Master of Commerce

[Online Mode]

Student Handbook

July 2025 Batch

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

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1. About the Program

This is a Master's Level program, leading to the grant of a degree of Master of Commerce (M.Com) of JAIN (Deemed-to-be University). This two-year program offerscore courses and elective courses and a comprehensive research project intermediary apart from an option to pursue a cross-functional and open elective. This program will provide a learner with a strong foundation that is needed to pursue a career in Finance and Accounting in a corporate setup. Another avenue that opens up after completing this program is that of teaching or pursuing research initiatives through PhD. Along with functional and domain expertise, the program will also equip one with competencies and skills required to advance one's career into leadership and strategic roles. The Research project requires one to carry out in-depth research in an area of interest. This will give learner an opportunity to practice learnings from the program. The learner will also be encouraged to publish the research with the support of a mentor. The curriculum of many electives encompasses courses of global professional accreditation bodies to give one that edge required to compete and succeed.

Program Educational Objectives:

PEO 1: To demonstrate advanced knowledge and expertise in commerce, supported by strong research and analytical skills for problem-solving and decision-making.
PEO 2: To exhibit strategic thinking capabilities, enabling them to formulate and implement effective business strategies, coupled with leadership skills to drive organizational success.
PEO 3: To possess adaptability and a commitment to lifelong learning, enabling them to navigate dynamic business environments and contribute positively to global and societal challenges.
PEO 4: To uphold the highest standards of professionalism and ethics in their professional practice, fostering collaboration and teamwork for organizational effectiveness and societal impact.
PEO 5: To demonstrate excellence in leadership and management, encompassing skills in strategic management, financial acumen, and organizational behavior to lead successful business ventures and drive sustainable growth.

Program Outcomes:
PO1: Develop capabilities to provide comprehensive and advanced insights in Finance, Accountancy, and taxation to ensure preparedness for the industry.

PO2: Apply information technology and digital tools in the realm of commerce in alignment with the technical proficiencies demanded by corporate entities.
PO3: Propose solutions for complex accounting and financial issues.
PO4: Provide a foundation for advanced academic pursuits by applying critical thinking and analytical reasoning.
PO5: Collaborate in teams with enhanced interpersonal skills and communication.

Graduate Attributes:

- Advanced Academic Expertise
- Strategic Thinking
- Research and Analysis Skills
- Leadership and Collaboration
- Adaptability and Lifelong Learning
- Professionalism and Ethics
- Global and Societal Impact
- Leadership and Management

2. Electives Offered

The following electives are offered:

Table: Choice of Elective

Sl. No.	Electives
1	Accounting and Finance
2	International Finance (Syllabus Integrated and Accredited by Association of Chartered Certified Accountants (ACCA), UK)
3	Professional Accounting and Finance (Syllabus Integrate with Certified Public Accountant (CPA), US Qualification)

* *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 timeof admission. Elective cannot be changed after the commencement of the Program.

3. Admission

Eligibility: Pass in an Undergraduate (Bachelor) Programme of a minimum duration of Three (3) years in any stream from a UGC recognized University.
Candidates who are in the final semester of the Bachelor Programme 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 –

i. Grade sheet of Class 10
ii. Grade sheet of Class 12
iii. Grade sheet of all the Semesters of Bachelor's Degree / Consolidated mark sheet
iv. UG Degree Certificate and UG Provisional Degree Certificate
v. Aadhar Card for Indian Nationals and Passport for Foreign Nationals.
vi. ABC and DEB/APAAR ID.

Scans from a photocopy or a faxed copy are not accepted. The University reserves theright 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 – January Cycle and July Cycle.

4. Duration and Credits

The duration of the M.Com Program is 2 years divided into 4 Semesters. The concept of credit is used to define the weightage of a course in the curriculum. Each course earns 4, 3 or 2 credits totaling to more than 90 program credits.

Table: Distribution of Credits (Accounting and Finance)

Semester	No. of Core Courses	No. of Elective Courses	Total Credits
1	4	0	22
2	2	2	23
3	2	3*	23
4	3#	2	22

* Includes one Open Elective Course
# Research Project / Cross-Functional Elective Course

Table: Distribution of Credits (International Finance)

Semester	No. of Core Courses	No. of Elective Courses	Total Credits
1	0	4	22
2	0	4	23
3	0	4*	23
4	1#	4	22

* Includes one Open Elective Course
# Research Project / Cross-Functional Elective Course

Table: Distribution of Credits (Professional Accounting and Finance)

Semester	No. of Core Courses	No. of Elective Courses	Total Credits
1	5	0	20
2	0	6	24
3	0	6*	24
4	1#	4	22

* Includes one Open Elective Course
# Research Project / Cross-Functional Elective Course

A total of 2700 learning hours ensures that a student has acquired knowledge at par with the face-to-face classroom mode of delivery and learning over the two 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.

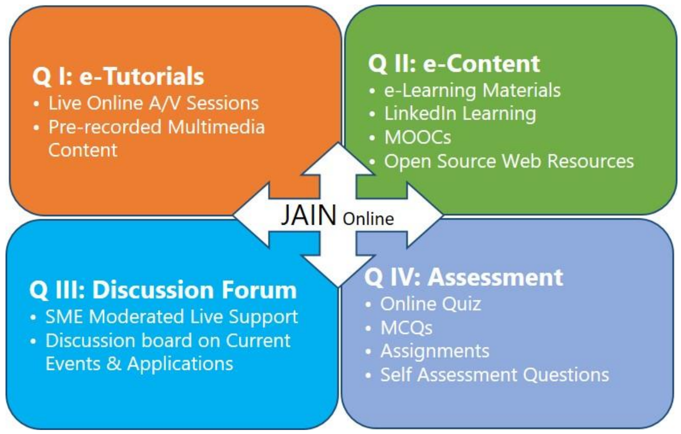

Fig: Four Quadrant Approach

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 orcompleting 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 shallbe 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 thatthey have to pass in each course as per the passing requirements and earn minimumcredit 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.

iii) 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

Master of Commerce
[Online Mode]

Accounting and Finance

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Program Specific Outcome

PSO1: Acquire the ability to conduct in-depth financial analysis, including financial statement analysis, risk assessment, and investment evaluation, using advanced analytical tools and techniques.

PSO2: Exhibit expertise in various regulatory frameworks in taxation, law, governance, accounting and finance.

Elective: Accounting and Finance

Accounting and Finance				
Semester I				
Course No.	**Course Type**	**Course Code**	**Course Title**	**Course Credit**
1	CC	25VMC1C101	Banking and Financial Services	4
2	CC	25VMC1C102	Business Research and Methodology	4
3	DSC	25VMC1C103	International Business Environment	4
4	AEC	25VMC0AE104	Entrepreneurship and Innovation	4
5	SEC	25VMX0S105	Generative AI for Online Learners	2
6	CC	25VMC1C106	Economics for Business Decisions	4
Total Credit				**22**
Semester II				
Course No.	**Course Type**	**Course Code**	**Course Title**	**Course Credit**
7	CC	25VMC1C201	Marketing Management	4
8	CC	25VMC1C202	Corporate Laws	4
9	AEC	25VMC0AE203	Quantitative Research Techniques	4
10	DSE	25VMC1E204	Advanced Accounting-I	4
11	DSE	25VMC1E205	International Financial Markets and Institutions	4
12	SEC	25VMC0S206	Virtual Accounting Lab	3
Total Credit				**23**
Semester III				
Course No.	**Course Type**	**Course Code**	**Course Title**	**Course Credit**
13	CC	25VMC0C301	Introduction to FinTech and Analytics	4
14	DSE	25VMC1E302	GST and Customs Law	4
15	CC	25VMC1C303	Advanced Accounting -II	4
16	DSE	25VMC1E304	Investment Analysis and Portfolio Management	4
17	OEC	25VMCOE305	Open Elective Course	4
18	SEC	25VMC0S306	Virtual Finance Lab	3
Total Credit				**23**

Semester IV				
Course No.	**Course Type**	**Course Code**	**Course Title**	**Course Credit**
19	CC	25VMC1C401	Financial Modeling	4
20	AEC	25VMC1AE402	Business Ethics and CSR	4
21	DSE	25VMC1E403	Intellectual Property Rights	4
22	DSE	25VMC1E404	Corporate Restructuring and Valuation	4
23	Thesis	25VMC0P405	Research Project	6
Total Credit				**22**

Semester I

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

Detailed Syllabus

Corporate Office
91/2, Dr. A N Krishna Rao Road V V Puram,
Bengaluru - 560 004
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Course Title	**Banking and Financial Services**
Course Code	25VMC1C101
Semester	I
Credits	4
Course Type	CC
Learning Hours	120 Hrs
Live Sessions	**12 hours**

Course Description:

Through this course, students will gain practical insights into financial products, regulatory frameworks, customer relationship strategies, and technological innovations in banking.

Course Outcomes (COs):

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

CO	Course Outcome	BTL
CO1	Evaluate the importance of banking and financial services industry and its system.	L5
CO2	Appraise the new digital opportunities in the banking sector.	L2
CO3	Assess different financial products and services and their utility as investment products to different consumers.	L3
CO4	Examine the utility of insurance products for different participants.	L4
CO5	Develop marketing plans and strategies for positioning financial products and services to banking customers.	L6

Course Modules

No. of Hours:24

Module 1: Foundations of Banking and Financial Services
Scope of Module: Understanding the structural and functional foundations of banking in India, including the regulatory framework.
Topics: Banking structure in India, commercial banks and their functions, Banking Regulation Act, types of banking and business models, deposit and loan products, banker-customer relationship, sources and uses of bank funds, credit appraisal and loan pricing, overview of retail banking, product channels, digital banking, and emerging models (e.g. payment banks, small finance banks).
Learning Outcome: Examine the banking structure in India and understand functions of banks and lending practices.

No. of Hours:24

Module 2: Retail and Corporate Banking
Scope of Module: Exploration of retail and corporate banking services, liability and asset products, and the application of technology in customer service delivery across various banking channels.
Topics: Corporate banking relationships and SME lending, rural banking – agricultural finance, priority sector lending, NABARD and SIDBI, microfinance products and models, private banking services, NRI banking, wealth management, and financial advisory functions.
Learning Outcome: Explain the evolution and offerings of retail and corporate banking in India.

No. of Hours:24

Module 3: Investment Products and Risk Management
Scope of Module: Covers core investment options and financial instruments used by banks and investors, including mutual funds and insurance..
Topics: Mutual funds – types, structure, SIPs, ELSS, hedge funds, private equity, investment products – asset allocation, bonds, equities, derivatives, structured products, life and non-life insurance – products, pricing, cross-selling strategies.
Learning Outcome: Gain a strong understanding of investment avenues, portfolio strategies, and risk-based financial products.

No. of Hours:24

Module 4: Global and Institutional Banking
Scope of Module: Focus on institutional financial services, international banking operations, and merchant banking practices.
Topics: Fee-based services – LCs, guarantees, factoring, custodial and forex services, international banking – trends, structures, forex market – quotes and transactions, merchant banking – issue management, book building, role of intermediaries, public issue processes.
Learning Outcome: Evaluate the function of banks in international finance, institutional services, and capital markets.

No. of Hours:24

Module 5: Financial Product Strategy and Marketing
Scope of Module: Addresses marketing strategies for financial products, including branding, credit cards, and CRM.
Topics: International banking operations and interbank systems , Foreign exchange Credit card branding and pricing, bank marketing strategies, relationship marketing and CRM, personal selling skills, and behavioral competencies for client relationship management.
Learning Outcome: Apply marketing and relationship management principles to financial product strategy and customer engagement.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, Discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certificate / Value Added Courses Recommended

1. https://www.mygreatlearning.com/academy/learn-for-free/courses/fundamentals-of-digital-banking
2. https://www.coursera.org/learn/introduction-to-banking

Suggested Readings:

*1. Khan, M.Y., **Financial Services**, Tata McGraw-Hill Education*

*2. Gurusamy, S., **Essentials of Financial Services**, McGraw Hill*

*3. Avadhani, V.A., **Investment and Securities Markets in India**, Himalaya Publishing House*

*4. RBI, SEBI, IRDAI, and NHB **official reports and bulletins***

5. Relevant academic journals and whitepapers on financial services and banking innovation.

Recommended Software/Tools:

1. *RBI- DBIE Database for Indian Economy*
2. *SEBI Investor Tools and Circular Tracker*
3. *Moneycontrol*
4. *Microsoft Excel for financial planning and analysis***.**

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-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2	2	-	2	2	1	2
CO2	3	2	2	2	1	2	2
CO3	1	2	2	2	2	1	1
CO4	2	1	-	3	1	2	1
CO5	1	2	2	1	2	2	1
Articulation	**1.8**	**1.8**	**2.0**	**2.0**	**1.6**	**1.6**	**1.4**

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

Articulation is calculated as:

$$=\frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example:1

$$Articulation\ of\ PO1 = \frac{(2+3+1+2+1)}{5} = 1.8$$

Example: 2

$$Articulation\ of\ PO7 = \frac{(2+1+2+1+2)}{2} = 1.6$$

Course Title:	**Business Research and Methodology**
Course Code:	**25VMC1C102**
Semester:	**I**
Credits:	**4**
Course Type	**CC**
Learning Hours	120
Live Sessions	**12 hours**

Course Description:

This course equips students with practical and theoretical knowledge of business research, from problem identification and hypothesis formulation to data collection, analysis, and reporting.

Course Outcomes (COs)

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

CO	**Course Outcome**	**BTL**
CO1	Discuss the importance of conducting research to gain insights about the business problem.	L2
CO2	Choose a research design for a topic and generate appropriate research questions.	L3
CO3	Design, pilot and administer questionnaire as part of a research strategy.	L6
CO4	Develop competency in analyzing quantitative data using MS Excel.	L4
CO5	Organize and conduct research in a more appropriate manner.	L3

Course Modules

No. of Hours:24*

Module 1: Foundations of Business Research
Scope of Module: Introduces the fundamentals of business research, its role in decision-making, and foundational strategies such as deductive/inductive logic and philosophical paradigms in research.
Topics: Business research – concepts, objectives, types; research methods vs. methodology; research process in business decisions; deductive and inductive logic; research paradigms; ontological and epistemological assumptions.
Learning Outcome: Discuss the importance and practice of research for solving business problems and contrast differing research paradigms to develop a research strategy.

No. of Hours:24*

Module 2: Research Design and Problem Definition
Scope of Module: Covers how to define a research problem, formulate hypotheses, and develop appropriate research designs for different types of studies.
Topics: Formulation of research problem, Problem identification, literature review, expert consultation, theoretical foundations, research objectives, hypothesis formulation, sources, importance, types of research design – exploratory, descriptive, causal.
Learning Outcome: Explain the steps involved in defining a research problem and choosing a relevant design.

No. of Hours:24*

Module 3: Measurement, Scaling, and Sampling Techniques
Scope of Module: Focuses on how to measure variables using different scales, develop questionnaires, and choose appropriate sampling methods.
Topics: Measurement scales nominal, ordinal, interval ; reliability and validity ; attitude measurement ; ranking and rating scales ; questionnaire development ; sample design ; probability and non-probability sampling .
Learning Outcome: Design effective measurement instruments and identify suitable sampling techniques.

No. of Hours:24*

Module 4: Data Collection and Hypothesis Testing
Scope of Module: Explores data collection methods and basic tools for preparing, coding, and analyzing data including hypothesis testing techniques.
Topics: Primary and secondary data collection ; editing and coding ; handling missing data ; hypothesis testing procedures ; one-sample and two-sample tests ; error types ; selection of tests .
Learning Outcome: Apply hypothesis testing procedures and prepare raw data for analysis.

No. of Hours:24*

Module 5: Data Analysis, Reporting, and Tools
Scope of Module: Covers advanced data analysis using MS Excel, report writing conventions, and formatting research using MS Word tools.
Topics: MS Excel functions – data validation, logical/statistical/lookup functions; research report structure – technical and management reports; MS Word tools – formatting, referencing, Interpretation of data: significance and Precautions in data interpretation
Learning Outcome: Demonstrate the use of MS Excel and MS Word in analyzing and reporting research data.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. ***https://www.classcentral.com/course/swayam-business-research-methods-19811***
2. ***https://www.coursera.org/learn/research-methods***

Suggested Readings:

1. *Kothari, C.R., Research Methodology: Methods and Techniques, New Age International*
2. *Zikmund, W.G., Business Research Methods, Cengage Learning*
3. *Cooper & Schindler, Business Research Methods, McGraw Hill*
4. *Journals: IJMR, Economic & Political Weekly, Harvard Business Review*
5. *Reports from McKinsey, BCG, World Bank on research methods and analytics*

Recommended Software/Tools :

- *MS Excel for data analysis, MS Word for report writing, Google Forms for surveys, IBM SPSS or Jamovi optional for statistical 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, Envt Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2	2	1	1	1	1	3
CO2	2	1	1	1	2	2	1
CO3	2	2	2	1	1	1	1
CO4	2	1	1	1	1	2	1
CO5	2	1	1	2	1	1	2
Articulation	**2.0**	**1.4**	**1.2**	**1.2**	**1.2**	**1.4**	**1.6**

Course Title	**International Business Environment**
Course Code	**25VMC1C103**
Semester	**I**
Credits	**4**
Course Type	**DSC**
Learning Hours	**120 Hrs**
Live Sessions	**12 hours**

Course Description:

This course provides an in-depth and interdisciplinary exploration of international business, emphasizing global strategy, institutional dynamics, and sustainable trade. It integrates theoretical frameworks with real-world practices, equipping students to analyze complex international environments, navigate legal and cultural challenges, leverage global institutions, and drive ethical and sustainable business practices in a globally connected economy.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze the evolution of international business and assess strategic drivers and entry modes in globalization	L4
CO2	Apply advanced environmental scanning tools to evaluate global opportunities, risks, and competitive dynamics.	L4
CO3	Interpret the influence of political, legal, and cultural institutions on international business strategies.	L5
CO4	Evaluate trade theories, financing mechanisms, and economic integration frameworks from a strategic viewpoint.	L5

CO5	Propose solutions for sustainable and ethical international business practices within global regulatory systems.	L6

Course Modules

No. of Hours:24

Module 1: Globalization and Foundations of International Business
Scope of Module: Introduces the evolution, theories, and strategic rationale for international business and globalization. Discusses stages of internationalization and global market dynamics.
Topics: Nature and evolution of international business, key drivers and dimensions of globalization, globalization vs glocalization, irreversibility of globalization, theories of internationalization (Uppsala model, Eclectic Paradigm, Born Globals), global market opportunities and challenges, motives for internationalization (reactive vs proactive), modes of entry (exporting, licensing, franchising, joint ventures, wholly owned subsidiaries), international business vs domestic business
Learning Outcome: Critically examine the theoretical foundations and strategic motivations behind globalization and international business operations.

No. of Hours:24

Module 2: Environmental and Strategic Analysis in Global Business
Scope of Module: Explores environmental scanning and strategic decision-making tools used by multinational firms to assess and respond to global market complexities.
Topics: Components of international business environment, internal vs external factors, PESTLE and STEEPLE frameworks, SWOT and TOWS matrix, scenario planning, Porter's Five Forces, Global Competitiveness Index, Ease of Doing Business Index, national competitiveness frameworks, country risk analysis models, CAGE Distance Framework, institutional voids in emerging markets, strategic responses to global threats and opportunities.

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

Learning Outcome: Apply advanced tools and models to diagnose environmental conditions and inform strategic decision-making in international business.

No. of Hours:24

Module 3: Institutional, Political, Legal, and Cultural Contexts
Scope of Module: Provides insights into how institutional arrangements, political ideologies, legal systems, and cultural dimensions affect multinational operations.
Topics: Political ideologies and systems (democracy, authoritarianism), types of legal systems (common law, civil law, theocratic law), FDI policies and regulatory frameworks, international dispute resolution (ICJ, ICSID, arbitration), political risk types and mitigation strategies, cultural dimensions (Hofstede, Trompenaars, Hall), managing cross-cultural teams, language and communication barriers, global ethical norms vs cultural relativism, macroeconomic policies and global investment climate, international institutions' role in enforcing policy coherence
Learning Outcome: Assess the complex interplay of political, legal, institutional, and cultural factors in shaping international business decisions.

No. of Hours:24

Module 4: Global Trade, Regional Integration, and Financing Mechanisms
Scope of Module: Examines classical and modern trade theories, practical financing instruments, customs operations, and integration frameworks across regions.
Topics: Classical trade theories (mercantilism, absolute and comparative advantage), modern trade theories (Heckscher-Ohlin, New Trade Theory, Product Life Cycle Theory, Gravity Model), balance of payments, trade financing mechanisms (letters of credit, forfaiting, factoring, pre/post-shipment finance), export credit agencies, foreign exchange risk and hedging, customs procedures, duty drawback schemes, SEZs and EPZs, types of economic integration (FTA, customs union, common market, economic union), EU, NAFTA/USMCA, ASEAN, AfCFTA case studies

Learning Outcome: Evaluate trade theories and financing methods and interpret regional economic integration mechanisms from a global business perspective.

No. of Hours:24

Module 5: Global Institutions, Trade Regulation, and Sustainability
Scope of Module: Explores the regulatory, institutional, and sustainability dimensions of global business, highlighting ethical, legal, and green business practices.
Topics: International economic institutions (WTO, IMF, IBRD, UNCTAD, ADB, OECD), trade liberalization and protectionism, WTO principles and dispute settlement body, anti-dumping policies, India's anti-dumping framework and WTO compliance, environmental trade linkages (climate change agreements, carbon border tax), Natural Resource Accounting, triple bottom line, circular economy, CSR in global context (UNGC, ISO 26000), sustainable supply chains, ESG reporting, digital technologies in sustainability (blockchain, IoT in traceability), role of MNCs in sustainable development
Learning Outcome: Evaluate the regulatory frameworks, global institutions, and sustainability strategies that shape responsible international business conduct.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://www.coursera.org/learn/global-business-environment
2. https://onlinecourses.nptel.ac.in/noc25_mg31/preview

Suggested Readings:

Francis Cherunilam, International Business, PHI Learning

Charles W. L. Hill & G. Tomas M. Hult, International Business: Competing in the Global Marketplace, McGraw Hill

Aswathappa, K., International Business, Tata McGraw-Hill

WTO and UNCTAD Publications

Government of India: FTP, SEZ Act, Customs Notifications

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	-	3	2	-	2	2
CO2	2	2	3	3	-	3	2
CO3	2	-	3	3	3	2	3
CO4	3	-	3	3	-	3	3
CO5	2	2	3	2	1	2	3
Articulation	**2.4**	**2.0**	**3.0**	**2.6**	**1.5**	**2.4**	**2.6**

Course Title	Entrepreneurship & Innovation
Course Code	25VMC0AE104
Semester	II
Credits	4
Course Type	AEC
Learning Hours	120 Hrs
Live Sessions	12 hours

Course Description:

This course provides a comprehensive understanding of entrepreneurship and innovation from opportunity recognition to systemic integration. It blends foundational theory with practical tools in ideation, venture creation, and innovation management. Students will explore how entrepreneurial thinking and innovation strategies create value in dynamic and emerging market contexts.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze the evolution, motivations, and classifications of entrepreneurs within economic and social development contexts.	L4
CO2	Identify and evaluate business opportunities, structure ventures, and design sustainable business plans.	L3
CO3	Apply creativity and innovation tools to generate, validate, and pitch new business models.	L4
CO4	Examine organizational innovation strategies and manage innovation across different levels and functions.	L5
CO5	Evaluate systemic innovation practices suited to emerging markets and assess policy, leadership, and ecosystem influences.	L5

Course Modules

No. of Hours:24

Module 1: Foundations of Entrepreneurship and Entrepreneurial Mindset
Scope of Module: Introduces the evolution, characteristics, and roles of entrepreneurs, along with foundational motivational theories and the entrepreneurial mindset necessary for navigating uncertainty and risk.
Topics: Evolution and nature of entrepreneurship, types of entrepreneurs (Danforth, Cole, classification by scale and ownership), traits and competencies of entrepreneurs, gender and cultural perspectives, motivation and drive (Manifest Needs Theory, McClelland's Achievement Theory, Kakinada Experiment), intrapreneurship and its role in organizations, entrepreneurship in India's economic development
Learning Outcome: Assess the evolution of entrepreneurship, motivational factors, and the key differences in roles, mindsets, and classifications of entrepreneurs and managers.

