filing and XBRL. Global trends and international corporate governance practices, arbitration and ADR basics. Legal framework under the Company Secretaries Act, disciplinary control, professional ethics and liabilities. Concept and advantages of mega firms, multidisciplinary practice, brand management and public image.

Learning

Evaluate corporate restructuring processes, understand global and ethical standards, and appreciate the evolving professional landscape in company law.

Outcome:

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites (If Any):

- Basic understanding of business studies and Indian regulatory institutions
- Prior exposure to legal terminology or business law is helpful but not mandatory

Pedagogy / Teaching Methodology:

- Case law discussions
- Statute interpretation using the Companies Act, 2013
- Practical assignments (e.g., drafting notices, board resolutions)
- Legal updates and news-based discussion forums

Certificate / Value Added Courses Recommended (with Free Resource Links):

- NPTEL – Company Law (by NLU Bhopal) <https://swayam.gov.in/>
- Coursera – Financial Accounting & Corporate Governance (University of London) <https://www.coursera.org/>

Suggested Readings:

- *Company Law* by Avatar Singh, Eastern Book Company, Latest Edition

- *Guide to Companies Act* by A. Ramaiya, LexisNexis
- *Taxmann's Company Law Manual*, Taxmann Publications
- ICSI Study Material
- Ministry of Corporate Affairs: www.mca.gov.in
- Journals: *Chartered Secretary*, *SEBI and Corporate Laws*

Recommended Software/Tools:

- MCA21 Portal
- XBRL Filing Tools
- Secretarial Compliance Software (e.g., Complinty, Legatrix)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	-	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	2.0	2.5	2.33	1.0	1.67	2.0	2.33	2.0	2.5

Course Title:	Setting up of Business Entities and Closure
Course Code:	25VBC4E203
Semester:	II
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course equips learners with knowledge of the legal and procedural aspects of setting up, managing, and closing various forms of business entities. It covers types of organizations, statutory compliance, startup ecosystem, industry-specific laws, and closure mechanisms with the aim of enhancing the advisory skills of Company Secretaries.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Demonstrate the procedures related to setting up of a business.	L2
CO2	Identify the laws, registration and compliances applicable to various industries.	L1
CO3	Describe the Corporate Insolvency Resolution Process, Liquidation and winding up.	L2
CO4	Categorize companies on the basis of incorporation, liability and number of members.	L4
CO5	Illustrate the advisory role played by Company Secretaries in various aspects related to a business entity.	L3

Course Modules

No. of Hours: 24

Module 1: Forms of Business Organizations and Company Types

Scope:

Covers the various forms of business organizations and their suitability based on structural, legal, and operational considerations. Discusses different types of companies and procedures related to their registration.

Topics:

Forms of business organizations – sole proprietorship, partnership, HUF, cooperative society, company (private, public, OPC), factors for choosing structure – liability, tax, location, size, overview of small, holding, subsidiary companies.

Learning

Identify and differentiate between various forms of business organizations and company types, along with their legal implications and formation procedures.

Outcome:

No. of Hours: 24

Module 2: Legal Documentation and LLP/NGO Formation

Scope:

Focuses on charter documents and statutory doctrines related to incorporation, along with the formation of LLPs and NGOs.

Topics:

Company incorporation process, Memorandum of Association (MOA), Articles of Association (AOA), alteration of MOA & AOA, doctrines – ultra vires, indoor management, constructive notice, basic partnership agreement & registration.

Learning

Interpret the statutory requirements and procedures for drafting charter documents and forming LLPs and NGOs.

Outcome:

No. of Hours: 24

Module 3: Financial Services, Start-ups and Global Business Setup	
Scope:	Explores the procedures for setting up financial service institutions, startups, and business expansion outside India.
Topics:	Registration of NBFCs, housing finance, ARCs, microfinance, Nidhi companies, payment banks. Startup India – registration process, benefits under Companies Act and government schemes. Types of capital: seed, venture, private equity, angel, Mudra Bank. Business collaborations: joint ventures, strategic alliances. Setting up businesses outside India; conversion between private/public, OPC, LLP, Section 8 and under Part XXI.
Learning	Outcome: Examine the registration procedures of financial services, startup frameworks, and processes involved in global and structural business conversions.

No. of Hours: 24

Module 4: Sectoral Laws, IPR and Registrations
Scope: Covers industry-specific laws and registrations along with intellectual property rights applicable during business setup.
Topics: Basic registrations – PAN, TAN, GST, Shops & Establishments, SSI/MSME. Additional registrations – ESI/PF, FCRA, pollution, IE code, drug license, FSSAI. Maintenance of statutory records and registers. IPR laws – Copyright Act, Patents Act, Trademarks Act,

GI Act, Designs Act. Regulatory compliance under sector laws including RBI, IRDA, telecom, I&B, MSME/Udyam registration..

Learning

Apply knowledge of sector-specific regulatory requirements and intellectual property laws essential for business compliance and registration.

Outcome:

No. of Hours: 24

Module 5: Labor, Environmental Laws and Closure of Business

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Scope:

Discusses labor and environmental law compliances along with procedures for closure, strike-off, and insolvency.

Topics:

Labor laws – Factories, Minimum Wages, Payment of Wages, Bonus, Gratuity, EPF, ESI, Equal Remuneration, Contract Labor, Industrial Disputes, Trade Unions, Maternity Benefit, Child Labour, Disabilities Act, POSH. Environmental laws – Water, Air, Environment Protection, Public Liability Insurance, NGT Act. Procedures for dormant status, strike-off/restoration of name, overview of corporate insolvency resolution, liquidation and winding up.

Learning

Analyze compliance with labor and environmental regulations and explain the procedures for business closure, strike-off, and insolvency.

Outcome:

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites (If Any):

- Basic understanding of business and commerce concepts
- Introductory awareness of Indian regulatory environment and legal structure

Pedagogy / Teaching Methodology:

- Lecture-based concept delivery
- Drafting exercises (MOA, AOA, LLP Agreements)
- Case studies on conversion and closure of entities
- Regulatory portal navigation (e.g., MCA21, Startup India)
- Quizzes and short assessments

Certificate / Value Added Courses Recommended (with Free Resource Links):

- **SWAYAM – Company Law Course (by NLU Bhopal)** – <https://swayam.gov.in/>
- **ILO eCampus – Labour Law Essentials** – <https://ecampus.itcilo.org/>

Suggested Readings:

- Taxmann's *Company Law & Practice*, by A. Ramaiya, Taxmann Publications, latest edition

- *Setting up of Business Entities and Closure*, ICSI Study Material
- *Business Law*, P.C. Tulsian, McGraw-Hill Education
- Official government portals such as MCA (www.mca.gov.in), Startup India (www.startupindia.gov.in)
- Journals and whitepapers on IPR, insolvency, and corporate regulations

Recommended Software/Tools:

- MCA21 Portal
- Startup India Hub
- IP India Portal
- GST Portal
- Online platforms for e-stamping and registration

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	-	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.75	2.5	2.33	1.0	1.67	2.0	2.33	1.75	2.5

Course Title:	Business Economics
Course Code:	25VBX0G204
Semester:	II
Credits:	3
Course Type	GE
Learning Hours	90
Live Sessions	12 hours

Course Description:

Business Economics is a foundational course designed to equip students with the essential economic principles and tools necessary for analyzing business decisions and market dynamics. The course bridges the gap between economic theory and practical business applications, focusing on how businesses operate within the broader economic environment.

CO No.	Course Outcome	BTL Level
CO1	Apply fundamental economic concepts— marginalism, opportunity cost, optimization, and trade-offs in business decision-making.	L3
CO2	Analyze consumer behaviour, market dynamics, demand–supply frameworks, and elasticity for effective decision-making.	L4
CO3	Evaluate production and cost structures, perform break-even and revenue analysis, and apply forecasting techniques in planning.	L5

C04	Compare and critique market structures (perfect competition, monopoly, oligopoly, etc.) and apply competitive models like game theory.	L4
C05	Examine macroeconomic variables and globalization trends, and assess their impact on business along with new-age tools and digital disruptions.	L5

Course Module

No. of Hours: 18

Module 1: Fundamentals & Economic Decision-Making
Scope of Module: This unit lays the groundwork by introducing essential economic principles and the logic behind business decisions.
Topics: Overview of Business Economics, Nature and scope; microeconomics vs. macroeconomics, Marginalism, Opportunity Cost, and Risk/Uncertainty, Optimization techniques, constrained vs. unconstrained decisions, Equi-marginal principle and discounting,- Role of economic information and trade-offs in business contexts. AI Tool Suggestion: - ChatGPT for understanding basic concepts and clarifying doubts.
Learning Outcomes: Apply fundamental economic concepts such as marginalism, opportunity cost, and optimization to solve business decision-making problems under conditions of risk and uncertainty.

No. of Hours: 18

Module 2: Consumer Behavior, Demand, and Price Mechanisms
Scope of Module: This unit combines classical consumer theory with market dynamics, emphasizing how individual choices determine overall market outcomes.

Topics: Cardinal and Ordinal Utility; Diminishing Marginal Utility, The indifference curve approach and consumer equilibrium (budget constraints), Concepts of demand and supply, demand curve, and supply curve, Law of Demand and Conditions of Supply, Price, income, and cross-elasticity: measuring responsiveness, Role of the price mechanism in resource allocation and profit maximization, **AI Tool Suggestion:** Google Trends for analyzing demand and supply trends.

Learning Outcomes: Analyze consumer behaviour using utility theory and demand-supply mechanisms, and evaluate the impact of price elasticity on market outcomes and business decisions.

No. of Hours: 18

Module 3: Production, Cost Analysis, & Forecasting

Scope of Module: Focusing on the internal operations of firms, this unit explains how production decisions, cost structures, and forecasting support profitability and strategic planning.

Topics: Production functions: short-run and long-run perspectives, Fixed, variable, and other cost classifications, Economies of scale, returns to scale, and the law of diminishing returns, Break-even point (BEP) computation and interpretation, Total, average, and marginal revenue concepts, Demand forecasting methods: Qualitative vs. Quantitative, Incorporating modern tools and analytics in demand forecasting, **AI Tool Suggestion:** Wolfram Alpha for complex calculations related to production and costs.

Learning Outcomes: Evaluate production and cost functions, conduct breakeven and revenue analysis, and integrate forecasting techniques to support effective business planning.

No. of Hours: 18

Module 4: Market Structures & Competitive Strategies

Scope of Module: This unit examines different market forms and competitive models, helping students understand how market dynamics and competition shape business strategy.

Topics: Perfect competition, monopoly, and monopolistic competition, Comparative features: pricing, surplus, and efficiency, Collusive and non-collusive behavior in oligopolies, **Game theory fundamentals**, Sweezy's Kinked Demand Curve, and price leadership, Allocative and productive efficiency, The impact of innovation and **technological progress** on market evolution, **AI Tool Suggestion:** **Tableau Public** for data visualization and forecasting.

Learning Outcomes: Assess different market structures and apply strategic models—including game theory—to understand firm behavior and competitive positioning

No. of Hours: 18

Module 5: Globalization, Macroeconomic Environment, & Emerging Trends

Scope of Module: The final unit connects macroeconomic insights with **global business environments**, while integrating recent trends that are reshaping the field of business economics.

Topics:Key **macroeconomic variables** and circular flow of income, Overview of macroeconomic relationships that influence business activity, Trends in **globalization** and its effects on both developed and developing economies, Challenges and opportunities in domestic and international business operations, **Digital transformation** and **data analytics in economic decision-making**, **Sustainability, ethical business practices**, and innovation as competitive tools, The role of technology in modern demand forecasting and market analysis, **AI Tool Suggestion:** **Google Public Data Explorer** for accessing macroeconomic data.

Learning Outcomes: Critically evaluate macroeconomic variables, globalization effects, and emerging trends like digitalization and sustainability to enhance business strategy.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Pedagogy / Teaching Methodology:

1. Interactive Lectures
2. Current Business Case Studies
3. Quiz
4. Discussion Forum

Certificate/Value Added Courses Recommended (with Free Resource Links):

<https://nptel.ac.in/courses/110101438>
<https://nptel.ac.in/courses/110104093>
<https://nptel.ac.in/courses/110105029>
<https://www.coursera.org/learn/erasmus-econometrics>

Suggested Readings:

1. "Managerial Economics" by D.N. Dwivedi, Vikas Publishing House, 9th Edition, 2019.
2. "Managerial Economics: Principles and Worldwide Applications" by Dominick Salvatore, Oxford University Press, 2015.
3. "Microeconomics for Business" by Satya P. Das, SAGE Publications, 2007.
4. **Harvard Business Review** (<https://hbr.org/>)
 1. "How Digital Transformation Is Changing Business Economics"

2. "The Role of Behavioral Economics in Business Strategy"
5. **McKinsey Global Institute Reports (<https://www.mckinsey.com/mgi>)**
 1. "Globalization in Transition: The Future of Trade and Value Chains"
 2. "The Economics of Artificial Intelligence"
6. **World Economic Forum Whitepapers (<https://www.weforum.org/reports>)**
 1. "The Global Competitiveness Report"
 2. "Shaping the Future of Advanced Manufacturing and Production"
7. **IMF & World Bank Working Papers**
 1. IMF eLibrary (<https://www.elibrary.imf.org/>)
 2. World Bank Open Knowledge Repository (<https://openknowledge.worldbank.org/>)

Journal Articles:

- Journal of Economic Perspectives
- Managerial and Decision Economics
- The Economic Journal

Web-based resources

1. **Khan Academy (<https://www.khanacademy.org/economics-finance-domain>)**

Great for fundamentals of microeconomics, macroeconomics, and demand-supply analysis.
2. **Investopedia (<https://www.investopedia.com/>)**

For quick definitions, real-world applications, and interactive tools on elasticity, market structures, game theory, etc.
3. **EconLib – The Library of Economics and Liberty (<https://www.econlib.org/>)**

Essays, encyclopaedias, and blogs by renowned economists.
4. **Coursera/MOOCs:**

University of Illinois – Managerial Economics

University of London – Globalization and the Global Economy

OECD iLibrary (<https://www.oecd-ilibrary.org/>) - Provides insight on global economic policies, trends, and sustainability.

Curriculum Development:

Sl.No	Identify and highlight in the module
1	Local, Regional, National and Global
2	Employability, Entrepreneurship and Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Crossing Cutting Edges (Ethics, Gender Equality, Sustainability and Environmental concerns)
6	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO/PO Mapping Table

CO/PO	P01	P02	P03	P04	P05	P06	P07	P08
C01	3	2	2	3	1	-	2	1
C02	2	3	2	3	1	-	2	1
C03	2	3	2	3	1	-	2	1
C04	3	3	3	3	1	1	2	1
C05	3	3	2	3	2	1	2	1
Articulation	2.6	2.8	2.2	3.0	1.2	1.0	2.0	1.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{PO1: } (3+2+2+3+3)/5 = 2.6$$

Course Title	Communicative English
Course Code	25VBX0AE205
Semester	II
Credits	4
Course Type	AEC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description: This course is designed to help students enhance their English language proficiency, improve communication skills, and prepare for academic and professional interactions. The course integrates foundational grammar, spoken and written communication, digital literacy, and workplace-oriented communication. Through literary texts, real-world applications, and multimedia tools, students will develop their linguistic abilities and become confident communicators.

Course Outcomes (COs):

At the end of the course, the students will be able to:

CO Code	Course Outcome Statement	BTL Level
CO1	Demonstrate a clear understanding of communication fundamentals and apply them effectively in real-life situations.	L 3
CO2	Exhibit improved proficiency in reading, writing, listening, and speaking in English.	L 2
CO3	Utilize digital tools and platforms for effective communication and language enhancement.	L 3
CO4	Compose and deliver professional correspondence and presentations with clarity and confidence.	L 5
CO5	Engage in strategic and intercultural communication using critical and creative approaches.	L 6

Course Module:

Module 1: Foundations of Communication and English Proficiency
No. of Hours: 24
Scope of Module: This module lays the groundwork for understanding communication as a process and develops essential grammar skills required for professional and academic contexts.
Topics: - English as the Global Lingua Franca - Process and Types of Communication - Barriers to Effective Communication - Fundamentals of English Grammar: Nouns, Verbs, Tenses, Subject-Verb Agreement, Sentence Structure, Connectives - Situational Dialogues and Grammar Exercises
Learning Outcome: Students will be able to understand the basics of communication and apply foundational grammar concepts in various academic and professional contexts.

Module 2: Reading, Dialogue and Conversational Competence
No. of Hours: 24
Scope of Module: This module enhances reading comprehension through literary texts and strengthens spoken communication through dialogue practice and functional language.

Topics:

- **Reading Skills and Comprehension**
- Literary Text: "The English Teacher" by R.K. Narayan
- Dialogue and Conversation Principles
- Functional English: Everyday Interactions
- Language Functions: Requests, Enquiries, Directions, Instructions

Learning Outcome:

Students will be able to comprehend literary texts and demonstrate conversational fluency using functional English expressions.

Module 3: Digital Literacy and Communication with Technology

No. of Hours: 24

Scope of Module:

This module focuses on enhancing writing skills and leveraging digital resources for effective communication, culminating in the development of professional presentation capabilities.

Topics:

- **Digital Tools: E-Libraries, Online Dictionaries, INFLIBNET, BBC, British Council**
- Writing Skills: Essays, Reports, Descriptive and Narrative Writing
- **Presentation Skills: Public Speaking, Interviews, PowerPoint Presentations, Group Discussions**

Learning Outcome:

Students will proficiently utilize digital tools and platforms to advance professional writing and deliver impactful presentations.

Module 4: Advanced Communication Strategies for the Workplace
No. of Hours: 24
Scope of Module: This module prepares students for workplace communication through creative thinking, formal writing, and effective multicultural communication practices.
Topics: • Creative and Critical Thinking in Communication • Official Correspondence: Letters, Emails, Resumes, Cover Letters • Cross-Cultural Communication: Global Etiquette, Communication Barriers
Learning Outcome: Students will be able to draft workplace communication and apply strategic thinking in multicultural professional environments.

Module 5: Strategic Communication, Networking, and Personal Expression
No. of Hours: 24
Scope of Module: The module equips students with skills in strategic communication, conflict resolution, personal branding, and expressive writing through reflective literature.

Topics:

- Digital Platforms: Emails, Blogs, Social Media, Online Meetings
- Negotiation and Conflict Resolution
- Networking and Elevator Speech
- Life Writings: Memoirs, Diaries, Autobiographies
- Literary Text: "Diary of Anne Frank"

Learning Outcome:

Students will be able to apply strategic communication skills for networking, conflict resolution, and personal expression.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic command of the English language as acquired through school-level (Class 12) education.
- Familiarity with fundamental grammar and functional vocabulary.
- Readiness to engage in spoken and written communication in academic and informal settings.

Pedagogy / Teaching Methodology:

- ✓ **Experiential Learning:** Emphasis on role-plays, group discussions, mock interviews, and simulation activities.
- ✓ **Blended Learning:** Integration of classroom sessions with curated digital resources (videos, articles, e-books).
- ✓ **Literature-Based Learning:** Use of classic and contemporary literary texts to enhance comprehension, empathy, and expression.
- ✓ **Functional English Labs:** Real-world communication practice through audio-visual aids, peer interaction, and reflective tasks.
- ✓ **Task-Based Writing:** Report writing, email drafting, and resume preparation guided by rubrics and feedback mechanisms.
- ✓ **Technology-Enabled Delivery:** Use of online platforms and apps for grammar correction, reading enhancement, and virtual presentations.

Certificate / Value Added Courses Recommended:

6. **Communication Skills for Beginners** – [Coursera – University of Pennsylvania](#)
7. **Writing Professional Email and Memos** – [Coursera – University System of Georgia](#)
8. **Speak English Professionally: In Person, Online & On the Phone** – [Coursera – Georgia Institute of Technology](#)
9. **Effective Communication Skills** – NPTEL – IIT Kharagpur
10. **Soft Skills Development** – Swayam

Suggested Readings:

- ✓ **R.K. Narayan** – *The English Teacher*, Indian Thought Publications, 2008.
- ✓ **Anne Frank** – *The Diary of a Young Girl*, Bantam, 1993.
- ✓ **M. Ashraf Rizvi** – *Effective Technical Communication*, McGraw Hill Education, 2017.
- ✓ **Raymond Murphy** – *English Grammar in Use*, Cambridge University Press, 5th Edition, 2019.