No. of Hours:24

Module 2: Entrepreneurial Opportunity Recognition and Venture Design
Scope of Module: Focuses on recognizing market opportunities, generating ideas, validating concepts, and structuring new ventures through formalized business planning.
Topics: Idea generation techniques, opportunity identification and evaluation, feasibility analysis, product development strategies, startup types and business models, legal and regulatory frameworks, startup ecosystem, business structures and registration, digital entrepreneurship and E-commerce integration.
Learning Outcome: Demonstrate the ability to identify viable business opportunities and design structured ventures supported by sound market, financial, and legal planning.

No. of Hours:24

Module 3: Creativity, Ideation, and Innovation Tools
Scope of Module: Equips students with tools for creativity, problem-solving, ideation, and innovation processes central to building and scaling new ventures.
Topics: Creative thinking processes (divergent and convergent),decision-making in uncertainty (effectuation vs causation), lean startup principles, Minimum Viable Product (MVP), Business Model Canvas, design thinking approach, pitching and storytelling, innovation vs industry logic, early-stage funding and venture capital overview.
Learning Outcome: Utilize ideation and creative thinking frameworks to build innovative, value-driven business models and communicate venture concepts effectively.

No. of Hours:24

Module 4: Innovation Management and Organizational Strategy
Scope of Module: Explores innovation types and how firms manage and embed innovation within their strategic operations to stay competitive.
Topics: Types of innovation (incremental, radical, disruptive, architectural), open and closed innovation models, innovation diffusion theory (Rogers), internal vs external ideation, outsourcing innovation, organizational innovation capabilities, leadership and innovation alignment, innovation KPIs, innovation funnel and stage-gate processes, embedding innovation in business strategy.
Learning Outcome: Analyze various forms of innovation and apply management strategies to embed innovation across organizational structures and processes..

No. of Hours:24

Module 5: Strategic and Systemic Innovation in Emerging Economies
Scope of Module: Examines systemic innovation, innovation ecosystems, and strategic approaches for fostering innovation in resource-constrained or emerging contexts.

Topics:
Systems approach to innovation, innovation in emerging markets and low-resource settings, inclusive and frugal innovation, national innovation systems, public-private innovation networks, innovation clusters and hubs, leadership challenges in innovation scaling, open innovation practices, case studies from India
Learning Outcome: Evaluate the systemic and strategic drivers of innovation, particularly in the context of emerging economies and inclusive enterprise development.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. *https://elearn.nptel.ac.in/shop/iit-workshops/completed/innovation-and-entrepreneurship-a-multi-disciplinary-approach*
2. https://www.coursera.org/specializations/innovation-entrepreneurship

Suggested Readings:

- *Hisrich, Peters & Shepherd, Entrepreneurship, McGraw Hill*
- *Bessant & Tidd, Innovation and Entrepreneurship, Wiley*
- *Drucker, Peter, Innovation and Entrepreneurship, Harper Business*
- *Kuratko, Donald F., Entrepreneurship: Theory, Process and Practice, Cengage*
- *Harvard Business Review articles on Lean Startups and Business Model Canvas*

Recommended Software/Tools :

Business Model Canvas, Canva for pitching decks, MindMeister or Miro for ideation, Google Forms for market validation, Excel for financial projections

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2	-	3	3	-	2	2
CO2	3	-	3	3	2	3	2
CO3	2	2	3	2	2	2	2
CO4	2	2	3	3	2	2	3
CO5	2	-	3	3	1	2	3
Articulation	**2.2**	**2.0**	**3.0**	**2.8**	**1.8**	**2.2**	**2.4**

Course Title	**Economics for Business Decisions**
Course Code	**25VMC1C106**
Semester	**I**
Credits	**4**
Course Type	**CC**
Learning Hours	**120 Hrs**

Course Description:

This course provides a comprehensive understanding of microeconomic concepts and how they apply to business decision-making.

Course Outcomes (COs)
Upon successful completion of this course, learners will be equipped to:

CO	Course Outcome	BTL
CO1	Synthesize economic concepts and theories to aid business decision making.	L6
CO2	Apprise the theoretical concepts and empirical evidence to propose innovative solutions for getting insights into consumer choices.	L5
CO3	Assess various reasons for fluctuations in market demand.	L5
CO4	Analyze the market structures to arrive at optimal performance level.	L4
CO5	Construct demand forecasting models to estimate future demand levels.	L6

Course Modules

No. of Hours:24

Module 1: Foundations of Economic Thought and Consumer Behavior
Scope of Module: Introduces the basics of economics and key principles like scarcity, opportunity cost, and trade-offs. It explores the interaction between business and economy while delving into consumer choice theory to understand how preferences, utility, and budget constraints affect decision-making.
Topics: Meaning, nature, and scope of economics ; microeconomics vs macroeconomics; scarcity, trade-offs, opportunity cost, marginal principles, discounting, production possibility curves ; consumer utility total/marginal utility, indifference curves, budget lines, consumer equilibrium.
Learning Outcome: Critically assess the role of scarcity and interaction of business with consumer behavior to understand equilibrium decisions.

No. of Hours:24

Module 2: Market Mechanisms, Elasticity, and Forecasting
Scope of Module: Focuses on demand and supply interaction, elasticity measures, and demand forecasting models to estimate consumer behavior and price formation in markets.
Topics: Demand and supply interaction ; shifts and movements; market equilibrium ; elasticity types price, income, cross, supply; forecasting qualitative and quantitative techniques.
Learning Outcome: Analyze the interplay of demand and supply, apply elasticity concepts, and assess various forecasting methods for business application.

No. of Hours:24

Module 3: Production, Cost, and Revenue Analysis
Scope of Module: Explores how businesses optimize production using input combinations, understand cost behavior in the short and long run, and evaluate revenue models to ensure sustainability.
Topics: Production functions, isoquants, iso-costs, MRTS ; laws of returns, economies/diseconomies of scale ; cost types, cost-revenue relationships, break-even analysis .
Learning Outcome: Determine the optimal combination of inputs, analyze cost structures, and evaluate profitability using revenue and break-even metrics.

No. of Hours:24

Module 4: Market Structures and Strategic Decision Making
Scope of Module: Examines how different types of market structures affect business strategies related to pricing, output, and competition.
Topics: Perfect competition-features, equilibrium under short run and long run. Monopoly- Features, Price discrimination, equilibrium in short run and long run. Oligopoly, duopoly, monopsony-meaning, features.
Learning Outcome: Apply economic models and game theory to analyze strategic decision-making under various market structures.

No. of Hours:24

Module 5: Externalities, Regulation, and Pricing Strategies
Scope of Module: Covers external effects of business decisions, regulatory interventions, and pricing practices that impact market outcomes and firm behavior.

Topics: Externalities , price ceilings/floors, government regulation, consumer and producer surplus, deadweight loss ; pricing methods marginal cost, dual, transfer, dumping, product life cycle pricing .
Learning Outcome: Appraise the impact of externalities and regulation on markets and evaluate pricing strategies that align with business goals.

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

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):
Certifications:

1. https://onlinecourses.nptel.ac.in/noc20_mg67/preview
2. https://onlinecourses.swayam2.ac.in/imb23_mg38/preview

Suggested Readings:

Mankiw, N. Gregory, Principles of Microeconomics, Cengage Learning

Ahuja, H.L., Advanced Economic Theory, S. Chand Publishing

Varian, Hal R., Intermediate Microeconomics, W.W. Norton

Salvatore, Dominick, Managerial Economics, Oxford University Press

Case studies and whitepapers from NITI Aayog, RBI, and Ministry of Finance

Recommended Software/Tools :

Microsoft Excel for data forecasting and cost analysis, Google Sheets, R optional for demand models, online simulation platforms for market behavior 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, Envt Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2	2	2	1	2	1
CO2	2	2	2	2	1	2	1
CO3	2	2	2	2	1	2	3
CO4	2	2	2	1	1	2	2
CO5	2	1	3	1	2	2	2
Articulation	2.2	1.8	2.2	1.6	1.2	2.0	1.8

Course Title	Generative AI for Online Learners
Course Code	25VMX0S105
Semester	I
Credits	2
Course Type	SEC
Learning Hours	60 Hrs
Live Sessions	12 hours

Semester II

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	**Marketing Management**
Course Code	**25VMC1C201**
Semester	**II**
Credits	**4**
Course Type	**CC**
Learning Hours	**120 Hrs**
Live Sessions	**12 hours**

Course Description:

This course provides an advanced understanding of Marketing Management with a structured learning path from foundational concepts to strategic, analytical, and innovation-driven marketing practices. Through theory, case analysis, and application, learners are equipped to make evidence-based marketing decisions in dynamic, globalized, and ethically complex environments.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Explain and synthesize core marketing concepts, customer behavior, and segmentation frameworks.	L3
CO2	Apply marketing mix elements, relationship strategies, and ethical principles in marketing execution.	L3
CO3	Evaluate strategic marketing decisions using branding, competitive models, and marketing metrics.	L5
CO4	Develop global and B2B marketing strategies in complex, technology-enabled environments.	L5
CO5	Formulate forward-looking marketing strategies integrating sustainability, innovation, and ethical values.	L6

Course Modules

No. of Hours:24

Module 1: Marketing Foundations and Consumer Orientation
Scope of Module: Introduces the philosophical and functional foundations of marketing, emphasizing market orientation, customer value, and behavior as central to strategic decision-making.
Topics: Evolution of marketing thought and orientation (production to societal); marketing's role in value creation and strategic planning; core concepts: needs, wants, demand, value, customer satisfaction, loyalty; market segmentation: bases, criteria, targeting strategies; positioning: value propositions and differentiation; consumer behavior models (EKB, Howard-Sheth); psychological, cultural, and personal determinants of behavior; organizational (B2B) buying processes and decision roles; environmental influences: PESTLE and micro forces.
Learning Outcome: Analyze consumer needs and marketing environments to design targeted value propositions and position offerings strategically.

No. of Hours:24

Module 2: Marketing Mix Design, Ethics, and Relationship Marketing
Scope of Module: Focuses on designing and integrating product, price, distribution, and promotion strategies along with developing ethical and long-term relationship marketing practices..
Topics: Product strategies: product mix, line decisions, PLC management, NPD process; services marketing: characteristics and extended 7Ps; pricing strategies: cost-based, value-based, psychological pricing, skimming/penetration; distribution management: channel design, logistics, retail formats, omnichannel concepts; promotion mix: advertising, personal selling, PR, sales promotion (traditional scope); ethics in marketing: advertising ethics, pricing fairness, ethical dilemmas in selling; Corporate Social Responsibility (CSR) in marketing; Customer Relationship Management (CRM): lifecycle, retention strategies, personalization.
Learning Outcome: Apply marketing mix and CRM strategies effectively, while integrating ethical and socially responsible practices into marketing execution.

No. of Hours:24

Module 3: Strategic Marketing and Performance Analysis
Scope of Module: Equips students with tools for strategic marketing decision-making, competitive positioning, brand leadership, and marketing accountability through metrics and control systems.

Topics: Strategic marketing planning: vision, mission, marketing objectives; competitive advantage and generic strategies (Porter); strategic positioning and perceptual mapping; brand equity and architecture: Aaker & Keller frameworks; portfolio analysis tools: BCG matrix, GE-McKinsey grid; market attractiveness and business strength models; marketing metrics: market share, ROMI, customer lifetime value, brand valuation; marketing audit and control systems.
Learning Outcome: Evaluate marketing strategies using brand and portfolio tools and interpret performance metrics to guide data-informed strategic choices.

No. of Hours:24

Module 4: Business-to-Business and Global Marketing Strategies
Scope of Module: Explores marketing complexities in B2B and international markets, with focus on relationship development, cultural sensitivity, and strategy alignment with global trends.
Topics: Nature of B2B marketing: derived demand, long-term buyer-seller relationships; organizational buying behavior and buying center dynamics; key account and relationship marketing in B2B; industrial product pricing and negotiation; global marketing environment: economic, legal, cultural dimensions; market entry strategies: exporting, licensing, joint ventures, wholly owned subsidiaries; global marketing mix adaptation vs. standardization; cross-cultural marketing and consumer behavior.
Learning Outcome: Design culturally appropriate and strategically sound marketing programs in B2B and international markets while managing buyer complexity

No. of Hours:24

Module 5: Innovation, Sustainability, and Future of Marketing
Scope of Module: Addresses emerging paradigms in marketing driven by innovation, ethical concerns, and shifting consumer values, preparing students to be future-ready marketing leaders.
Topics: Innovation in marketing: diffusion theory, disruptive innovation, design thinking; co-creation and experience marketing; sustainable and green marketing strategies; circular economy and responsible consumption patterns; agile marketing and marketing in uncertainty; ethical challenges in AI, automation, and consumer surveillance; future consumer trends: conscious consumerism, hyper-personalization; emerging frontiers: Web3, metaverse marketing, sensory branding.
Learning Outcome: Formulate innovative and sustainable marketing strategies aligned with ethical responsibility and evolving 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):

- Basic knowledge of Business Fundamentals
- Familiarity with concepts of Consumer Behavior and Strategic Planning is helpful
- Interest in communication, market trends, and analytical reasoning

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. **Marketing Management – NPTEL (IIT Kanpur / IIM Bangalore)**
   https://onlinecourses.nptel.ac.in/noc24-mg46/preview
2. **Introduction to Marketing – Coursera (University of Pennsylvania)**
   https://www.coursera.org/learn/wharton-marketing
3. **Digital Marketing – Google Digital Garage** *(Free with certificate)*
   https://learndigital.withgoogle.com/digitalgarage/course/digital-marketing
4. **Marketing Analytics – edX (Columbia University)** *(Audit Free)*
   https://www.edx.org/course/marketing-analytics
5. **Fundamentals of Digital Marketing – Alison**
   https://alison.com/course/diploma-in-e-business

Suggested Readings:

Books:

- **Kotler, P., Keller, K. L.** (2022). *Marketing Management* (15th ed.). Pearson Education
- **Kumar, A., Meenakshi, N.** (2021). *Marketing Management*. Vikas Publishing

- **Ramaswamy, V. S., Namakumari, S.** (2020). *Marketing Management: Global Perspective Indian Context*. McGraw Hill

Online Articles / Journals / Whitepapers:

- **Harvard Business Review – Marketing Section**
  https://hbr.org/topics/marketing
- **McKinsey Insights – Marketing & Sales**
  https://www.mckinsey.com/business-functions/growth-marketing-and-sales
- **Journal of Marketing (American Marketing Association)**
  https://journals.sagepub.com/home/jmx

Recommended Software/Tools :

1. **Google Analytics / Google Trends** – Consumer insight and behavior analysis
2. **HubSpot / Zoho CRM** – Customer relationship management
3. **Canva / Adobe Spark** – Content creation and visual marketing
4. **SEMrush / Ubersuggest / Ahrefs** – Competitor and keyword analysis
5. **Hootsuite / Buffer** – Social media marketing tools
6. **Power BI / Tableau** – Marketing data visualization and dashboards
7. **SurveyMonkey / Google Forms** – Consumer research and feedback collection

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	-	2	3	1	2	1
CO2	3	2	3	2	3	2	2
CO3	2	2	3	3	2	3	2
CO4	2	3	2	3	2	3	2
CO5	2	2	2	3	2	2	3
Articulation	**2.4**	**2.25**	**2.4**	**2.8**	**2.0**	**2.4**	**2.0**

Course Title	**Corporate Laws**
Course Code	**25VMC1C202**
Semester	**II**
Credits	**4**
Course Type	**CC**
Learning Hours	**120 Hrs**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of key corporate legal frameworks in India, including the Indian Contract Act, the Companies Act, SEBI Act, FEMA, and other business-related legislation.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Interpret the key provisions of the Indian Contract Act, Companies Act, and other relevant laws in the field of business law.	L4
CO2	Apply legal principles and provisions to analyze and resolve issues related to contracts, agency relationships, company directors, and key managerial personnel.	L3
CO3	Describe the procedural requirements and legal framework governing board meetings, compromises, arrangements, amalgamation, winding up, and the functioning of tribunals.	L2
CO4	Demonstrate an understanding of the legal and regulatory environment for businesses and apply it to real-world scenarios.	L5
CO5	Assess the implications and consequences of legal provisions on business operations, decision-making, and compliance.	L5

Course Modules

No. of Hours:24

Module 1: Principles of Contract and Agency Law
Scope of Module: Introduces the essential legal principles governing business transactions and relationships, focusing on the creation, execution, and enforcement of contracts and agency arrangements.
Topics: Essentials of a valid contract, offer and acceptance, consideration, types of contracts, breach and remedies, performance and discharge, creation of agency, authority of agents, rights and liabilities of agents and principals.
Learning Outcome: Apply principles of contract and agency law to real-world business issues and interpret remedies and liabilities involved.

No. of Hours:24

Module 2: Corporate Structure and Governance
Scope of Module: Covers the composition and functioning of company boards, roles and appointment of directors and KMPs, and the organization of board and committee meetings in compliance with legal provisions.
Topics: Board constitution and powers, types and appointment of directors, disqualifications and duties, board meetings, functioning of audit, nomination, and stakeholder committees, Roles and remuneration of KMPs, Procedures for board meetings.
Learning Outcome: Interpret the governance roles of directors and KMPs and evaluate legal norms for effective corporate administration.

No. of Hours:24

Module 3: Corporate Restructuring and Winding Up
Scope of Module:

Explores the legal mechanisms and processes involved in business restructuring and corporate exit, including compromise, mergers, and winding up through judicial means.
Topics: Legal framework for mergers and amalgamations, Compromises and arrangements, types of mergers fast track, cross-border ; Winding up procedures, tribunal powers, role of liquidators ; Legal implications for business continuity .
Learning Outcome: Compare legal procedures involved in corporate restructuring and winding up and evaluate their impact on business continuity.

No. of Hours:24

Module 4: Regulatory and Adjudicatory Bodies
Scope of Module: Introduces statutory bodies such as NCLT, SEBI, and their regulatory roles, including adjudication and enforcement of corporate laws.
Topics: Structure and powers of NCLT and NCLAT, SEBI Act provisions, regulatory powers, penalties and appeals, Securities Appellate Tribunal, overview of FEMA – authorized dealers, foreign exchange controls.
Learning Outcome: Examine the role of regulatory and adjudicatory authorities in corporate governance and business regulation.

No. of Hours:24

Module 5: Allied Corporate Laws
Scope of Module: Covers significant legislations that impact corporate conduct, including money laundering, arbitration, insolvency, and foreign contributions.
Topics: Prevention of Money Laundering Act, foreign contribution regulations under FCRA, provisions of Arbitration and Conciliation Act, corporate insolvency under Insolvency and Bankruptcy Code (IBC).
Learning Outcome: Analyze key provisions from allied laws and assess their relevance and application to corporate operations 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):
Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. ***https://www.coursera.org/specializations/learn-finance***
2. ***https://onlinecourses.swayam2.ac.in/cec20_hs23/preview***

Suggested Readings:

1. *Kapoor, N.D., Elements of Mercantile Law, Sultan Chand & Sons*
2. *Avtar Singh, Company Law, Eastern Book Company*
3. *Bare Acts: Indian Contract Act, Companies Act 2013, SEBI Act, FEMA, PMLA, FCRA, Arbitration Act*
4. *Taxmann Publications on Corporate Laws*

Recommended Software/Tools :

MCA21 portal for compliance and filings, SEBI online services, Company Law Database e.g., Manupatra or LexisNexis, Case Law Repositories

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2	2	1	2	1	2	3
CO2	3	2	2	2	1	2	1
CO3	3	3	3	2	1	2	2
CO4	3	2	2	2	1	2	3
CO5	3	2	1	2	1	1	2

Course Title	Quantitative Research Techniques
Course Code	25VMC0AE203
Semester	II
Credits	4
Course Type	AEC
Learning Hours	120 Hrs

Course Description:

This course is designed to equip students with mathematical, statistical, and computational tools essential for financial decision-making and investment analysis.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Apply statistical techniques to enhance data analysis and interpretation for financial investments.	L3
CO2	Utilize mathematical tools and models for formal analysis of financial problems.	L3
CO3	Optimize financial constraints through linear programming to achieve optimal financing and investment mix.	L5
CO4	Interpret non-parametric tests and hypothesis testing procedures for investment effectiveness.	L2
CO5	Apply discounted cash flow techniques in financial decision-making.	L3

Course Modules **No. of Hours:24**

Module 1: Foundations of Financial Data Analysis
Scope of Module: Introduces statistical and mathematical tools essential for organizing and analyzing financial data.
Topics: Introduction to statistics and data analytics, data types and sources , frequency distributions, tabulation and graphical representation , time value of money, arbitrage, risk , measures of central tendency and dispersion mean, WACC, expected value, variance, SD, review of mathematical functions, permutations, combinations .
Learning Outcome: Apply basic statistical and mathematical tools to enhance interpretation and presentation of financial data.

No. of Hours:24

Module 2: Probability and Risk Analysis in Finance
Scope of Module: Explores the concept of uncertainty and probability in finance, focusing on discrete and continuous distributions and their application in measuring risk and return for investment decisions.
Topics: Probability rules, permutations/combinations , binomial, Poisson, normal distributions , Bayesian methods, likelihood inference , applications in expected return, variance, covariance, correlation, portfolio return, beta .
Learning Outcome: Interpret risk-return trade-offs using probability distributions and portfolio analysis tools.