Recommended Software/Tools:

6. **Grammarly** – For grammar editing and clarity improvement: <https://www.grammarly.com>
7. **Hemingway Editor** – For sentence simplification and readability: <https://hemingwayapp.com>

8. **Canva** – For visual presentation and digital storytelling: <https://www.canva.com>
9. **Google Docs & Slides** – For collaborative writing and presentation building
10. **Zoom / Google Meet** – For virtual presentations and role-play sessions
11. **QuillBot** – For rephrasing and vocabulary enrichment: <https://quillbot.com>

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	3	2	-	1	3
CO2	2	1	1	1	3	-	-	-	2

CO3	1	1	2	2	3	-	-	-	1
CO4	2	1	2	3	3	2	1	-	2
CO5	2	2	3	3	3	3	2	2	2
Articulation	2.0	1.4	2.0	2.2	3.0	2.3	1.5	1.5	2.0

Course Title	Virtual Accounting Lab
Course Code	25VBC0S206
Semester	II
Credits	2
Course Type	SEC
Learning Hours	60 Hours
Live Sessions	12 Hours

Course Description:

This course is designed to reinforce the practical application of corporate accounting concepts through a simulated lab environment without the use of accounting software. Students will work on real-world accounting problems related to financial statement preparation, reconstruction, share and debenture accounting, and analysis of company accounts. The course emphasizes manual computations, drafting of formats, and interpretation based on statutory corporate accounting practices.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand and apply the process of preparing final accounts of companies including statutory formats.	L2
CO2	Compute and record share capital transactions including issue, forfeiture, and reissue of shares.	L3
CO3	Perform calculations related to redemption of preference shares and debentures.	L3
CO4	Apply principles of internal reconstruction and amalgamation through journal entries and balance sheets.	L4
CO5	Analyze financial statements using ratio analysis and common-size statements manually.	L4

Course Modules

No. of Hours:12

Module 1: Preparation of Final Accounts of Companies
Scope of Module: <i>Preparation of company financial statements as per Schedule III.</i>
Topics: - Formats of Profit & Loss Account and Balance Sheet - Notes to Accounts - Treatment of Managerial Remuneration - Adjustments and Closing Entries
Learning Outcome: <i>Prepare and present company accounts in statutory format.</i>

No. of Hours:12

Module 2: Accounting for Share Capital
Scope of Module: <i>Covers share issue, forfeiture, reissue, and bonus shares.</i>
Topics: - Issue of Shares at Par, Premium, and Discount - Pro-rata Allotment - Forfeiture and Reissue - Bonus Issue and Rights Issue
Learning Outcome: <i>Handle share capital transactions and pass appropriate journal entries.</i>

No. of Hours:12

Module 3: Redemption of Shares and Debentures
Scope of Module: <i>Explains redemption procedures and accounting treatments.</i>
Topics: - Conditions for Redemption of Preference Shares - Capital Redemption Reserve - Issue and Redemption of Debentures - Sinking Fund Method
Learning Outcome: <i>Record and interpret transactions related to redemption.</i>

No. of Hours:24

Module 4: Amalgamation and Internal Reconstruction
Scope of Module: <i>Practical problems on business combinations and restructuring.</i>
Topics: - Types of Amalgamation - Purchase Consideration (Lump Sum, Net Asset Method) - Accounting for Amalgamation (AS-14) - Internal Reconstruction including Capital Reduction
Learning Outcome: <i>Pass entries and draft post-reconstruction financial statements.</i>

No. of Hours:24

Module 5: Financial Statement Analysis

Scope of Module:

Manual techniques for analyzing financial statements.

Topics:

- Ratio Analysis: Liquidity, Solvency, Profitability
- Comparative and Common-Size Statements
- Trend Analysis
- Interpretation of Financial Data

Learning Outcome: Analyze financial data and draw conclusions using ratios and statement formats.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of journal entries and ledger posting
- Knowledge of fundamental accounting concepts

Pedagogy / Teaching Methodology:

- ✓ Practice Lab Sessions (Manual)
- ✓ Case Study Solving
- ✓ Worksheets and Practice Problems
- ✓ Peer Review of Ledger Format
- ✓ Mock Final Accounts Preparation

- Certificate / Value Added Courses Recommended (with Free Resource Links):

1. ICAI Practice Problems on Corporate Accounting
2. NPTEL Lecture Series – Corporate Accounting
3. University of Mumbai – Accounting Lab Manuals (Non-digital)

Suggested Readings:

Textbooks (Core):

- S.N. Maheshwari – Corporate Accounting
- T.S. Grewal – Advanced Accountancy
- R.L. Gupta – Corporate Financial Accounting

Reference Books:

- Ashok Sehgal – Corporate Accounting
- M.C. Shukla & T.S. Grewal – Advanced Accounts
- ICAI Study Materials on Accounting Standards

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.75	2.4

Syllabus Semester III

Course Title:	Tax Laws
Course Code:	25VBC4E301
Semester:	III
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a foundational understanding of both direct and indirect taxation in India, with a focus on income tax computation, assessment, and GST framework. Learners will gain knowledge of the legal provisions, procedures, and practical applications of tax laws relevant to individuals and professionals.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand the core concepts and definitions under the Income Tax Act, 1961.	L2
CO2	Compute taxable income under salary, house property, business or profession, capital gains, and other sources.	L3
CO3	Assess individual tax liability and procedures related to return filing and assessment.	L5
CO4	Describe the framework of indirect taxes in India with a focus on GST and customs law.	L2
CO5	Analyze taxation procedures including TDS, PAN, TAN, appeals, and administrative mechanisms under tax laws.	L4

Course Modules

No. of Hours: 24

Module 1: Fundamentals of Direct Taxation
Scope of Module: Introduces the meaning, objectives, and structure of direct taxation including core definitions under the Income Tax Act.
Topics: Meaning and characteristics of taxes, objectives of taxation, basic concepts – assessee, assessment year, previous year, India, residential status, tax rates, income tax authorities, assessment and self-assessment, PAN, TAN, return filing, appeals and revisions under income tax law.
Learning Outcome: Explain fundamental tax concepts and procedures related to direct taxation in India.

No. of Hours: 24

Module 2: Income under Salary, House Property and Business or Profession
Scope of Module: Covers computation of income under three heads – salary, house property, and profits from business or profession.
Topics: Basis of charge and components of salary, allowances, retirement benefits, provident fund, deductions, taxable salary computation; house property – annual value, deductions, exemptions; business or profession – income chargeable to tax, speculation business, computation of taxable business income.

Learning Outcome:

Compute income from salary, house property, and business or profession in accordance with tax provisions.

No. of Hours: 24

Module 3: Income from Capital Gains and Other Sources

Scope of Module:

Explains taxation of capital assets and miscellaneous incomes under Income Tax Act.

Topics:

Capital assets, short-term and long-term gains, concepts of transfer, computation, and exemptions; income from other sources – basis of charge, family pension, casual income, dividend income, allowable and non-allowable deductions, deemed income.

Learning Outcome:

Calculate income under capital gains and other sources and apply applicable exemptions and deductions.

No. of Hours: 24

Module 4: Basics of Indirect Taxation and GST Framework

Scope of Module:

Provides an overview of indirect tax structure in India with focus on GST provisions.

Topics:

Meaning of indirect taxes, constitutional powers, GST Council, compensation to states, pre-GST tax structure, central administrative mechanisms; GST – concepts and models, constitutional framework, taxable event, supply, levy and collection, composition scheme, exemptions.

Learning Outcome:

Understand the legal structure and operational framework of GST and indirect taxes in India.

No. of Hours: 24

Module 5: Overview of Customs Law and International Trade Procedures

Scope of Module:

Focuses on customs law, duties, procedures and international trade facilitation.

Topics:

Levy and collection of customs duties, types of duties, classification and valuation of goods, customs officers and administration, import and export procedures, duty drawback, demand and recovery, confiscation of goods and conveyances.

Learning Outcome:

Describe key customs law provisions and import-export procedures under Indian tax law.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites (If Any):

- Basic knowledge of commerce and accounting principles
- Familiarity with financial statements and basic calculations

Pedagogy / Teaching Methodology:

- Case-based learning
- Income computation and return filing exercises
- Hands-on problem solving for tax heads
- MCQ quizzes and short assessments
- Budget update discussions and policy analysis

Certificate / Value Added Courses Recommended (with Free Resource Links):

- Swayam – Direct Tax Laws & Practices (IGNOU/NOU) <https://swayam.gov.in/>
- Coursera – Understanding GST (via National University of Singapore) <https://www.coursera.org/>

Suggested Readings:

- ICSI Study Material: *Tax Laws*
- Dr. Vinod K. Singhania & Monica Singhania, *Students' Guide to Income Tax*, Taxmann
- V.S. Datey, *Indirect Taxes – Law and Practice*, Taxmann
- Bare Acts: Income Tax Act, 1961; CGST Act, 2017; Customs Act, 1962
- Income Tax Department and CBIC Official Websites

Recommended Software/Tools:

- Income Tax e-Filing Portal
- GSTN Portal (www.gst.gov.in)
- TRACES Portal for TDS
- GST Rate Finder & Compliance Apps

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	-	1	-	1	-	1	-	2
CO2	2	2	2	1	2	1	3	1	1
CO3	2	2	1	1	-	2	1	3	2

CO4	1	3	-	1	-	2	1	2	3
CO5	3	2	3	1	2	3	-	1	2
Articulation	1.8 0	2.25	1.75	1.00	1.67	2.00	2.00	1.80	2.25

Course Title:	Management Accounting
Course Code:	25VBC4E302
Semester:	III
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a detailed understanding of management accounting concepts and techniques used in business decision-making. It covers various costing methods, budgetary control, standard costing, financial analysis, and internal reporting systems that support efficient planning and control functions within an organization.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain elements of cost, cost records, and cost sheet preparation within the framework of cost audit and compliance.	L2
CO2	Apply unit, job, process, marginal, and absorption costing techniques for managerial decision-making.	L3
CO3	Evaluate activity-based costing systems and budgetary control methods to manage operational efficiency.	L5
CO4	Interpret financial statements, cash flow, fund flow, and perform ratio analysis for financial planning.	L4
CO5	Analyze the role of management reporting systems and MIS for internal communication and control.	L4

Course Modules

Module 1: Fundamentals of Costing and Cost Records	No. of Hours: 24
Scope of Module: Introduces core cost accounting concepts, elements of cost, and legal requirements for cost records under the Companies Act.	
Topics: Concept of cost, costing, cost accounting and cost accountancy, importance and objectives of cost and management accounting, scope of cost accounting, elements of cost, cost records and application under Companies Act, categories of companies required to maintain cost records, applicability for cost audit, maintenance and purpose of cost audit, forms for maintaining cost records.	
Learning Outcome: Describe fundamental cost concepts and legal obligations for cost records and audit.	

Module 2: Costing Systems – Marginal, Absorption and ABC	No. of Hours: 24
Scope of Module: Covers advanced costing systems and techniques applied in different business situations.	
Topics: Marginal costing – assumptions, uses, CVP and BEP analysis, key factor, safety margin, decision-making for product mix, make or buy, pricing. Absorption costing – income statement format, comparison with marginal costing, inflation impact on inventory, behavioral considerations, key factor, transfer pricing – objectives and methods. Activity-Based Costing – meaning, evolution, distinction from traditional costing, ABC terminology, development stages, types of activities, identification of cost drivers, uses and limitations.	

Learning Outcome:

Apply various costing systems including marginal, absorption and activity-based costing in business decisions.

Module 3: Standard Costing and Budgetary Control

No. of Hours: 24

Scope of Module:

Focuses on cost planning and control using standard costing and budgeting techniques.

Topics:

Standard costing – concepts, objectives, merits and demerits, prerequisites, efficiency and activity ratios, **variance analysis and control**. **Budgetary control** – meaning, budgeting essentials, objectives, advantages and limitations, steps in control, key budget factors, preparation and monitoring of budgets, types of budgets and classifications.

Learning Outcome:

Use standard costing and budgeting tools for cost planning and performance control.

Module 4: Financial Statement Analysis and Ratios

No. of Hours: 24

Scope of Module:

Covers interpretation of financial data using different analytical tools and financial ratios.

Topics:

Financial statement analysis – objectives, need, users of financial statements, comparative and common size statements, trend analysis, fund flow and cash flow analysis. **Ratio analysis** – objectives, advantages and limitations, classification,

functional and financial ratios, short-term and long-term solvency, profitability, turnover and market test ratios.

Learning Outcome:

Analyze financial statements using ratio and trend analysis for decision-making.

Module 5: Management Reporting and MIS

No. of Hours: 24

Scope of Module:

Explains how management reporting systems support organizational control and communication.

Topics:

Management reporting – meaning, importance, levels of reporting, need and challenges, essential components, principles of presentation, report classifications, formats and frequency of reporting, development of management reporting programmes, **integration of MIS for effective managerial control.**

Learning Outcome:

Assess the structure and function of internal management reporting systems.

Module	No of Pre-Recordings
1	10
2	12
3	10

4	12
5	10

Prerequisites (If Any):

- Basic understanding of accounting principles
- Familiarity with business functions and financial statements

Pedagogy / Teaching Methodology:

- Case study-based discussions
- Problem-solving using costing scenarios
- Budget and variance exercises
- Ratio analysis interpretation practice
- Spreadsheet-based financial modeling
- MCQs and structured assignments

Certificate / Value Added Courses Recommended (with Free Resource Links):

- **Management Accounting – Coursera (University of Illinois)**
<https://www.coursera.org/learn/management-accounting>
- **Cost and Management Accounting – Swayam (IGNOU)** <https://swayam.gov.in/>

Suggested Readings:

- ICSI Study Material: *Management Accounting*
- M.N. Arora, *Cost and Management Accounting*, Vikas Publishing
- S.P. Jain & K.L. Narang, *Cost and Management Accounting*, Kalyani Publishers
- Horngren, *Cost Accounting: A Managerial Emphasis*, Pearson
- ICAI/ICMAI Guidance Notes and Statutory References

Recommended Software/Tools:

- MS Excel (Budgeting, Cost Sheet, Ratio Templates)
- TallyPrime (Cost Centre and MIS Modules)
- ERP Systems with Cost Modules
- BI Tools (e.g., Power BI or Tableau for management reports)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	2
CO3	1	2	1	1	-	2	-	3	2
CO4	1	2	-	1	-	2	3	2	3
CO5	2	2	1	1	2	3	1	1	2
Articulation	1.40	2.25	1.25	1.00	1.67	2.00	2.33	1.40	2.25

Course Title:	Securities Law and Capital Market
Course Code:	25VBC4E303
Semester:	III
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course equips learners with the essential knowledge of securities laws and the functioning of capital markets. It focuses on instruments, intermediaries, regulatory frameworks, market operations, and institutional mechanisms governing securities, enabling students to comprehend and analyze capital market regulations and reforms.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the concept, classification, and regulatory framework of securities in the capital market.	L2
CO2	Identify and interpret the roles of intermediaries, stock exchanges, and institutional infrastructures in market operations.	L3
CO3	Analyze the working of SEBI and understand the legal framework around mutual funds, venture capital, and IDRs.	L4
CO4	Evaluate the functioning and significance of primary, secondary, debt, and money markets.	L5
CO5	Describe the structure and operational framework of depositories and the Depositories Act, 1996.	L2

Course Modules

No. of Hours: 24

Module 1: Fundamentals of Securities and Regulatory Framework
Scope of Module: Introduces the concept, classification, and issuance procedures of securities under regulatory guidelines.
Topics: Types of securities – equity, preference shares, debentures, sweat equity, share warrants, issue and listing of securities, ICDR regulations, procedures for issuing various types of shares and debentures, ESOP and ESPP, delisting of securities, introduction and objectives of SEBI, establishment, powers and functions of SEBI, Securities Appellate Tribunal and its powers.
Learning Outcome: Explain the classification, issuance, and regulation of securities in India.

No. of Hours: 24

Module 2: Market Intermediaries and Infrastructure Institutions
Scope of Module: Focuses on market participants and the functioning of stock exchanges and supporting mechanisms.
Topics: Primary and secondary market intermediaries – merchant bankers, portfolio managers, stock brokers, sub-brokers, custodians, RTAs, functions and significance of stock exchanges, operations and trading mechanisms, settlement of securities, stock market indices, risk management, surveillance mechanism, straight through processing, demutualization of stock exchanges.

Learning Outcome:

Analyze the roles of intermediaries and infrastructure institutions in the capital market.

No. of Hours: 24

Module 3: Debt and Money Market Instruments

Scope of Module:

Explores components, instruments, and operational mechanisms in fixed income and short-term finance markets.

Topics:

Debt market – instruments, listing, trading; Money market – Growth of Money Market in India – Structure and Institutional Mechanism v Money Market Instruments: Treasury Bills, Commercial Bills, Commercial Paper, Factoring Agreements & Discounting of Bill

Learning Outcome:

Evaluate instruments and operational segments of debt and money markets in India.

No. of Hours: 24

Module 4: Mutual Funds, Venture Capital and Depository Receipts

Scope of Module:

Covers pooled investment vehicles and instruments linked to global investment mechanisms.

Topics:

Mutual funds – schemes, risks, role, advantages, investment management, performance evaluation, investor rights, mutual fund regulations; venture capital –

concept, registration, investment conditions, foreign venture capital investors, private capital funds; Indian Depository Receipts – procedure, conditions and listing of IDRs.

Learning Outcome:

Interpret regulatory and functional aspects of mutual funds, venture capital, and IDRs.

No. of Hours: 24

Module 5: Depositories and Legal Framework

Scope of Module:

Details the depository system and its legal backing under Indian securities law.

Topics:

Depositories Act, 1996 – definitions, setting up of depositories, types, role and functions, depository participants, admission of securities, dematerialization and rematerialization, depository process, inspection, penalties and compliance, Internal Audit and Concurrent Audit of Depository Participants

Learning Outcome:

Describe the depository framework and legal provisions under the Depositories Act, 1996.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12

5	10

Prerequisites (If Any):

- Basic understanding of corporate law and financial markets
- Familiarity with company structure and regulatory bodies in India

Pedagogy / Teaching Methodology:

- Case law and SEBI regulation analysis
- Research-based assignments on IPOs and market reforms
- Quizzes and MCQs based on market instruments and legal acts
- Guest lectures/webinars from industry experts

Certificate / Value Added Courses Recommended (with Free Resource Links):

- **Coursera – Financial Markets by Yale University**
<https://www.coursera.org/learn/financial-markets-global>
- **Swayam – Security Analysis and Portfolio Management**
<https://swayam.gov.in/>

Suggested Readings:

- ICSI Study Material: *Securities Laws and Capital Market*
- N.S. Zad, *Securities Law & Capital Market*, Taxmann
- Sandeep Parekh, *Fraud, Manipulation and Regulation in Securities Market*, LexisNexis
- SEBI Act, 1992; Depositories Act, 1996; ICDR Regulations
- SEBI, NSE, BSE and RBI Official Portals

Recommended Software/Tools:

- NSE/BSE Online Portals
- SEBI Tracker Tools
- Moneycontrol App / Economic Times Markets
- Charting Platforms (e.g., TradingView for stock analysis)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	1	2
CO2	-	3	2	1	2	1	2	1	-
CO3	2	2	1	1	-	2	1	-	2
CO4	1	-	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.75	2.33	1.75	1.00	1.67	2.00	1.75	1.75	2.33

Course Title:	Indian Knowledge System
Course Code:	25VBX0ME304
Semester:	III
Credits:	2
Course Type	MDE
Learning Hours	90
Live Sessions	12 hours

Course Title:	Research Methodology
Course Code:	25VBX0S305
Semester:	III
Credits:	3
Course Type	SEC
Learning Hours	90
Live Sessions	12 hours

Course Description:

The course on Research Methodology provides students with essential skills and knowledge for conducting systematic research across various disciplines. It typically covers topics such as introduction to Research, Research Design, Data Collection Techniques, Data Analysis, Ethical Considerations and Writing a Research Report.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Explain the fundamentals of research and formulate research questions and hypotheses	L5
CO2	Examine appropriate research designs and various research types to address research enquiries	L6
CO3	Appraise the various techniques used in data collection	L4
CO4	Evaluate the various techniques of analysing the data and interpreting of the research findings.	L3

CO5	Appraise the usage of academic books and tools in writing research	L6

Course Modules

No. of Hours:18

Module 1: Fundamentals of Research: Understanding Research Theory and Basics
Scope of Module: This module introduces the fundamentals of research and its critical role in business decision-making. It covers various research theories, the scientific method, and key research concepts such as variables, constructs, and measurement. Learners will explore both qualitative and quantitative approaches, along with issues of validity, reliability, and levels of measurement essential for effective research design.
Topics: Meaning of Research; Objectives of Research; Importance of Research in Business; Usage of research; Concept of theory. Types of theory (empiricism, deductive and inductive theory); Scientific method; Characteristics of scientific method; Understanding the language of research – Concept, Construct, Definition, Variable. Research Process - Problem Identification & Formulation; Research Question; Investigation Question; Measurement Issues. Qualitative research; Quantitative research; Concept of measurement; causality; generalization; replication; Merging the two approaches. Concept of measurement– what is measured? Problems in measurement in research; Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio
Learning Outcome: <i>Understand the meaning of research and scientific method and theory and formulating research question.</i>

No. of Hours:18

Module 2: Constructing Hypotheses: Building Testable Assertions
Scope of Module: This module delves into the concept of hypotheses in research, highlighting their significance and the characteristics of a strong, testable hypothesis.

Topics:

Concept of Hypothesis; Qualities of a good Hypothesis; Building testable hypothesis; Null Hypothesis & Alternative Hypothesis; Hypothesis testing - Logic of Hypothesis; importance of hypothesis in research; process of hypothesis testing..

Learning Outcome: *Understand the concept and qualities of a good hypothesis and testing methods.*

No. of Hours:18

Module 3: Research Design: Exploratory Research Design

Scope of Module:

This module focuses on research design and its pivotal role in structuring effective research. It covers the key features of a good research design and examines various types, including exploratory, descriptive, and experimental designs.

Topics:

Concept of research design; Importance of research design in Research; Features of a good research design. Exploratory Research Design - concept, types and uses of exploratory research design. Descriptive Research Designs – concept, types and uses. Experimental Research Design: Concept of Independent & Dependent variables

Learning Outcome: *Ability to frame descriptive, exploratory and experimental research designs and assess their importance.*

No. of Hours:18

Module 4: Sampling Techniques

Scope of Module:

This module introduces the concepts of population and sampling in research, emphasizing their importance in ensuring accurate and reliable results. It explores different sampling techniques, including probabilistic methods, and discusses sampling errors, non-response, and sample size determination.

Topics:

Concepts of Statistical Population; Sample; Sampling Frame; Sampling Error; Characteristics of a good sample. Sample Size, Non-Response. Probabilistic sampling, Types of Sampling (Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage

sampling). Determining size of the sample – Practical considerations in sampling and sample size.

Learning Outcome: *Analyzing concepts related to the sampling process and Implement advanced sampling techniques and determine sample size.*

No. of Hours:18

Module 5:Data analysis

Scope of Module:

This module covers data preparation techniques and basic statistical analyses including univariate and bivariate methods such as cross-tabulation and chi-square testing. It also introduces the structure and publication process of research papers, with a focus on ethical practices, plagiarism, and journal impact.

Topics:

Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association. Layout of a Research Paper, Journals in Computer Science, Impact factor of Journals, When and where to publish? Ethical issues related to publishing, Plagiarism and Self-Plagiarism. Use of Encyclopedias, Research Guides, Handbook, Academic Databases for Computer Science Discipline. Methods to search required information effectively, Reference Management Software like Zotero/Mendeley, Software for paper formatting like LaTeX/MS Office, Software for detection of Plagiarism

Learning Outcome: *Identifying the techniques used in the data analysis and academic writing process using research tools.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

- Basic Statistics

Pedagogy / Teaching Methodology:

- ✓ Lecture/ LinkedIn Learning

Suggested Readings:

- *CR Kothari*, Research Methodology: Methods and Techniques, New Age International Publishers, 2023.

Recommended Software/Tools:

- 12. SPSS

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)

6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	-	1	1	1	1	-	-
CO2	1	3	-	1	1	-	1	2	2
CO3	1	1	-	-	-	3	-	1	2
CO4	1	3	1	-	1	-	1	-	1
CO5	1	1	1	-	1	-	-	2	2
Articulation	1.4	1.6	1	1	1	1	1.6	1.6	1.75

Course Title:	Environmental Science
Course Code:	25VBX0AE306
Semester:	III
Credits:	2
Course Type	AEC
Learning Hours	60
Live Sessions	12 hours

Course Description:

This course introduces the fundamental concepts of environmental science, focusing on the interrelationship between humans and the natural environment. It covers topics such as ecosystems, biodiversity, pollution, climate change, and sustainable development. Students will explore environmental issues and their socio-economic impacts through scientific principles and real-world case studies. The course aims to promote environmental awareness and responsibility for sustainable living.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Understand the principles of environmental science and their application in business contexts.	L5
CO2	Analyze the impact of environmental factors on business operations and strategies.	L6
CO3	Evaluate environmental challenges and propose sustainable solutions for businesses.	L4

CO4	Demonstrate awareness of legal and ethical considerations in environmental management within business settings.	L3
CO5	Develop effective communication skills to address environmental issues in business environments.	L6

Course Modules

No. of Hours:12

Unit 1: Introduction to Environmental Science and Business
Scope of Module: This module introduces the fundamentals of Environmental Science and its significance in business contexts. It explores sustainable business practices, key environmental factors affecting operations, and environmental scanning techniques. Learners will also examine sustainable development principles, business models, and CSR strategies aimed at achieving environmental sustainability. Topics: Overview of Environmental Science and its relevance to business. Sustainable Business Practices. Environmental Factors Influencing Business Operations - Economic, Social, Political, Technological, and Legal factors. Environmental Scanning Techniques for Business. Principles of Sustainable Development. Sustainable Business Models and Strategies. Corporate Social Responsibility (CSR) and Environmental Sustainability Learning Outcome: <i>Understand the fundamentals of environmental science and its application in business contexts.</i>

No. of Hours:12

Module 2: Environmental Management Systems
Scope of Module: This module focuses on Environmental Management Systems (EMS) and the ISO 14001 standards guiding environmental performance. It covers environmental laws, regulatory

compliance, and tools like EIA and audits. Learners will also explore ethical aspects of environmental decision-making and the principles of corporate environmental responsibility and governance.

Topics:

Environmental Management Systems (EMS). ISO 14001 Standards for Environmental Management. Overview of Environmental Laws and Regulations. Compliance Requirements for Businesses. Environmental Impact Assessment (EIA) and Environmental Audits. Ethical Considerations in Environmental Decision Making. Corporate Environmental Responsibility and Governance.

Learning Outcome: *Understand legal and regulatory frameworks governing environmental management in business settings.*

No. of Hours:12

Module 3: Communication in Environmental Management

Scope of Module:

This module addresses effective communication strategies for environmental issues, along with waste management and recycling practices in business. It explores waste generation, reduction, and sustainable disposal methods. Additionally, the module covers energy efficiency, conservation techniques, and the adoption of renewable energy sources in business operations.

Topics:

Communication Tools and Strategies for Environmental Issues. Waste Management and Recycling. Waste Generation and Types of Waste. Waste Reduction Strategies in Business Operations. Recycling and Waste Management Practices. Energy Efficiency and Conservation. Energy Consumption Patterns in Business Operations. Energy Conservation Techniques and Best Practices. Renewable Energy Sources for Business

Learning Outcome: *Develop effective communication skills to address environmental issues in business environments and propose strategies for waste reduction, recycling and energy efficiency in business settings.*

No. of Hours:12

Module 4: Water Resource Management

Scope of Module:

This module explores sustainable management of natural resources, focusing on water and air conservation in business operations. It covers strategies for reducing water consumption, improving air quality, and controlling emissions. Learners will also examine the role of biodiversity in business sustainability and corporate initiatives for conserving ecosystems, forests, and wildlife.

Topics:

Water Consumption in Business Activities. Water Conservation Strategies and Technologies. Sustainable Water Management Practices. Air Quality and Pollution Control. Air Pollution Sources and Impacts on Health and Environment. Air Quality Monitoring and Control Measures. Emission Reduction Strategies for Businesses. Biodiversity Conservation and Natural Resource Management. Importance of Biodiversity for Business Sustainability. Conservation of Natural Resources: Forests, Wildlife, and Ecosystems. Corporate Initiatives for Biodiversity Conservation

Learning Outcome: *Assess water resource and air quality and biodiversity conservation measures and propose sustainable solutions for business operations.*

No. of Hours:12

Module 5: Climate Change Adaptation and Mitigation

Scope of Module:

This module provides insights into climate change science and its implications for businesses, highlighting adaptation and mitigation strategies. It emphasizes green business practices, eco-design, and sustainable supply chain management. Learners will explore innovative green technologies and review real-world case studies demonstrating effective environmental management and sustainability..

Topics:

Understanding Climate Change Science and Impacts. Adaptation Strategies for Businesses to Climate Change. Mitigation Measures: Carbon Footprint Reduction and Greenhouse Gas Management. Green Business Practices and Innovation. Green Product Development and Eco-Design Principles. Eco-Friendly Packaging and Sustainable Supply Chain Management.

Green Technologies and Innovation for Business Sustainability. Case Studies and Best Practices in Environmental Management

Learning Outcome: *Evaluate climate change adaptation and mitigation strategies for business resilience.*

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10

Prerequisites (If Any):

Pedagogy / Teaching Methodology:

- ✓ Live Interactive Lectures via Microsoft Teams: Concepts are explained through live sessions using screen-sharing of presentations, visual charts.
- ✓ Recorded Video Modules: Pre-recorded videos covering important topics to support self-paced learning.
- ✓ Discussion Forums: Students share practical experiences, debate current laws.

Certificate / Value Added Courses Recommended:

Suggested Readings:

- ✓ "Business Law" – P.C. Tulsian
 - **Publisher: Tata McGraw-Hill Education**

- **Year:** Latest Edition (typically updated every few years)
- ✓ **"Mercantile Law for B. Com and BBA" – M.C. Kuchhal & Vivek Kuchhal**
 - **Publisher:** Vikas Publishing House
 - **Year:** 2021
- ✓ **"Business and Corporate Laws" – S.S. Gulshan**
 - **Publisher:** New Age International Publishers
 - **Year:** 2020
- ✓ **"Business Law" – N.D. Kapoor**
 - **Publisher:** Sultan Chand & Sons
 - **Year:** Latest available edition (often 2018 or newer)
- ✓ **"Legal Aspects of Business" – Akhileshwar Pathak**
 - **Publisher:** McGraw Hill Education
 - **Year:** 2015

Recommended Software/Tools:

1. **Microsoft Excel / Google Sheets** – For demand forecasting and elasticity calculations
2. **Tableau / Power BI** – Economic data visualization

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)

6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	-	3	-	-	-	-
CO2	2	3	3	-	-	-	-	-	-
CO3	2	2	3	-	-	-	-	-	-
CO4	-	-	-	3	-	-	-	-	-
CO5	3	-	-	-	3	-	-	-	-
Articulation	2.5	2.3	2.7	3	3	-	-	-	-

Semester IV (Courses)

Course Title	Marketing Management
Course Code	25VBC0C401
Semester	IV
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides a solid grounding in marketing by introducing fundamental concepts and the external factors that shape marketing strategies. It examines how businesses segment markets, understand buyer behaviour, and design effective marketing mixes. The course also emphasizes the importance of ethics, social responsibility, and customer relationship management. Finally, it explores how digital platforms and emerging technologies are transforming marketing practices and customer engagement.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain foundational marketing concepts and analyze environmental factors affecting marketing decisions.	L3
CO2	Apply segmentation, targeting, and positioning strategies to understand consumer and business buyer behaviour.	L4
CO3	Design integrated marketing mix strategies to deliver customer value.	L6
CO4	Assess ethical and socially responsible marketing practices, including the use of CRM for long-term success.	L4

CO5	Evaluate the impact of digital platforms and emerging technologies on marketing strategies and consumer engagement.	L5

Course Modules

No. of Hours:24

Module 1: Fundamentals of Marketing and the Environment
Scope of Module: Introduces essential marketing concepts, goals, and functions, and explains how external environmental factors influence marketing decisions.
Topics: Meaning and scope of marketing, goals and concepts of marketing, functions of marketing, company orientation to the marketplace, marketing mix overview, demographic, economic, technological, political, legal and socio-cultural environment
Learning Outcome: Describe fundamental marketing principles and examine how environmental factors impact marketing strategy.

No. of Hours:24

Module 2: Market Segmentation, Targeting and Consumer Behaviour

Scope of Module:

Focuses on identifying target markets through segmentation, understanding consumer and business buying behaviour, and using positioning to build brand equity.

Topics:

Bases and requisites of market segmentation, targeting and positioning strategies, factors influencing consumer behaviour, consumer buying decision process, basics of business buying behaviour

Learning Outcome:

Apply segmentation and positioning techniques and analyze buyer behaviour to identify attractive market opportunities.

No. of Hours:24

Module 3: Designing the Marketing Mix

Scope of Module:

Covers key elements of the marketing mix—product, price, place, and promotion—and how to use them to deliver customer value.

Topics:

Product classifications, stages of new product development, product life cycle strategies, basics of services and 7Ps, pricing objectives and types, new product pricing strategies, role and types of marketing channels, overview of promotion mix including advertising, sales promotion and digital promotions

Learning Outcome:

Develop balanced marketing mix plans to manage products, pricing, distribution, and promotions effectively.

No. of Hours:24

Module 4: Ethics, Social Responsibility and CRM

Scope of Module:

Examines ethical and social issues in marketing, sustainable practices, and the role of customer relationship management in long-term marketing success.

Topics:

Principles of marketing ethics, common ethical issues, impact of marketing on consumers and society, basics of CSR in marketing, meaning and role of CRM, advantages of CRM

Learning Outcome:

Evaluate ethical practices, social responsibilities, and CRM strategies for building strong customer relationships.

No. of Hours:24

Module 5: Digital Marketing and Technological Trends

Scope of Module:

Explores the role of digital platforms and emerging technologies in reshaping modern marketing strategies and customer engagement.

Topics:

Nature and need for digital marketing, types of digital marketing, online strategies like blogs, mobile and social media marketing, impact of technology on marketing

Learning Outcome:

Assess how digital tools and technological trends influence marketing strategies and consumer interactions.

Module	No of Pre-Recordings

1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of business principles and general management
- Familiarity with common consumer products and services (as examples will often draw on them)
- No prior marketing coursework required — foundational concepts will be covered

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of marketing concepts using real-life examples and case studies
- ✓ Case Study Discussions: Analysis of local and international marketing campaigns, brand strategies, and digital marketing practices
- ✓ Hands-on Workshops: Introduction to digital marketing tools, social media platforms, and CRM systems
- ✓ Guest Lectures / Industry Talks: Insights from marketing professionals, brand managers, and digital strategists

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Introduction to Marketing** — Coursera (University of Pennsylvania, Wharton)
<https://www.coursera.org/learn/wharton-marketing>
 → Covers fundamental marketing concepts, consumer behaviour, branding, and market strategy.
2. **Digital Marketing Specialization** — Coursera (University of Illinois)
<https://www.coursera.org/specializations/digital-marketing>
 → Comprehensive series covering SEO, social media, content marketing, and analytics.
3. **Fundamentals of Digital Marketing** — Google Digital Garage
<https://learndigital.withgoogle.com/digitalgarage/course/digital-marketing>

→ Free certification program covering online marketing, email, social media, and analytics.

4. **Marketing Analytics** — edX (Columbia University)

<https://www.edx.org/course/marketing-analytics>

→ Learn to analyze data for better marketing decisions.

5. **Social Media Marketing** — LinkedIn Learning

<https://www.linkedin.com/learning/social-media-marketing-foundations>

→ Covers building effective social media strategies across platforms.

Suggested Readings:

Core Textbooks:

1. Philip Kotler & Kevin Lane Keller – *Marketing Management*, Pearson Education
2. Ramaswamy & Namakumari – *Marketing Management*, McGraw-Hill
3. S.A. Sherlekar – *Marketing Management*, Himalaya Publishing House
4. Etzel, Walker & Stanton – *Marketing*, McGraw-Hill Education

Reference Books:

1. Rajan Saxena – *Marketing Management*, Tata McGraw-Hill
2. Michael J. Baker – *The Marketing Book*, Butterworth-Heinemann
3. C.N. Sontakki – *Marketing Management*, Kalyani Publishers
4. Adrian Palmer – *Principles of Marketing*, Oxford University Press

Recommended Software/Tools: (If applicable)

1. **Google Analytics / HubSpot CRM**
 - o For digital marketing campaign analysis and lead management.
2. **Hootsuite / Buffer**
 - o For social media marketing and engagement tracking.
3. **SurveyMonkey / Qualtrics**
 - o For conducting online marketing research and surveys.
4. **Microsoft Excel / SPSS**
 - o For quantitative data analysis in marketing research.
5. **Canva / Adobe Creative Suite**
 - o For designing promotional content and advertisements.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	–	–	–	–	2	–
CO2	3	3	3	–	–	2	–	2	–
CO3	3	3	3	2	–	2	–	2	–
CO4	2	2	2	2	–	2	3	2	–
CO5	3	3	3	–	3	2	–	2	2
Articulation	2.8	2.6	2.8	2.0	3.0	2.0	3.0	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Cost Accounting
Course Code	25VBC0C402
Semester	IV
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides students with the essential knowledge and skills to understand and apply cost accounting techniques in various business settings. It covers a range of cost ascertainment methods, including material, employee, and overhead costs, and explores various costing methods used in different industries. Students will also examine the regulatory framework surrounding cost accounting and how cost accounting standards (CAS) shape the profession. By the end of the course, students will be equipped with the tools to efficiently manage costs and contribute to decision-making in business operations.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Recall the fundamental concepts of cost accounting, including cost classification, cost centers, and the role of Cost Accounting Standards and bookkeeping principles.	L1
CO2	Identify and apply methods of cost ascertainment for materials, employee costs, and direct expenses, with an emphasis on inventory management, payroll systems, and overhead allocation.	L3

CO3	Understand and apply various costing methods, such as job, batch, contract, and process costing, in different production environments.	L3
CO4	Differentiate between joint products and by-products, and apply specialized costing techniques to service industries like transport, hotels, and hospitals.	L4
CO5	Apply cost accounting techniques, including marginal costing, standard costing, variance analysis, and budgeting, to improve cost control and performance evaluation.	L3

Course Modules

No. of Hours:24*

Module 1: <i>Introduction to Cost Accounting and Cost Classification</i>
Scope of Module: <i>This module introduces the fundamentals of cost accounting, including cost classification, cost objects, and cost centres, along with the role of Cost Accounting Standards and bookkeeping principles.</i>
Topics: Introduction to Cost Accounting - Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting - Cost Objects, Cost centers and Cost Units - Elements of cost - Classification of costs. Cost Accounting Standards - Objectives and Functions of Cost Accounting Standards Board - CAS 1-24 as issued by The Institute of Cost Accountants of India.

Cost Book Keeping - Cost Accounting Records, Ledgers and Cost Statements - items excluded from Cost and Normal and Abnormal Items/Cost 220 - Non-Integrated Accounting - Integral Accounts.

Learning Outcome: Recall cost classification, understand cost accounting standards, and articulate the principles of cost bookkeeping.

No. of Hours:24*

Module 2: Cost Ascertainment – Material, Employee, and Direct Expenses

Scope of Module:

This module covers the ascertainment of material, employee, and direct costs, with an emphasis on inventory management, payroll systems, and the treatment of overheads.

Topics:

Material Costs - Procurement of Materials - Inventory Management and Control - Inventory Accounting & Valuation - Physical Verification - treatment of losses - Scrap, spoilage, defectives and wastage.

Employee Costs - Time keeping, Time booking and payroll - Labour Turnover - Overtime and idle time - Principles and methods of remuneration and incentive schemes - Employee cost reporting and measurement of efficiency.

Direct Expenses & Overheads - Collection, classification and apportionment and allocation of overheads - Absorption and treatment of over or under absorption of overheads - Reporting of overhead costs

Learning Outcome: Describe cost ascertainment methods for material, employee, and direct expenses, including handling inventory, payroll, and overheads.

No. of Hours:24*

Module 3: Methods of Costing

Scope of Module:

This module explores various methods of costing, including job costing, batch costing, contract costing, and process costing, with practical applications in different production environments.

Topics:

Job Costing - Methods of job costing – Specific order costing – job order costing – Procedure for job cost accounting – Material cost – Labour cost – Manufacturing overhead – Completion of jobs – limitations of job costing.

Batch Costing - Meaning – Basic features – Applications – Economic batch quantity – Setting up & Processing costs – Carrying costs.

Contract Costing - Differences between job costing and contract costing – Recording of contract costs, Contract Revenue- Problems.

Process Costing - Meaning – Features – Applications of Process costing – Difference between job costing and process costing – Normal & Abnormal Process loss – Abnormal gain – LIFO – FIFO – Weighted average method

Learning Outcome: Understand and apply various costing methods such as job, batch, contract, and process costing to different business scenarios.