No. of Hours:24

Module 3: Hypothesis Testing and Non-Parametric Analysis

Scope of Module: Covers hypothesis testing procedures for evaluating investment performance, including parametric and non-parametric methods using statistical inference techniques.
Topics: Chi-square tests, ANOVA one-way, two-way, hypothesis testing for means/proportions , error types, tests for dependent and independent samples .
Learning Outcome: Interpret hypothesis testing results and non-parametric methods to assess investment effectiveness.

No. of Hours:24

Module 4: Discounted Cash Flows, Capital Budgeting, and Optimization
Scope of Module: Focuses on time value of money, valuation, budgeting decisions, and optimization using mathematical modeling for investment planning.
Topics: Present and future values, annuities, perpetuities, DCF, equity valuation , NPV, IRR, payback, decision tree, Monte Carlo, depreciation, operations research , linear programming, graphical solution, sensitivity analysis .
Learning Outcome: Apply discounted cash flow techniques and linear programming to optimize investment decisions.

No. of Hours:24

Module 5: Advanced Financial Applications and Risk Management
Scope of Module: Applies quantitative tools to advanced financial scenarios such as bond pricing, yield analysis, and financial risk management using Excel-based models and simulations.

Topics:
Bond pricing using DCF, yield calculations, bond trading concepts , risk-return analysis, interest rate risk, currency risk , futures, forwards, swaps, options , value at risk VaR, forecasting risks, credit risk, settlement and pre-settlement risk , Basel II framework , Excel tools for financial analysis—formulas, functions, tables, charts, scenario building, spreadsheet modeling , ethical risk disclosure, regulatory compliance , traditional Indian financial practices like hundis and informal credit networks .
Learning Outcome: Analyze financial instruments and risks using quantitative models and apply Excel tools for efficient decision-making.

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

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):

Certifications:

1. https://onlinecourses.nptel.ac.in/noc22_mg83/preview
2. https://www.coursera.org/specializations/finance-quantitative-modeling-analysts

Suggested Readings:

Sheldon M. Ross, Introduction to Probability and Statistics for Engineers and Scientists, Academic Press

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

Richard A. Brealey & Stewart C. Myers, Principles of Corporate Finance, McGraw-Hill

S. Balachandran, Quantitative Techniques for Management, McGraw-Hill

Microsoft Excel Financial Functions User Guide

Recommended Software/Tools :

Microsoft Excel, Financial Calculators, Monte Carlo Simulation tools e.g., @RISK or Crystal Ball, Python or R optional for statistical modeling

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2	2	2	1	3	2
CO2	2	2	2	2	1	3	1
CO3	2	2	2	1	1	2	1
CO4	2	2	2	2	1	2	2
CO5	2	2	2	3	2	2	2
Articulation	2.2	2.0	2.0	2.0	1.2	2.4	1.6

Course Title	**Advanced Accounting-I**
Course Code	25VMC1E204
Semester	II
Credits	4
Course Type	DSE
Learning Hours	120 Hrs
Live Sessions	**12 hours**

Course Description:

This course focuses on the application and interpretation of accounting standards and the preparation and analysis of corporate financial statements.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Explain and discuss the accounting standards.	L2
CO2	Prepare financial statements.	L3
CO3	Examine and interpret financial statements.	L4
CO4	Describe theories of different types of securities.	L1
CO5	Interpret the disclosures in financial statements.	L2

Course Modules

No. of Hours:24

Module 1: Accounting Standards and Company Financial Statements
Scope of Module: Introduces the fundamentals of accounting standards and their application in financial reporting, along with the preparation of financial statements for companies.
Topics: Generally accepted accounting principles GAAP, standard-setting process, IFRS and IASB , adjusting and non-adjusting events, prior period items, changes in estimates and policies, revenue recognition , structure of company accounts, statutory books, annual returns, final accounts, managerial remuneration, divisible profits, practical problems.
Learning Outcome: Articulate the role of accounting standards and demonstrate the ability to prepare and interpret financial statements of companies.

No. of Hours:24

Module 2: Corporate Transactions – Pre-Incorporation, Equity and Debentures
Scope of Module: Covers specialized accounting treatments related to pre- and post-incorporation profits, employee stock option plans, share buybacks, and issues of equity and debentures.
Topics: Apportionment of pre- and post-incorporation profits, ESOP accounting grant, vesting, valuation , buyback of shares, equity with differential rights, Companies Act compliance , bonus and rights issue journal entries, redemption of preference shares and debentures, DRR usage and redemption methods .
Learning Outcome: Explain the accounting treatment of corporate transactions involving equity and debt instruments.

No. of Hours:24

Module 3: Amalgamation, Reconstruction, and Liquidation

Scope of Module: Explores complex corporate scenarios including business combinations, internal restructuring, and liquidation, with emphasis on journal entries and regulatory compliance.
Topics: Amalgamation types, accounting methods pooling of interest, purchase, purchase consideration, closing books of vendor and purchaser , internal reconstruction and share capital reduction, compromise arrangements, tribunal-led winding up, liquidator's statement, preferential payments, deficiency account preparation
Learning Outcome: Solve problems related to corporate restructuring and liquidation with proper accounting treatment and disclosures.

No. of Hours:24

Module 4: Regulatory Disclosures and Performance Reporting
Scope of Module: Focuses on regulatory reporting requirements including related party disclosures, earnings per share, and segment reporting as per accounting standards.
Topics: Related party disclosures—scope, definitions, group relationships , EPS: basic and diluted, weighted average shares, right issues, contingently issuable shares , segment reporting—operating segments, thresholds, aggregation, entity-wide disclosures .
Learning Outcome: Interpret financial disclosures and performance metrics as required by statutory and accounting standards.

No. of Hours:24

Module 5: Integrated Corporate Accounting Practices
Scope of Module: Provides a synthesis of accounting concepts through problem-solving and integration of multiple topics including policy application, financial analysis, and statutory compliance.

Topics: Key corporate accounting standards, linkage between accounting policies and financial interpretation , journal entries, disclosure formats, statutory alignment, managerial implications, and ethical compliance in financial reporting .
Learning Outcome: Evaluate integrated financial accounting practices and disclosures for accurate, ethical, and standards-compliant corporate 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):

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://www.coursera.org/courses?query=accounting&productDifficultyLevel=Advanced
2. https://www.linkedin.com/learning/accounting-foundations-2019?u=92695330

Suggested Readings:

- *M.C. Shukla, T.S. Grewal, S.C. Gupta, Advanced Accounts, S. Chand*
- *Jain & Narang, Advanced Accountancy, Kalyani Publishers*

- *T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxmann*
- *ICAI Accounting Standards AS and relevant IFRS publications*
- *Annual reports of companies for real-world application*

Recommended Software/Tools :

Tally ERP, Microsoft Excel for financial modeling, MCA portal for company compliance documents, Taxmann/ICAI e-library for standards and case laws

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**
CO1	1	1	-	-	1	-	-
CO2	1	3	1	1	2	3	1
CO3	-	2	1	-	2	1	-
CO4	-	1	-	1	2	1	1
CO5	-	3	-	1	2	-	3
Articulation	1.0	2.0	1.0	1.0	1.8	1.5	1.67

Course Title	**International Financial Markets and Institutions**
Course Code	25VMC1E205
Semester	II
Credits	4
Course Type	DSE
Learning Hours	120 Hrs
Live Sessions	**12 hours**

Course Description:

This course offers a strategic and analytical exploration of international financial markets and institutions. Students will examine the evolution of monetary systems, operations of global financial institutions, innovations in international banking and euro markets, and the roles of equity and debt instruments in global capital formation. Emphasis is placed on regulatory frameworks, emerging instruments, and India's role in shaping international finance.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Examine the functions and interactions of global financial markets and evaluate the role of financial instruments and market participants.	L4
CO2	Interpret the structure and applications of global financial instruments including hybrid, sovereign, and asset-backed securities.	L3
CO3	Analyze the functioning and instruments of foreign exchange and international money markets in a global economic context.	L4
CO4	Critically evaluate the operations, mandates, and strategic development roles of key international financial institutions.	L5
CO5	Assess India's positioning and contributions to institutions like the World Bank and ADB in relation to regional and global financial policy.	L5

Course Modules

No. of Hours:24

Module 1: Evolution of International Monetary and Financial Systems
Scope of Module: This module lays the theoretical foundation by tracing the historical progression of international monetary regimes and distinguishing between monetary and financial systems in a modern global context.
Topics: Bimetallism, Gold Standard, Bretton Woods System, floating exchange rate system, International Monetary System vs. International Financial System, rise of regional currency blocs (e.g., Eurozone), post-2008 financial system reforms, financial globalization trends, evolution of international institutions (IMF, BIS), overview of trade finance regimes, WTO architecture (TRIPS, GATS, AoA), India's evolving trade policy strategy.
Learning Outcome: Analyze the evolution of global monetary systems and assess India's position in the evolving financial and trade order

No. of Hours:24

Module 2: International Financial Institutions and Multilateral Frameworks
Scope of Module: Explores the mandate, governance, and operational mechanisms of international financial institutions, with a special focus on development financing and India's engagement.
Topics: IMF—quotas, surveillance, SDR allocations, lending instruments (SBA, EFF, PRGT), World Bank—IBRD vs IDA, IFC, MIGA, ICSID, India-specific funding programs, criticism of structural adjustment programs, ADB Strategy 2030 and India's regional role, AIIB and NDB as emerging players, coordination with UNDP and OECD, rating agencies' impact on sovereign borrowing.
Learning Outcome: Evaluate institutional frameworks and India's strategic collaborations with global financial institutions..

No. of Hours:24

Module 3: International Capital, Money, and Forex Markets
Scope of Module: This module Delivers an in-depth understanding of international financial market architecture including money, capital, and foreign exchange markets.
Topics: Structure and players—issuers, investors, intermediaries, and exchanges; global stock exchanges (NYSE, LSE, Euronext); international bond markets (Eurobonds, foreign bonds); money market instruments—euro deposits, euro notes, T-bills, certificates of deposit, floating rate notes; FOREX markets—spot, forward, swaps, arbitrage; interest parity and PPP theory; central bank interventions and speculation control.
Learning Outcome: Analyze capital and money market instruments and the mechanics of foreign exchange markets in international finance.

No. of Hours:24

Module 4: International Banking and Euro Market Innovations
Scope of Module: This module Examines the structure, regulation, and innovations in international banking, focusing on Eurocurrency and Eurobond markets.
Topics: Structure of global banking—correspondent banking, offshore banking centers, SWIFT operations, Basel norms (I, II, III), multinational banking risk management, eurocurrency market evolution and role, euro notes, loan syndication, innovation in eurobonds and global bonds, LIBOR and SOFR transitions, regulatory trends (MiFID II, FATCA), digital cross-border payments.
Learning Outcome: Evaluate global banking mechanisms and regulatory frameworks governing international banking and euro markets.

No. of Hours:24

Module 5: Global Equity, Debt, and Hybrid Financial Instruments
Scope of Module: This module explores advanced financial instruments used in global markets for investment, fundraising, and risk diversification, including emerging asset classes.
Topics: Equity instruments—GDRs, ADRs, IDRs, cross-listing regulations, depositary receipt mechanics; debt instruments—sovereign (Yankee, Samurai, Panda), corporate (Maple, Global, Masala, Green bonds); hybrid instruments—convertibles, preference shares; securitization—ABS, MBS, CDOs, CLOs; regulatory frameworks—SEC (US), SEBI (India), IOSCO guidelines; ESG-linked financial instruments, digital tokenized assets (CBDCs, tokenized bonds).
Learning Outcome: Differentiate among global financial instruments and assess their suitability for global fundraising, investment, and regulatory 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):
Pedagogy / Teaching Methodology: Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://www.linkedin.com/learning/understanding-capital-markets-2019?u=92695330
2. https://onlinecourses.nptel.ac.in/noc20_mg10/preview

Suggested Readings:

- *Madura, Jeff. International Financial Management, Cengage Learning*
- *Eun & Resnick. International Financial Management, McGraw Hill*
- *Shapiro, Alan C. Multinational Financial Management, Wiley*
- *Bhole & Mahakud. Financial Institutions and Markets, Tata McGraw Hill*
- *WTO, IMF, World Bank, ADB Reports and Publications*

Recommended Software/Tools:

- *Bloomberg Terminal*
- *IMF Data Portal*
- *World Bank Open Data*
- *WTO Trade Profiles*
- *Excel for financial modeling and investment analysis*

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2	3	3	2	3	3
CO2	3	2	3	3	2	3	3
CO3	3	2	3	3	2	3	-
CO4	3	2	3	3	2	3	3
CO5	3	1	3	3	2	-	3
Articulation	**3.0**	**1.8**	**3.0**	**3.0**	**2.0**	**3.0**	**3.0**

Course Title	**Virtual Accounting Lab**
Course Code	**25VMC1S206**
Semester	**II**
Credits	**3**
Course Type	**SEC**
Learning Hours	**90 Hrs**
Live Sessions	**12 hours**

Course Description:

This course provides postgraduate students with rigorous practice in corporate and managerial accounting concepts through simulation-based problem solving. Without using software tools, students engage in advanced accounting applications such as consolidated financial statements, valuation of goodwill and shares, holding company accounts, and accounting for managerial decisions. The course strengthens analytical abilities, critical thinking, and reporting skills aligned with contemporary accounting practices.

Course Outcomes (COs):

CO	**Course Outcome**	**BTL**
CO1	Prepare consolidated financial statements for holding and subsidiary companies.	L3
CO2	Value goodwill and shares using various manual methods.	L4
CO3	Apply managerial accounting techniques for decision-making such as marginal costing and CVP analysis.	L4
CO4	Prepare cash flow and fund flow statements using indirect and working capital methods.	L3
CO5	Analyze business performance using budgetary control and standard costing techniques.	L5

Course Modules

No. of Hours:18

Module 1: Consolidated Financial Statements
Scope of Module: Focuses on the preparation of consolidated financial statements of holding and subsidiary companies.
Topics: Concept and need for consolidation Minority interest, cost of control, intercompany transactions Preparation of consolidated balance sheet and P&L account
Learning Outcome: Manually prepare consolidated financial statements for group companies.

No. of Hours:18

Module 2: Valuation of Goodwill and Shares
Scope of Module: Covers the computation and accounting treatment of goodwill and share valuation.
Topics: Methods of goodwill valuation – average profit, super profit, capitalization Valuation of shares – net asset method, yield method, fair value
Learning Outcome: Value goodwill and shares for accounting and strategic purposes.

No. of Hours:18

Module 3: Managerial Decision-Making Tools
Scope of Module: Explores the application of marginal costing, CVP analysis and decision-making tools manually.

Topics: Marginal costing concepts Cost-Volume-Profit (CVP) analysis Make or buy, shutdown, export pricing, product mix decisions
Learning Outcome: Support managerial decisions using costing techniques

No. of Hours:18

Module 4: Cash Flow and Fund Flow Analysis
Scope of Module: Focuses on financial analysis using cash and fund flow statements.
Topics: Indirect method of cash flow (AS-3) Fund flow preparation using schedule of changes in working capital Interpretation of financial flows
Learning Outcome: Prepare and analyze cash and fund flow statements.

No. of Hours:18

Module 5: Budgeting and Standard Costing
Scope of Module: Covers performance analysis and control using budgets and standards.
Topics: Types of budgets – fixed and flexible Budgetary control and performance reporting Standard costing – variances (material, labour, overhead)
Learning Outcome: Assess and control financial performance using budgets and standard costing.

Prerequisites (If Any):

- Foundational knowledge of financial and cost accounting
- Ability to interpret basic financial statements

Pedagogy / Teaching Methodology:

- Manual computation and worksheet-based practice
- Real-world case studies
- Numerical problem solving
- Peer-reviewed lab assignments

Value Added Courses Recommended (Optional Resources):

- ICAI Advanced Accounting Mock Papers
- NPTEL Course on Financial Statement Analysis
- Harvard Business Review – Managerial Accounting Insights

Suggested Readings:

- Textbooks (Core):
- Shukla & Grewal – Advanced Accounts
- S.N. Maheshwari – Advanced Accountancy
- Jain & Narang – Cost and Management Accounting

Reference Books:

- M.C. Shukla – Financial Analysis and Planning
- Horngren et al. – Cost Accounting: A Managerial Emphasis

Recommended Tools:
No accounting software used. All calculations and exercises are to be performed manually using structured formats and problem sets.

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

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	-	2	1	-	1	1
CO2	2	3	2	1	1	-	-	2	1
CO3	3	2	2	1	1	1	1	1	2
CO4	2	3	3	1	2	2	-	1	2
CO5	3	2	1	2	2	1	1	2	2
Articulation	2.6	2.4	1.8	0.8	1.6	1.25	1.0	1.4	1.6

Semester III

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	**Introduction to FinTech and Analytics**
Course Code	**25VMC0C301**
Semester	**III**
Credits	**4**
Course Type	**CC**
Learning Hours	**120 Hrs**
Live Sessions	**12 hours**

Course Description:

This course introduces students to the evolving landscape of financial technology FinTech and data analytics that are transforming financial services.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Develop a basic and conceptual knowledge regarding the concepts pertaining to the FinTech Industry.	L2
CO2	Elucidate on different solutions and capital concepts based on FinTech.	L2
CO3	Illustrate the use of Blockchain technology and Cryptocurrencies in Financial Services and Industry.	L3
CO4	Articulate the importance of Big Data Analytics and its applicability in the FinTech Industry.	L2
CO5	Employ the use of different Analytics and Artificial Intelligence models and algorithms with regards to FinTech.	L3

Course Modules

No. of Hours:24

Module 1: Foundations of FinTech
Scope of Module: This module introduces the students to the FinTech industry, its historical context, and the digital transformations that have reshaped the financial services landscape.
Topics: Financial services and FinTech, changing environment post-financial crisis, regulations and trust , challenges in financial services, digital transformation in finance, history of FinTech .
Learning Outcome: Demonstrate a basic understanding of Financial Services and Technology.

No. of Hours:24

Module 2: Innovations and Capital in FinTech
Scope of Module: This module explores product and process innovations, IoT integration in FinTech, business model transformations, and the rise of modern capital solutions including P2P lending and crowdfunding.
Topics: Product and process innovation in FinTech, mobile financial services, big data analytics, IoT integration, robo-advisors, process automation , B2B supply chains, POS systems, predictive algorithms, capital innovations—angel investing, crowdfunding, P2P lending.
Learning Outcome: Explain the use of Product, Process Innovations and Capital Solutions in FinTech.

No. of Hours:24

Module 3: Blockchain and Cryptocurrency
Scope of Module: This module covers blockchain fundamentals, industry-specific applications, cryptographic techniques, and introduces the concept of cryptocurrency and its functioning in decentralized systems.
Topics: Blockchain fundamentals—digital signatures, hashing, mining, trustless systems , public/private blockchain types, cryptocurrency basics, Bitcoin, Ethereum, consensus mechanisms, Ethereum ecosystem .
Learning Outcome: Illustrate the basics of Cryptocurrency and Blockchain applications in FinTech.

No. of Hours:24

Module 4: Big Data Technologies in FinTech
Scope of Module: This module delves into the application of big data technologies and their underlying frameworks such as Hadoop, Hive, and HBase that support intelligent decision-making in financial ecosystems.
Topics: Applications of big data in fraud detection and social network analysis , Hadoop architecture, HDFS, HiveQL, partitioning, HBase features and operations , cloud and in-memory computing for FinTech decision-making .
Learning Outcome: Apply Big Data tools like Hadoop, Hive, and HBase in FinTech analytics.

No. of Hours:24

Module 5: Analytics and AI for FinTech
Scope of Module: This module introduces key AI models and analytical algorithms used in FinTech for prediction, risk management, and strategic insights, along with a forward-looking view on the evolution of the FinTech space.
Topics: Linear models, logistic regression, decision trees, Naïve Bayes, PCA, clustering , AI trends and intelligent agents, ethical considerations in AI for finance , emerging FinTech technologies, FinTech supermarket, connected API economy .
Learning Outcome: Implement AI algorithms and analytics models for intelligent financial 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):

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://www.coursera.org/specializations/fintech
2. https://onlinecourses.swayam2.ac.in/imb25_mg94/preview

Suggested Readings:

- *Arner, D. W., Barberis, J., & Buckley, R. P. 2015. The Evolution of FinTech: A New Post-Crisis Paradigm?*
- *Nakamoto, S. 2008. Bitcoin: A Peer-to-Peer Electronic Cash System.*
- *Provost, F., & Fawcett, T. 2013. Data Science for Business, O'Reilly Media.*
- *Russell, S., & Norvig, P. 2016. Artificial Intelligence: A Modern Approach, Pearson.*

Recommended Software/Tools:

- *Python*
- *Hadoop & Hive*
- *HBase*
- *Tableau*
- *Ethereum Blockchain platform*
- *Jupyter Notebook for machine learning model building*

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	1	2	2	3	1	–	2
CO2	–	1	1	3	2	1	2
CO3	2	1	3	–	1	2	–
CO4	2	–	2	1	1	2	3
CO5	3	–	1	1	1	–	2
Articulation	**2.0**	**1.33**	**1.8**	**2.0**	**1.2**	**1.67**	**2.25**

Course Title	GST and Customs Law
Course Code	25VMC1E302
Semester	III
Credits	4
Course Type	DSE
Learning Hours	120 Hrs
Live Sessions	12 hours

Course Description:

This course provides a comprehensive understanding of the Goods and Services Tax GST and Customs Law in India.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Explain the concepts of GST implementation, the model of GST, and other related provisions.	L2
CO2	Illustrate the various GST laws applicable in India across different situations.	L3
CO3	Examine the procedures and levy of GST in India.	L4
CO4	Demonstrate an understanding of GST assessments and the GST returns filing procedure.	L2
CO5	Provide a basic and conceptual understanding of customs laws related to import/export procedures, assessments, and baggage regulations.	L2

Course Modules

No. of Hours:24

Module 1: Introduction to GST and Its Framework
Scope of Module: This module introduces the objectives, basic scheme, and structural framework of the Goods and Services Tax GST in India, including its constitutional provisions and the role of the GST Council.
Topics: Objectives and Salient Features of GST – Taxes Subsumed and Benefits of GST Implementation – Constitutional Amendments Related to GST – GST Dual Model: CGST, SGST, and IGST – GST Council: Structure, Powers, Functions, and Amendment Provisions.
Learning Outcome: Explain the concepts of GST implementation, the model of GST, and other related provisions.

No. of Hours:24

Module 2: GST Laws and Registration Procedures
Scope of Module: This module covers the key provisions and definitions under the CGST, SGST Karnataka State, and IGST Acts, along with the procedures and criteria for GST registration.
Topics: Key GST Definitions: Aggregate Turnover, Types of Supply, Input Tax, ITC, Reverse Charge, ISD, and Job Work – GST Registration Procedures – Persons Liable and Not Liable for GST Registration – Compulsory and Deemed Registration under GST.
Learning Outcome:

Illustrate the various GST laws applicable in India across different situations and assess the procedures and applicability of GST registration.