No. of Hours:24*

Module 4: Special Topics in Costing

Scope of Module:

This module examines the accounting treatment of joint products, by-products, and service costing, with specific focus on industries like transport, hotels, and hospitals.

Topics:

Joint Products and Bi-products - Meaning – Difference between joint products and co-products – Accounting for joint product cost – Accounting treatment – Meaning of by-products – Accounting treatment

Service Costing - Meaning – nature – Costing of transport industry – Costing of hotel industry – Costing of hospital industry.

Learning Outcome: Differentiate between joint products and by-products, and apply costing principles to service industries like transport, hotels, and hospitals.

No. of Hours:24*

Module 5: Cost Accounting Techniques

Scope of Module:

This module covers key cost accounting techniques such as marginal costing, standard costing, variance analysis, and budgeting for performance evaluation and cost control.

Topics:

Marginal Costing - Meaning – Features – Advantages & disadvantages of marginal costing – Absorption costing – Tools and techniques of marginal costing.

Standard Costing & Variance Analysis - Meaning – Types of standards – Setting of standard costs – Stock valuation – Advantages & disadvantages of standard costing – Process of standard costing – Types of variance – Computation of variances.

Budget and Budgetary Control - Meaning – Features – Classifications of budget – Budgetary control – Zero based budgeting – Responsibility accounting – Performance budgeting.

Learning Outcome: Explain and apply marginal costing, standard costing with variance analysis, and budgetary control techniques to improve cost management.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial accounting principles
- Familiarity with managerial accounting concepts (optional but helpful)
- No prior knowledge of cost accounting is required as foundational concepts will be introduced in the course

Pedagogy / Teaching Methodology:

- ✓ Lectures and Conceptual Discussions: Delivery of key theories, followed by in-depth class discussions and problem-solving
- ✓ Case Studies: Application of cost accounting methods to real-life business cases and industry-specific scenarios
- ✓ Hands-on Practice: Solving numerical problems related to job costing, batch costing, process costing, etc.

- ✓ Group Activities: Collaborative assignments on budgeting, variance analysis, and cost allocation

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Cost Accounting Basics** — Coursera (University of Illinois)
<https://www.coursera.org/learn/cost-accounting>
 → Provides an introduction to cost accounting principles and cost behavior analysis.
2. **Managerial Accounting: Cost Behaviors, Systems, and Analysis** — edX (University of California, Irvine)
<https://www.edx.org/course/managerial-accounting-cost-behaviors-systems-and-analysis>
 → Learn how to analyze costs, allocate overheads, and manage performance with costing techniques.
3. **Cost Accounting & Budgeting** — Alison
<https://alison.com/course/cost-accounting-and-budgeting>
 → Covers cost accounting, cost management, and budgeting techniques for better financial control.
4. **Cost Management and Control** — Corporate Finance Institute (CFI)
<https://courses.corporatefinanceinstitute.com/courses/cost-management>
 → Learn the tools and techniques for managing costs in organizations, including costing systems and standard costing.
5. **Advanced Cost Accounting** — Udemy
<https://www.udemy.com/course/advanced-cost-accounting/>
 → Dive deeper into advanced cost accounting topics, such as marginal costing, process costing, and variance analysis.

Suggested Readings:

Textbooks (Core):

1. M.Y. Khan & P.K. Jain – **Management Accounting**, Tata McGraw-Hill
2. S.P. Jain & K.L. Narang – **Cost Accounting**, Kalyani Publishers
3. N.K. Prasad – **Advanced Cost Accounting**, Book Syndicate

Curriculum Development:

Sl.No	Identify and Highlight in the Modules

1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	2	1	1	2	1	2
CO2	3	3	2	2	3	2	3	2	3
CO3	2	3	3	2	3	2	3	2	3
CO4	3	3	2	1	2	3	2	3	3
CO5	3	3	3	2	3	3	3	3	3
Articulation	2.6	2.8	2.2	1.8	2.4	2.2	2.6	2.2	2.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Economic Laws
Course Code:	25VBC4E403
Semester:	IV
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course offers a comprehensive understanding of key economic laws governing banking, finance, trade, investment, and market competition in India. Learners will be introduced to laws relating to foreign exchange, trade policy, FDI, ECB, NBFCs, SEZs, FEMA, FCRA, LRS, and competition law. The course equips future professionals to advise and comply with India's evolving regulatory environment in both domestic and cross-border business operations.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	To understand the regulatory framework governing NBFCs in India.	L5
CO2	Assess different laws relating to competition, consumer protection and home buyers.	L5
CO3	Evaluate the laws relating to prevention of money laundering.	L5
CO4	Apply the laws relating to foreign exchange and the foreign trade practices.	L3
CO5	Understand the application of laws and guidelines relating to Non-Banking Finance Companies.	L2

Course Modules

Module 1: Central Banking and Financial Institutions	No. of Hours: 24
Scope of Module: Explores the structure and functions of RBI and the regulatory framework governing NBFCs in India.	
Topics: Reserve Bank of India Act, 1934 – establishment, incorporation, organizational structure and management, Central Board of Directors, local boards, branch network, right to issue currency, banker to the Central and State Governments, management of public debt, banker to banks, foreign exchange reserves, monetary policy framework and instruments, constitution and meetings of the Monetary Policy Committee. Non-Banking Finance Companies – registration process, types of NBFCs, powers of RBI, prudential regulations, interest rate norms, reporting and compliance requirements.	
Learning Outcome: Explain the functions and regulatory framework of the Reserve Bank of India and Non-Banking Finance Companies.	

Module 2: Foreign Trade and Special Economic Zones	No. of Hours: 24
Scope of Module: Provides an overview of India's Foreign Trade Policy and the legal structure of SEZs and their operational models.	
Topics: Foreign Trade Policy – legal basis, focus areas, transitional arrangements, IEC number, principles of restriction, export/import of restricted goods and services, MEIS	

and SEIS schemes, status holders, Export Oriented Units (EOUs), Electronics Hardware Technology Parks (EHTPs), Software Technology Parks (STPs), Biotechnology Parks (BTPs), duty-free shops. SEZ Act, 2005 – establishment, approvals, processing and non-processing zones, tax exemptions, Board of Approval – constitution, powers and functions, Development Commissioner – roles and functions

Learning Outcome:

Demonstrate knowledge of foreign trade mechanisms and SEZ regulations in India.

Module 3: Foreign Exchange Laws and Contribution Regulations

No. of Hours: 24

Scope of Module:

Covers key provisions of FEMA, foreign property rules, and the regulation of foreign contributions and hospitality.

Topics:

Foreign Exchange Management Act (FEMA), 1999 – applicability, structure, comparison with FERA, rules and regulations under FEMA, regulation of foreign exchange, current and capital account transactions, acquisition and transfer of immovable property in India. Foreign Contribution Regulation Act (FCRA), 2010 – Introduction and Object, regulation and prohibition of foreign contributions and hospitality, Eligible Contributor, Eligible Receiver, Registration, Offences and Penalties

Learning Outcome:

Apply the provisions of FEMA and FCRA to cross-border transactions and foreign funding scenarios.

Module 4: Investment, Remittance and Borrowing Framework *No. of Hours: 24*

Scope of Module:

Examines legal frameworks related to foreign investments, remittance schemes and external commercial borrowings.

Topics:

Foreign Direct Investment (FDI) – meaning, rationale, approval and automatic routes, ODI transactions requiring RBI approval, eligibility for ODI, investment in joint ventures or wholly owned subsidiaries abroad in financial services, ODI by proprietorship concerns, trusts, societies, resident individuals, acquisition and sale of foreign securities, investment by mutual funds. External Commercial Borrowings (ECB) – definition, benefits, routes of raising ECB, minimum average maturity, eligible borrowers, limits and restrictions, ECB to equity conversion, exchange rate policies.

Learning Outcome:

Evaluate compliance strategies under FDI, LRS and ECB for international financial operations.

Module 5: Competition Law and Economic Regulation

No. of Hours: 24

Scope of Module:

Explains anti-competitive practices, regulation of combinations and the role of the Competition Commission of India.

Topics:

Competition Act, 2002 – definition and scope of competition, objectives of economic efficiency, anti-competitive agreements, prohibition of abuse of dominant position, regulation of combinations, competition policy in India, powers and duties of the Competition Commission of India (CCI), Director General's responsibilities, and promotion of competition advocacy.

Learning Outcome:

Interpret and apply the key provisions of the Competition Act and understand the role of the Competition Commission.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites (If Any):

- Basic understanding of Indian economy and regulatory institutions
- Familiarity with concepts of business law and commerce

Pedagogy / Teaching Methodology:

- Case study discussions on SEZs, FEMA, and FDI norms
- Law interpretation through landmark judicial decisions
- Weekly current affairs quiz (legal and economic relevance)
- Presentations on trade, competition law, and regulatory bodies
- Problem-solving based on foreign exchange and investment rules

Certificate / Value Added Courses Recommended (with Free Resource Links):

- Swayam – Indian Economy and Policy <https://swayam.gov.in/>
- NISM – Certification in Securities Markets Regulation <https://www.nism.ac.in>

Suggested Readings:

- *Economic and Commercial Laws*, ICSI Study Material
- Avtar Singh, *Principles of Business Law*, Eastern Book Company
- Bare Acts: RBI Act, FEMA, SEZ Act, FCRA, Competition Act

- Ministry of Finance, Ministry of Commerce & Industry, RBI, and DGFT Notifications
- Official Portals: www.rbi.org.in, www.dgft.gov.in

Recommended Software/Tools:

- MCA21 Portal
- RBI Database
- SEZ Online
- FEMA Online Tracker
- DGFT Trade Policy Tools

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

CO/PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	-	1	1
CO3	2	-	1	1	-	2	1	3	2
CO4	1	2	-	1	-	2	3	2	-
CO5	-	2	3	1	2	3	-	1	2
Articulation	1.75	2.00	1.75	1.00	1.67	2.00	1.67	1.75	2.00

Course Title:	Business and Commercial Law
Course Code:	25VBC4E404
Semester:	IV
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a broad understanding of Indian business and commercial laws essential for individuals and business entities. It covers consumer protection, contract law, partnership, property transfer, money laundering, negotiable instruments, and other legal frameworks influencing commercial operations, enabling learners to apply legal knowledge in various business contexts.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the concepts in business and commercial laws	L2
CO2	Apply global business laws to the current business environment	L3
CO3	Summarize the relevance of business law to individuals and businesses and the role of law in an economic, political, and social context	L4
CO4	Apply basic legal knowledge to business transactions	L3
CO5	Demonstrate an understanding of the legal environment of business	L2

Course Modules

No. of Hours: 24

Module 1: Consumer Protection and Property Transactions
Scope of Module: Introduces the rights of consumers and legal remedies available, and laws relating to transfer of property.
Topics: Consumer Protection Act, 1986 – Consumer Protection in India; Rights of Consumers; Consumer Dispute Redressal Forums; Nature and Scope of Remedies.. Transfer of Property Act, 1882 – movable and immovable property, who can transfer, subject matter, formalities, transfers for unborn persons, conditional transfers, doctrine of election, ostensible owner, feeding the grant by estoppel, fraudulent transfers, part performance, transfers prohibited by law, provisions relating to sale, exchange, gift and leases.
Learning Outcome: Apply principles of consumer protection and transfer of property law to commercial transactions.

No. of Hours: 24

Module 2: Commercial Contracts and Specific Relief
Scope of Module: Covers foundational elements of contracts and legal remedies under specific relief.
Topics: Indian Contract Act, 1872 – essentials of a valid contract, proposal and acceptance, consideration, capacity, consent, legality, void and voidable agreements, discharge of contracts, performance and remedies, indemnity, guarantee, bailment, pledge, agency. Specific Relief Act – specific performance, recovery of possession, persons

entitled and barred, court's discretion, rectification, rescission and cancellation of instruments, declaratory decrees and preventive reliefs.

Learning Outcome:

Apply core principles of contract law and recognize judicial remedies under the Specific Relief Act.

No. of Hours: 24

Module 3: Sale of Goods and Partnership Law

Scope of Module:

Explores legal rules governing sale of goods and the structure and functioning of partnerships.

Topics:

Sale of Goods Act – Essentials of a Contract of Sale; Sale Distinguished from Agreement to Sell, Bailment, Contract for Work and Labour and Hire-Purchase; Conditions and Warranties; Doctrine of Caveat Emptor; Performance of the Contract of Sale; Landmark judgments. **Indian Partnership Act, 1932** – essentials and formation, partnership deed, types of partnerships, kinds of partners, admission of minors, rights and liabilities of partners, liability of firm.

Learning Outcome:

Demonstrate understanding of partnership laws and contractual rules for sale of goods.

No. of Hours: 24

Module 4: Negotiable Instruments and Legal Metrology

Scope of Module:

Deals with negotiable instruments in banking and business, and legal metrology

standards.

Topics:

Negotiable Instrument Act – definition, characteristics, types, banker-customer relationship, refusal of payment, protection to paying and collecting bankers, endorsements, holder rights, dishonour, notice, noting and protest, cheque crossing. **Legal Metrology Act, 2009** – definitions, legal metrology principles, OIML certification, standard weights and measures, inspections, seizures, records, declarations, model approval, **licensing requirements, penalties, offences and compounding.**

Learning Outcome:

Analyze the use and regulation of negotiable instruments and compliance under legal metrology.

No. of Hours: 24

Module 5: Benami Transactions, Money Laundering and Commercial Offences

Scope of Module:

Examines laws relating to benami property, anti-money laundering and their enforcement mechanisms.

Topics:

The Benami Transactions (Prohibition) Act – definitions, prohibition of transactions and rights, confiscation, notice and attachment, appellate mechanisms, special courts. **Prevention of Money Laundering Act, 2002** – process and impact of money laundering, adjudicating authorities, obligations of banks, financial institutions and intermediaries, searches and seizures, property retention, presumptions, KYC guidelines. **Overview of commercial law enforcement and penalties.**

Learning Outcome:

Assess legal frameworks addressing benami transactions and anti-money laundering obligations.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites (If Any):

- Basic understanding of Indian legal system
- Familiarity with business operations and economic environment

Pedagogy / Teaching Methodology:

- Case studies on contract breaches and consumer disputes
- Legal scenario-based problem solving
- Weekly MCQs and case-based quizzes
- Role-play exercises on negotiation and legal transactions

Certificate / Value Added Courses Recommended (with Free Resource Links):

- Consumer Protection in India (Swayam) <https://swayam.gov.in/>
- Introduction to Commercial Law – University of London (Coursera) <https://www.coursera.org>

Suggested Readings:

- ICSI Study Material: *Business and Commercial Laws*
- Avtar Singh, *Business Law*, Eastern Book Company

- Bare Acts: Indian Contract Act, Sale of Goods Act, Partnership Act, PMLA, Legal Metrology Act
- Legal Journals and Government Notifications

Recommended Software/Tools:

- Indian Kanoon (Legal reference)
- RBI Guidelines Database
- MCA Portal
- eCourts Services

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2

CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.80	2.50	1.75	1.00	1.67	2.00	2.33	1.80	2.50

Course Title	Quantitative Techniques
Course Code	25VBC0G405
Semester	IV
Credits	3
Course Type	GE (Generic Elective)
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course introduces postgraduate students to a variety of statistical and quantitative techniques, equipping them with the skills needed for effective data analysis and decision-making. Topics cover the fundamentals of data analysis, probability theory, regression and correlation analysis, hypothesis testing, and multivariate analysis. Students will also explore advanced techniques in time series forecasting and data visualization, enabling them to communicate insights effectively and apply these techniques to real-world problems.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Recall the characteristics of data, understand different data types, methods for data collection and representation, including graphical visualization techniques.	L1
CO2	Apply measures of central tendency (mean, median, mode) and measures of dispersion (variance, standard deviation) to summarize data, and analyze data patterns.	L3

CO3	Understand fundamental probability concepts, key probability distributions (binomial, Poisson, and normal distributions) to analyze data.	L2
CO4	Analyze relationships between variables using correlation and regression techniques, and evaluate time series data to forecast future trends.	L4
CO5	Evaluate advanced statistical methods like index numbers and multivariate analysis, and create hypotheses to test using appropriate statistical techniques for data-driven decision-making.	L5

Course Modules

No. of Hours:18

Module 1: Foundations of Data Analysis
Scope of Module: This module provides foundational knowledge in data types, collection methods, and techniques for representing and visualizing data.
Topics: Introduction to Data Analysis - Characteristics of Data, Data Types and their Sources, Data Collection- Population and Sample, Distinction between Sample and Population, Techniques of Data Processing. Data Representation - Data Representation Meaning and Techniques, Classification and Tabulation of Data, Graphical Representation Methods Such as Line Charts, Bar Graphs, Histograms, Pie Charts and Ogives.

Learning Outcome: Gain a strong understanding of data characteristics, representation techniques, and develop the ability to visually interpret and present data

No. of Hours:18

Module 2: Descriptive Statistics and Data Summarization

Scope of Module:

Focus on summarizing and analyzing data using measures of central tendency and variability, providing insights into data patterns.

Topics:

Central Tendency - Introduction to Central Tendency, Measures of Central Tendency and Importance of Central Tendency in Data Analysis. Calculation and Interpretation of Measures Like Mean, Median, And Mode, Harmonic, And Geometric Means.

Measures of Dispersion and Variability - Introduction to Dispersion and Variability, Measures of Dispersion and Variability, Range, Quartiles, Standard Deviation, and Variance, and Coefficient of variation.

Learning Outcome: Master the application of central tendency measures and analyze data variability to derive meaningful statistical insights.

No. of Hours:18

Module 3: Probability Theory and Distributions

Scope of Module:

This module introduces basic and advanced concepts of probability, covering key probability distributions and their applications in statistical analysis.

Topics:

Probability Fundamentals - Definition and Characteristics of Probability, Fundamental Probability Rules and Concepts. Bayes' Theorem and Relative Frequency Theory.

Probability Distributions - Basics of Various Probability Distributions Including Binomial, Poisson, and Normal Distributions. Concept of The Bell Curve, And The Characteristics and Applications of Different Probability Distributions.

Learning Outcome: Develop foundational knowledge in probability theory and gain expertise in analyzing data using various probability distributions.

No. of Hours:18

Module 4: Correlation, Regression, and Time Series Analysis

Scope of Module:

This module covers methods for identifying relationships between variables (correlation and regression) and techniques for analyzing and forecasting time-dependent data.

Topics:

Correlation Analysis - Concept and Types of Correlation, Identifying Associations in Data, Correlation Coefficients, Karl Pearson's and Spearman's Rank Correlation.

Regression Analysis - Introduction, Definition, And Purpose of Regression Analysis, Forecasting Using the Linear Regression Model.

Time Series - Introduction to Time Series Analysis definition and Components of Time Series data, Different Time Series Models, and Techniques for Measuring Secular Trends. Applications of Times Series Analysis in Forecasting. Introduction to Forecasting Techniques, Method of Least Squares, Moving Average Method, and

Method of Semi-Averages. Forecasting Future Trends using Time Series Analysis Techniques.

Learning Outcome: Apply correlation and regression analysis to predict outcomes and utilize time series methods for forecasting future trends.

Module 5: Advanced Statistical Analysis and Hypothesis Testing

Scope of Module:

Focuses on advanced statistical techniques such as index numbers, multivariate analysis, and hypothesis testing for data-driven decision-making.

Topics:

Multivariate Analysis - Definition and Concept, Multivariate Analysis Techniques, Principal Component Analysis and Factor Analysis, Relationships Between Multiple Variables.

Hypothesis Testing - Introduction to Hypothesis Testing, Types of Errors, And Steps Involved in Hypothesis Testing. Formulating and Testing Hypotheses for Data-Driven Decision-Making.

Learning Outcome: Gain proficiency in advanced statistical methods, apply multivariate analysis, and develop skills in hypothesis testing for data-driven decision-making.

Module	No of Pre-Recordings
1	10
2	12

3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical skills (arithmetic, percentages, fractions)
- Familiarity with Excel or spreadsheet tools (helpful but not mandatory)
- No prior knowledge of statistics or programming required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations with real-life examples and case illustrations
- ✓ Problem-Solving Workshops: Practice exercises on descriptive statistics, probability distributions, correlation, and regression
- ✓ Case Studies and Applications: Interpretation of business, social, or scientific data through statistical methods
- ✓ Quizzes: Quiz to reinforce concepts and check understanding

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Analysis with Python** — Coursera (IBM)
<https://www.coursera.org/learn/data-analysis-with-python>
 → Covers data visualization, probability, regression, and hypothesis testing using Python.
2. **Statistics and Probability** — Khan Academy
<https://www.khanacademy.org/math/statistics-probability>
 → Offers clear explanations on central tendency, variability, distributions, correlation, regression, and hypothesis testing.
3. **Data Analysis and Visualization with Excel** — edX (Dartmouth College)
<https://www.edx.org/course/data-analysis-visualization-excel>
 → Great for Module 1 and 2, focusing on Excel-based data manipulation and visualization.
4. **Fundamentals of Statistics** — MIT OpenCourseWare
<https://ocw.mit.edu/courses/res-6-012-introduction-to-probability-spring-2018/>

→ Comprehensive introduction to probability, distributions, and statistical inference.

5. **Introduction to Hypothesis Testing in Statistics** — Udemy (Free Course)
<https://www.udemy.com/course/introduction-to-hypothesis-testing-in-statistics/>
 → Perfect match for Module 5, covering statistical tests and decision-making.

Suggested Readings:

Core Textbooks:

1. J.K. Sharma – *Business Statistics*
2. Levin & Rubin – *Statistics for Management*
3. Richard I. Levin – *Statistics for Business and Economics*
4. Anderson, Sweeney, and Williams – *Statistics for Business and Economics*
5. Douglas C. Montgomery – *Introduction to Statistical Quality Control*

Supplementary References:

1. David Freedman – *Statistical Models: Theory and Practice*
2. Robert S. Witte – *Statistics: Methods and Applications*
3. Bovas Abraham and Johannes Ledolter – *Statistical Methods for Forecasting*
4. Alvin E. Rencher – *Methods of Multivariate Analysis*

Suggested Software for Specific Quantitative Techniques

1. **Data Representation & Visualization:**
 - Tableau, Power BI, Excel, R (ggplot2, Shiny), Python (Matplotlib, Seaborn)
2. **Regression & Correlation Analysis:**
 - SPSS, R, Python (Statsmodels), Minitab, Stata

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)

4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	2	1	1	2	1
CO2	2	2	3	1	2	1	1	2	2
CO3	2	2	3	1	2	1	0	2	1
CO4	2	2	3	1	2	2	1	2	2
CO5	3	3	3	2	2	2	1	2	2
Articulation	2.2	2.2	2.8	1.2	2.0	1.4	1.0	2.0	1.6

Course Title	Virtual Finance Lab
Course Code	25VBC0S406
Semester	IV
Credits	2
Course Type	SEC
Learning Hours	60 Hours
Live Sessions	12 Hours

Course Description:

This course provides a practical, simulation-based approach to financial management concepts without using any financial software. Students will manually apply principles of time value of money, capital budgeting, cost of capital, working capital management, and financial decision-making. Through worksheets, numerical exercises, and scenario-based problem solving, learners will develop analytical thinking and decision-making skills rooted in financial theory.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Understand and apply the time value of money for financial decision-making.	L2
CO2	Manually compute capital budgeting techniques including NPV, IRR, and Payback Period.	L3
CO3	Calculate and interpret cost of capital and capital structure decisions.	L3
CO4	Analyze working capital requirements and evaluate short-term financing alternatives.	L4

CO5	Interpret and compare financial performance using leverage analysis and EBIT-EPS approach.	L4

Course Modules

Module 1: Time Value of Money
Scope of Module: <i>Introduces present and future value concepts and annuity calculations through manual computation.</i>
Topics: - Concept of Time Value of Money- Future Value and Present Value Calculations - Annuities and Perpetuities- Discounting and Compounding Techniques
Learning Outcome: <i>Understand and apply the time value of money manually for financial decisions.</i>

No. of Hours:12

Module 2: Capital Budgeting

Scope of Module:

Covers evaluation techniques for long-term investments using traditional and DCF methods.

Topics:

- Payback Period Method - Net Present Value (NPV) - Internal Rate of Return (IRR) - Profitability Index

Learning Outcome: *Evaluate investment projects using manual capital budgeting techniques.*

No. of Hours:12

Module 3: Cost of Capital and Capital Structure

Scope of Module:

Focuses on computing cost of equity, debt, and overall capital for decision-making.

Topics:

- Cost of Equity (Dividend & CAPM Approach) - Cost of Debt and Preference Capital - Weighted Average Cost of Capital (WACC) - Capital Structure Theories

Learning Outcome: Compute cost of capital and apply in financing decisions.

No. of Hours:24

Module 4: Working Capital Management

Scope of Module:

Explains estimation and financing of working capital needs in a simulated environment

Topics:

- Working Capital Cycle - Estimation of Working Capital Requirement - Cash, Inventory and Receivables Management - Short-term Financing Options

Learning Outcome: Assess and plan for working capital needs.

No. of Hours:24

Module 5: Leverage and Financial Decision-Making

Scope of Module:

Covers manual analysis of operating, financial, and combined leverage and EBIT-EPS analysis.

Topics:

- Operating and Financial Leverage - Combined Leverage - EBIT-EPS Analysis - Indifference Point Analysis

Learning Outcome: Analyze financing options and their impact on earnings and risk.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic mathematical and analytical skills
- Understanding of fundamental accounting concepts

Pedagogy / Teaching Methodology:

- ✓ Practice Lab Sessions (Manual)
- ✓ Case Study Solving
- ✓ Worksheets and Practice Problems

- Certificate / Value Added Courses Recommended (with Free Resource Links):

1. NPTEL Course: Financial Management

2. IIMBx on edX: Finance for Managers
3. ICAI Practice Modules for Financial Management

Suggested Readings:

Textbooks (Core):

- I.M. Pandey – Financial Management
- Prasanna Chandra – Fundamentals of Financial Management
- Khan & Jain – Financial Management

Reference Books:

- M.Y. Khan & P.K. Jain – Theory and Problems in Financial Management
- S.N. Maheshwari – Financial Management Principles and Practice

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9

CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	3
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	3
CO5	2	2	3	1	2	3	-	1	2
Articulation	1.8	2.5	1.75	1.0	1.67	2.0	1.75	1.75	2.4

Syllabus Semester V

Course Title	Indian Constitution
Course Code	25VBX0V501
Semester	V
Credits	2
Course Type	VAC
Learning Hours	120 hours
Live Sessions	12 hours

Course Title:	Strategic Management (CS)
Course Code:	25VBC4C502
Semester:	V
Credits:	4
Course Type	DSC
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course offers a comprehensive introduction to strategic and explains what strategy is, why it matters, and how organizations analyze environments and develop plans to build competitive advantage. Students will explore how strategies are implemented, controlled, and adjusted, while also understanding the challenges of globalization and digital transformation. Through real-world examples and simple frameworks, students learn how strategy shapes the long-term success of businesses.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Define and explain the fundamentals of strategy, competitive advantage, and the role of vision, mission, values, and ethics in guiding strategic direction.	L3
CO2	Analyze internal resources and external environments using basic strategic tools to identify organizational opportunities and threats.	L4

CO3	Formulate appropriate business and corporate level strategies to achieve competitive advantage.	L5
CO4	Explain how organizations implement strategies through leadership, structure, culture, and control systems to ensure successful execution.	L4
CO5	Analyze the impact of globalization and digital trends on strategic decisions and organizational adaptation.	L4

Course Modules

No. of Hours:24*

Module 1: Introduction to Strategic Management
Scope of Module: Introduces the meaning, levels, and purpose of strategy, the strategic management process, and the role of vision, mission, ethics and values. Sets the stage for why strategy matters in organizational success.
Topics: Definitions and levels of strategy (corporate, business, functional), competitive advantage, strategic management process overview, importance of vision, mission, goals and values, ethics and corporate social responsibility in strategy, real-world examples of mission statements.
Learning Outcome: Explain what strategy is, its importance, and how vision, mission, ethics, and values shape strategic direction.

No. of Hours:24*

Module 2: Strategic Environment Analysis

Scope of Module:

Focuses on how organizations analyze their internal capabilities and external environments to spot opportunities and threats.

Topics:

External environment: basics of STEEPLE analysis, Porter's Five Forces simplified, industry life cycle; internal environment: resources, capabilities, simple value chain activities, SWOT analysis integrating internal & external. Short intro to benchmarking.

Learning Outcome:

Apply fundamental tools to assess internal strengths & weaknesses and external opportunities & threats for strategic planning.

No. of Hours:24*

Module 3: Strategy Formulation at Business & Corporate Levels

Scope of Module:

Explains how strategies are developed at different levels to achieve competitive advantage, including choosing between cost leadership, differentiation, or focus, and deciding on growth strategies.

Topics:

Generic competitive strategies (cost leadership, differentiation, focus), overview of corporate strategies (growth, stability, retrenchment), basics of diversification, simple product portfolio concepts (BCG matrix conceptually), examples of company strategic choices.

Learning Outcome:

Develop strategies at business and corporate levels to achieve competitive advantage and organizational goals.

No. of Hours:24*

Module 4: Strategy Implementation and Control

Scope of Module:

Focuses on putting strategy into action, aligning structure and culture, managing change, and using control systems to monitor and adjust strategies.

Topics:

Organizational structure and strategy fit, basics of organizational culture, role of leadership in implementation, managing strategic change, simple strategic control techniques (balanced scorecard basics, strategic audits), measuring success & making corrective adjustments.

Learning Outcome:

Describe how strategies are executed, controlled, and adjusted through leadership, structure, culture, and performance monitoring.

No. of Hours:24*

Module 5: Strategy in Global and Digital Contexts

Scope of Module:

Provides an overview of how firms adapt strategies for international markets and leverage digital transformation for strategic success.

Topics:

Drivers of globalization, entry modes (export, licensing, JV, direct investment simplified), cultural considerations in global strategy, impact of digital technologies

and online business models on strategy, examples of firms using digital transformation for strategic advantage.

Learning Outcome:

Evaluate how globalization and digital trends influence strategic choices and how organizations adapt to these challenges.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Prerequisites (If Any):

- Basic understanding of business functions such as marketing, finance, and operations
- Familiarity with organizational structures and decision-making processes

Pedagogy / Teaching Methodology:

- Case-based teaching with examples from real-world strategy decisions
- Group activities and role-play for strategic leadership simulations
- Interactive discussions on competitive strategies and governance practices
- Visual aids and infographics for strategic models (BCG, GE, Ansoff)

Certificate / Value Added Courses Recommended (with Free Resource Links):

- **Strategic Management (NPTEL – IIT Kharagpur / Prof. Indrajit Mukherjee)**
<https://nptel.ac.in/courses>
- **Project Management Basics (Google Project Management Certificate – Coursera)**
<https://www.coursera.org/professional-certificates/google-project-management>

Suggested Readings:

- ICSI Study Material: *Strategic Management*
- Pearce & Robinson, *Strategic Management*, McGraw-Hill
- Michael Porter, *Competitive Strategy*, Free Press
- Arthur A. Thompson, *Crafting and Executing Strategy*, McGraw-Hill
- Relevant Case Studies and Online Strategy Simulations

Recommended Software/Tools:

- MS Project (for PERT/CPM)
- SWOT/TOWS Matrix Templates
- BCG & Ansoff Matrix Tools (Excel)
- Balanced Scorecard Dashboards
- Strategic Planning Software (e.g., Cascade Strategy)

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global

2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	2	3	2	1	2	1	2	1	1
CO3	2	2	1	1	-	2	1	3	2
CO4	1	3	-	1	-	2	3	2	2
CO5	-	2	3	1	2	3	-	1	2
Articulation	1.75	2.50	1.75	1.00	1.67	2.00	1.75	1.75	2.50

Course Title:	Financial Management
Course Code:	25VBC4C503
Semester:	V
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides a comprehensive foundation in financial management principles and practices essential for effective financial decision-making. Learners will gain proficiency in evaluating investment opportunities, capital structuring, cost of capital, working capital management, and dividend decisions to optimize financial performance and maximize value for stakeholders.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Explain the objectives and scope of financial management and distinguish between profit maximization and wealth maximization.	L2
CO2	Apply the concept of time value of money to evaluate long-term investment decisions using capital budgeting techniques.	L3
CO3	Analyze capital structure decisions, cost of capital, and dividend policies using relevant models and financial tools.	L4
CO4	Assess working capital needs and formulate strategies for managing cash, inventory, receivables, and financing options.	L5

CO5	Utilize marginal costing and CVP analysis to support operational and financial decision-making.	L3

Course Modules

Module 1: Foundations of Financial Management and Time Value of Money <i>No. of Hours: 24</i>
Scope of Module: Covers the fundamental principles and objectives of financial management and introduces the concept and application of time value of money.
Topics: Nature and scope of financial management, objectives of financial management, profit maximization vs wealth maximization, time value of money, power of compounding, significance and application of compounding and discounting, concept of annuity, use of time value of money tables in financial decisions.
Learning Outcome: Explain the principles and objectives of financial management and apply time value of money concepts to financial decisions.

Module 2: Capital Budgeting and Investment Decisions <i>No. of Hours: 24</i>
Scope of Module: Focuses on capital budgeting techniques, evaluation methods, and investment decision-making under risk.
Topics: Capital Budgeting Decision: Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital

Budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Learning Outcome:

Evaluate investment opportunities using capital budgeting techniques and risk assessment methods.

Module 3: Cost of Capital and Capital Structure

No. of Hours: 24

Scope of Module:

Explores various sources of capital, computation of cost of capital, and theories related to capital structure.

Topics:

Estimation of Components of Cost of Capital, Methods for Calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC)

Introduction and significance of capital structure, determinants and planning of optimum capital structure, under-capitalization and over-capitalization.

Learning Outcome:

Analyze capital structure and compute cost of capital for effective financing decisions.

Module 4: Dividend Decisions and Policy Formulation

No. of Hours: 24

Scope of Module:

Covers dividend policy formulation, influencing factors, and application of various dividend theories and models.

Topics:

Factors determining dividend policy, relevant and irrelevant dividend theories, Walter's Model, Gordon's Model, M-M Model, forms of dividend – cash, stock dividend, stock splits, share repurchase.

Learning Outcome:

Apply dividend theories and models to formulate an optimal dividend policy.

Module 5: Working Capital Management and Cost Analysis *No. of Hours: 24*

Scope of Module:

Focuses on managing working capital components and using cost analysis for operational decision-making.

Topics:

Meaning and types of working capital, determinants and assessment of working capital requirements, operating cycle concept, negative working capital, management of cash, receivables and inventories, financing of working capital, banking norms, macro aspects, factoring and forfaiting, overview of costing, marginal costing concepts, break-even point, margin of safety, Cost-Volume-Profit (CVP) analysis.

Learning Outcome:

Manage working capital efficiently and apply marginal costing and CVP analysis for financial decision-making.

Module	No of Pre-Recordings
1	10
2	12

3	10
4	12
5	10

Prerequisites (If Any):

- Basic knowledge of accounting and business mathematics
- Familiarity with financial statements

Pedagogy / Teaching Methodology:

- Concept explanation through financial illustrations and case scenarios
- Practical exercises on capital budgeting, cost of capital, and working capital
- Use of Excel for financial modeling and time value calculations
- Weekly problem-solving assignments and quizzes
- Classroom discussions on corporate financial decisions and policy formulation

Certificate / Value Added Courses Recommended (with Free Resource Links):

- **Financial Management (NPTEL – Prof. Prasanna Chandra / IIMB)**
<https://nptel.ac.in/courses>
- **Introduction to Corporate Finance (Coursera – University of Pennsylvania)**
<https://www.coursera.org/learn/wharton-finance>

Suggested Readings:

- ICSI Study Material: *Financial Management*
- Khan & Jain, *Financial Management*, McGraw-Hill
- Prasanna Chandra, *Financial Management: Theory and Practice*, McGraw-Hill
- M.Y. Khan, *Theory and Problems in Financial Management*, Tata McGraw-Hill
- Online Financial Calculators and RBI Bulletins

Recommended Software/Tools:

- MS Excel (for financial modeling)
- Financial Calculator

- TallyPrime (for basic financial insights)
- Google Sheets – NPV, IRR Functions

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Conserns)
6.	Indian Knowledge System

Note: It is not necessary that all the courses must have all the above-mentioned points

CO-PO Mapping Table

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	1	-	1	-	1	-	2
CO2	-	3	2	1	2	1	2	1	1
CO3	2	-	1	1	1	2	1	3	-
CO4	1	3	-	1	-	2	3	2	3

CO5	2	2	3	1	2	3	-	1	1
Articulation	1.75	2.67	2.00	1.00	1.50	2.00	1.75	1.75	2.67

Course Title	Advanced Cost and Management Accounting
Course Code	25VBC0E504
Semester	V
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Session	12 hours

Course Description:

This course delves into advanced concepts and applications of cost and management accounting essential for strategic financial control and decision-making. It equips students with practical skills in various costing methods, financial analysis tools, and modern management accounting techniques.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Demonstrate competence in applying cost accounting methods, including job, batch, process, contract, and operating costing, to real-world business operations and accurately prepare cost sheets across various industries and production systems.	L3
CO2	Apply cost control and reduction techniques to monitor financial performance, and utilize marginal and standard costing for decision-making, break-even analysis, and budgeting.	L3

CO3	Evaluate and implement Activity-Based Costing (ABC) techniques to allocate overheads effectively, identify cost drivers, and support strategic cost management.	L5
CO4	Interpret and analyze financial statements using management accounting tools such as ratio, fund flow, and cash flow analysis to assess business performance and support strategic planning and control.	L4
CO5	Apply financial statement analysis techniques and develop management reports to assist in performance evaluation, decision-making, and the effective communication of financial insights.	L6

Course Modules

No. of Hours:24*

Module 1: Advanced Costing Methods
Scope of Module: This module introduces the basic principles of cost accounting, various costing methods including process and operating costing. It enables students to understand how costs are recorded, calculated, and managed across different scenarios.

Topics:

Cost Accounting - Designing and installing a cost accounting system, cost concepts, preparation of cost sheet, tenders and quotations. Process Costing - Applications of Process costing -treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification, joint and by, products costing – practical problems under reverse cost method. Operating Costing - Introduction, application of operating costing, power house costing, hotel costing, hospital costing (theoretical aspects only) and transport costing – practical problems on transport costing.

Learning Outcome: Demonstrate competence in the application of cost accounting methods to real-world business operations, and prepare cost sheets accurately across various industries and production systems.

No. of Hours:24*

Module 2: Cost Management Techniques

Scope of Module:

This module covers essential tools and techniques for managing and reducing costs in production and service activities. It includes budgetary controls

Topics:

Cost Control and Cost Reduction - Introduction of cost control and cost reduction, areas covered by cost control and cost reduction, product design, target costing, value analysis, value engineering, value chain analysis, business process reengineering (theoretical aspects only). **Budgetary Control** -Rationale for Budgetary Control - Linkage of Budgetary Control with Standard Costing and Profit Reconciliation - Benchmarking and Key Success Factor - Interpretation of Under and Over Performance and Inferences Drawn for Corrective Actions

Learning Outcome: Apply cost control and reduction tools to monitor financial performance, and use marginal and standard costing for decision-making and budgeting

No. of Hours:24*

Module 3: Modern Costing Approaches

Scope of Module:

This module focuses on modern techniques like Activity-Based Costing (ABC) to overcome limitations of traditional systems and align costs more closely with business operations.

Topics:

Activity-Based Costing - Introduction, weakness of conventional system, concept of ABC, Kaplan and cooper's approach, cost drivers and cost pools, allocation of overheads under ABC, characteristics of ABC, steps in the implementation of ABC, benefits from adaptation of ABC system, difficulties faced by the industries in the successful implementation of ABC, practical problems on ABC.

Learning Outcome: Evaluate and implement ABC techniques to allocate overheads effectively, identify cost drivers, and support strategic cost management.

No. of Hours:24*

Module 4: Decision making under Risk and Uncertainty

Scope of Module:

This module covers the types of risk and various techniques for decision-making under uncertainty, including sensitivity analysis, probability methods, simulation, and decision tree analysis.

Topics:

Nature and Types of risk- Techniques for decision making under risk and uncertainty- Optimistic and Pessimistic estimates- Risk adjusted Discount Rate- Certainty Equivalent Co-Efficient Method- Sensitivity technique- Probability Technique- Standard Deviation method- Co-efficient of Variation method- Simulation Technique-Decision Tree Analysis.

Learning Outcome: Learners will be able to identify and assess risk, apply decision-making tools, and use statistical and analytical techniques to make informed financial decisions under uncertainty.

No. of Hours:24*

Module 5: Financial Analysis and Reporting

Scope of Module:

This module develops skills for financial statement analysis and effective management reporting, ensuring students can communicate financial insights and support decision-making.