No. of Hours:24

Module 3: Supply, Levy, and Input Tax Credit
Scope of Module: This module examines the concepts of supply, time and value of supply, mixed and composite supply, levy procedures, and the provisions related to Input Tax Credit ITC.
Topics: Scope, time, and value of supply - computation of tax liability, mixed and composite supply—principal supply, differences - IGST levy—inter-state, intra-state, zero-rated supply , ITC—eligibility, apportionment, capital goods, ISD distribution, utilization .
Learning Outcome: Examine the concept of supply in different situations, its role in computing tax liability, and articulate the provisions and apportionment of Input Tax Credit in various scenarios.

No. of Hours:24

Module 4: GST Compliance and Assessment
Scope of Module: This module focuses on the compliance requirements under GST, including exemptions, invoicing, payment of tax, return filing, and assessment procedures.
Topics: Exemptions under GST: Authority and List – Tax Invoice, Credit/Debit Notes, Unauthorized Tax Collection, and E-Way Bill – Payment of Tax: Definitions, Penalties, Interest on Delayed Payment, Wrongful Collection, and ITC Transfer – GST Returns: First Return, ITC Claim, Matching,

Reversal, Annual and Final Returns – Types of Assessment: Self, Provisional, Scrutiny, Non-Filers, and Summary Assessment
Learning Outcome: Demonstrate an understanding of GST assessments, return filing procedures, and discuss the various types of assessments under GST law.

No. of Hours:24

Module 5: Customs Law and Procedures
Scope of Module: This module provides an overview of customs law in India, focusing on the levy of customs duties, import and export procedures, assessments, and baggage regulations.
Topics: Customs levy, types of duties, Section 14, exchange rate, tariff value, valuation rules 2007, import/export procedure—Bill of Entry, assessments, re-import, baggage—exemptions, personal effects, computation of customs duty.
Learning Outcome: Provide a basic and conceptual understanding of customs laws pertaining to import/export procedures, assessments, and baggage regulations.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications

1. https://onlinecourses.nptel.ac.in/noc24_mg138/preview#:~:text=ABOUT%20THE%20COURSE%3A,and%20determination%20of%20GST%20liability.
2. https://onlinecourses.nptel.ac.in/noc24_mg138/preview#:~:text=ABOUT%20THE%20COURSE%3A,and%20determination%20of%20GST%20liability.

Suggested Readings:

- ***GST and Customs Law*** *– V. S. Datey*
- ***Indirect Taxes: GST and Customs Law –*** *V. Balachandran*
- ***GST Law and Practice*** *– Nitya Tax Associates*
- ***Customs Law Practice and Procedures*** *– R. K. Jain*

Recommended Software/ Tools:

- *GSTN Portal*
- *ICEGATE*
- *TallyPrime with GST*
- *ClearTax GST*
- *Zoho Books*
- *CBIC-GST Mobile App*

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	1	2	2	3	1	–	2
CO2	–	1	1	3	2	1	2
CO3	2	1	3	–	1	2	–
CO4	2	–	2	1	1	2	3
CO5	3	–	1	1	1	–	2
Articulation	**2.0**	**1.33**	**1.8**	**2.0**	**1.2**	**1.67**	**2.25**

Course Title	**Advanced Accounting -II**
Course Code	**25VMC1C303**
Semester	III
Credits	4
Course Type	CC
Learning Hours	120 Hrs
Live Sessions	**12 hours**

Course Description:

This course aims to provide students with an in-depth understanding of advanced financial reporting and accounting practices applicable to corporate entities, banks, non-banking financial companies, and joint arrangements.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Explain the financial statement reporting and presentation.	L2
CO2	Prepare accounts for departments, banks, NBFCs, subsidiaries, and joint arrangements.	L3
CO3	Examine the recognition and treatment of various assets and liabilities.	L4
CO4	Elucidate the principles of hedge accounting and related financial instruments.	L2
CO5	Appraise the role of corporate social responsibility in accounting and reporting.	L5

Course Modules

No. of Hours:24

Module 1: Financial Reporting and Presentation
Scope of Module: This module introduces the structure and requirements for presenting financial statements under Indian Accounting Standards, including interim reporting and the classification of investments. It also emphasizes departmental accounting and accounting under incomplete records.
Topics: Presentation of financial statements, Ind AS carve-ins/carve-outs, materiality, aggregation, offsetting, consistency , interim reporting—recognition, measurement, significant events , investment accounts—cost, disposal, reclassification, departmental accounting—expenditure allocation, inter-department transfers, markup , incomplete records—capital comparison, profit ascertainment methods .
Learning Outcome: Explain the structure and presentation of financial statements and deal with special reporting scenarios.

No. of Hours:24

Module 2: Banking, NBFCs, and Financial Institutions
Scope of Module: This module focuses on the preparation and interpretation of financial statements for banks and NBFCs in compliance with RBI norms, including classification, regulation, and distinction from traditional banks.
Topics: Bank financials—profit and loss, statutory formats, balance sheets, RBI schedules , NBFCs—definition, registration, classification, net owned fund, liquid asset norms, prudential accounting , comparison with banks, residuary NBFCs .
Learning Outcome: Prepare and interpret financial statements for banks and NBFCs following regulatory requirements.

No. of Hours:24

Module 3: Accounting for Financial and Physical Assets
Scope of Module: This module examines the recognition, measurement, and derecognition of financial instruments and tangible fixed assets. It covers complex areas such as embedded derivatives, hedge accounting, and impairment.
Topics: PPE—initial recognition, valuation, revaluation, derecognition , financial instruments—recognition, derecognition, transfers, settlements, exchanges , derivatives, embedded derivatives—separation and accounting treatment, hedge accounting—criteria, instruments, hedge relationships .
Learning Outcome: Analyze and account for financial instruments and fixed assets, including derivative and hedge transactions.

No. of Hours:24

Module 4: Business Combination and Group Accounts
Scope of Module: This module explores accounting for mergers, acquisitions, and group entities including subsidiaries and joint arrangements, based on Ind AS compliance.
Topics: Business combinations—mergers, acquisitions, acquisition methods, purchase consideration, disclosures , consolidated statements—goodwill, capital reserve, policies, intercompany dividends , joint arrangements—classification, joint control, financial statement preparation .
Learning Outcome: Prepare consolidated and joint arrangement financial statements based on accounting standards.

No. of Hours:24

Module 5: Social Responsibility and Contemporary Accounting Issues **No. of Hours**:**3***
Scope of Module: This module examines the strategic role of accounting in corporate social responsibility, tax compliance, and emerging reporting norms in India.
Topics: CSR—legal provisions, net profit calculation, permissible activities, expense accounting , reporting under Companies Act and Income Tax , role of CSR in sustainable development and stakeholder accountability .
Learning Outcome: Evaluate the statutory, ethical, and financial implications of corporate social responsibility on business accounting.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://www.coursera.org/specializations/finance-accounting
2. https://www.linkedin.com/learning/accounting-foundations-2019?u=92695330

Suggested Readings:
- *Jain and Narang, Advanced Accountancy, Kalyani Publishers*
- *Shukla, Grewal & Gupta, Advanced Accounts, S. Chand Publishing*

- *Tulsian, P.C., Advanced Accounting, Tata McGraw Hill*
- *ICAI Material on Ind AS and Advanced Accounting*
- *RBI & MCA Publications on Bank and NBFC Accounting*

Recommended Software/Tools:

- *Microsoft Excel for financial statement modelling*
- *TallyPrime or similar accounting software*
- *MCA 21 portal for statutory filings and CSR disclosures*
- *RBI & SEBI portals for regulatory compliance and circulars*

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	1	2	2	3	1	-	2
CO2	-	1	1	3	2	1	2
CO3	2	1	3	-	1	2	-
CO4	2	-	2	1	1	2	3
CO5	3	-	1	1	1	-	2
Articulation	2.0	1.33	1.8	2.0	1.2	1.67	2.25

Course Title	Investment Analysis and Portfolio Management
Course Code	25VMC1E304
Semester	III
Credits	4
Course Type	DSE
Learning Hours	120 Hrs
Live Sessions	**12 hours**

Course Description:

This course provides a thorough understanding of investment analysis and portfolio management, emphasizing the tools and techniques essential for evaluating financial securities and constructing optimal portfolios.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Anticipate the essential tools that a security analyst needs, including basic capital market concepts, competitive analysis, valuation methods, and techniques for proper investment decision-making.	L2
CO2	Illustrate the fundamentals of businesses and evaluate individual stocks with respect to risk and return characteristics.	L5
CO3	Examine the various risks of a bond investment and perform bond analytics to understand interest rate risk.	L4
CO4	Assess stock charts and anticipate movements based on various technical analysis tools.	L5
CO5	Propose evaluations to portfolio performance and tailor portfolios to desired risk and return characteristics.	L6

Course Modules

No. of Hours:24

Module 1: Securities Markets and Investment Fundamentals
Scope of Module: This module introduces the organization and functioning of securities markets, emphasizing the importance of robust capital markets in the economy. It covers various investment opportunities available to investors and the characteristics of a well-functioning market.
Topics: Significance of capital markets in economic development, investment avenues, investing in financial assets , efficient market features, securities market organization—primary and secondary markets, corporate governance, legal frameworks , types of orders—market, limit, special, margin, short sales , exchange market-makers, impact of trading systems on market dynamics .
Learning Outcome: Examine the structure and functioning of financial markets.

No. of Hours:24

Module 2: Risk and Return Analysis
Scope of Module: This module focuses on the foundational concepts of risk and return, providing tools to measure historical and expected rates of return, and to assess the risk associated with investments.
Definition of investment, return and risk measures, historical return computation, expected return, variance, standard deviation , systematic vs. unsystematic risk, risk-return relationship, decision-making under risk-return trade-offs .
Learning Outcome: Assess the risk and return related to an investment.

No. of Hours:24

Module 3: Security Analysis and Valuation
Scope of Module: This module provides an in-depth understanding of security analysis, encompassing both fundamental and technical approaches to evaluate and value securities.
Topics: Security market indexes—construction, price/value-weighted and unweighted indexes , global equity/bond indexes , fundamental analysis—economic, industry, and company-level, financial statements, SWOT, investor insights , security valuation—bond, preferred, common stock, Dividend Discount Models no growth, constant, two-stage.
Learning Outcome: Value securities using fundamental analysis techniques.

No. of Hours:24

Module 4: Technical Analysis and Bond Analytics
Scope of Module: This module explores technical analysis tools for assessing stock price movements and delves into bond investment risks and analytics to understand interest rate risk.
Topics: Technical analysis—Dow Theory, charting, trend reversals, patterns, indicators SMA, EMA, ROC, RSI, candlestick patterns , advantages and limitations, bond analysis—features, debt vs. equity, present value and yield models , debt market functioning, regulators, participants, instruments .
Learning Outcome: Employ technical analysis tools to identify buy and sell opportunities and assess bond investment risks.

No. of Hours:24

Module 5: Portfolio Management Strategies
Scope of Module: This module integrates the concepts of portfolio theory, diversification, and performance evaluation to develop and manage investment portfolios tailored to specific risk and return objectives.
Topics: Portfolio concepts, role of asset classes, investment strategies, principles of portfolio management , asset allocation and optimization, diversification techniques, portfolio theory—Markowitz mean-variance model, CAPM, APT , performance evaluation, portfolio revision strategies .
Learning Outcome: Construct and evaluate investment portfolios using portfolio management theories and strategies.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://www.coursera.org/specializations/investment-portolio-management
2. https://onlinecourses.nptel.ac.in/noc21_mg99/preview

Suggested Readings:

- *Reilly, F.K., & Brown, K.C. 2012. Investment Analysis and Portfolio Management 10th ed.. South-Western Cengage Learning.*
- *Bodie, Z., Kane, A., & Marcus, A.J. 2014. Investments 10th ed.. McGraw-Hill Education.*
- *Damodaran, A. 2012. Investment Valuation: Tools and Techniques for Determining the Value of Any Asset 3rd ed.. Wiley.*
- *Murphy, J.J. 1999. *Technical Analysis of the Financial Markets: A Comprehensive Guide to*

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**
CO1	1	2	2	3	1	-	2
CO2	-	1	1	3	2	1	2
CO3	2	1	3	-	1	2	-
CO4	2	-	2	1	1	2	3
CO5	3	-	1	1	1	-	2
Articulation	**2.0**	**1.33**	**1.8**	**2.0**	**1.2**	**1.5**	**2.25**

Course Title	Virtual Finance Lab
Course Code	25VMC1S306
Semester	III
Credits	3
Course Type	SEC
Learning Hours	90 Hrs
Live Sessions	12 hours

Course Description

This hands-on Finance Lab course is designed to develop practical proficiency in financial modeling using Microsoft Excel and real-time financial data. The course enables students to create financial models for decision-making across investment analysis, valuation, capital budgeting, and portfolio optimization. Emphasis is placed on analytical thinking, scenario planning, and valuation techniques relevant to today's financial professionals.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Apply Excel tools for basic financial modeling and descriptive statistical analysis.	L3
CO2	Evaluate risk-return characteristics of portfolios and perform asset allocation using Solver.	L5
CO3	Simulate financial uncertainty using Monte Carlo and perform sensitivity/scenario analyses.	L5
CO4	Apply capital budgeting and valuation models for project and corporate finance.	L5
CO5	Analyze and value financial statements, bonds, and derivatives using Excel and advanced tools.	L6

Course Modules

No. of Hours: 18 (Lab-Focused Sessions)

Module 1: Excel Proficiency and Descriptive Statistics
Scope of Module: This foundational module introduces students to financial data handling in Excel. Learners will apply key formulas and analytical tools to summarize and visualize financial data.
Topics: Excel functions: IF, VLOOKUP, INDEX-MATCH, Pivot tables and charts, Descriptive statistics: mean, variance, skewness, Histogram construction
Learning Outcome: Apply Excel functions and statistical tools to structure and analyze financial data.
No. of Hours: 18 **Module 2: Portfolio Analysis and Risk Optimization**
Scope of Module: This module focuses on the analysis of historical return data and the construction of optimized portfolios using modern portfolio theory.
Topics: Return and volatility calculation, Beta estimation and CAPM, Risk-return trade-off matrix, Portfolio optimization using Solver, Data extraction from Yahoo Finance
Learning Outcome: Analyze risk-return characteristics and build optimized portfolios.
No. of Hours: 18 **Module 3: Financial Forecasting and Simulation**
Scope of Module: Students will build models that account for financial uncertainty through simulation and sensitivity techniques.

Topics: Random number generation and scenario analysis, Stock price simulation using Monte Carlo, Sensitivity tables and what-if analysis
Learning Outcome: Simulate uncertainty and evaluate investment decisions under multiple scenarios.
No. of Hours: 18 **Module 4: Capital Budgeting and Project Finance**
Scope of Module: Learners will model time value of money concepts and assess project viability using capital budgeting techniques.
Topics: NPV, IRR, XNPV, XIRR, MIRR, Loan amortization schedules, Retirement and investment models, Forecasting project cash flows, Project finance risk simulation
Learning Outcome: Apply capital budgeting models and develop project finance simulations.
No. of Hours: 18 **Module 5: Business Valuation, Financial Statements, and Derivatives**
Scope of Module: This module guides students in valuing businesses using intrinsic valuation methods, analyzing financial statements, and pricing fixed income and derivative instruments.
Topics: Common-size financial statements, Ratio analysis, DCF, FCFF, FCFE, EVA valuation, Bond pricing, duration, convexity.
Learning Outcome: Analyze financial statements and value firms, bonds, and derivatives using Excel-based models.

Prerequisites (If Any):

- Fundamentals of Finance and Accounting
- Basic Excel knowledge

Pedagogy / Teaching Methodology:
Hands-on Lab Sessions, Live Demonstrations, Real-Time Data Modeling, Peer Feedback, Assignments, Scenario Simulations

Certificate / Value Added Courses Recommended:

1. CFI's Excel and Financial Modeling Courses
2. NSE Academy Certification in Financial Modeling

Suggested Readings:

1. Benninga, S. *Financial Modeling*. MIT Press.
2. Damodaran, A. *Investment Valuation*. Wiley.
3. Chandra, P. *Financial Management*. McGraw Hill.
4. Financial reports from NSE/BSE-listed firms
5. Research articles from *Journal of Applied Finance*

Recommended Software/Tools:

- Microsoft Excel (with Solver & Data Analysis ToolPak)
- Yahoo Finance API
- Monte Carlo Templates
- VBA (Optional)
- Moneycontrol / TradingView

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	1	2	2	3	1	-	2
CO2	-	1	1	3	2	1	2
CO3	2	1	3	-	1	2	-
CO4	2	-	2	1	1	2	3
CO5	3	-	1	1	1	-	2
Articulation	**2.0**	**1.33**	**1.8**	**2.0**	**1.2**	**1.5**	**2.25**

SEMESTER IV

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	**Financial Modeling**
Course Code	**25VMC1C401**
Semester	**IV**
Credits	**4**
Course Type	**CC**
Learning Hours	**120 Hrs**

Course Description:

This course provides students with the practical and theoretical foundation required to build robust financial models for business valuation, forecasting, budgeting, and decision-making.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Apply spreadsheet tools and functions for constructing dynamic financial models.	L3
CO2	Build integrated financial statements and forecast future performance.	L6
CO3	Perform valuation and scenario analysis to support investment and financing decisions.	L5
CO4	Analyze business decisions using advanced Excel tools such as pivot tables, goal seek, and data tables.	L4
CO5	Evaluate risk and uncertainty using sensitivity, scenario, and Monte Carlo simulations.	L5

Course Modules

No. of Hours:24

Module 1: Introduction to Financial Modelling and Excel Foundations
Scope of Module: This module introduces students to the concept of financial modelling, its applications in business, and the foundational Excel tools essential for building structured and error-free models.
Topics: Definition and Importance of Financial Modelling – Essential Excel Functions for Financial Modelling: Lookup, Logical, Math, Date/Time – Cell Referencing, Data Validation, Named Ranges, and Error-Trapping Techniques.
Learning Outcome: Apply foundational Excel techniques to create structured and efficient financial models.

No. of Hours:24

Module 2: Building Integrated Financial Statements
Scope of Module: Focuses on building a fully integrated model that includes the income statement, balance sheet, and cash flow statement with dynamic linkages and logical assumptions.
Topics: Structure and Components of Income Statement, Balance Sheet, and Cash Flow Statement – Historical Financial Analysis and Forecasting Assumptions for Revenue, Cost, Capex, and Working Capital – Linking Financial Statements Using Drivers and Ratios – Balancing the Balance Sheet, Circular References, and Iterative Calculations.
Learning Outcome: Build and link integrated financial statements with dynamic drivers and assumptions.

No. of Hours:24

Module 3: Forecasting and Valuation Techniques
Scope of Module: Covers methodologies for forecasting performance and performing valuation using Discounted Cash Flow DCF and relative valuation techniques.
Topics: Free Cash Flow to Firm (FCFF) and Free Cash Flow to Equity (FCFE) – Terminal Value Estimation: Gordon Growth and Exit Multiple Methods – WACC, Cost of Equity, and Beta Adjustments – Capital Structure Changes and Their Impact on Valuation – DCF Valuation Approach – Trading Comparables and Transaction Comparables – Enterprise Value vs. Equity Value.
Learning Outcome: Apply forecasting and valuation models to derive intrinsic and relative value of a business.

No. of Hours:24

Module 4: Scenario, Sensitivity, and Decision Analysis
Scope of Module: This module explores tools for uncertainty and risk analysis using Excel-based scenarios, data tables, goal seek, and optimization techniques.
Topics: Sensitivity Analysis Using Data Tables and Scenario Manager – Goal Seek and Solver for Optimization – Break-Even Modelling Techniques – Basics of Monte Carlo Simulation – Tornado and Spider Charts for Risk and Sensitivity Analysis.
Learning Outcome: Conduct risk analysis and simulate financial outcomes under various assumptions.

No. of Hours:24

Module 5: Specialized Models and Presentation Skills
Scope of Module: Introduces specialized models for budgeting, LBO, project finance, or M&A analysis along with financial storytelling and model presentation techniques.
Topics: Budgeting Templates and Financial Planning Tools – Basic LBO and M&A Modelling Techniques – Industry-Specific Models: SaaS, Real Estate, and Manufacturing – Dashboards, Financial Storytelling, and Data Visualization – Summary Sheet Creation and Stakeholder Presentation.
Learning Outcome: Develop specialized models and effectively communicate financial insights to stakeholders.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://acharyamarathecollege.in/courses/financial-modelling-using-excel/

2. https://www.linkedin.com/learning/financial-modeling-foundations?u=92695330

Suggested Readings:

- *Chandan Sengupta, Financial Modeling Using Excel and VBA, Wiley*
- *Simon Benninga, Financial Modeling, MIT Press*
- *Paul Pignataro, Financial Modeling and Valuation, Wiley*
- *Harvard Business Review Articles on Forecasting and Excel Modelling*
- *Investopedia, CFI Resources, Aswath Damodaran's Valuation Notes*

Recommended Software/Tools:

- *Microsoft Excel with Solver and Analysis ToolPak*
- *PowerPoint for dashboard and reporting*
- *Google Sheets for cloud-based collaboration*

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**
CO1	1	2	2	3	1	–	2
CO2	–	1	1	3	2	1	2
CO3	2	1	3	–	1	2	–
CO4	2	–	2	1	1	2	3
CO5	3	–	1	1	1	–	2
Articulation	**2.00**	**1.33**	**1.80**	**2.00**	**1.20**	**1.67**	**2.25**

Course Title	Business Ethics and CSR
Course Code	25VMC1AE402
Semester	IV
Credits	4
Course Type	AEC
Learning Hours	120 Hrs
Live Sessions	12 hours

Course Description:

This course provides a strategic and ethical foundation for navigating the evolving landscape of business conduct. It explores ethical frameworks, decision-making models, functional ethics, corporate governance, CSR strategies, and emerging issues in the digital and global economy. The course enables students to become responsible and sustainability-oriented business leaders.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Explain the foundational concepts, principles, and cultural influences of business ethics, including Indian ethos.	L3
CO2	Evaluate classical and modern ethical theories and apply ethical decision-making models to resolve dilemmas.	L5
CO3	Analyze ethical issues in business functions and assess the effectiveness of corporate governance mechanisms.	L4
CO4	Design and critically assess CSR strategies in alignment with sustainability goals and stakeholder needs.	L6
CO5	Examine emerging ethical challenges in global, environmental, and digital contexts and predict future business ethics trends.	L5

Course Modules

No. of Hours:24

Module 1: Foundations of Business Ethics and Ethical Culture
Scope of Module: This module Lays the groundwork for understanding business ethics, emphasizing core values, ethical culture, Indian ethos, and the mechanisms by which ethical behavior is cultivated within organizations.
Topics: Concept and scope of business ethics, ethics vs. values, Indian ethos and work culture, sources of ethics (religious, philosophical, legal, and social), corporate ethical principles, ethical leadership, code of ethics and development process, ethics management programs, ethics audit, formation of ethics committees, institutionalization of ethics
Learning Outcome: Explain foundational ethical concepts, the Indian ethical heritage, and institutional frameworks that support ethical business behavior.