Topics:

Analysis of Financial Statements and Management Reporting - Analysis of financial statements: types of analysis, methods of financial analysis, practical problems on comparative statement analysis, common size statement analysis and trend analysis. Introduction of management reporting, requisites of a good reporting

system, principles of good reporting system, kinds of reports, drafting of reports under different situations.

Learning Outcome: Apply various financial analysis techniques and develop management reports to assist in performance evaluation and strategic decisions.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of accounting and financial statements
- Familiarity with fundamental business operations and terminology
- No prior experience with cost accounting or management accounting required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of concepts with industry examples and case illustrations
- ✓ Practical Exercises: Preparation of cost sheets, break-even charts, variance calculations, and cash flow statements

- ✓ Case Studies and Problem-Solving: Real-world applications of costing methods, cost control, ABC, and financial analysis
- ✓ Guest Sessions: Talks by cost accountants, management consultants, or finance managers on current practices and challenges

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Cost and Management Accounting – ICAI (Institute of Cost Accountants of India)**
<https://icmai.in/studentswebsite/Syl2016-inter.php>
→ Excellent syllabus references, study materials, and resources for cost accounting.
2. **Management Accounting – NPTEL (IIT Roorkee)**
<https://nptel.ac.in/courses/110107073>
→ Free video lectures on management accounting concepts and tools.
3. **Fundamentals of Management Accounting – CIMA (Chartered Institute of Management Accountants)**
<https://www.cimaglobal.com/Qualifications/>
→ Introductory resources (look for free sample materials under the CIMA Certificate in Business Accounting).
4. **Introduction to Financial and Management Accounting – Coursera (University of London)**
<https://www.coursera.org/learn/intro-financial-accounting>
→ Free audit option for an excellent foundation in financial and management accounting.
5. **Financial Analysis Tutorials – Corporate Finance Institute (CFI)**
<https://courses.corporatefinanceinstitute.com>
→ Free tutorials on ratio analysis, financial modeling, and reporting (look for free resources or trial modules).

Suggested Readings:

Core Textbooks:

1. Arora, M.N. - Cost and Management Accounting, Vikas Publishing House
2. Jain, S.P. & Narang, K.L. - Cost Accounting, Kalyani Publishers
3. Drury, C. - Management and Cost Accounting, Cengage Learning
4. Khan, M.Y. & Jain, P.K. - Management Accounting, Tata McGraw Hill

5. Horngren, C.T., Datar, S.M. & Rajan, M. - Cost Accounting: A Managerial Emphasis, Pearson
6. Kaplan, R.S. & Atkinson, A.A. - Advanced Management Accounting, Pearson
7. Latest publications and guidance from ICAI and Ind AS standards

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	1	2	1	1	1	1
CO2	3	3	3	1	2	2	2	2	2
CO3	3	3	3	1	2	2	2	2	2
CO4	3	3	3	1	2	2	2	2	2
CO5	3	3	3	2	2	2	2	2	2
Articulation	3.0	3.0	2.8	1.2	2.0	1.8	1.8	1.8	1.8

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	International Financial Management
Course Code	25VBC0C505
Semester	V
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Session	12 hours

Course Description:

This course provides an in-depth exploration of financial management in an international context, focusing on exchange rate mechanisms, international financial systems, foreign exchange markets, and managing currency risk. It equips students with analytical tools to make informed financial decisions in multinational business environments.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Gain a comprehensive understanding of the structure, scope, and environment of international financial management, including the influence of global institutions like the IMF and the intricacies of international fund flows.	L2
CO2	Understand the structure and instruments of foreign exchange markets, learn how exchange rates are determined, and evaluate the impact of government policies on currency values and MNC operations.	L5

CO3	Apply foundational international financial theories such as IRP, PPP, and IFE to analyze and predict global financial conditions, enhancing financial decision-making in international business contexts.	L4
CO4	Develop proficiency in assessing exchange rate exposure, utilizing forecasting techniques, and applying risk management tools to shield MNCs from adverse currency movements.	L3
CO5	Evaluate strategic motives for foreign investments, perform country risk analysis, and implement techniques to mitigate investment risk in international operations.	L5

Course Modules

Module 1: Foundations of International Financial Management
Scope of Module: This module introduces the core principles and scope of International Financial Management (IFM), its relevance in global business, and the influence of global monetary institutions and systems on financial decisions.
Topics: International Financial Environment and International Monetary System Overview – Exchange Rate Regimes, Gold Standard, Bretton Woods System, and Current Scenario – IMF, Special Drawing Rights (SDR), EMU, and International Liquidity – IMF's Role and Solutions for Financial Crises – International Flow of Funds, Balance of Payments, and Role of International Agencies.

Learning Outcome: Gain a comprehensive understanding of the structure, scope, and environment of international financial management, including the influence of global institutions like the IMF and the intricacies of international fund flows.

No. of Hours:24*

Module 2: Foreign Exchange Market and Exchange Rate Mechanisms

Scope of Module:

This module delves into the functioning of the foreign exchange market, its instruments, and mechanisms. It covers both theoretical and practical aspects of currency trading and rate determination.

Topics:

Overview of Foreign Exchange Market and Spot Market Features – Currency Arbitrage and Speculation in Spot Market – Forward Market in Foreign Exchange: Features, Arbitrage, Hedging, and Speculation – Swapping Forward Contracts and Simple Problems – Exchange Rate Mechanism: Quotations, Nominal and Real Effective Rates, and Determination in Spot and Forward Markets

Learning Outcome: Understand the structure and instruments of foreign exchange markets, learn how exchange rates are determined, and evaluate the impact of government policies on currency values and MNC operations.

No. of Hours:24*

Module 3: Arbitrage, Parity, and Global Financial Theories

Scope of Module:

This module focuses on core theories governing global finance such as arbitrage, interest rate parity, and inflation-exchange rate relationships. It also explores their practical applications in multinational operations.

Topics:

International Arbitrage and Interest Rate Parity: Concept and Types – Interest Rate Parity Theory and Simple Problems – Relationships Among Inflation, Interest Rates, and Exchange Rates – Purchasing Power Parity and International Fisher Effect.

Learning Outcome: Apply foundational international financial theories such as IRP, PPP, and IFE to analyze and predict global financial conditions, enhancing financial decision-making in international business contexts.

No. of Hours:24*

Module 4: Exchange Rate Risk Management and Forecasting

Scope of Module:

This module trains learners on managing exposure to currency risks and forecasting exchange rates using various techniques. It integrates theoretical knowledge with real-world application to protect MNC value.

Topics:

Introduction to Exchange Rate Forecasting – Firms' Reasons for Forecasting Exchange Rates – Forecasting Techniques for Exchange Rates – Evaluation of Forecast Performance – Exchange Rate Volatility and Its Implications – Impact of Exchange Rate Forecasting on MNC's Value

Learning Outcome: Develop proficiency in assessing exchange rate exposure, utilizing forecasting techniques, and applying risk management tools to shield MNCs from adverse currency movements.

No. of Hours:24*

Module 5: Foreign Investments and Country Risk Assessment

Scope of Module:

This module concludes with a focus on international investment decisions and managing associated risks. It emphasizes evaluating the financial, political, and strategic considerations behind Direct Foreign Investment (DFI).

Topics:

Motives for Direct Foreign Investment (DFI) – Benefits of International Diversification – Decisions Subsequent to DFI and Impact on MNC's Value – Importance of Country Risk Analysis – Political and Financial Risk Factors in Country Risk Assessment

Learning Outcome: Evaluate strategic motives for foreign investments, perform country risk analysis, and implement techniques to mitigate investment risk in international operations.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial management principles
- Familiarity with accounting concepts and financial statements
- No prior exposure to international finance required (introductory to intermediate level)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Explanation of core international finance concepts with practical illustrations and real-world case examples
- ✓ Numerical Problem Solving: Hands-on exercises on exchange rate calculations, arbitrage, parity conditions, and risk exposure
- ✓ Case Studies: Analysis of multinational corporations' (MNCs) financial strategies, foreign investments, and crisis management
- ✓ Guest Lectures / Webinars: Sessions by practitioners from international banks, forex markets, or global finance teams

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **International Financial Management – NPTEL (IIT Kharagpur)**
<https://nptel.ac.in/courses/110105121>
 → Comprehensive video course on international finance and global markets.
2. **Financial Markets – Yale University (Coursera, Prof. Robert Shiller)**
<https://www.coursera.org/learn/financial-markets-global>

→ Free audit option, excellent for understanding global financial systems and investor behavior.

3. **FX and Currency Risk Management – Corporate Finance Institute (CFI)**

<https://courses.corporatefinanceinstitute.com>

→ Free tutorials and trial modules on foreign exchange, hedging, and risk management.

4. **International Finance – edX (IIM Bangalore)**

<https://www.edx.org/course/international-finance>

→ Free audit access, covers global financial environment and currency risks.

5. **IMF eLearning – Macroeconomic and Financial Courses**

<https://www.imf.org/en/Capacity-Development/Training>

→ Free online resources on balance of payments, macro-financial analysis, and country risk.

Suggested Readings:

Core Textbooks:

Apte, P.G. – *International Financial Management*, Tata McGraw Hill.

Sharan, V. – *International Financial Management*, PHI Learning.

Eun, C. S. & Resnick, B. G. – *International Financial Management*, McGraw Hill.

Madura, J. – *International Financial Management*, Cengage Learning.

Levi, M.D. – *International Finance*, Routledge.

Shapiro, A.C. – *Multinational Financial Management*, Wiley.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)

6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	1	1	1	2	2
CO2	3	3	3	1	2	1	1	2	2
CO3	3	3	3	1	2	1	1	2	2
CO4	3	3	3	1	3	2	2	2	2
CO5	3	3	3	1	2	2	2	2	2
Articulation	3.0	2.8	2.8	1.0	2.0	1.4	1.4	2.0	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Digital Marketing and E-Commerce
Course Code	25VBC0S505
Semester	V
Credits	3
Course Type	SEC
Learning Hours	90
Live Sessions	12

Course Description:

This course provides undergraduate students with a comprehensive foundation in digital marketing and e-business. It explores essential concepts, strategies, and platforms used to build online brand presence, attract customers, and drive digital transactions. Students learn how to apply SEO, SEM, social media, and content marketing tools, understand diverse e-commerce models, and develop basic integrated digital strategies. The course also emphasizes ethical practices and regulatory compliance to ensure responsible digital operations.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain fundamental concepts of digital marketing, its advantages over traditional marketing, and the roles of major digital platforms.	L3
CO2	Apply essential SEO and SEM techniques to improve online visibility and measure digital marketing performance.	L4
CO3	Apply social media and content marketing approaches to enhance customer engagement and build brand presence.	L4

CO4	Differentiate various e-commerce business models and identify key e-business applications supporting digital commerce.	L5
CO5	Design simple integrated digital strategies considering ethical practices, data privacy, and compliance with digital regulations.	L6

Course Modules

No. of Hours:18*

Module 1: Introduction to Digital Marketing & Platforms
Scope of Module: This module introduces the fundamentals of digital marketing, highlighting its evolution, advantages, and comparison to traditional marketing, along with the role of key digital platforms.
Topics: Meaning and scope of digital marketing, evolution of digital marketing, differences between traditional and digital marketing, advantages and limitations of digital marketing, overview of digital channels including websites, search engines, social media, email, mobile apps, and video platforms.
Learning Outcome: Explain core concepts and benefits of digital marketing, differentiate it from traditional marketing, and identify the purpose of various digital platforms.

No. of Hours:18*

Module 2: SEO, SEM and Performance Marketing

Scope of Module:

Focuses on search engine strategies to drive website traffic and basic methods for measuring marketing performance.

Topics:

Meaning of SEO, on-page optimization, off-page optimization, keyword research, linking strategies, basics of competitor analysis, introduction to SEM, overview of Google Ads and paid search platforms, simple campaign structure, meaning of conversions, types of conversions, basic methods to track and analyze conversion data.

Learning Outcome:

Apply basic SEO and SEM strategies to increase online visibility and understand how to measure and interpret marketing performance.

No. of Hours:18*

Module 3: Social Media and Content Marketing

Scope of Module:

Explores how to use social media platforms and content marketing to create brand value and customer engagement.

Topics:

Meaning and importance of social media marketing, using Facebook, Instagram, LinkedIn, Twitter, and YouTube for brand promotion, basics of mobile marketing and app-based marketing, meaning and scope of content marketing, developing blogs and storytelling, basics of influencer marketing, overview of engagement metrics.

Learning Outcome:

Use social media channels and content strategies to build brand awareness and engage customers effectively.

No. of Hours:18*

Module 4: E-Commerce and Digital Business Models

Scope of Module:

Introduces the structure of e-commerce, its business models, and essential digital business applications.

Topics:

Meaning and features of e-commerce, traditional commerce vs e-commerce, e-business vs e-commerce, advantages and limitations of e-commerce, e-commerce business models including B2B, B2C, C2B, C2C, B2G, C2G, factors affecting success of e-commerce, launching an e-business, introduction to CRM, SCM, ERP, brief applications like e-procurement, e-auction, e-trading.

Learning Outcome:

Differentiate between e-commerce business models, understand how e-business applications support online business, and explore the steps in launching an e-business.

No. of Hours:18*

Module 5: Digital Strategy, Ethics and Regulatory Frameworks

Scope of Module:

Covers creating integrated digital marketing strategies while emphasizing ethics, data privacy, and legal compliance in digital activities.

Topics:

Elements of a simple digital marketing strategy, integrating different digital channels, basics of setting digital budgets, introduction to measuring ROI, meaning and importance of digital marketing ethics, privacy and data protection principles, basics of regulatory frameworks including IT Act, overview of GDPR concepts, local e-commerce guidelines, emerging trends like AI, chatbots, personalization.

Learning Outcome:

Develop basic digital marketing strategies that integrate multiple platforms while recognizing ethical and legal responsibilities in digital business.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Conceptual and problem-based learning
- ✓ Interactive class exercises and proofs
- ✓ Real-world applications and modelling
- ✓ Assignments and quizzes

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Google Digital Garage – Fundamentals of Digital Marketing**
A comprehensive 40-hour course covering SEO, SEM, social media, email marketing, and more. (<https://grow.google/intl/uk/courses-and-tools/>)
2. **HubSpot Academy – Digital Marketing Certification**
Covers content marketing, SEO, social media, and email marketing strategies.

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

Suggested Readings:

Seema Gupta – *Digital Marketing*, McGraw Hill Education.
Philip Kotler, Hermawan Kartajaya & Iwan Setiawan – *Marketing 4.0*, Wiley.
Chaffey, Dave & Ellis-Chadwick, Fiona – *Digital Marketing*, Pearson Education.
Efraim Turban, David King – *Electronic Commerce: A Managerial and Social Networks Perspective*, Springer.
Laudon, Kenneth C. & Traver, Carol Guercio – *E-Commerce: Business, Technology, Society*, Pearson Education.
P.T. Joseph – *E-Commerce: An Indian Perspective*, PHI Learning.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	–	3	–	–	2	–

CO2	2	3	3	–	3	2	–	2	2
CO3	2	3	3	3	3	2	2	2	–
CO4	2	3	3	–	2	2	–	3	–
CO5	2	3	3	2	3	2	3	2	2
Articulation	2.2	2.8	2.8	2.5	2.8	2.0	2.5	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\text{Articulation} = \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Semester VI (Courses)

Course Title	International Business
Course Code	25VBC0C601
Semester	VI
Credits	4
Course Type	DSC
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides an in-depth introduction to international business, focusing on how organizations operate and compete across borders in an increasingly globalized world. It covers the foundational concepts, trade and investment theories, external environments influencing business decisions, strategic entry modes, and operational considerations. The course also explores how companies manage performance and risks internationally while adapting to emerging trends such as digitalization and sustainability. Through this structured progression, students develop a well-rounded understanding of the complexities and opportunities of international business.

Course Outcomes (COs):

CO No.	Course Outcome	BTL
CO1	Explain the fundamental concepts of international business and evaluate the impact of globalization on global markets.	3
CO2	Apply classical and modern theories to understand trade patterns and investment flows between countries.	4

CO3	Assess the influence of political, economic, socio-cultural, technological, and legal environments on international business decisions.	5
CO4	Recommend appropriate international market entry and operational strategies, considering different modes and supply chain considerations.	5
CO5	Analyze approaches to managing performance, mitigating risks, and responding to emerging trends like digital globalization and sustainability.	4

Course Modules

No. of Hours:24*

Module 1: Introduction to International Business & Globalization
Scope of Module: This module introduces the fundamentals of international business, the differences from domestic business, and the key drivers and impacts of globalization.
Topics: Meaning and features of international business, differences between domestic and international business, reasons for internationalization, drivers and consequences of globalization, overview of global institutions (WTO, IMF, World Bank) and their basic roles.
Learning Outcome: Explain foundational concepts of international business and analyze how globalization shapes international trade and commerce.

No. of Hours:24*

Module 2: Theories of International Trade & Investment
Scope of Module: This module covers the classical and modern theories that explain the basis and patterns of international trade and investment.
Topics: Classical theories – Absolute Advantage (Adam Smith), Comparative Advantage (David Ricardo), Heckscher-Ohlin Theory; Modern theories – Product Life Cycle Theory, brief overview of Porter’s Diamond Model, understanding competitive advantage in international trade.
Learning Outcome: Apply classical and modern trade theories to understand international trade and investment patterns.

No. of Hours:24*

Module 3: International Business Environment
Scope of Module: Focuses on the external macro-environment factors that influence international business decisions.
Topics: Political and legal environment – trade policies, tariffs, investment regulations; Economic environment – exchange rates basics, economic integrations (EU, ASEAN); Socio-cultural environment – introduction to cultural differences (Hofstede’s dimensions in brief); Technological forces impacting international business.

Learning Outcome:

Evaluate how political, economic, socio-cultural, and technological factors shape international business operations and decisions.

No. of Hours:24*

Module 4: International Market Entry & Operational Strategies

Scope of Module:

This module discusses strategic approaches for entering global markets and managing basic international operations.

Topics:

Market entry modes – exporting, licensing, franchising, joint ventures, wholly-owned subsidiaries; factors influencing entry choice; basics of global supply chain and outsourcing; introduction to trade finance tools like letters of credit and bills of exchange.

Learning Outcome:

Recommend suitable market entry strategies and understand operational aspects like supply chains and trade finance in international business.

No. of Hours:24*

Module 5: Managing International Performance, Risks & Future Trends

Scope of Module:

Focuses on how firms sustain performance, navigate risks, and adapt to emerging global business trends like digitalization and sustainability.

Topics:

Managing international operations and performance (coordination, control, global KPIs), identifying and mitigating risks (political, currency, cultural risks), basics of ethics and compliance in global business, overview of future trends – digital globalization, e-commerce, sustainability and ESG in international markets.

Learning Outcome:

Analyze how firms manage ongoing international operations, mitigate global risks, and prepare for future business trends.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic knowledge of business, economics, or commerce principles
- Familiarity with financial terminology (desirable but not mandatory)
- No prior international business experience required (introductory-level course)

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Concept explanations using global examples, country cases, and current events
- ✓ Case Studies: Analysis of MNCs, trade disputes, FDI flows, and currency crises to apply theoretical concepts

- ✓ Group Discussions & Debates: Topics like globalization impacts, trade barriers, and ethical dilemmas in global business
- ✓ Guest Lectures: Sessions by industry practitioners or export-import professionals
- ✓ Technology Integration: Use of financial databases (like Bloomberg simulators), international news feeds, and currency tracking tools

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **International Business Essentials** — Coursera (University of London)
<https://www.coursera.org/learn/international-business-essentials>
→ Covers globalization, international strategy, and market entry methods.
2. **International Finance** — edX (IIMB)
<https://www.edx.org/course/international-finance>
→ Focus on forex markets, exchange rates, and risk management.
3. **Trade Finance Guide** — U.S. Department of Commerce
<https://www.trade.gov/trade-finance-guide>
→ Free, practical guide on trade finance instruments and international payment methods.
4. **Corporate Social Responsibility (CSR): A Strategic Approach** — Coursera (University of Pennsylvania)
<https://www.coursera.org/learn/csr-strategy>
→ Excellent resource for Module 5 on ethics and CSR.
5. **Introduction to the Foreign Exchange Market** — Alison
<https://alison.com/course/introduction-to-the-foreign-exchange-market>
→ Provides practical insights into forex markets and currency risk.