No. of Hours:24

Module 2: Ethical Theories and Models of Decision-Making
Scope of Module: Examines classical and contemporary ethical theories and applies them to real-world dilemmas, fostering critical reasoning and decision-making skills in complex situations.
Topics: Friedman's shareholder theory, stakeholder theory, Kant's deontology, utilitarianism (Mill and Bentham), virtue ethics, Gandhian management principles (trusteeship, Satya, Ahimsa), post-liberalization Indian corporate values (post-1991), ethical dilemma resolution frameworks, models of ethical decision-making (e.g., Hosmer, Nash, Kidder), alignment of personal and corporate values, cross-cultural ethical conflicts
Learning Outcome: Compare ethical theories and apply structured models to resolve moral dilemmas in a globalized business context..

No. of Hours:24

Module 3: Ethics in Business Functions and Corporate Governance
Scope of Module: Focuses on ethical challenges in core functional areas of business and the role of governance mechanisms in promoting ethical conduct and transparency.
Topics: Marketing ethics—product claims, greenwashing, advertising and persuasion, consumer protection laws, financial ethics—fraud, insider trading, ethical investing, whistleblowing, ethical accounting, M&A transparency, Banking Ombudsman Scheme, IT ethics—cybercrime, software piracy, digital manipulation, cybersecurity protocols, corporate governance frameworks, Board responsibilities, code of conduct, audit committees, transparency and accountability.
Learning Outcome: Evaluate ethical risks and governance practices across functional business areas and recommend strategies for ethical compliance and oversight.

No. of Hours:24

Module 4: Corporate Social Responsibility and Sustainability Strategies
Scope of Module: This module focuses CSR's evolution, legal and strategic dimensions, and its alignment with sustainability, inclusive development, and stakeholder engagement..
Topics: Definition and scope of CSR, CSR vs. corporate philanthropy, CSR legislation (India's Companies Act, Sec. 135), Indian and global CSR models, stakeholder theory, NGO and UN agency involvement, Triple Bottom Line (People, Planet, Profit), CSR policy formulation and implementation, CSR for environment, society, government, community, sustainable development goals (SDGs), ESG reporting and audits
Learning Outcome: Design and assess CSR initiatives aligned with organizational strategy, legal frameworks, and stakeholder expectations for long-term sustainability.

No. of Hours:24

Module 5: Emerging Trends in Business Ethics and the Digital Economy
Scope of Module: Addresses the shifting ethical landscape shaped by globalization, technology, and environmental concerns, while highlighting emerging frameworks for ethical leadership and accountability.
Topics: Globalization and ethical convergence/divergence, ethical culture and organizational citizenship, environmental ethics—pollution, climate change, sustainability, digital ethics—AI bias, surveillance capitalism, data privacy, cybersecurity, algorithmic accountability, ethical risks in digital transformation, ethical compliance technologies, future CSR models, evolving global standards and regulations
Learning Outcome: Assess ethical challenges arising from globalization and digital transformation and forecast future trends in business ethics and 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):
Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://www.coursera.org/learn/success-with-integrity-business-ethics-foundation
2. https://www.linkedin.com/learning/business-ethics/understand-the-importance-of-business-ethics?u=92695330

Suggested Readings:

- *Business Ethics and Corporate Governance – A. C. Fernando*
- *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization – Andrew Crane, Dirk Matten, Sarah Glozer, Laura Spence*
- *Ethics in the Real World: 82 Brief Essays on Things That Matter – Peter Singer*
- *Corporate Social Responsibility: A Strategic Approach – David Chandler*

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2	-	2	3	2	-	3
CO2	2	-	3	3	2	-	3
CO3	2	-	3	3	2	-	3
CO4	2	2	3	3	3	2	3
CO5	2	2	3	3	2	2	3
Articulation	**2.0**	**1.3**	**2.8**	**3.0**	**2.2**	**1.3**	**3.0**

Course Title	Intellectual Property Rights
Course Code	25VMC1E403
Semester	IV
Credits	4
Course Type	DSE
Learning Hours	120 Hrs
Live Sessions	12 hours

Course Description:

This course provides an in-depth exploration of the conceptual, legal, and strategic dimensions of Intellectual Property Rights (IPR) with a focus on their significance in business, trade, and innovation. It equips students with the ability to understand, manage, and leverage various forms of IP assets within the context of national and international legal frameworks. Emphasis is placed on patents, copyrights, trademarks, and industrial designs, as well as on enforcement mechanisms, global treaties, and emerging IP challenges in the digital economy.

Course Outcomes (Cos)

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

CO	Course Outcome	BTL
CO1	Explain the fundamental principles, types, and evolution of Intellectual Property Rights.	L3
CO2	Interpret key legal provisions and procedures for acquiring and protecting patents, copyrights, and trademarks.	L4
CO3	Apply knowledge of IPR laws to assess protection strategies, infringement issues, and remedies in business contexts.	L4
CO4	Analyze international treaties and frameworks governing IPR and evaluate their implications for Indian commerce.	L4
CO5	Evaluate the strategic role of IPR in innovation management, commercialization, and corporate competitiveness.	L5

Course Modules

No. of Hours:24

Module 1: Foundations of Intellectual Property Rights
Scope of Module: Provides a foundational understanding of IPR, its evolution, types, and significance in contemporary commerce, innovation, and policy.
Topics: Concept, nature, and need for Intellectual Property; evolution and global context of IPR; types of IPR: patents, copyrights, trademarks, industrial designs, geographical indications, trade secrets; role of IPR in business innovation, branding, and economic growth; overview of the Indian legal framework for IPR.
Learning Outcome: Explain the core concepts, scope, and legal categories of IPR and their importance in commerce and policy.

No. of Hours:24

Module 2: Patent Law and Procedures
Scope of Module: Focuses on patent law in India and globally, covering the technical and legal aspects of patentability, application, enforcement, and challenges.
Topics: Definition and criteria for patentability (novelty, inventive step, industrial application); non-patentable subject matter under Indian Patent Act; patent filing process in India and internationally (PCT route); rights and obligations of patentees; revocation, opposition, and infringement procedures; compulsory licensing and patent exhaustion.
Learning Outcome: Interpret patent law and procedures and apply them to assess eligibility and enforceability of patents in a commercial context.

No. of Hours:24

Module 3: Protection of Copyrights, Trademarks, and Designs
Scope of Module: Examines the legal provisions governing artistic, literary, and brand-related IPR, along with processes for registration and remedies against infringement.
Topics: Copyright: scope, ownership, duration, registration, and infringement; trademark: types, registration procedure, infringement, passing off; industrial designs: registration, protection criteria, infringement; economic and moral rights; remedies and enforcement: civil, criminal, administrative; relevant case law and precedents.
Learning Outcome:

Apply legal provisions related to copyrights, trademarks, and designs to resolve real-world business and branding issues.

No. of Hours:24

Module 4: International Treaties and IPR Governance
Scope of Module: Analyzes global IPR agreements, treaties, and institutions that shape national laws and impact cross-border IP protection and commerce.
Topics: TRIPS Agreement and its implications for Indian IPR law; role of WTO, WIPO, and other international bodies; Berne Convention, Paris Convention, Madrid Agreement, Hague Agreement; Indian compliance with international standards; issues in cross-border enforcement and jurisdiction.
Learning Outcome: Analyze international legal instruments on IPR and evaluate their influence on national policy, trade, and IP enforcement mechanisms.

No. of Hours:24

Module 5: IPR Management, Enforcement, and Emerging Issues
Scope of Module: Focuses on the strategic, economic, and legal management of IPR in business along with enforcement issues and emerging trends.
Topics: Commercialization and valuation of IPR, Licensing, technology transfer, and franchising, IP audits and portfolio management, Enforcement mechanisms: civil, criminal, and administrative remedies, IPR issues in cyberspace, AI, genetic resources, and traditional knowledge.
Learning Outcome: Evaluate strategies for IPR protection, enforcement, and management, and assess the legal challenges posed by emerging technologies.

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 Legal and Business Environments
- Familiarity with Innovation, Branding, or Entrepreneurship concepts

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. **Intellectual Property – NPTEL (Prof. Feroz Ali, IIT Madras)**
   https://onlinecourses.nptel.ac.in/noc23-hs34/preview
2. **Intellectual Property Rights: A Management Perspective – NPTEL (IIM Rohtak)**
   https://onlinecourses.nptel.ac.in/noc24-mg58/preview
3. **Intellectual Property Law for Engineers and Scientists – NPTEL (IIT Kharagpur)**
   https://onlinecourses.nptel.ac.in/noc24-hs12/preview
4. **Intellectual Property Rights – Swayam (UGC-MHRD)**
   https://swayam.gov.in/nd1_noc20_hs15/preview
5. **Intellectual Property Law and Policy – edX (University of Pennsylvania)** *(Audit for free)*
   https://www.edx.org/course/intellectual-property-law-and-policy-part-1
6. **World Intellectual Property Organization (WIPO) – Free Online Courses**
   https://www.wipo.int/academy/en/courses/courses.html

Suggested Readings:

Books:

- **Bainbridge, D.** (2020). *Intellectual Property*. Pearson Education
- **Narayanan, P.** (2019). *Intellectual Property Law*. Eastern Law House
- **Gopalakrishnan, N. S., & Agitha, T. G.** (2016). *Principles of Intellectual Property*. Eastern Book Company
- **Watal, J.** (2001). *Intellectual Property Rights in the WTO and Developing Countries*. Oxford University Press

Online Articles / Journals / Whitepapers:

- **WIPO Magazine & Resources**
  https://www.wipo.int/wipo_magazine/en/
- **Harvard Journal of Law & Technology**
  https://jolt.law.harvard.edu/
- **World Trade Organization – TRIPS Resources**
  https://www.wto.org/english/tratop_e/trips_e/trips_e.htm

Recommended Software/Tools :

1. **WIPO IP Portal** – IP tools for international filings
2. **IPIndia Online Services** – For Indian patent/trademark registration tracking
3. **Google Patents / Espacenet** – Patent search and analytics
4. **Trademark Electronic Search System (TESS)** – U.S. Trademark database
5. **PatentScope (WIPO)** – International patent search tool
6. **WIPO Lex Tools –** Global legal and treaty access
7. **Basic IP Management Tools (Spreadsheets/IP Audit Templates)** – For internal audits and portfolio 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, Envt Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2	2	3	1	2	3
CO2	3	2	3	3	1	2	3
CO3	3	2	3	3	2	3	3
CO4	2	1	2	3	1	2	3
CO5	3	2	3	3	2	3	3
Articulation	**2.8**	**1.8**	**2.6**	**3.0**	**1.4**	**2.4**	**3.0**

Course Title	**Corporate Restructuring and Valuation**
Course Code	**25VMC1E404**
Semester	**IV**
Credits	**4**
Course Type	**DSE**
Learning Hours	**120 Hrs**
Live Session	**12**

Course Description:

This course provides an in-depth exploration of corporate restructuring and valuation, focusing on the strategic, financial, and legal aspects involved in mergers, acquisitions, and other forms of corporate reorganization.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Assess the key definitions, compromises, arrangements, mergers, and amalgamations in corporate restructuring.	L5
CO2	Evaluate the legal framework, process, and compliances involved in the acquisition of companies and takeovers, including cross-border takeovers.	L5
CO3	Analyze case studies related to mergers, amalgamations, and restructuring, considering funding for M&A and relevant judicial pronouncements.	L4
CO4	Demonstrate knowledge of M&A concepts, procedures, due diligence, valuation, and post-transaction integration.	L2
CO5	Appraise the principles and techniques of business and asset valuation, accounting, taxation, and stamp duty aspects in corporate restructuring.	L5

Course Modules

No. of Hours:24

Module 1: Fundamentals of Corporate Restructuring
Scope of Module: This module introduces the foundational concepts of corporate restructuring, including various forms of mergers and demergers, and their strategic implications.
Topics: Introduction to corporate restructuring, definitions and differentiation of compromises, arrangements, mergers, and amalgamations, types of mergers—horizontal, vertical, conglomerate; types of demergers—spin-offs, split-ups, split-offs, reverse mergers.
Learning Outcome: Define key concepts of corporate restructuring and differentiate between compromises, arrangements, mergers, and amalgamations.

No. of Hours:24

Module 2: Legal Framework and Acquisition Processes
Scope of Module: This module examines the legal and regulatory frameworks governing corporate acquisitions and takeovers, with a focus on compliance requirements and processes.
Topics: Legal framework for acquisitions and takeovers, acquisition of listed companies, SEBI Takeover Code, Companies Act 2013, cross-border takeovers, Competition Act provisions.
Learning Outcome: Explain the legal framework, processes, and compliances involved in the acquisition of companies, focusing on listed companies.

No. of Hours:24

Module 3: Valuation Techniques and Financial Strategies
Scope of Module: This module explores valuation methodologies and financial strategies pertinent to mergers, acquisitions, and corporate restructuring.
Topics: Valuation methods—DCF, EVA, sensitivity analysis, valuation in slump sales and synergy assessment, cost-benefit analysis, swap ratio, M&A funding options, leveraged buyouts LBO, management buyouts MBO.
Learning Outcome: Analyze case studies related to mergers, amalgamations, and restructuring, emphasizing funding options and judicial considerations.

No. of Hours:24

Module 4: Due Diligence and Post-Merger Integration
Scope of Module: This module focuses on the due diligence process, integration strategies post-merger, and the documentation involved in mergers and acquisitions.
Topics: M&A concepts and procedures, due diligence process, valuation techniques in M&A, ownership restructuring, drafting merger schemes, statutory documents—notices, explanatory statements, integration strategies post-merger.
Learning Outcome: Understand M&A concepts, due diligence, valuation techniques, and the finalization of M&A structures.

No. of Hours:24

Module 5: Accounting, Taxation, and Regulatory Considerations
Scope of Module: This module addresses the accounting treatments, taxation implications, and regulatory considerations in corporate restructuring.
Topics: Accounting standards—AS-14/Ind AS 103 for amalgamations, treatment of reserves, goodwill, pre/post-acquisition profits , taxation in restructuring—capital gains, set-off, carry-forward, stamp duty , Competition Act on combinations, internal reconstruction, succession planning through trusts
Learning Outcome: Evaluate taxation and stamp duty aspects of corporate restructuring, considering capital gains, set-off, carry-forward, deemed dividends, and payment of stamp duty.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://onlinecourses.nptel.ac.in/noc24_mg39/preview

2. https://archive.nptel.ac.in/courses/110/105/110105165/

Suggested Readings:

1. *Corporate Restructuring, Mergers and Acquisitions – Prasad G. Godbole*
2. *Mergers, Acquisitions and Corporate Restructuring – Chandrashekar Krishnamurti and Vishwanath S. R.*
3. *Valuation: Measuring and Managing the Value of Companies – McKinsey & Company, Tim Koller, Marc Goedhart, David Wessels*
4. *Corporate Valuation: A Guide for Analysts, Managers, and Investors – David Frykman and Jakob Tolleryd*

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	1	2	2	3	1	–	2
CO2	–	1	1	3	2	1	2
CO3	2	1	3	–	1	2	–
CO4	2	–	2	1	1	2	3
CO5	3	–	1	1	1	–	2
Articulation	**2.0**	**1.33**	**1.8**	**2.0**	**1.2**	**1.67**	**2.25**

International Finance

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

Program Specific Outcome

PSO1: Develop a comprehensive understanding of global financial markets, including the functioning of stock exchanges, forex markets, and international commodities markets.
PSO2: Ability to comprehend the global financial framework and associated principles, enabling strategic planning and practical application across diverse business functions.

Elective: International Finance

Semester I				
Course No.	**Course Type**	**Course Code**	**Course Title**	**Course Credit**
1	DSE	25VMC2E101	Financial Accounting (ACCA)	4
2	DSE	25VMC2E102	Business and Technology (ACCA)	4
3	DSE	25VMC2E103	Corporate and Business Law (ACCA)	4
4	AEC	25VMC0AE104	Entrepreneurship & Innovation	4
5	SEC	25VMX0S105	Generative AI for Online Learners	2
6	DSE	25VMC2E106	Management Accounting (ACCA)	4
Total Credit				**22**

Semester II				
Course No.	**Course Type**	**Course Code**	**Course Title**	**Course Credit**
7	DSE	25VMC2E201	Taxation (ACCA)	4
8	DSE	25VMC2E202	Audit and Assurance (ACCA)	4
9	AEC	25VMC0AE203	Quantitative Research Techniques	4
10	DSE	25VMC2E204	Performance Management (ACCA)	4
11	DSE	25VMC2E205	Financial Reporting (ACCA)	4
12	SEC	25VMC0S206	Virtual Accounting Lab	3
Total Credit				**23**

Semester III				
Course No.	**Course Type**	**Course Code**	**Course Title**	**Course Credit**
13	CC	25VMC0C301	Introduction to FinTech and Analytics	4
14	DSE	25VMC2E302	Financial Management (ACCA)	4
15	DSE	25VMC2E303	Strategic Business Leadership (ACCA)	4
16	DSE	25VMC2E304	Strategic Business Reporting (ACCA)	4
17	OEC	25VMCOE305	Open Elective Course	4
18	SEC	25VMC0S306	Virtual Finance Lab	3
Total Credit				**23**

Semester IV				
Course No.	**Course Type**	**Course Code**	**Course Title**	**Course Credit**
19	DSE	25VMC2E401	Advanced Financial Management (ACCA)	4
20	DSE	25VMC2E402	Advanced Performance Management (ACCA)	4
21	DSE	25VMC2E403	Advanced Taxation (ACCA)	4
22	DSE	25VMC2E404	Advanced Audit and Assurance (ACCA)	4
23	Thesis	25VMC0P405	Research Project	6
Total Credit				**22**

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Semester I

Detailed Syllabus

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:	**Financial Accounting**
Course Code:	**25VMC2E101**
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	Equip and explain the importance of the basic principles of financial accounting for different types of organisations	L2
CO2	Expose students to the underlying concepts relating to financial accounting	L2
CO3	Introduce and explain the fundamentals of double-entry accounting	L1
CO4	Prepare and present individual and consolidated financial statements	L3
CO5	Interpret financial statements using 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: i. The purpose and scope of financial statements for external reporting ii. Users of financial statements and their information needs iii. Types of business entities: sole trader, partnership, limited liability company iv. Accounting concepts and qualitative characteristics (e.g., relevance, faithful representation, prudence) v. Overview of IFRS and the role of international regulatory bodies (IASB, IFRIC, etc.) vi. The Conceptual Framework for Financial Reporting vii. The accounting equation and its practical application viii. The double-entry system: debits and credits ix. Key financial documents (invoices, credit notes, purchase orders) x. 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.

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:

i. Inventory valuation principles and application of IAS 2
   - FIFO, AVCO (periodic and continuous)
   - Cost inclusion, net realizable value, and inventory records

ii. Acquisition, capitalization, and depreciation of tangible non-current assets (IAS 16)
   - Straight-line and reducing balance methods
   - Revaluation model and impact on financial statements

iii. Disposal of non-current assets and gain/loss recognition

iv. Revaluation and accounting for depreciation adjustments

v. Intangible assets (IAS 38): recognition, development vs. research costs, amortization

vi. Accrual and matching principles:
   - Accrued expenses, accrued income
   - Prepaid expenses and deferred income
   - Adjusting journal entries and their effects

vii. Recording of sales and purchase transactions

viii. 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: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:

i. 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: 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: 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 vi. Preparing: - Statement of financial position - Statement of profit or loss and other comprehensive income vii. Disclosure notes and events after the reporting period viii. Accounting from incomplete records: - Use of control accounts and missing figures - Cash book and profit estimation techniques
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: 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 • Goodwill calculation using fair value method • Mid-year acquisitions and adjustments iv. Associates: • Significant influence and equity method (IAS 28) • Recognition and disclosure in consolidated
Learning Outcomes: Preparation of Cash flows, consolidated financial statements and financial ratios and interpretation to assess organizational performance

Pedagogy / Teaching Methodology:

Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, Discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

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**
CO1	3	2	1		2
CO2	3	3	2	1	2
CO3	3	3	3	2	2
CO4	3	3	3	2	3
CO5	3	3	2	2	3
Articulation	3	2.8	2.2	1.75	2.4

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 Conserns)
6.	Indian Knowledge System

Course Title:	**Business and Technology**
Course Code:	**25VMC2E102**
Semester:	**I**
Credits:	**4**
Course Type:	**DSE**
Learning Hours:	**120**
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:24*

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:24*

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:24*

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:24*

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:24*

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

Pedagogy / Teaching Methodology:

Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, Discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

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
CO1	3	2	1		2
CO2	3	3	2	1	2
CO3	3	3	3	2	2
CO4	3	3	3	2	3
CO5	3	3	2	2	3
Articulation	3	2.8	2.2	1.75	2.4

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 Conserns)
6.	Indian Knowledge System

Course Title:	**Corporate and Business Law**
Course Code:	**25VMC2E103**
Semester:	**I**
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	Understand the elements of the legal system	L2
CO2	Explain the legal aspects of business in international trade	L2
CO3	Understand the agency law and the different forms of business organizations	L2
CO4	Describe the formation, management, administration, financing, and liquidation of companies	L2
CO5	Demonstrate a brief understanding of corporate fraudulent and criminal behaviour	L1

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**

Pedagogy / Teaching Methodology:

Live Class, Industry Expert Session, Project-Based Learning, Formative Assessments, Discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

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:

ACCA - CBE Platform

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	-	3
CO2	3	3	2	1	3
CO3	3	3	3	2	2
CO4	2	3	2	2	3
CO5	2	3	2	1	3
Articulation	2.6	2.8	2	1.5	2.8

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 Conserns)
6.	Indian Knowledge System

Course Title	**Entrepreneurship & Innovation**
Course Code	**25VMC0AE104**
Semester	**I**
Credits	**4**
Course Type	**AEC**
Learning Hours	**120 Hrs**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of entrepreneurship and innovation from opportunity recognition to systemic integration. It blends foundational theory with practical tools in ideation, venture creation, and innovation management. Students will explore how entrepreneurial thinking and innovation strategies create value in dynamic and emerging market contexts.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze the evolution, motivations, and classifications of entrepreneurs within economic and social development contexts.	L4
CO2	Identify and evaluate business opportunities, structure ventures, and design sustainable business plans.	L3
CO3	Apply creativity and innovation tools to generate, validate, and pitch new business models.	L4
CO4	Examine organizational innovation strategies and manage innovation across different levels and functions.	L5
CO5	Evaluate systemic innovation practices suited to emerging markets and assess policy, leadership, and ecosystem influences.	L5

Course Modules

No. of Hours:24

Module 1: Foundations of Entrepreneurship and Entrepreneurial Mindset
Scope of Module: Introduces the evolution, characteristics, and roles of entrepreneurs, along with foundational motivational theories and the entrepreneurial mindset necessary for navigating uncertainty and risk.
Topics: Evolution and nature of entrepreneurship, types of entrepreneurs (Danforth, Cole, classification by scale and ownership), traits and competencies of entrepreneurs, gender and cultural perspectives, motivation and drive (Manifest Needs Theory, McClelland's Achievement Theory, Kakinada Experiment), intrapreneurship and its role in organizations, entrepreneurship in India's economic development
Learning Outcome: Assess the evolution of entrepreneurship, motivational factors, and the key differences in roles, mindsets, and classifications of entrepreneurs and managers.