Suggested Readings:

1. **Charles W. L. Hill, G. Tomas M. Hult** – *International Business: Competing in the Global Marketplace*, McGraw-Hill Education.
2. **John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan** – *International Business: Environments and Operations*, Pearson Education
3. **P. Subba Rao** – *International Business: Text and Cases*, Himalaya Publishing House
4. **Alan M. Rugman & Simon Collinson** – *International Business*, Pearson
5. **Francis Cherunilam** – *International Business: Text and Cases*, PHI Learning

6. **Jeff Madura** – *International Financial Management*, Cengage Learning
7. **Paul Krugman, Maurice Obstfeld & Marc Melitz** – *International Economics: Theory and Policy*, Pearson
8. **Apte P.G.** – *International Financial Management*, Tata McGraw-Hill

Suggested Software for Specific Quantitative Techniques

- Microsoft Excel / Google Sheets: Financial modeling, BoP analysis, FX calculations
- Bloomberg Terminal / Refinitiv Eikon: Real-time market data, currency tracking
- Trade Map / UNCTADstat / IMF Data Portal: Global trade data and FDI trends

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	1	1	1	2	2	2
CO2	3	3	2	1	2	2	2	2	2
CO3	3	3	3	1	3	1	1	2	2

CO4	2	3	3	1	3	2	1	2	2
CO5	2	2	2	1	2	2	3	3	2
Articulation	2.6	2.6	2.4	1.0	2.2	1.6	1.8	2.2	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$= \frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Human Values and Professional Ethics
Course Code	25VBC0AE602
Semester	V
Credits	3
Course Type	AEC
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course provides an integrated exploration of human values and professional ethics, with a special emphasis on their relevance to accounting, finance, and business contexts. It begins by establishing the foundational role of personal and societal values in shaping individual and professional conduct. Students will learn to apply classical ethical theories to real-life dilemmas, understand professional ethical codes governing accounting and finance, and appreciate broader responsibilities through corporate social responsibility and sustainability. The course concludes by fostering personal integrity, ethical decision-making, and leadership qualities essential for managing complex workplace challenges in a global and dynamic business environment.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Identify and explain core human values, their classifications, and their influence on personal and professional conduct.	L2
CO2	Interpret and apply ethical theories to analyze dilemmas in business and personal life.	L3
CO3	Examine ethical responsibilities in accounting, auditing, and financial management by referencing professional codes and real-world cases.	L4

CO4	Evaluate corporate decisions in light of stakeholder expectations, CSR, and sustainability principles, proposing ethical alternatives.	L5
CO5	Demonstrate ethical competence by resolving conflicts, leading with integrity, and fostering a value-driven approach in organizational settings.	L5

Course Modules:

No. of Hours:18

Module 1: Foundations of Human Values
Scope of Module: This module builds a strong understanding of the meaning, types, and role of human values in shaping attitudes, decisions, and interactions, preparing students to recognize value conflicts in real life and business.
Topics: Meaning and significance of human values, Types and classification: personal, moral, spiritual, social, cultural values, Sources and evolution of values – family, education, profession, media, Value systems and their influence on personal integrity and professional reputation, Contemporary value crises and examples from corporate scandals.
Learning Outcome: Explain and differentiate human values, recognize their importance in professional conduct, and reflect on personal value systems.

No. of Hours:18

Module 2: Ethics and Ethical Theories for Decision-Making

Scope of Module:

Introduces the foundations of ethics and contrasts them with morals and laws. It develops critical thinking using classical ethical theories to solve moral dilemmas faced by individuals and professionals.

Topics:

Definition, scope and objectives of ethics, Differences among ethics, morals, and laws in shaping conduct, Classical ethical frameworks: Utilitarianism (greatest good), Deontology (duty-based ethics), Virtue ethics (character-centered), Ethical relativism and pluralism, Introduction to ethical decision-making models and applying them to simple business cases.

Learning Outcome:

Apply ethical theories to analyze dilemmas and justify decisions in both personal and professional situations.

No. of Hours:18

Module 3: Professional Ethics in Accounting, Auditing, and Finance

Scope of Module:

Focuses on ethics within the accounting and finance profession, emphasizing integrity, transparency, and compliance with professional codes to prevent ethical lapses.

Topics:

Overview of ethical codes: ICAI, IFAC guidelines, Key principles: integrity, objectivity, professional competence, confidentiality, professional behavior, Ethical responsibilities in auditing, taxation, and financial reporting, Case illustrations of fraud, creative accounting, insider trading, money laundering, Role of whistleblowers, ethics committees, and leadership in building ethical cultures.

Learning Outcome:

Analyze and apply ethical standards to professional accounting scenarios, addressing challenges like fraud, bias, and pressure to manipulate financial results.

No. of Hours:18

Module 4: Corporate Social Responsibility, Stakeholder and Sustainable Ethics

Scope of Module:

Highlights how ethical conduct extends beyond compliance to embracing responsibility towards stakeholders, society, and the environment, with frameworks like CSR and ESG.

Topics:

Meaning, objectives and evolution of CSR, Stakeholder theory – balancing interests of shareholders, employees, customers, suppliers, community, Corporate citizenship and sustainability initiatives, Introduction to ESG (Environmental, Social, Governance) metrics and reporting, Real-world examples of ethical failures (e.g., environmental negligence, exploitative practices) and how companies recovered through responsible strategies.

Learning Outcome:

Evaluate corporate actions based on stakeholder needs and sustainability, recommending ethically sound practices that ensure long-term trust.

No. of Hours:18

Module 5: Developing Ethical Competence and Personal Integrity

Scope of Module:

Centers on building students' personal and professional ethical skills through introspection, practical tools, and conflict resolution frameworks.

Topics:

Value-based leadership and fostering ethical organizational cultures, Integrity, respect, empathy, and fairness as pillars of ethical behaviour, Managing ethical conflicts at work, understanding organizational politics, Case studies: decision-making under moral pressure in finance (e.g., earnings manipulation, reporting

irregularities), Personal ethical self-assessment and building a roadmap for lifelong ethical professionalism.

Learning Outcome:

Demonstrate personal integrity and ethical judgment in navigating workplace challenges, developing a consistent value-driven professional identity.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- No formal prerequisites
- General awareness of personal values, basic understanding of business or commerce contexts is helpful but not mandatory

Pedagogy / Teaching Methodology:

- ✓ Interactive Lectures: Introduction to key ethical concepts, values, and real-life applications
- ✓ Case Study Discussions: Analysis of ethical dilemmas, financial frauds, and CSR issues from India and global contexts
- ✓ Reflective Exercises: Personal value assessments, ethical self-audits, and journaling exercises
- ✓ Guest Lectures / Webinars: Talks by industry professionals, chartered accountants, ethics officers, or CSR leaders
- ✓ Multimedia Tools: Use of short films, documentaries, and real news stories to spark ethical reflection

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. Ethics in Life and Business – NPTEL (IIT Kanpur)
<https://nptel.ac.in/courses/109104114>
→ Free online course on ethics, integrity, and corporate governance.
2. Business Ethics for the Real World – Santa Clara University (edX)
<https://www.edx.org/course/business-ethics-for-the-real-world>
→ Short, practical course on applying ethical principles in business settings.
3. Corporate Social Responsibility (CSR) – edX (University of Pennsylvania)
<https://www.edx.org/course/corporate-social-responsibility>
→ Free audit access to learn about CSR frameworks and global standards.
4. ICAI Ethical Standards – Self-Learning Resources
<https://www.icaai.org/post/ethics-and-technical-standards>
→ Official guidelines and ethics modules for accounting professionals.
5. Introduction to ESG – CFA Institute (YouTube & CFA Resources)
<https://www.cfainstitute.org/en/research/esg-investing>
→ Free resources on ESG principles, reporting, and governance.

Suggested Readings

Textbooks (Core):

- R.R. Gaur, R. Sangal, G.P. Bagaria – *A Foundation Course in Human Values and Professional Ethics*, Excel Books
- S.K. Chakraborty – *Values and Ethics for Organizations: Theory and Practice*, Oxford University Press
- B.N. Ghosh – *Business Ethics and Corporate Governance*, Tata McGraw Hill

Reference Books (Supplementary):

- Laura P. Hartman, Joseph DesJardins – *Business Ethics: Decision Making for Personal Integrity & Social Responsibility*, McGraw-Hill
- Manuel G. Velasquez – *Business Ethics: Concepts and Cases*, Pearson Education
- ICAI Publications – *Code of Ethics for Chartered Accountants*
- Ethics Frameworks – IFAC, AICPA, CFA Institute (online resources)

Recommended Software/Tools:

1. **ICAI Digital Learning Hub**
 - o **Purpose:** Access to ethics-related modules and case studies.
 - o **Why Use:** Offers ICAI-compliant resources for ethical practices in accounting.
2. **Harvard Business Review Case Tools / HBS Simulations**
 - o **Purpose:** Ethics case simulations.
 - o **Why Use:** Real-world dilemmas to develop ethical decision-making skills.

3. EthicsGame or Business Ethics Toolkit (Online Platforms)

- o **Purpose:** Interactive learning of ethical principles.
- o **Why Use:** Engages students in practical, scenario-based ethical reasoning.

Curriculum Development:

Sl.N o	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Concerns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	–	–	–	2	3	2	2
CO2	2	2	2	2	–	–	3	2	–
CO3	2	2	3	–	–	–	3	2	2
CO4	2	3	3	2	–	2	3	3	–
CO5	2	3	2	2	–	3	3	3	2
Articulation	2.0	2.4	2.5	2.0	–	2.5	3.0	2.4	2.0

Note: The Articulation is indicative of how a particular course maps to a PO.

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$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Advanced Auditing
Course Code	25VBC0E603
Semester	VI
Credits	4
Course Type	DSE
Learning Hours	120 hours
Live Sessions	12 hours

Course Description:

This course provides an in-depth exploration of contemporary auditing practices, focusing on sophisticated planning, risk management, audit evidence gathering, and assessment of internal controls in technologically driven environments. It covers the auditing of complex transactions and specialized areas such as banking and multinational group audits. The course also addresses auditing in IT systems, the integration of emerging technologies, and evolving reporting techniques. Emphasis is placed on upholding professional ethics and understanding trends that are reshaping the auditing landscape.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Appraise comprehensive audit strategies and programmes that incorporate risk management principles and data-driven planning techniques.	L5
CO2	Apply advanced methods for obtaining and documenting audit evidence, evaluate complex internal control systems, and use statistical sampling in varied audit contexts.	L4
CO3	Conduct detailed audits of complex transactions, banking operations, and group financial statements, addressing multi-jurisdictional audit challenges.	L5

CO4	Evaluate IT environments and apply technology tools, including blockchain and AI audit considerations, to strengthen audit processes and maintain secure audit trails.	L5
CO5	Apply professional ethics and prepare modern audit reports using innovative techniques, while analyzing emerging trends and technologies influencing the audit profession.	L4

Course Modules

No. of Hours:24*

Module 1: Audit Planning, Risk Management and Programme Development
Scope of Module: This module focuses on in-depth audit planning methodologies, integrating data analytics and predictive techniques to assess and respond to complex risks. It guides students on linking audit strategy, plan, and programme to effectively address dynamic audit environments. Topics: Audit planning techniques including data analytics and predictive modelling, assessing and responding to emerging risks and uncertainties, meaning and benefits of audit planning, establishing overall audit strategy and its relationship with the audit plan, developing detailed audit plans, evolving and periodically reviewing audit programmes, constructing audit programmes designed to provide robust audit evidence, advantages and limitations of structured audit programmes Learning Outcome: Design effective audit strategies, plans and programmes incorporating risk management techniques to handle diverse audit scenarios.

No. of Hours:24*

Module 2: Audit Evidence, Documentation and Internal Controls
Scope of Module:

This module covers advanced approaches for gathering and documenting audit evidence, assessing complex internal control systems especially in IT environments, and applying sophisticated sampling strategies to support audit conclusions.

Topics:

Methods for gathering and evaluating audit evidence including data interrogation, leveraging technology for audit documentation and analysis, evaluating and testing IT controls, technology-enabled internal control assessments, statistical sampling techniques for high-risk audits, sampling in data-intensive environments

Learning Outcome:

Obtain and document audit evidence using technology-driven methods, evaluate complex internal controls, and apply refined sampling approaches in varied audit contexts.

No. of Hours:24*

Module 3: Auditing Complex Transactions and Specialized Audits

Scope of Module:

This module delves into auditing of specialized areas and complex transactions, such as mergers, acquisitions, financial instruments, banking operations, and consolidated financial statements across multinational entities.

Topics:

Audit procedures for mergers, acquisitions, complex financial instruments and derivatives, auditing revenue recognition and expense allocations in intricate scenarios, legal framework and brief overview of bank financial statements, audit approach for key bank items like advances and NPAs, auditing consolidated financial statements including non-controlling interests, equity method investments, complex intercompany transactions, addressing cross-border audit challenges

Learning Outcome:

Conduct audits of complex transactions, bank operations, and group financial statements involving multinational entities.

No. of Hours:24*

Module 4: Auditing in IT Systems and Technology Applications

Scope of Module:

This module addresses auditing IT environments, covering cloud computing, blockchain, and AI systems, while exploring technology tools that strengthen audit processes and maintain reliable audit trails.

Topics:

Auditing IT general and application controls in cloud, blockchain and AI systems, basic ethical hacking and vulnerability assessments for audit security, using technology in audit processes including benefits and limitations, significance and maintenance of audit trails

Learning

Evaluate IT environments, apply technology tools to audits, and ensure secure and traceable audit processes.

Outcome:

No. of Hours:24*

Module 5: Professional Ethics, Reporting Techniques and Future Trends

Scope of Module:

This module integrates ethical considerations with evolving audit reporting methods and explores trends such as automation, AI, and data analytics that are shaping the future of the auditing profession.

Topics:

Communicating audit findings to stakeholders using data visualization and innovative reporting techniques, reporting on cybersecurity and emerging risks, ethical considerations in sustainability and integrated reporting, navigating international legal complexities, overview of ACCA's Code of Ethics, role of technology, automation and AI in audits, emerging issues in auditing and assurance, professional development needs, career opportunities, fostering ethics and integrity in practice

Learning Outcome:

Apply ethical principles, prepare modern audit reports using innovative tools, and evaluate the technological and professional trends influencing auditing.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of auditing principles
- Completion of introductory audit course (e.g., Principles of Auditing)
- Familiarity with financial statements and accounting principles

Pedagogy / Teaching Methodology:

- ✓ **Lectures and Interactive Discussions** on advanced audit techniques, with a focus on real-world applications
- ✓ **Case Studies** on complex transactions such as mergers, acquisitions, and bank audits
- ✓ **Guest Lectures** from industry experts and auditors specializing in advanced fields like forensic auditing, IT controls, and international audits
- ✓ **Quizzes and Assignments** based on analyzing financial reports and audit documentation
- ✓ **Workshops** on creating audit plans, reporting, and applying new technologies in audits

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Advanced Auditing Techniques — Coursera (University of Illinois)**
URL: <https://www.coursera.org/learn/advanced-auditing-techniques>
Covers advanced auditing techniques, including risk management, audit planning, and the application of data analytics in auditing.

2. **Auditing and Internal Control — edX (University of Maryland)**
URL: <https://www.edx.org/course/auditing-and-internal-control>
Focuses on advanced audit evidence gathering, documentation, and internal control evaluation, with an emphasis on technology integration.
3. **Forensic Accounting and Fraud Examination — Coursera (West Virginia University)**
URL: <https://www.coursera.org/learn/forensic-accounting>
Learn forensic accounting and audit techniques for identifying fraud, misstatements, and financial irregularities.
4. **Introduction to Blockchain and Auditing — edX (University of California, Berkeley)**
URL: <https://www.edx.org/course/blockchain-for-business>
Explore blockchain technology and its implications for auditing, including auditing in decentralized environments.
5. **Auditing and Assurance Services — MIT OpenCourseWare**
URL: <https://ocw.mit.edu/courses/sloan-school-of-management/15-514-auditing-and-assurance-services-spring-2013/>
Free course materials from MIT focusing on auditing principles, procedures, and the use of technology in audit practices.
6. **Artificial Intelligence in Auditing — Udemy**
URL: <https://www.udemy.com/course/artificial-intelligence-in-auditing/>
Explore the integration of artificial intelligence in auditing, with an emphasis on automated audits, data analytics, and predictive modelling.

Suggested Readings:

Textbooks (Core):

- **James K. Loebbecke, Mark S. Williams, and William F. Messier Jr. – Advanced Auditing: A Risk-Based Approach**
- **Michael C. Knapp – Principles of Auditing: A Business Risk Approach**
- **Ralph M. Stair and George W. Reynolds – Principles of Auditing and Other Assurance Services**
- **David N. Collis – Audit and Assurance Services: An Integrated Approach**
- **AICPA (American Institute of Certified Public Accountants) – Audit and Assurance Services Handbook**

Reference Books (Supplementary):

- **Richard L. Barlow – Handbook of Auditing: A Comprehensive Guide to Auditing in an IT-Enabled World**
- **S. D. Sharma – Principles of Auditing and Other Assurance Services**
- **S. K. Gupta, A. K. Sharma – Practical Auditing**

- **Terry A. J. Luehrman, Michael J. L. Johnson** – *Financial Auditing in the Real World*
- **Arens, Elder, Beasley** – *Auditing and Assurance Services* (Pearson)
- **Thomas R. Weirich, Sarah J. Weirich** – *Auditing: A Risk-Based Approach to Conducting a Quality Audit*

Recommended Software/Tools

1. Audit Management Software

TeamMate+

Purpose: Centralized audit management tool for planning, performing, and reporting audits.

Why Use: Streamlines the audit process, enhances collaboration, and provides real-time data analytics.

Audit Board

Purpose: Provides audit planning, risk management, and internal control testing functionalities.

Why Use: Supports collaboration and data-driven decision-making in audit engagements.

2. Data Analytics Tools

ACL Analytics

Purpose: Software for data analytics and automation in auditing.

Why Use: Enables auditors to analyze large data sets for anomalies and trends, improving efficiency and accuracy in auditing.

IDEA (Case Ware IDEA)

Purpose: Data analysis software for auditing and financial analysis.

Why Use: Helps auditors analyze, test, and visualize data to identify patterns and potential risks.

3. Forensic Auditing Tools

EnCase

Purpose: Digital forensics tool used for investigating fraud, data breaches, and financial misconduct.

Why Use: Enables auditors to perform forensic investigations with a focus on identifying fraud and cybercrime.

FTK Imager

Purpose: A forensic tool used for imaging and analyzing digital evidence.

Why Use: Helps auditors collect, analyze, and report on digital evidence in complex fraud investigations.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
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CO3	3	3	3	–	2	2	2	–	–
CO4	3	2	2	–	3	2	2	2	–
CO5	3	3	3	2	2	2	3	2	2
Articulation	3.0	2.8	2.8	2.0	2.2	2.0	2.2	2.0	2.0

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Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title:	Financial Markets and Instruments
Course Code:	25VBC4E604
Semester:	VI
Credits:	4
Course Type	DSE
Learning Hours	120
Live Sessions	12 hours

Course Description:

This course provides an in-depth understanding of the structure and functioning of financial markets and the various instruments traded within them. Students will explore the primary markets, secondary markets, and the key roles played by financial institutions, investors, and regulators. The course covers a wide range of financial instruments, including stocks, bonds, derivatives, and alternative investments, with an emphasis on their characteristics, valuation, and risk management. Additionally, the course examines market efficiency, trading strategies, and the impact of macroeconomic factors on financial markets. By the end of the course, students will be equipped with the foundational knowledge required to analyze market dynamics and make informed decisions regarding investment and financial strategies.

Course Outcomes (COs)

Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Illustrate on the fundamental concepts of financial institutions and markets, and their crucial role in the economy.	L 2
CO2	Differentiate between money market and capital market instruments, and analyze their functions and impact on financial systems.	L 4
CO3	Evaluate the operations and functions of banks and their significance in promoting economic growth and rural development.	L 5

CO4	Examine the role and functions of NBFCs, mutual funds, and stock exchanges in providing financial services and investment opportunities.	L 4
CO5	Analyze the complexities of the derivatives market and the foreign exchange market, and assess their importance in managing risks and facilitating international trade.	L 4

Course Module

Module 1: Introduction to Financial System
<i>Scope of Module:</i> This module introduces the fundamentals of the financial system, covering key components like financial markets, institutions, instruments, and regulators. It explores how funds are mobilized, allocated, and managed within the economy, highlighting the roles of central banks, commercial banks, and financial markets in economic growth and stability.
Topics: Definition and Types of Financial Institutions – Types of Financial Markets – Primary and Secondary Markets: Features and Differences – Role of Financial Institutions and Markets in the Economy – Structure and Components of the Indian Financial System – Credit Creation and Managing Fiscal Deficit through Financial Markets – Reforms Phase of Financial Markets in India.
Learning Outcome: Students will be able to examine and articulate the financial system and its importance in the financial markets.