No. of Hours:24

Module 2: Entrepreneurial Opportunity Recognition and Venture Design
Scope of Module: Focuses on recognizing market opportunities, generating ideas, validating concepts, and structuring new ventures through formalized business planning.
Topics: Idea generation techniques, opportunity identification and evaluation, feasibility analysis, product development strategies, startup types and business models, legal and regulatory frameworks, startup ecosystem, business structures and registration, digital entrepreneurship and E-commerce integration.
Learning Outcome: Demonstrate the ability to identify viable business opportunities and design structured ventures supported by sound market, financial, and legal planning.

No. of Hours:24

Module 3: Creativity, Ideation, and Innovation Tools
Scope of Module: Equips students with tools for creativity, problem-solving, ideation, and innovation processes central to building and scaling new ventures.
Topics: Creative thinking processes (divergent and convergent),decision-making in uncertainty (effectuation vs causation), lean startup principles, Minimum Viable Product (MVP), Business Model Canvas, design thinking approach, pitching and storytelling, innovation vs industry logic, early-stage funding and venture capital overview.
Learning Outcome: Utilize ideation and creative thinking frameworks to build innovative, value-driven business models and communicate venture concepts effectively.

No. of Hours:24

Module 4: Innovation Management and Organizational Strategy
Scope of Module: Explores innovation types and how firms manage and embed innovation within their strategic operations to stay competitive.
Topics: Types of innovation (incremental, radical, disruptive, architectural), open and closed innovation models, innovation diffusion theory (Rogers), internal vs external ideation, outsourcing innovation, organizational innovation capabilities, leadership and innovation alignment, innovation KPIs, innovation funnel and stage-gate processes, embedding innovation in business strategy.
Learning Outcome: Analyze various forms of innovation and apply management strategies to embed innovation across organizational structures and processes..

No. of Hours:24

Module 5: Strategic and Systemic Innovation in Emerging Economies
Scope of Module: Examines systemic innovation, innovation ecosystems, and strategic approaches for fostering innovation in resource-constrained or emerging contexts.

Topics: Systems approach to innovation, innovation in emerging markets and low-resource settings, inclusive and frugal innovation, national innovation systems, public-private innovation networks, innovation clusters and hubs, leadership challenges in innovation scaling, open innovation practices, case studies from India
Learning Outcome: Evaluate the systemic and strategic drivers of innovation, particularly in the context of emerging economies and inclusive enterprise development.

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 Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. *https://elearn.nptel.ac.in/shop/iit-workshops/completed/innovation-and-entrepreneurship-a-multi-disciplinary-approach*
2. https://www.coursera.org/specializations/innovation-entrepreneurship

Suggested Readings:

- *Hisrich, Peters & Shepherd, Entrepreneurship, McGraw Hill*
- *Bessant & Tidd, Innovation and Entrepreneurship, Wiley*
- *Drucker, Peter, Innovation and Entrepreneurship, Harper Business*
- *Kuratko, Donald F., Entrepreneurship: Theory, Process and Practice, Cengage*
- *Harvard Business Review articles on Lean Startups and Business Model Canvas*

Recommended Software/Tools :
Business Model Canvas, Canva for pitching decks, MindMeister or Miro for ideation, Google Forms for market validation, Excel for financial projections

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	2	-	3	3	-	2	2
CO2	3	-	3	3	2	-	2
CO3	2	2	3	2	2	2	2
CO4	2	2	3	3	2	2	-
CO5	2	-	3	3	1	2	-
Articulation	**2.2**	**2.0**	**3.0**	**2.8**	**1.8**	**2**	**2**

Course Title:	**Management Accounting**
Course Code:	**25VMC2E106**
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.

The Module and number of Pre-Recordings:

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

Pedagogy / Teaching Methodology:

Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, Discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

CO-PO Mapping

CO Code	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1		2
CO2	3	3	2	1	2
CO3	3	3	3	2	2

CO4	3	3	3	2	3
CO5	3	3	2	2	3
Articulation	3	2.8	2.2	1.75	2.4

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

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	Generative AI for Online Learners
Course Code	25VMX0S105
Semester	I
Credits	2
Course Type	SEC
Learning Hours	60 Hrs
Live Sessions	12 hours

SEMESTER II

Course Title:	**Taxation**
Course Code:	**25VMC2E201**
Semester:	**II**
Credits:	**4**
Course Type	**Core Course**
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.	L2
CO2	Determine individual income tax obligations accurately, taking into account employment income, profits from self-employment, property income, dividend and savings income, and permitted reliefs.	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.
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 corporatio006E 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, 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.

Pedagogy / Teaching Methodology:

Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, Discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Prerequisites (If Any):

- Knowledge of basic financial accounting and an understanding of financial statement components**.**

Recommended Software/Tools:

- HMRC Tax Calculation Tools
- ACCA Practice Platform
- Excel for tax computations

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, Envt Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	3	2	0
CO2	3	0	3	2	0
CO3	3	0	3	3	0
CO4	3	0	3	2	0
CO5	3	0	3	3	0
Articulation	3	0	3	2.4	0

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5} = 3$

Course Title:	**Audit and Assurance**
Course Code:	**25VMC2E202**
Semester:	**II**
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.
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
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
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 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
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

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
CO1	3	2	1	0	3
CO2	3	3	2	1	3
CO3	3	3	3	2	2
CO4	2	3	2	2	3
CO5	2	3	2	1	3
Articulation	2.6	2.8	2	1.5	2.8

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 Conserns)
6.	Indian Knowledge System

Course Title	**Quantitative Research Techniques**
Course Code	**25VMC0AE203**
Semester	**II**
Credits	**4**
Course Type	**AEC**
Learning Hours	**120 Hrs**

Course Description:

This course is designed to equip students with mathematical, statistical, and computational tools essential for financial decision-making and investment analysis.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Apply statistical techniques to enhance data analysis and interpretation for financial investments.	L3
CO2	Utilize mathematical tools and models for formal analysis of financial problems.	L3
CO3	Optimize financial constraints through linear programming to achieve optimal financing and investment mix.	L5
CO4	Interpret non-parametric tests and hypothesis testing procedures for investment effectiveness.	L2
CO5	Apply discounted cash flow techniques in financial decision-making.	L3

Course Modules

No. of Hours:24

Module 1: Foundations of Financial Data Analysis
Scope of Module: Introduces statistical and mathematical tools essential for organizing and analyzing financial data.
Topics: Introduction to statistics and data analytics, data types and sources , frequency distributions, tabulation and graphical representation , time value of money, arbitrage, risk , measures of central tendency and dispersion mean, WACC, expected value, variance, SD, review of mathematical functions, permutations, combinations .
Learning Outcome: Apply basic statistical and mathematical tools to enhance interpretation and presentation of financial data.

No. of Hours:24

Module 2: Probability and Risk Analysis in Finance
Scope of Module: Explores the concept of uncertainty and probability in finance, focusing on discrete and continuous distributions and their application in measuring risk and return for investment decisions.
Topics: Probability rules, permutations/combinations , binomial, Poisson, normal distributions , Bayesian methods, likelihood inference , applications in expected return, variance, covariance, correlation, portfolio return, beta .
Learning Outcome: Interpret risk-return trade-offs using probability distributions and portfolio analysis tools.

No. of Hours:24

Module 3: Hypothesis Testing and Non-Parametric Analysis
Scope of Module:

Covers hypothesis testing procedures for evaluating investment performance, including parametric and non-parametric methods using statistical inference techniques.
Topics: Chi-square tests, ANOVA one-way, two-way, hypothesis testing for means/proportions , error types, tests for dependent and independent samples .
Learning Outcome: Interpret hypothesis testing results and non-parametric methods to assess investment effectiveness.

No. of Hours:24

Module 4: Discounted Cash Flows, Capital Budgeting, and Optimization
Scope of Module: Focuses on time value of money, valuation, budgeting decisions, and optimization using mathematical modeling for investment planning.
Topics: Present and future values, annuities, perpetuities, DCF, equity valuation , NPV, IRR, payback, decision tree, Monte Carlo, depreciation, operations research , linear programming, graphical solution, sensitivity analysis .
Learning Outcome: Apply discounted cash flow techniques and linear programming to optimize investment decisions.

No. of Hours:24

Module 5: Advanced Financial Applications and Risk Management
Scope of Module: Applies quantitative tools to advanced financial scenarios such as bond pricing, yield analysis, and financial risk management using Excel-based models and simulations.

Topics:
Bond pricing using DCF, yield calculations, bond trading concepts , risk-return analysis, interest rate risk, currency risk , futures, forwards, swaps, options , value at risk VaR, forecasting risks, credit risk, settlement and pre-settlement risk , Basel II framework , Excel tools for financial analysis—formulas, functions, tables, charts, scenario building, spreadsheet modeling , ethical risk disclosure, regulatory compliance , traditional Indian financial practices like hundis and informal credit networks .
Learning Outcome: Analyze financial instruments and risks using quantitative models and apply Excel tools for efficient decision-making.

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

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):

Certifications:

1. https://onlinecourses.nptel.ac.in/noc22_mg83/preview
2. https://www.coursera.org/specializations/finance-quantitative-modeling-analysts

Suggested Readings:

Sheldon M. Ross, Introduction to Probability and Statistics for Engineers and Scientists, Academic Press

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

Richard A. Brealey & Stewart C. Myers, Principles of Corporate Finance, McGraw-Hill

S. Balachandran, Quantitative Techniques for Management, McGraw-Hill

Microsoft Excel Financial Functions User Guide

Recommended Software/Tools :

Microsoft Excel, Financial Calculators, Monte Carlo Simulation tools e.g., @RISK or Crystal Ball, Python or R optional for statistical modeling

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	3	2	2	2	1	3	2
CO2	2	2	2	2	1	3	1
CO3	2	2	2	1	1	2	1
CO4	2	2	2	2	1	2	2
CO5	2	2	2	3	2	2	2
Articulation	2.2	2.0	2.0	2.0	1.2	2.4	1.6

Course Title:	**Performance Management**
Course Code:	**25VMC2E204**
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	Impart knowledge of pricing decisions and relevant cost analysis	L2
CO3	Understand and apply techniques of performance analysis, including analysing divisional performance, fixing transfer price, and behavioural considerations	L4
CO4	Interpret budgeting techniques and variance analysis	L4
CO5	Introduce information systems 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.

Pedagogy / Teaching Methodology:

Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, Discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

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

CO1	3	2	1	-	3
CO2	3	3	2	1	3
CO3	3	3	3	2	2
CO4	2	3	2	2	3
CO5	2	3	2	1	3
Articulation	2.6	2.8	2	1.5	2.8

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 Conserns)
6.	Indian Knowledge System

Course Title:	**Financial Reporting (ACCA)**
Course Code:	**25VMC2E205**
Semester:	**II**
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, analyse, 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: **Unit 1: Use of IFRS and Ind AS and understanding Regulatory and Conceptual Framework** Understand the application of IFRS in India - Process of transition to IFRS for the first time. Why a regulatory framework is needed- principles based and a rules based framework- IASB's standard setting process- conceptual framework for financial reporting- relevance and faithful representation- understandability and verifiability- comparability and timeliness - Purpose and role of the International Sustainability Standards Board. **Unit 2: Accounting and Presentation of Asset-based Transactions** Understand the measurement principles of a noncurrent asset tangible and intangible assets - distinguishing between capital and revenue items - relevant accounting standards to an investment property - Distinguish between goodwill and other intangible assets - cash generating unit - principles of inventory valuation - relevant accounting standards for biological assets and treatment of non-current assets held for sale and discontinued operations, reversal of impairment - cash generating units. **Unit 3: Application of Transaction based IFRS (Ind AS)** Understand the standards with respect to provisions & contingencies, events after reporting period, accounting policies, estimates & prior period errors.
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.
Unit 4: Financial Instruments Understanding the meaning of the terms Financial Assets, Financial Liabilities and Equity. Concept of Amortized cost, Fair value through Profit and loss account, and Fair Value through Other comprehensive income (excluding hedge accounting & impairment of financial assets). Concept of integrated reporting – use of integrated reporting by

companies – types of capital used in integrated reporting – principles of integrated reporting.

Unit 5: Accounting for transactions in the statement of financial position

Accounting standard on financial instruments - factoring of receivables - requirements of relevant accounting standards to the issue and finance costs of (i) equity (ii) redeemable preference shares and debt instruments with no conversion rights (principle of amortized cost) (iii) convertible debt – accounting for leases - right of use assets and lease liabilities in the records of the lessee - sale and leaseback agreements - accounting standard on provisions - Identify and account for (i) warranties/guarantees (ii) onerous contracts (iii) environmental and similar provisions (iv) provisions for future repairs or refurbishments - Events after the reporting period.

Unit 6: Reporting financial performance

Account for current taxation - effect of taxable temporary differences on accounting and taxable profits - record deferred tax amounts - Account for changes in accounting estimates, changes in accounting policy and correction of prior period errors - Earnings per share - 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.

Unit 7: Revenue recognition

Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest, and dividends – concept of deferred income and accounting thereof. Understanding the concept of satisfying obligations at a point in time (including consignment inventory, repurchase agreements and Bill-and-hold arrangements) and satisfying obligations over a period of time (contract revenue and cost).

Unit 8: Other reporting issues

Provisions of relevant accounting standards in relation to accounting for government grants - difference between functional and presentation currency - Account for the translation of foreign currency transactions.

Unit 9: Preparation & presentation of financial statements

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 to 8) - statement of profit or loss and other comprehensive income – 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.

Unit 10: Analysis of financial statements

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average.

Unit 11: Preparation of single entity financial statements

Preparation of statement of changes to equity for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards.

Unit 12: Preparation of cash flow statement

Usefulness of cash flow information with that of a statement of profit or loss and other comprehensive income.

Learning Outcome:
Develop the ability to prepare, analyse, 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.
Unit 13: Group Accounts - Basics Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements. **Unit 14: Preparation of consolidated financial statements** Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition - computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements. **Unit 15: Accounting for Associates and Group disposals** Consolidated financial statements (excluding group cash flow statement) for a simple group with one associate - Explain and illustrate the effect of a 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.

Pre-Recording Count

Module	No of Pre-Recording
1	12
2	12
3	12
4	12

5	12

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	ACCA Global – Technical Articles
Insights on Ind AS and convergence with IFRS	ICAI Journal Archives
IFRS Insights & Publications	IFRS Foundation

Web-based Resources

Resource Name	Description	Web Link
Kaplan MyKaplan Portal	Digital access to ACCA FR study materials, video lectures, mock exams	https://kaplanpublishing.co.uk
IFRS Foundation	Source for official IFRS standards, interpretations, exposure drafts	https://www.ifrs.org

ACCA Global – Financial Reporting (FR)	Includes syllabus, past papers, examiner's reports, technical updates	https://www.accaglobal.com

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1		2
CO2	3	3	2	1	2
CO3	3	3	3	2	2
CO4	3	3	3	2	3
CO5	3	3	2	2	3
Articulation	3	2.8	2.2	1.75	2.4

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 Conserns)
6.	Indian Knowledge System

Course Title	Virtual Accounting Lab
Course Code	25VMC1S206
Semester	II
Credits	3
Course Type	DSE
Learning Hours	90 Hrs
Live Sessions	12 hours

Course Description:

This course provides postgraduate students with rigorous practice in corporate and managerial accounting concepts through simulation-based problem solving. Without using software tools, students engage in advanced accounting applications such as consolidated financial statements, valuation of goodwill and shares, holding company accounts, and accounting for managerial decisions. The course strengthens analytical abilities, critical thinking, and reporting skills aligned with contemporary accounting practices.

Course Outcomes (COs):

CO	Course Outcome	BTL
CO1	Prepare consolidated financial statements for holding and subsidiary companies.	L3
CO2	Value goodwill and shares using various manual methods.	L4
CO3	Apply managerial accounting techniques for decision-making such as marginal costing and CVP analysis.	L4
CO4	Prepare cash flow and fund flow statements using indirect and working capital methods.	L3
CO5	Analyze business performance using budgetary control and standard costing techniques.	L5

Course Modules

No. of Hours:18

Module 1: ***Consolidated Financial Statements***
Scope of Module: Focuses on the preparation of consolidated financial statements of holding and subsidiary companies.
Topics: Concept and need for consolidation Minority interest, cost of control, intercompany transactions Preparation of consolidated balance sheet and P&L account
Learning Outcome: Manually prepare consolidated financial statements for group companies.

No. of Hours:18

Module 2: Valuation of Goodwill and Shares
Scope of Module: Covers the computation and accounting treatment of goodwill and share valuation.
Topics: Methods of goodwill valuation – average profit, super profit, capitalization Valuation of shares – net asset method, yield method, fair value
Learning Outcome: Value goodwill and shares for accounting and strategic purposes.

No. of Hours:18

Module 3: Managerial Decision-Making Tools
Scope of Module: Explores the application of marginal costing, CVP analysis and decision-making tools manually.
Topics: Marginal costing concepts Cost-Volume-Profit (CVP) analysis Make or buy, shutdown, export pricing, product mix decisions
Learning Outcome: Support managerial decisions using costing techniques

No. of Hours:18

Module 4: Cash Flow and Fund Flow Analysis
Scope of Module: Focuses on financial analysis using cash and fund flow statements.
Topics: Indirect method of cash flow (AS-3) Fund flow preparation using schedule of changes in working capital Interpretation of financial flows
Learning Outcome: Prepare and analyze cash and fund flow statements.

No. of Hours:18

Module 5: Budgeting and Standard Costing
Scope of Module: Covers performance analysis and control using budgets and standards.

Topics: Types of budgets – fixed and flexible Budgetary control and performance reporting Standard costing – variances (material, labour, overhead)
Learning Outcome: Assess and control financial performance using budgets and standard costing.

Prerequisites (If Any):

Foundational knowledge of financial and cost accounting
Ability to interpret basic financial statements

Pedagogy / Teaching Methodology:
Manual computation and worksheet-based practice
Real-world case studies
Numerical problem solving
Peer-reviewed lab assignments

Value Added Courses Recommended (Optional Resources):
ICAI Advanced Accounting Mock Papers
NPTEL Course on Financial Statement Analysis
Harvard Business Review – Managerial Accounting Insights

Suggested Readings:
Textbooks (Core):

- Shukla & Grewal – Advanced Accounts
- S.N. Maheshwari – Advanced Accountancy
- Jain & Narang – Cost and Management Accounting

Reference Books:

- M.C. Shukla – Financial Analysis and Planning
- Horngren et al. – Cost Accounting: A Managerial Emphasis

Recommended Tools:
No accounting software used. All calculations and exercises are to be performed manually using structured formats and problem sets.

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

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	-	2
CO2	2	3	2	1	1
CO3	3	2	2	1	1
CO4	2	3	3	1	2
CO5	3	2	1	2	2
Articulation	2.6	2.4	1.8	0.8	1.6

SEMESTER III

Course Title	**Introduction to FinTech and Analytics**
Course Code	**25VMC0C301**
Semester	**III**
Credits	**4**
Course Type	**CC**
Learning Hours	**120 Hrs**
Live Sessions	**12 hours**

Course Description:

This course introduces students to the evolving landscape of financial technology FinTech and data analytics that are transforming financial services.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Develop a basic and conceptual knowledge regarding the concepts pertaining to the FinTech Industry.	L2
CO2	Elucidate on different solutions and capital concepts based on FinTech.	L2
CO3	Illustrate the use of Blockchain technology and Cryptocurrencies in Financial Services and Industry.	L3
CO4	Articulate the importance of Big Data Analytics and its applicability in the FinTech Industry.	L2
CO5	Employ the use of different Analytics and Artificial Intelligence models and algorithms with regards to FinTech.	L3

Course Modules

No. of Hours:24

Module 1: Foundations of FinTech
Scope of Module: This module introduces the students to the FinTech industry, its historical context, and the digital transformations that have reshaped the financial services landscape.
Topics: Financial services and FinTech, changing environment post-financial crisis, regulations and trust , challenges in financial services, digital transformation in finance, history of FinTech .
Learning Outcome: Demonstrate a basic understanding of Financial Services and Technology.

No. of Hours:24

Module 2: Innovations and Capital in FinTech
Scope of Module: This module explores product and process innovations, IoT integration in FinTech, business model transformations, and the rise of modern capital solutions including P2P lending and crowdfunding.
Topics: Product and process innovation in FinTech, mobile financial services, big data analytics, IoT integration, robo-advisors, process automation , B2B supply chains, POS systems, predictive algorithms, capital innovations—angel investing, crowdfunding, P2P lending.
Learning Outcome: Explain the use of Product, Process Innovations and Capital Solutions in FinTech.

No. of Hours:24

Module 3: Blockchain and Cryptocurrency
Scope of Module: This module covers blockchain fundamentals, industry-specific applications, cryptographic techniques, and introduces the concept of cryptocurrency and its functioning in decentralized systems.
Topics: Blockchain fundamentals—digital signatures, hashing, mining, trustless systems , public/private blockchain types, cryptocurrency basics, Bitcoin, Ethereum, consensus mechanisms, Ethereum ecosystem .
Learning Outcome: Illustrate the basics of Cryptocurrency and Blockchain applications in FinTech.

No. of Hours:24

Module 4: Big Data Technologies in FinTech
Scope of Module: This module delves into the application of big data technologies and their underlying frameworks such as Hadoop, Hive, and HBase that support intelligent decision-making in financial ecosystems.
Topics: Applications of big data in fraud detection and social network analysis , Hadoop architecture, HDFS, HiveQL, partitioning, HBase features and operations , cloud and in-memory computing for FinTech decision-making .
Learning Outcome: Apply Big Data tools like Hadoop, Hive, and HBase in FinTech analytics.

No. of Hours:24

Module 5: Analytics and AI for FinTech
Scope of Module: This module introduces key AI models and analytical algorithms used in FinTech for prediction, risk management, and strategic insights, along with a forward-looking view on the evolution of the FinTech space.
Topics: Linear models, logistic regression, decision trees, Naïve Bayes, PCA, clustering , AI trends and intelligent agents, ethical considerations in AI for finance , emerging FinTech technologies, FinTech supermarket, connected API economy .
Learning Outcome: Implement AI algorithms and analytics models for intelligent financial 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):

Pedagogy / Teaching Methodology: Live Class, Industry Expert Session**,** Project-Based Learning, Formative Assessments, discussion boards, Quiz, Case Study Analysis, Webinars, Seminars, Certifications.

Certifications:

1. https://www.coursera.org/specializations/fintech
2. https://onlinecourses.swayam2.ac.in/imb25_mg94/preview

Suggested Readings:

- *Arner, D. W., Barberis, J., & Buckley, R. P. 2015. The Evolution of FinTech: A New Post-Crisis Paradigm?*
- *Nakamoto, S. 2008. Bitcoin: A Peer-to-Peer Electronic Cash System.*
- *Provost, F., & Fawcett, T. 2013. Data Science for Business, O'Reilly Media.*
- *Russell, S., & Norvig, P. 2016. Artificial Intelligence: A Modern Approach, Pearson.*

Recommended Software/Tools:

- *Python*
- *Hadoop & Hive*
- *HBase*
- *Tableau*
- *Ethereum Blockchain platform*
- *Jupyter Notebook for machine learning model building*

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	1	2	2	3	1	–	2
CO2	–	1	1	3	2	1	2
CO3	2	1	3	–	1	2	–
CO4	2	–	2	1	1	2	3
CO5	3	–	1	1	1	–	2
Articulation	**2.0**	**1.33**	**1.8**	**2.0**	**1.2**	**1.67**	**2.25**

Course Title:	**Financial Management**
Course Code:	**25VMC2E302**
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: Financial management purpose, relationship with corporate strategy, stakeholder influence on objectives, objectives in not-for-profit organisations, economic environment for business, role of financial markets, institutions and money markets, relevant cash flows for investment projects, payback period and its usefulness, return on capital employed, discounted cash flow techniques, net present value (NPV) and internal rate of return (IRR), merits and usefulness of NPV vs IRR, consideration of working capital, inflation and taxation in investment appraisal.

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 with project ranking for divisible, non-divisible and mutually exclusive projects using profitability index and trial & error, adjusting for risk and uncertainty in investment appraisal, nature, elements and importance of working capital, objectives of working capital management in terms of liquidity and profitability and the conflict between them, central role of working capital management in financial management, cash operating cycle, inventory management, economic order quantity (EOQ) model, just-in-time (JIT), 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 outstanding amounts, offering early settlement discounts, using factoring and invoice discounting, managing foreign receivables, using trade credit, evaluating benefits of early settlement and

bulk purchase discounts, managing receivables through credit policy and extended credit periods, preparing cash flow forecasts to project future cash flows and balances, benefits of centralised treasury management and cash control, cash management models (Baumol, Miller-Orr), causes of exchange rate differences and interest rate fluctuations, hedging techniques for managing foreign exchange and 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, financing options for small and medium-sized enterprises (SMEs), theoretical approaches and practical influences on dividend policy including legal constraints, liquidity, shareholder expectations and alternatives to cash dividends, cost of equity, debt and preference shares, understanding and estimating weighted average cost of capital (WACC) and 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:

Traditional view of capital structure and its assumptions, Miller and Modigliani's theories on capital structure with and without corporate taxation and their assumptions, pecking order theory, ratio analysis using return on capital employed, return on equity, earnings per share, dividend per share, changes in dividends and share prices as part of total shareholder return, models for valuing shares, valuation of debt and other financial assets, efficient market hypothesis (EMH) and practical aspects of share valuation
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 :

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	-	3
CO2	3	3	2	1	3
CO3	3	3	3	2	2
CO4	2	3	2	2	3
CO5	2	3	2	1	3
Articulation	2.6	2.8	2	1.5	2.8

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 Conserns)
6.	Indian Knowledge System

Course Title:	**Strategic Business leadership**
Course Code:	**25VMC2E303**
Semester:	**III**
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: 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.

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
CO1	3	2	1		2
CO2	3	3	2	1	2
CO3	3	3	3	2	2
CO4	3	3	3	2	3

CO5	3	3	2	2	3
Articulation	3	2.8	2.2	1.75	2.4

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 Conserns)
6.	Indian Knowledge System

Course Title:	**Strategic Business Reporting**
Course Code:	**25VMC2E304**
Semester:	**III**
Credits:	**4**
Course Type:	**DSE**
Learning Hours:	**120**
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:24*

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:24*

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:24*

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:24*

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:24*

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**

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
CO1	3	2	1	-	3
CO2	3	3	2	1	3
CO3	3	3	3	2	2
CO4	2	3	2	2	3
CO5	2	3	2	1	3
Articulation	2.6	2.8	2	1.5	2.8

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 Conserns)
6.	Indian Knowledge System

Course Title	**Virtual Finance Lab**
Course Code	**25VMC1S306**
Semester	**III**
Credits	**3**
Course Type	**SEC**
Learning Hours	**90 Hrs**
Live Sessions	**12 hours**

Course Description

This hands-on Finance Lab course is designed to develop practical proficiency in financial modeling using Microsoft Excel and real-time financial data. The course enables students to create financial models for decision-making across investment analysis, valuation, capital budgeting, and portfolio optimization. Emphasis is placed on analytical thinking, scenario planning, and valuation techniques relevant to today's financial professionals.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Apply Excel tools for basic financial modeling and descriptive statistical analysis.	L3
CO2	Evaluate risk-return characteristics of portfolios and perform asset allocation using Solver.	L5
CO3	Simulate financial uncertainty using Monte Carlo and perform sensitivity/scenario analyses.	L5
CO4	Apply capital budgeting and valuation models for project and corporate finance.	L5
CO5	Analyze and value financial statements, bonds, and derivatives using Excel and advanced tools.	L6

Course Modules

No. of Hours: 18 (Lab-Focused Sessions)

Module 1: Excel Proficiency and Descriptive Statistics
Scope of Module: This foundational module introduces students to financial data handling in Excel. Learners will apply key formulas and analytical tools to summarize and visualize financial data.
Topics: Excel functions: IF, VLOOKUP, INDEX-MATCH, Pivot tables and charts, Descriptive statistics: mean, variance, skewness, Histogram construction
Learning Outcome: Apply Excel functions and statistical tools to structure and analyze financial data.
No. of Hours: 18 **Module 2: Portfolio Analysis and Risk Optimization**
Scope of Module: This module focuses on the analysis of historical return data and the construction of optimized portfolios using modern portfolio theory.
Topics: Return and volatility calculation, Beta estimation and CAPM, Risk-return trade-off matrix, Portfolio optimization using Solver, Data extraction from Yahoo Finance
Learning Outcome: Analyze risk-return characteristics and build optimized portfolios.
No. of Hours: 18 **Module 3: Financial Forecasting and Simulation**
Scope of Module: Students will build models that account for financial uncertainty through simulation and sensitivity techniques.
Topics: Random number generation and scenario analysis, Stock price simulation using Monte Carlo, Sensitivity tables and what-if analysis
Learning Outcome: Simulate uncertainty and evaluate investment decisions under multiple scenarios.
No. of Hours: 18 **Module 4: Capital Budgeting and Project Finance**
Scope of Module: Learners will model time value of money concepts and assess project viability using capital budgeting techniques.

Topics: NPV, IRR, XNPV, XIRR, MIRR, Loan amortization schedules, Retirement and investment models, Forecasting project cash flows, Project finance risk simulation
Learning Outcome: Apply capital budgeting models and develop project finance simulations.
No. of Hours: 18 **Module 5: Business Valuation, Financial Statements, and Derivatives**
Scope of Module: This module guides students in valuing businesses using intrinsic valuation methods, analyzing financial statements, and pricing fixed income and derivative instruments.
Topics: Common-size financial statements, Ratio analysis, DCF, FCFF, FCFE, EVA valuation, Bond pricing, duration, convexity.
Learning Outcome: Analyze financial statements and value firms, bonds, and derivatives using Excel-based models.

Prerequisites (If Any)

- Fundamentals of Finance and Accounting
- Basic Excel knowledge

Pedagogy / Teaching Methodology
Hands-on Lab Sessions, Live Demonstrations, Real-Time Data Modeling, Peer Feedback, Assignments, Scenario Simulations

Certificate / Value Added Courses Recommended

1. CFI's Excel and Financial Modeling Courses
2. NSE Academy Certification in Financial Modeling

Suggested Readings

1. Benninga, S. *Financial Modeling*. MIT Press.
2. Damodaran, A. *Investment Valuation*. Wiley.
3. Chandra, P. *Financial Management*. McGraw Hill.
4. Financial reports from NSE/BSE-listed firms
5. Research articles from *Journal of Applied Finance*

Recommended Software/Tools

- Microsoft Excel (with Solver & Data Analysis ToolPak)
- Yahoo Finance API
- Monte Carlo Templates
- VBA (Optional)
- Moneycontrol / TradingView

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 Conserns)
6.	Indian Knowledge System

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2
CO1	1	2	2	3	1	-	2
CO2	-	1	1	3	2	1	2
CO3	2	1	3	-	1	2	-
CO4	2	-	2	1	1	2	3
CO5	3	-	1	1	1	-	2
Articulation	**2.0**	**1.33**	**1.8**	**2.0**	**1.2**	**1.5**	**2.25**

SEMESTER IV

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:	Advanced Financial Management
Course Code:	25VMC2E401
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
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
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**

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
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
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

Prerequisites: Basic knowledge of Financial Management exam

Pedagogy / Teaching Methodology:

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 DeMarzoPearson 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
CO1	3	2	1	-	3
CO2	3	3	2	1	3
CO3	3	3	3	2	2
CO4	2	3	2	2	3
CO5	2	3	2	1	3
Articulation	2.6	2.8	2	1.5	2.8

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 Conserns)
6.	Indian Knowledge System

Course Title:	**Advanced Performance Management**
Course Code:	**25VMC2E402**
Semester:	**IV**
Credits:	**4**
Course Type:	**DSE**
Learning Hours:	**120**
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:24*

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: 1. Strategic management accounting in planning and control 2. Measuring strategic objectives and linking to performance 3. Budgeting methods: fixed, rolling, zero-based, activity-based 4. Budget variances and their strategic implications
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:24*

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: 1. Business structure and its influence on performance management 2. McKinsey 7-S model and value chain analysis 3. Divisional performance measures: ROI, RI, EVA 4. Transfer pricing and achieving goal congruence
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:24*

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: 1. Risk assessment techniques: expected value, decision trees 2. Strategic tools: SWOT, PESTEL, Porter's five forces 3. Environmental management accounting: lifecycle and activity-based costing 4. Forecasting and managing uncertainty in long-term 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:24*

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: 1. Performance management systems: design and function 2. IT tools: ERP, artificial intelligence, cloud, IoT 3. Performance reporting: visualization, accuracy, integration 4. Role of management accountants in 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:24*

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:

1. Non-financial performance indicators: customer, employee, brand 2. Quality management techniques: TQM, Kaizen, Six Sigma, Balanced Scorecard 3. Human resource impact on performance and reward systems 4. Financial and non-financial performance measures in 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
CO1	3	2	1		2
CO2	3	3	2	1	2
CO3	3	3	3	2	2
CO4	3	3	3	2	3
CO5	3	3	2	2	3
Articulation	3	2.8	2.2	1.75	2.4

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 Conserns)
6.	Indian Knowledge System

Course Title:	**Advanced Taxation**
Course Code:	**25VMC2E403**
Semester:	**IV**
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)

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

CO	Course Outcome	BTL
CO1	Analyse UK residence, domicile and trust rules to determine tax liabilities on overseas income and gains.	L2
CO2	Apply advanced Capital Gains Tax computations, including relief schemes (EIS, rollover, gift, business disposal).	L3
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.	L4
CO5	Advise on stamp duties and VAT (land, property, partial exemption, CGS), and manage self-assessment, enquiries, and ethical tax planning.	L5

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.
Topics: Concepts of residence, domicile and deemed domicile, Tax treatment of overseas income and foreign gain., Double taxation relief mechanism, Income from trusts and settlement, including beneficiary and settlor treatment
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, Reliefs (negligible value claims, QCBs, share reconstruction, amalgamation), Enterprise Investment Scheme, Seed EIS and Business Asset Disposal Relief, Deferring and minimising tax liabilities on capital asset disposals
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). Advanced topics such as quick succession relief, variation of wills, and overseas estate considerations will prepare students for complex wealth-transfer scenarios.
Topics: Scope and computation of IHT on lifetime transfers and on death, Exemptions and reliefs (lifetime, spouse transfers, small gifts, normal expenditure out of income), Business Property Relief & Agricultural Property Relief, Advanced reliefs: quick succession, fall in value, variation of wills, overseas aspects
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, share buy-backs and winding up implications, Tax-deficient loan relationships and non-trading deficits, Controlled Foreign Company rules and permanent establishment issues, Group relief, consortium 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; and the practical administration of tax returns, payments on account, and penalties. Ethical considerations in tax planning and the HMRC appeals process round out the module.
Topics: Stamp duties: land, shares, bonds, group transactions, exemptions, VAT on land & property supplies, partial exemption, Capital Goods Scheme, Self-assessment, returns, payments on account, compliance checks and penalties, Tax planning vs avoidance/evasion, ethical responsibilities and HMRC appeal procedures
Learning Outcome: Determine stamp duty liabilities on land, shares, and bonds; compute VAT on property supplies; and manage self-assessment filing and HMRC enquiries.

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

Note: Minimum number of pre-recordings is 10.

Pre-Recording Plan:

Module	No. of Pre-Recorded Sessions
Module 1	10
Module 2	12

Module 3	10
Module 4	12
Module 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:

- **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 Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1		2
CO2	3	3	2	1	2
CO3	3	3	3	2	2
CO4	3	3	3	2	3
CO5	3	3	2	2	3
Articulation	3	2.8	2.2	1.75	2.4

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 Conserns)
6.	Indian Knowledge System

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: ● 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.

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
CO1	3	2	1		2
CO2	3	3	2	1	2
CO3	3	3	3	2	2
CO4	3	3	3	2	3
CO5	3	3	2	2	3
Articulation	3	2.8	2.2	1.75	2.4

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 Conserns)
6.	Indian Knowledge System

Professional Accounting and Finance

Program Specific Outcome

PSO1: Employ advanced accounting principles, including complex financial transactions, consolidation, and international accounting standards.

PSO2: Exhibit specialized knowledge in taxation, tax planning, and compliance and effectively manage tax liabilities while ensuring legal and ethical tax practices.

Elective: Professional Accounting and Finance

Semester-1

Course Code	Course Name	Course Category	CA	ESE	Credits
25VMC3C101	Financial Accounting and Reporting	CC1	30	70	4
25VMC3C102	Technical Accounting and Reporting - I	CC2	30	70	4
25VMC3C103	Management Accounting - I	CC3	30	70	4
25VMC3C104	Business Finance - I	CC4	30	70	4
25VMC3C105	Business Economics - I	CC5	30	70	4
Total No of Credits					**20**

Semester-2

Course Code	Course Name	Course Category	CA	ESE	Credits
25VMC3C201	Business Finance - II	SC1	30	70	4
25VMC3E202	Not-for-Profit & Governmental Accounting	SC2	30	70	4
25VMC3E203	Auditing & Attestation - I	SC3	30	70	4
25VMC3C204	Business Economics - II	SC4	30	70	4
25VMC3C205	Business Law - I	SC5	30	70	4
25VMC3E206	Federal Income Taxation - I	SC6	30	70	4
Total No of Credits					**24**

Semester-3

Course Code	Course Name	Course Category	CA	ESE	Credits
25VMC3C301	Management Accounting - II	SC7	30	70	4
25VMC3C302	Technical Accounting & Reporting - II	SC8	30	70	4
25VMC3E303	Auditing & Attestation - II	SC9	30	70	4
25VMC3E304	Federal Income Taxation - II	SC10	30	70	4
25VMCOE305	Open Elective Course	OEC	30	70	4
25VMC3C306	Financial Decision Making	SC11	30	70	4
Total No of Credits					**24**

Semester-4

Course Code	Course Name	Course Category	CA	ESE	Credits
25VMC3C401	Business Law - II	SC12	30	70	4
25VMC3C402	Technical Accounting & Reporting - III	SC13	30	70	4
25VMC3E403	Auditing & Attestation - III	SC14	30	70	4
25VMC3E404	Federal Income Taxation - III	SC15	30	70	4
25VMC0P405	Research Project	Project	30	70	6
Total No of Credits					**22**

Semester I

Detailed Syllabus

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:	**Financial Accounting and Reporting - I**
Course Code:	**25VMC3C101**
Semester:	**I**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of financial accounting and reporting concepts as per US GAAP. It covers the standard-setting framework, financial statement preparation, revenue recognition, SEC reporting, fair value measurement, accounting changes, and other critical financial reporting aspects for business entities. It is essential for learners aiming to build a solid foundation in financial reporting for both public and private entities.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Demonstrate a comprehensive understanding of the conceptual framework and standard-setting for business and non-business entities as per US GAAP.	L3
CO2	Record the financial statement accounts for-profit business entities as per US GAAP.	L3
CO3	Assess the various supplemental disclosures for both public and non-public entities and the presentation requirements of financial statements under other frameworks.	L4
CO4	Describe the fundamental concepts related to revenue recognition as per US GAAP	L3

CO5	Interpret SEC reporting requirements and prepare interim financial reports.	L4

Course Module

No. of Hours:24

Module 1: Introduction to Financial Reporting
Scope of Module: *Covers the fundamental concepts of financial reporting, including standard-setting, the presentation of financial statements, and the structure of the income statement. Emphasizes the distinction between single-step and multiple-step income statements and the classification of income.*
Topics: Standard Setting Bodies & Hierarchy of US GAAP, Accounting Standards Codification, Accounting Cycle & Preparation of Financial Statements, Presentation of Financial Statements (F/S) and Notes to F/S, Single-Step Income Statement vs. Multiple-Step Income Statement, Income from Continuing Operations, Discontinued Operations, Extraordinary Gains & Losses, and Comprehensive Income***.***
Learning Outcome: *Students will be able to demonstrate an understanding of the fundamental concepts of financial reporting as per US GAAP.*

No. of Hours:24

Module 2 : Balance Sheet, Disclosures, and Fair Value Measurement
Scope of Module: *Focuses on the preparation and presentation of the balance sheet, key disclosures in financial statements, and fair value measurement for financial assets and liabilities.*
Topics: Preparation of Balance Sheet (Elements, Line Items, Formats), Adjustments for Error Correction, Ratio Computation and Interpretation, Notes to Financial Statements

(Significant Accounting Policies, Related Party Disclosures, Subsequent Events, Risks & Uncertainties, Going Concern), Fair Value Measurement (Concept, Hierarchy, Disclosures).
Learning Outcome: *Students will be able to prepare a classified balance sheet and present key disclosures as per US GAAP.*

No. of Hours:24

Module 3: SEC Reporting, Interim Financial Reporting, and Revenue Recognition
Scope of Module: *Explores SEC reporting requirements, preparation of interim financial reports, and the principles of revenue recognition under US GAAP, including the 5-step model for revenue recognition.*
Topics: SEC Reporting Requirements including Forms 10-Q, 10-K, and 8-K, Regulation S-K, Regulation S-X, Requirements for Interim Financial Statements. Characteristics of Interim Financial Statements, Provision for Income Taxes, Inventory, SEC Reporting Requirements, Reporting as per IFRS. The 5-Step Approach to Revenue Recognition: Identify the Contract to a Customer, Identify the Performance Obligations in the Contract, Determine the Transaction Price, Allocate the Transaction Price to Performance Obligations in Contract, Revenue Recognition when the Entity Satisfies Performance Obligation. Recognition of Costs (Income Statement), Asset/Liability (Balance Sheet) and Disclosures: Costs to Obtain or Fulfil a Contract with a Customer, Contract Asset vs. Contract Liability, Warranties, Sale with a Right of Return, Customer Options for Additional Goods/Services, Non-Refundable Upfront Fees, Customer's Unexercised Rights, Repurchase Agreements, Principal vs. Agent Considerations, Consignment Arrangements, Bill-and-Hold Arrangements.
Learning Outcome: *Students will understand SEC reporting requirements, prepare interim financial reports, and discuss and apply the principles of revenue recognition.*

No. of Hours:24

Module 4: Matching of Revenues and Expenses, and Accounting Changes
Scope of Module: *Provides an understanding of the matching principle, expense recognition, and the treatment of accounting changes and error corrections under US GAAP.*
Topics: Expense Recognition, Accruals and Deferrals, Adjusting Journal Entries. Classification of Accounting Changes including Changes in Accounting Estimate (Prospective), Changes in Accounting Principle (Retrospective), Changes in Reporting Entity, Correction of Error (Retroactive Restatement).
Learning Outcome: *Students will apply the matching principle to various transactions, prepare adjusting journal entries, and understand the effect and treatment of accounting changes and error corrections.*

No. of Hours:24

Module 5: Accounting Changes, Error Corrections, and Special Presentations
Scope of Module: *This module focuses on accounting changes, error corrections, and special financial statement presentations, including other comprehensive bases of accounting (OCBOA).*
Topics: Types of Accounting Changes (Changes in Estimate, Principle, Reporting Entity), Correction of Errors (Retroactive Restatement), OCBOA (Other Comprehensive Basis of Accounting), Prospective Financial Statements (Forecasts, Projections), Specialized Financial Statement Presentations.
Learning Outcome: *Students will be able to understand and apply principles of accounting changes, error corrections, and specialized financial statement presentations.*

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 and familiarity with financial statements.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.

✓ Task-Based Simulations (TBS) for practical application of accounting concepts.

✓ Online Webinars for interactive learning with subject matter experts.

✓ Recorded Video Lectures for flexible, self-paced learning.

✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by Varun Jain

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	2	3	1
CO2	3	0	3	2	0
CO3	3	0	3	2	0
CO4	3	0	2	2	0
CO5	3	0	3	3	0
Articulation	3	0	2.6	2.4	0.2

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 3

Course Title:	**Technical Accounting & Reporting - I**
Course Code:	**25VMC3C102**
Semester:	**I**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of accounting for various types of securities, tangible fixed assets, intangible assets, and financial instruments under US GAAP. It covers the classification, measurement, recognition, and disclosure of these elements, ensuring compliance with accounting standards.