No. of Hours:24

Module 2: Overview of Financial Markets

Scope of Module:

This module provides an overview of financial markets, including their structure, types (money, capital, foreign exchange), and functions. It examines the role of financial instruments, market participants, and the impact of market dynamics on the economy. The module also covers trading mechanisms, liquidity, and market efficiency in modern financial systems.

Topics:

Introduction to Short-Term Lending and Borrowing Mechanism – Meaning, Instruments, Participants, and Functions of Money Market – Structure and Meaning of Capital Market – Types of Capital Market Instruments and Market Participants – Functions of the Capital Market – Introduction to Long-Term Borrowing and Lending Mechanism – Government Securities Market: Instruments, Auctions, and Primary Dealers – Corporate Bond Market: Instruments, Participants, and Retail Participation in Debt Market.

Learning Outcome: Students will be able to understand and define all the money market, capital market and bond market instruments and its utility for various participants.

No. of Hours:24

Module 3: Monetary Policy, Liquidity Management, and Risk Assessment in Debt Markets and Credit Ratings

Scope of Module:

This module covers the role of RBI's monetary policy and liquidity management in economic stability. It explores risks in the debt market, including interest rate, credit, and liquidity risks, and examines credit rating concepts, methodologies, and their impact on investment decisions and financial market dynamics.

Topics:

Purpose and Objectives of Monetary Policy – Monetary Policy Committee Structure and Government Policy Framework – Inflation Targeting, Open Market Operations, CRR and SLR Management by RBI – Types of Risks in the Debt Market: Inflation, Interest Rate, Rating, Reinvestment, Credit, and Liquidity Risks – Relationship Between Bond Prices and Interest Rates – Purpose, Process, and

Effects of Credit Rating – Government-Approved Rating Agencies and Rating Philosophies in India.

Learning Outcome: Students will be able to analyze the critical role played by the Central Bank in managing the financial markets, evaluate risks that impacts the outcome of debt instruments' yield and evaluate the process of credit rating and its importance for investors.

No. of Hours:24

Module 4: Introduction to Stock Market and Stock Exchange

Scope of Module:

This module introduces the fundamentals of the stock market and stock exchanges, covering their structure, functions, and key participants. It explores how stocks are traded, the role of stock exchanges, market indices, and regulatory frameworks. Students will gain an understanding of stock market operations and investment strategies.

Topics:

Primary Market Concepts and SEBI Regulations for IPOs – Role of Intermediaries, Book Building, Allotments, and Listing – Definition, Features, Types, and Functions of Mutual Funds – Recent Developments in the Mutual Fund Industry – Meaning, Definition, and Functions of Stock Exchange – Types of Trading, Trading Mechanism, and Orders in Stock Exchange – Definition, Features, and Types of Derivatives Market Instruments – Trading Mechanism and Recent Developments in Derivatives Market.

Learning Outcome: Students will be able to analyse and articulate the concepts of primary market and the process followed in public issues, evaluate functions and types of stock exchanges and define derivatives instruments and trading mechanisms.

No. of Hours:24

Module 5: Foreign Exchange Market and NBFCs

Scope of Module:

This module covers the functioning of the foreign exchange market, including currency trading, exchange rate mechanisms, and factors influencing currency fluctuations. It also explores the role of Non-Banking Financial Companies (NBFCs), their functions, regulatory framework, and their impact on financial inclusion and the broader financial system.

Topics:

Definition and Features of Foreign Exchange Market – Types of Foreign Exchange Instruments – Participants in the Foreign Exchange Market – Recent Developments in the Foreign Exchange Market – Features, Types, Advantages, and Disadvantages of Hire Purchase – Concepts, Types, Advantages, and Limitations of Leasing – Concept and Utility of Factoring for Different Types of Companies.

Learning Outcome: Students will be able to Assess features of the foreign exchange market and types of instruments, examine functions of NBFCs and their growth in India and differentiate between hire purchase and leasing concepts under different circumstances and how factoring helps certain types of businesses.

Module	No. of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Pedagogy / Teaching Methodology:

- **Lecture-Based Teaching:** PowerPoint slides, whiteboard explanations, and real-world examples
- **Case-Based Learning:** Analyze real cases from banking crises, monetary policy changes, or corporate financing decisions
- **Technology-Enhanced Learning:** Bloomberg Terminals or Yahoo Finance for data gathering
- **Guest Lectures & Industry Interaction**

Certificate Courses:

- **NISM Certifications (India)**
- **NSE Academy Certification in Financial Markets (NCFM)**
- **Coursera / edX / Udemy Courses**
- **CFP (Certified Financial Planner) – Introductory Modules**
- **BSE Institute Certification Courses**
- **Bloomberg Market Concepts (BMC)**

Value Added Courses Recommended:

These are short-term, skill-building courses that can be offered in parallel with the main curriculum.

Course Title	Duration	Key Skills Gained
Stock Market Fundamentals	15–30 hours	Trading, exchanges, market indices
Financial Statement Analysis	20 hours	Ratio analysis, bank balance sheets
Personal Finance & Wealth Management	20 hours	Budgeting, investment, insurance
FinTech and Digital Banking	20–25 hours	Blockchain, UPI, mobile banking trends
Derivatives & Risk Management	25 hours	Options, futures, hedging strategies
Excel for Finance	15 hours	Financial modeling, spreadsheet tools

Data Analytics for Financial Markets	25–30 hours	Python, R, or Excel with real market data

Suggested Readings:

- Khan, M. Y. (2019). *Indian financial system* (11th ed.). McGraw-Hill Education.

Recommended Software/Tools:

- **Bloomberg Terminal:** Real-time data, analytics, news, financial statements, and economic indicators.
- **Microsoft Excel (or Google Sheets):** Financial modeling, data analysis, calculating returns, risk metrics, portfolio management.
- **Trading Simulators:** Investopedia stock stimulator.
- **Yahoo Finance / Google Finance:** Market data, historical stock prices, company financials, news tracking.
- **Stata / EViews:** Econometrics and time series (if you're doing quantitative modeling)
- **Power BI / Tableau:** Financial dashboards and data visualization.

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrepreneurship/ Skill Development
3	Value Added Courses (Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges (Ethics, Gender Equality, Sustainability, Environmental Concerns)
6.	Indian Knowledge System

CO PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	3	1	-	-	2	3
CO2	3	3	2	3	-	-	-	2	3
CO3	3	3	2	2	1	2	-	3	3
CO4	3	2	2	2	1	-	2	2	3
CO5	3	3	3	3	-	-	2	3	3
Articulation	3	2.6	2.2	2.6	1	2	2	2.4	3

Course Title	Sustainable Finance and ESG Strategies
Course Code	25VBC0C605
Semester	VI
Credits	3
Course Type	DSC
Learning Hours	90 hours
Live Sessions	12 hours

Course Description:

This course introduces the fundamental principles of sustainable finance and environmental, social, and governance (ESG) strategies in financial decision-making. It aims to equip students with the tools to evaluate and integrate sustainability and ethical considerations into financial practices, investment analysis, and corporate governance. Students will explore global sustainability frameworks, ESG metrics, and their impact on financial performance and stakeholder value.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Understand the concept of sustainable finance and its relevance to the global and Indian financial systems.	L2
CO2	Analyze the key components of ESG – Environmental, Social, and Governance – and their integration in business and investment decisions.	L4
CO3	Evaluate ESG performance using key indicators, standards, and reporting frameworks.	L5

CO4	Assess the role of financial institutions and capital markets in promoting sustainability and responsible investing.	L5
CO5	Apply ESG risk assessment tools and propose strategic recommendations for ethical and sustainable financial practices.	L3

Course Modules

No. of Hours:18*

Module 1: Introduction to Sustainable Finance
Scope of Module: Introduces the foundational concepts of sustainable finance, its evolution, and the need for incorporating sustainability into financial systems.
Topics: Definition, Scope and Importance of Sustainable Finance, sustainable finance principles valuable in financial advisory, investment management, and corporate roles. The Business Case for Sustainability, India's financial integration into global sustainability targets, Global Sustainability Goals: SDGs and the Paris Agreement
Learning Outcome: Students will understand the motivations and drivers behind sustainable finance and its alignment with global development objectives.

No. of Hours:18*

Module 2: Understanding ESG – Environmental, Social, and Governance Dimensions

Scope of Module:

This module explains ESG dimensions and how each component affects business performance, stakeholder engagement, and long-term value creation.

Topics:

Environmental Factors: Climate Risk, Emissions, Energy Efficiency

Social Factors: Diversity, Labour Standards, Human Rights

Governance Factors: Board Structure, Executive Pay, Ethics & Compliance

ESG Integration in Corporate Strategy ESG evaluation and integration, global ESG frameworks, India's corporate governance guidelines.

Learning Outcome: Explain the impact of ESG factors on financial and non-financial performance.

No. of Hours:18*

Module 3: ESG Metrics, Standards, and Reporting

Scope of Module:

Covers key ESG reporting frameworks, standard-setting bodies, and how companies disclose their sustainability performance.

Topics:

ESG Reporting Standards: GRI, SASB, TCFD, and IR

ESG Ratings and Scores (MSCI, Sustainalytics, Refinitiv)

Greenwashing and Transparency Issues

ESG Disclosure in India – SEBI Guidelines, BRSR (Business Responsibility and Sustainability Reporting)

Learning Outcome: Evaluate ESG disclosures and identify best practices in sustainability reporting and transparency.

No. of Hours:18*

Module 4: Sustainable Investment and Risk Management

Scope of Module:

This module introduces ESG investing approaches and how sustainable finance is integrated into capital markets, risk management, and investment analysis.

Topics:

ESG Integration in Portfolio Management, Impact Investing, Green Bonds, and Social Bonds, ESG Risk Identification and Risk Mitigation, Role of Institutional Investors and Banks in Promoting ESG.

Learning Outcome: Develop analytical skills to assess and manage ESG risks in investment decisions.

No. of Hours:18*

Module 5: Strategic ESG Implementation and Case Studies

Scope of Module:

Focuses on the practical application of ESG strategies through case studies and frameworks for building ethical and sustainable business models.

Topics:

ESG in Financial Institutions and Corporate Strategy

ESG Leadership and Stakeholder Engagement

Global and Indian Case Studies: TATA, Infosys, Unilever, BlackRock

Emerging Trends: AI in ESG, Sustainable Fintech, Carbon Markets

Learning Outcome: Formulate ESG-driven strategic recommendations based on real-life business challenges.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of finance, accounting, and business concepts
- Familiarity with global financial markets and sustainable development goals (SDGs)
- Prior exposure to business ethics or corporate social responsibility (CSR) would be beneficial, but not mandatory.

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce core concepts and frameworks in sustainable finance and ESG
- ✓ **Case Study Analysis** for practical insights from companies like TATA, Infosys, Unilever, and BlackRock
- ✓ **Guest Lectures** by industry experts or professionals working in sustainable finance and responsible investing

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Sustainable Finance and ESG Investing** (by CFA Institute)
<https://www.cfainstitute.org/en/advocacy/sustainable-finance>
2. **Introduction to ESG Investing** (by PRI Academy)
<https://academy.unpri.org/>
3. **Sustainable Finance and Green Bonds** (by Coursera, offered by Frankfurt School of Finance)
<https://www.coursera.org/learn/sustainable-finance-green-bonds>
4. **ESG Certification** (by SASB)
<https://www.sasb.org/training/certification/>
5. **Global Sustainable Finance** (by Yale University)
<https://www.coursera.org/learn/sustainable-finance>
6. **ESG Reporting and Disclosure** (by GRI – Global Reporting Initiative)
<https://www.globalreporting.org/>

Suggested Readings

Textbooks (Core):

- Herman Bril, Georg Kell & Andreas Rasche – *Sustainable Investing: A Path to a New Horizon*, Routledge
- CFA Institute – *ESG and Responsible Institutional Investing Around the World*, CFA Research Foundation
- V. Raghunathan – *Ethics and Corporate Governance*, Oxford University Press

Reference Books (Supplementary):

- Priya A. – *Sustainable Finance and ESG Investing in India*, Taxmann
- World Economic Forum Reports on ESG and Finance
- GRI, SASB, and TCFD Official Framework Publications
- SEBI Guidelines on BRSR (India)
- UN PRI and SDG Investment Guides

Recommended Software/Tools:

Bloomberg Terminal / Refinitiv Eikon (ESG Modules)

- **Purpose:** ESG analytics, company scores, and sustainability indices.
- **Why Use:** Industry tools for ESG risk assessment and benchmarking.

Microsoft Excel + Power BI / Tableau

- **Purpose:** ESG data visualization, portfolio screening, sustainability dashboards.
- **Why Use:** To create real-time insights for investment and ESG analysis.
- .

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
2	Employability/Entrep/ Skill Development
3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Env't Consens)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	1	1	2	3	2	1
CO2	2	3	3	2	2	2	3	2	2
CO3	2	3	3	2	2	3	3	2	3
CO4	3	3	3	2	3	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3
Articulation	2.4	2.8	2.8	1.8	2.0	2.6	3.0	2.4	2.4

Note: The Articulation is indicative of how a particular course maps to a PO.

Articulation is calculated as:

$$\frac{\text{Sum of CO Mapping Levels for a particular PO}}{\text{No. of COs that mapped to that PO}}$$

Example:1

$$\text{Articulation of PO1} = \frac{(3+2+3+2+3)}{5} = 2.6$$

Example: 2

$$\text{Articulation of PO7} = \frac{(1+1)}{2} = 1.0$$

Course Title	Business Analytics and AI
Course Code	25VBC0G606
Semester	VI
Credits	3
Course Type	GE
Learning Hours	90
Live Sessions	12 hours

Course Description:

This course introduces undergraduate students in Accounting and Finance to the fundamental concepts, tools, and applications of Business Analytics and Artificial Intelligence (AI). It focuses on using data-driven decision-making techniques to solve real-world financial and business problems. Students will gain hands-on experience in applying analytical tools, predictive modelling, and AI-driven technologies for business insight, risk management, forecasting, and performance optimization.

Course Outcomes (COs):

CO Code	Course Outcome	BTL
CO1	Explain the concepts of Business Analytics and its role in financial decision-making.	L2
CO2	Apply data collection, cleaning, and pre-processing techniques to financial datasets.	L3
CO3	Use descriptive and predictive analytics tools to interpret business performance.	L3

CO4	Demonstrate the use of AI techniques such as machine learning and NLP in solving financial and accounting problems.	L4
CO5	Analyze real-time business scenarios using visualization and business intelligence platforms like Power BI or Tableau.	L4

Course Modules

No. of Hours:18*

Module 1: Introduction to Business Analytics
Scope of Module: This module provides foundational knowledge of business analytics, types of data, and the role of analytics in accounting and finance decision-making.
Topics: Introduction to Business Analytics – Meaning, Scope, and Importance in Finance Types of Analytics – Descriptive, Diagnostic, Predictive, Prescriptive Data Types and Sources – Structured vs Unstructured Data, Internal vs External Data Business Analytics Process – Data to Insight Framework
Learning Outcome: Understand the fundamental role of business analytics in finance and how to approach data-driven problem-solving.

No. of Hours:18*

Module 2: Data Preparation and Statistical Techniques

Scope of Module:

Focuses on essential data pre-processing and statistical tools for conducting meaningful financial analysis and modelling.

Topics:

Data Cleaning, Data Transformation, Handling Missing Data

Descriptive Statistics – Mean, Median, Mode, Variance, Standard Deviation

Inferential Statistics – Hypothesis Testing, Confidence Intervals

Data Sampling, Correlation, and Regression

Learning Outcome: Prepare and analyze datasets for financial analysis using key statistical concepts and tools

No. of Hours:18*

Module 3: Predictive Analytics and Forecasting

Scope of Module:

Covers forecasting models and predictive analytics techniques used in accounting, budgeting, and financial projections.

Topics:

Time Series Analysis – Trend, Seasonality, Moving Averages

Predictive Modelling – Linear & Logistic Regression

Forecasting in Finance – Revenue, Cash Flow, Risk Analysis

Introduction to Python/R for Predictive Modelling

Learning Outcome: Apply predictive models to perform financial forecasting and evaluate performance with accuracy.

No. of Hours:18*

Module 4: Artificial Intelligence in Accounting and Finance

Scope of Module:

Introduces AI fundamentals and their practical application in automating and improving financial processes.

Topics:

Basics of AI and Machine Learning in Finance

Natural Language Processing (NLP) in Audit and Compliance

AI for Fraud Detection and Risk Assessment

Robotic Process Automation (RPA) in Accounting

Learning Outcome: Demonstrate how AI technologies are reshaping accounting processes, fraud detection, and decision-making.

No. of Hours:18*

Module 5: Business Intelligence and Visualization Tools

Scope of Module:

Focuses on transforming data into visual insights using business intelligence tools relevant to financial reporting.

Topics:

Introduction to Business Intelligence (BI)

Dashboards and Financial KPIs

Data Visualization using Power BI / Tableau

Case Studies: Financial Reports, Audit Dashboards, Profitability Analysis

Learning Outcome: Design and interpret financial dashboards and visual reports using BI tools for decision support.

Module	No of Pre-Recordings
1	10
2	12
3	10
4	12
5	10

Note: Minimum number of pre-recordings is 10.

Prerequisites (If Any):

- Basic understanding of financial accounting, budgeting, and business concepts
- Familiarity with Excel or any spreadsheet software for data manipulation
- Introductory knowledge of statistics and probability
- Basic understanding of business operations and decision-making processes (recommended but not mandatory)

Pedagogy / Teaching Methodology:

- ✓ **Interactive Lectures** to introduce and explain key concepts and techniques of business analytics
- ✓ **Case Study Analysis** to understand the application of analytics in accounting, auditing, and financial decision-making

- ✓ **Industry Guest Speakers** to discuss how business analytics is transforming finance and accounting practices
- ✓ **Simulated Data Modeling** exercises in predictive analytics, time series forecasting, and risk analysis
- ✓ **Peer Discussions** to facilitate problem-solving and decision-making based on data-driven insights

Certificate / Value Added Courses Recommended (with Free Resource Links):

1. **Data Science and Business Analytics** (by Coursera, offered by University of California)
<https://www.coursera.org/specializations/data-science-business-analytics>
2. **Business Analytics for Data-Driven Decision Making** (by edX, offered by Wharton)
<https://www.edx.org/course/business-analytics-for-data-driven-decision-making>
3. **Python for Data Science and Machine Learning Bootcamp** (by Udemy)
<https://www.udemy.com/course/python-for-data-science-and-machine-learning-bootcamp/>
4. **Excel to MySQL: Analytic Techniques for Business Specialization** (by Coursera, offered by Duke University)
<https://www.coursera.org/specializations/analytics>
5. **Data Visualization with Power BI** (by Microsoft)
<https://learn.microsoft.com/en-us/training/modules/data-visualization-power-bi/>
6. **AI for Everyone** (by Coursera, offered by Andrew Ng)
<https://www.coursera.org/learn/ai-for-everyone>
7. **Business Intelligence Concepts, Tools, and Applications** (by edX, offered by University of Colorado Boulder)
<https://www.edx.org/course/business-intelligence-concepts-tools-and-applications>

Suggested Readings:

Textbooks (Core):

- Evans, J.R. – *Business Analytics*, Pearson Education
- Bhimasankaram Pochiraju & Sridhar Seshadri – *Analytics for Managers*, Springer
- Vohra N. D. – *Business Statistics*, McGraw Hill
- Albright & Winston – *Business Analytics: Data Analysis and Decision Making*, Cengage Learning

Reference Books (Supplementary):

- Provost & Fawcett – *Data Science for Business*, O'Reilly
- Ethem Alpaydin – *Introduction to Machine Learning*, MIT Press
- Dursun Delen – *Predictive Analytics: Data Mining, Machine Learning and Data Science for Practitioners*, Pearson
- Gupta & Gupta – *Business Statistics*, Himalaya Publishing House

Recommended Software/Tools:

1. **Microsoft Excel (Advanced Analytics)**
Purpose: Data cleaning, analysis, forecasting
Why Use: Familiar tool with built-in analytics functions and financial models
2. **Power BI / Tableau**
Purpose: Dashboard creation, data visualization
Why Use: Industry tools for presenting accounting and financial insights visually
3. **Zoho Analytics / Google Data Studio**
Purpose: BI tool for cloud-based data reporting
Why Use: Practical for start-ups and real-time financial analytics

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
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CO2	2	3	3	2	3	2	2	1	3
CO3	3	3	3	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	2	3	3	3	2	3
Articulation	2.6	3.0	2.8	2.0	2.8	2.2	2.6	1.6	2.8

Note: The Articulation is indicative of how a particular course maps to a PO.

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