CO	Course Outcome	BTL
CO1	Differentiate between various types of securities, both equity and debt, and understand their accounting treatments and impacts on financial statements.	L3
CO2	Demonstrate comprehensive understanding of accounting for tangible fixed assets throughout their lifecycle, from acquisition to disposal.	L4
CO3	Implement interest capitalization rules, understand post-acquisition costs, and select suitable depreciation methods for tangible fixed assets.	L4
CO4	Understand the classification, accounting treatments, and recognition of intangible assets, distinguishing between knowledge-based and legal rights-based intangibles.	L3
CO5	Evaluate financial instruments, ensuring accurate presentation and measurement of financial assets and liabilities in compliance with accounting standards.	L5

No. of Hours:24

Module 1 : Accounting for Securities
Scope of Module: *Provides a detailed understanding of the classification, measurement, and accounting of equity and debt securities under US GAAP. Emphasizes the application of Fair Value Through Net Income, Equity Method, and other measurement bases, ensuring accurate financial reporting and compliance.*
Topics: Overview of Equity Securities, Differentiate between Equity & Debt Securities, Fair Value Through Net Income (FV-NI), Exception if Fair Value (FV) is not readily determinable, Equity Method, Fair Value Through Net Income vs. Equity Method, Income Statements & Balance Sheet Impacts, Ownership Percentage Change Impacts, Preferred Stock, Overview of Debt Securities, Accounting Treatments for Trading or Held-for-Trading Securities, Available-for-Sale Securities, Balance Sheet and Income Statement Reporting, Reclassification, Disclosures.
Learning Outcome: *Students will differentiate between equity and debt securities, understand their accounting treatments, and assess their impacts on financial statements.*

No. of Hours:24

Module 2 : Financial Instruments and Fair Value Measurement
Scope of Module: *Covers the classification, measurement, and presentation of financial instruments, emphasizing fair value measurement principles under US GAAP. Students will learn to recognize, measure, and disclose financial instruments using various methods, ensuring compliance with reporting standards.*
Topics: Accounting Treatments for Held-to-Maturity Securities, Balance Sheet and Income Statement Reporting, Reclassification, Disclosures, Valuation Allowance Account, Credit Loss Impairment. Fair Value Option Reporting, Presentation of Financial Assets & Liabilities for Various Measurement Categories.
Learning Outcome: *Students will understand the classification, measurement, and presentation of financial instruments and the principles of fair value measurement.*

No. of Hours:24

Module 3: Tangible Fixed Assets - Acquisition, Costs, and Depreciation
Scope of Module: *Provides an in-depth understanding of the accounting treatment of tangible fixed assets, covering acquisition, interest capitalization, post-acquisition costs, and various depreciation methods. Students will learn to recognize, measure, and depreciate tangible assets, ensuring accurate financial reporting.*
Topics: *Acquisition of Fixed Assets, Property, Plant, and Equipment (PPE), Costs Incurred During Acquisition, Self-Constructed Fixed Assets, Basket Purchases, Assets Received as a Donation. Capitalization of Interest, Interest Incurred During Construction Period, Interest to be Expensed, Calculation of Interest Cost Capitalization. Costs Incurred After Acquisition, Revenue Expenditures, Capital Expenditures, Refurbishment Expenditures, Treatment and Impact on Income Statement and Balance Sheet. Depreciation of Tangible Fixed Assets, Methods of Depreciation, Partial Period Depreciation, Component vs. Group/Composite Depreciation, Appraisal or Inventory Method of Depreciation, Accounting for Depletion.*
Learning Outcome: *Students will accurately account for the acquisition, post-acquisition costs, and depreciation of tangible fixed assets.*

No. of Hours:24

Module 4: Tangible Fixed Assets - Impairment, Retirement, and Disposal
Scope of Module: *Focuses on the accounting treatment for the impairment, retirement, and disposal of tangible fixed assets under US GAAP. Students will learn to assess impairment, recognize asset retirement obligations, and account for asset disposal, ensuring compliance with financial reporting standards.*
Topics: *Impairment of Tangible Fixed Assets, Testing, Measurement, and Recognition of Impairment Losses on Held-for-Use Assets and Held-for-Sale Assets. Asset Retirement Obligation (ARO), Legal Obligations, Initial Recognition, Annual Expense, Disclosures on Financial Statements. Disposal of Fixed Assets, Write-Offs for Fully Depreciated Assets, Involuntary Conversion.*
Learning Outcome: *Students will understand the recognition of impairment, accounting for asset retirement obligations, and disposal of tangible fixed assets.*

No. of Hours:24

Module 5: Intangible Assets - Classification, Accounting, and Measurement
Scope of Module: Covers the classification, recognition, and measurement of intangible assets, including both knowledge-based and legal rights-based intangibles. Students will learn to account for research and development costs, software costs, patents, copyrights, goodwill, and other intangibles, ensuring accurate financial reporting.
Topics: Classification of Intangible Assets Based on Forms, Identifiability, Expected Life, and Manner of Acquisition. Accounting for Intangibles. Knowledge-Based Intangible Assets (Research and Development Costs, Computer Software Developed for Sale or Lease, Computer Software Developed for Internal Use). Legal Rights-Based Identifiable Intangibles (Patents, Copyrights, Franchise Agreements), Goodwill, Start-Up Costs, Organizational Costs.
Learning Outcome: *Students will classify and account for intangible assets, ensuring compliance with accounting standards.*

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):

- Knowledge of basic financial accounting and an understanding of financial statement components**.**

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	3	0	3	2	0
CO2	3	0	3	2	0
CO3	3	0	3	3	0
CO4	3	0	3	2	0
CO5	3	0	3	3	0
Articulation	3	0	3	2.4	0

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 3

Course Title:	**Management Accounting - I**
Course Code:	**25VMC3C103**
Semester:	**I**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of management accounting, focusing on financial statement analysis, inventory valuation, long-term construction contracts, and budgeting techniques. It emphasizes the application of management accounting principles for effective decision-making, financial analysis, and reporting.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze and interpret financial statements using various ratios and metrics, including profitability, liquidity, solvency, and performance ratios.	L4
CO2	Interpret static budgets and their variances, conduct comparisons with actual and flexible budgets, and assess sales volume variances for informed decision-making in financial analysis.	L3
CO3	Comprehend the accounting of long-term construction contracts, considering revenue recognition methods, losses, and differences between the Percentage of Completion and Completed Contract methods.	L2
CO4	Apply different inventory valuation methods and costing techniques, such as specific identification, average cost, FIFO, LIFO, and Dollar Value LIFO.	L3
CO5	Understand the accounting treatment and disclosures related to current assets and current liabilities, including contingencies.	L2

Course Modules

No. of Hours:24

Module 1 : Monetary Current Assets and Liabilities
Scope of Module: *Covers the classification, recognition, and measurement of current assets and liabilities, including cash, receivables, and current obligations. Emphasizes the calculation of working capital ratios, preparation of bank reconciliation statements, and the management of receivables and payables.*
Topics: Various Current Assets, Working Capital Ratios, Cash Conversion Cycle, Inventory Conversion Period, Receivables Conversion Period, Cash & Cash Equivalents. Bank Reconciliation Statement, Accounts Receivables, Uncollectible Accounts Receivable, Notes Receivable, Interest on Receivables, Transfers & Servicing of Financial Assets. Current Liabilities, Accounts Payable, Employee-Related Expenses Payable.
Learning Outcome: *Students will prepare journal entries for current assets, calculate working capital ratios, prepare bank reconciliation statements, and understand the management of receivables and payables.*

No. of Hours:24

Module 2 : Contingencies and Inventory Valuation
Scope of Module: Focuses on the recognition, disclosure, and measurement of contingencies, including loss and gain contingencies. Also covers the principles of inventory valuation, measurement systems, and costing methods under US GAAP.
Topics: Contingencies, Probabilities of Occurrence, Disclosure & Recording of Contingencies, Loss Contingencies, Gain Contingencies. Inventory Overview, Cost Inclusions & Exclusions, Inventory Measurement Systems (Periodic & Perpetual), Cost of Goods Sold (COGS), Inventory Turnover Ratio, Inventory Costing Methods (Specific Identification, Average Cost, FIFO, LIFO, Dollar Value LIFO).
Learning Outcome:

Students will understand the accounting treatment of contingencies and apply various inventory valuation methods, including FIFO, LIFO, and Dollar Value LIFO.

No. of Hours:24

Module 3 : Advanced Inventory Valuation and Long-term Construction Contracts
Scope of Module: Explores advanced inventory valuation techniques, including lower of cost or market (LCM) and gross profit methods. Covers the accounting of long-term construction contracts using the percentage of completion and completed contract methods.
Topics: Inventory Valuation Methods - Lower of Cost or Market (LCM) or Lower of Cost Net Realizable Value (NRV), Inventory Estimation Methods (Gross Profit Method, Retail Inventory Method), Firm Purchase Commitments. Long-term Construction Contracts, Percentage of Completion Method, Completed Contract Method, Calculation of Income or Loss, Recognition of Losses, Journal Entries.
Learning Outcome: *Students will apply advanced inventory valuation methods and accurately account for long-term construction contracts using appropriate revenue recognition methods.*

No. of Hours:24

Module 4 : Financial Statement Analysis
Scope of Module: Provides an understanding of financial statement analysis, focusing on the interpretation of financial ratios and performance metrics. Students will learn to assess profitability, liquidity, solvency, and overall financial performance of an organization.
Topics: Financial Statement Ratios Overview, Performance Metrics, Profitability Ratios (Gross Profit Margin, Operating Margin, Net Profit Margin), Liquidity Ratios (Current Ratio, Quick Ratio), Solvency Ratios (Debt-to-Equity Ratio, Interest Coverage Ratio), Performance Metrics.
Learning Outcome: *Students will analyze financial statements using various ratios and metrics, assessing an organization's financial health and performance.*

No. of Hours:24

Module 5 : Budgeting Techniques - Variance Analysis, Flexible, and Static Budgets
Scope of Module: Covers the principles of budgeting, focusing on static and flexible budgets, variance analysis, and the comparison of budgeted versus actual performance. Students will learn to analyze budget variances for effective decision-making.
Topics: Variance Analysis - Overview of Budget vs Actual, Favorable Variances vs Unfavorable Variances. Flexible Budgets - Preparation Steps, Flexible Budget Variance. Static Budgets - Static Budget Variance, Comparison of Actual vs Static Budget, Actual vs Flexible Budget, Flexible vs Static Budget, Sales Volume Variance.
Learning Outcome: *Students will prepare and analyze static and flexible budgets, conduct variance analysis, and evaluate financial performance based on budgeted versus actual outcomes.*

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 familiarity with financial statements.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by Varun Jain

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	3	3	0
CO2	3	0	3	3	0
CO3	3	0	3	3	0
CO4	3	0	3	3	0
CO5	3	0	3	3	0
Articulation	3	0	3	3	0

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 3

Course Title:	**Business Finance - I**
Course Code:	**25VMC3C104**
Semester:	**I**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of business finance, focusing on time value of money, bond accounting, debt restructuring, and lease accounting. It emphasizes the application of financial principles for evaluating financial instruments, managing debt, and accounting for leases, ensuring accurate financial reporting.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Comprehend the concept of present value and future value.	L2
CO2	Re-assess a company's liability at the time of debt restructuring, recognize a gain or a loss, and understand the accounting for the same in the books of the creditor.	L3
CO3	Analyze and interpret bond accounting, including interest rates, bond issuance, and amortization of premiums & discounts.	L4
CO4	Assess the treatment of leases, considering lessee perspective, lease terms, and discount rates.	L3
CO5	Apply lease accounting principles, including presentation, disclosure requirements, and treatment of initial direct costs and leasehold improvements.	L4

Course Modules

No. of Hours:24

Module 1: Present Value, Annuities, and Bonds
Scope of Module: Explores the basic concepts of present value (PV) and annuities, covering ordinary annuities and annuities due. Also introduces the fundamentals of bonds, including classification and characteristics, laying the foundation for bond accounting.
Topics: Present Value (PV), Annuity - Overview, Categories of Annuity - Ordinary Annuity and Annuity Due, Application of PV Tables, PV of $1, PV of an Ordinary Annuity, Relation between PV of $1 and PV of Ordinary Annuity, Conversion from PV of Ordinary Annuity to PV of Annuity Due, Future Value. Bonds - Overview, Classification of Bonds (Based on Maturity, Security, and Miscellaneous).
Learning Outcome: *Students will understand the concepts of present value, annuities, and bonds, and differentiate between various categories of bonds.*

No. of Hours:24

Module 2 : Advanced Bond Accounting
Scope of Module: Covers advanced bond accounting concepts, including bond issuance, interest calculation, amortization of premiums and discounts, and special types of bonds like convertible bonds and bonds with detachable warrants.
Topics: Interest Rates, Carrying Value of Bonds Payable, Bond Issuance, Amortization of Premium & Discount, Bond Issue Costs, Bonds Issued Between Interest Dates, Year-End Bond Interest Accruals. Convertible Bonds, Methods of Converting Bonds into Common Stock, Bonds with Detachable Purchase Warrants.
Learning Outcome: *Students will understand the accounting for bond issuance, calculate interest, amortize premiums and discounts, and differentiate between convertible bonds and bonds with detachable warrants.*

No. of Hours:24

Module 3 : Bond Retirement, Fair Value, and Debt Restructuring
Scope of Module: Focuses on the retirement of bonds, fair value accounting for bonds, and the principles of debt restructuring. Students will learn the accounting treatment for bond retirement, electing the fair value option, and recognizing gains or losses during debt restructuring.
Topics: Bond Retirement - Bonds Retired Prior to Maturity, Bond Sinking Fund Setup and Disclosure. Fair Value Option & Fair Value Election of Bonds, Treatment of Bonds as Financial Assets and Financial Liabilities. Debt Restructuring, Accounting for Troubled Debt, Impairments Recognized by Creditors, Restructurings Agreed Mutually, Settlement at Impaired Value, Disclosure by Creditors.
Learning Outcome: *Students will account for bond retirement, apply fair value accounting for bonds, and understand the accounting treatment for debt restructuring.*

No. of Hours:24

Module 4 : Lease Accounting - Basics and Classification
Scope of Module: Provides a comprehensive understanding of lease accounting, focusing on the classification of leases, the roles of lessor and lessee, and the key terms of lease agreements. Students will learn to differentiate between operating leases and finance leases.
Topics: Leases - Overview, Lessor and Lessee Perspectives, Contract, Identified Asset, Lessee's Right to Control the Use, Lease Terms, Lease Payments, Discount Rate for the Lease. Operating Lease - Accounting for Lessee, Optional Election for Short-Term Operating Lease. Finance Lease - Criteria for Finance Lease (Ownership Transfer, Written Purchase Option, No Alternative Use, PV of Lease Payments, Economic Life), Accounting for Lessee.
Learning Outcome: *Students will classify leases, understand lease terms, and differentiate between operating and finance leases.*

No. of Hours:24

Module 5 : Lease Accounting - Advanced Concepts
Scope of Module: Covers advanced aspects of lease accounting, focusing on presentation, disclosure, and the treatment of leasehold improvements. Students will understand how to account for lease modifications, initial direct costs, and lease-related disclosures.
Topics: Presentation Matters for Lessee - Treatment in Balance Sheet, Income Statement, and Cash Flow. Disclosure Requirements, Distinction between Lease and Non-Lease Components, Treatment of Initial Direct Costs, Leasehold Improvements.
Learning Outcome: *Students will apply lease accounting principles, ensure accurate presentation, and understand disclosure requirements for lease 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):

- Knowledge of basic financial accounting and an understanding of financial statement components**.**

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
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CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	2	3	0
CO2	3	0	3	2	0
CO3	3	0	3	2	0
CO4	3	0	3	3	0
CO5	3	0	3	3	0
Articulation	3	0	2.8	2.6	0

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 3

Course Title:	**Business Economics - I**
Course Code:	**25VMC3C105**
Semester:	**I**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a foundational understanding of business economics, covering both microeconomic and macroeconomic principles. It emphasizes demand and supply analysis, elasticity concepts, consumer behavior, market equilibrium, production costs, and profit analysis. Students will develop analytical skills for understanding economic principles and applying them to real-world business scenarios.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze the fundamental concepts of micro and macroeconomics.	L4
CO2	Explain the changes in demand and supply curves, evaluate the factors influencing their movements, and demonstrate how shifts impact market equilibrium, including price and quantity.	L3
CO3	Calculate and interpret the price elasticity concepts, including point and mid-point methods, and analyze income and cross-elasticity of demand.	L4
CO4	Explore consumer demand theory, encompassing the Law of Diminishing Marginal Utility, Indifference Curves, and the income and substitution effects of price changes, applying these concepts to analyze consumer preferences and choices.	L4

CO5	Discuss market equilibrium, its determinants, and the effects of demand and supply shifts on equilibrium price and quantity. Examine production costs, including short-run and long-run cost concepts, marginal cost, and marginal revenue.	L5

Course Modules

No. of Hours:24

Module 1 : Introduction to Economics and Demand Analysis
Scope of Module: Covers the basic concepts of economics, distinguishing between microeconomics and macroeconomics. It further explores the concept of demand, demand curves, factors influencing demand, and elasticity, providing a foundation for understanding market behavior.
Topics: Microeconomics vs. Macroeconomics - Conceptual Introduction to Economics, Differences between Microeconomics and Macroeconomics. Demand Curve - Definition, Positive and Negative Shifts, Factors Influencing Demand (Price of Substitute Goods, Consumer Income, Size of the Market, Price of Complement Goods, Consumer Wealth). Elasticity of Demand - Price Elasticity (Point Method, Mid-Point Method), Income Elasticity of Demand, Cross Elasticity of Demand.
Learning Outcome: *Students will distinguish between microeconomics and macroeconomics, explain demand curve shifts, and calculate elasticity of demand using various methods.*

No. of Hours:24

Module 2 : Consumer Behaviour and Utility Analysis
Scope of Module: Explores the theory of consumer demand, focusing on utility, indifference curves, and consumer choice. It also covers the concept of personal disposable income and the relationship between consumption and savings.
Topics: Consumer Demand and Utility - Law of Diminishing Marginal Utility, Indifference Curves. Personal Disposable Income, Marginal Propensity to Consume, Marginal Propensity to Save.

Learning Outcome: *Students will analyze consumer behaviour, explain the Law of Diminishing Marginal Utility, and understand the impact of disposable income on consumption and savings.*

No. of Hours:24

Module 3 : Supply, Elasticity, and Market Efficiency
Scope of Module: Focuses on the concept of supply, including supply curve shifts and elasticity of supply. It further covers the concept of market efficiency, examining consumer surplus, producer surplus, and the relationship between marginal benefit and marginal cost.
Topics: Supply Curve - Overview, Positive and Negative Shifts, Factors Influencing Supply. Elasticity of Supply - Elastic, Inelastic, and Unitary Supply. Efficiency and Equity - Marginal Benefit, Marginal Cost, Consumer Surplus, Producer Surplus.
Learning Outcome: *Students will understand the factors influencing supply, calculate elasticity of supply, and analyze market efficiency using surplus concepts*

No. of Hours:24

Module 4: Market Equilibrium and Production Costs
Scope of Module: Explores the concept of market equilibrium, covering the effects of shifts in demand and supply curves on equilibrium price and quantity. It also covers short-run and long-run cost concepts, marginal cost, and marginal revenue.
Topics: Market Equilibrium - Definition, Price Ceiling, Price Floor, Effects of Shift in Demand and Supply Curve, Impact on Equilibrium Price and Quantity. Cost of Production - Short-Run Costs (Average Fixed Cost, Average Variable Cost, Average Total Cost), Marginal Cost, Marginal Revenue, Long-Run Costs.
Learning Outcome: *Students will analyze market equilibrium, explain the impact of demand and supply shifts, and understand production costs and their relationship with revenue.*

No. of Hours:24

Module 5: Consumer and Producer Behaviour, Returns to Scale, and Profit Analysis
Scope of Module: Covers advanced concepts of consumer and producer behavior, including the income and substitution effects of price changes. It also explores the concept of returns to scale and distinguishes between economic profit and accounting profit.
Topics: Consumer and Producer Behavior - Consumer Preferences, Income and Substitution Effects of Price Changes, Consumer Surplus. Returns to Scale - Constant Returns to Scale, Increasing Returns to Scale, Decreasing Returns to Scale. Profit Analysis - Opportunity Cost, Sunk Cost, Economic Profit, Accounting Profit.
Learning Outcome: *Students will analyze consumer and producer behavior, understand returns to scale, and distinguish between economic and accounting profit.*

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):

- Knowledge of basic financial accounting and an understanding of financial statement components**.**

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
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Suggested Readings:

- Miles CPA review by *Varun Jain*

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
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CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	3	2	0
CO2	3	0	3	2	0
CO3	3	0	3	3	0
CO4	3	0	3	2	0
CO5	3	0	3	3	0
Articulation	3	0	3	2.4	0

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5} = 3$

Semester II

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:	**Business Finance - II**
Course Code:	**25VMC3C201**
Semester:	**II**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides an in-depth understanding of advanced financial topics, including deferred tax, stockholders' equity, earnings per share, statement of cash flows, and business combinations. Students will learn to calculate and present deferred tax assets and liabilities, analyze stockholders' equity, prepare cash flow statements using direct and indirect methods, and account for business combinations and consolidations.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Compare GAAP books vs. Tax books, understand the differences, and identify items that create deferred tax.	L4
CO2	Calculate and classify deferred tax assets and liabilities in accordance with accounting standards, demonstrating an understanding of their presentation in financial statements.	L3
CO3	Evaluate the components of stockholders' equity, including accumulated other comprehensive income, and apply appropriate accounting treatments.	L5
CO4	Prepare and analyze a statement of cash flows, including both direct and indirect methods, to understand the classification of various cash flows in different activities.	L3

CO5	Create consolidation eliminating journal entries and present financial statements for business combinations and consolidations, including intercompany transactions.	L4

Course Modules

No. of Hours:24

Module 1: Deferred Tax - Concepts, Calculation, and Presentation
Scope of Module: Covers the fundamentals of deferred tax, including the differences between GAAP books and Tax books, and the calculation and presentation of deferred tax assets and liabilities. Emphasizes permanent and temporary differences, valuation allowances, and uncertain tax positions.
Topics: GAAP Books vs. Tax Books, Items Creating Differences (Permanent vs. Temporary Differences), Deferred Tax Asset and Deferred Tax Liability, Calculation of Deferred Tax Asset and Liability, Balance Sheet Presentation, Disclosures, Calculation of Deferred Tax Expense, Valuation Allowance Account, Uncertain Tax Positions. Net Operating Loss Carry-forward Rules, Income Tax Benefit, Investee's Undistributed Dividends, Dividend Received Deduction in Tax Books.
Learning Outcome: *Students will understand the concept of deferred tax, calculate deferred tax assets and liabilities, and present them in financial statements.*

No. of Hours:24

Module 2: Stockholders' Equity - Components and Accounting
Scope of Module: Explores the various components of stockholders' equity, including common stock, preferred stock, additional paid-in capital, retained earnings, and accumulated other comprehensive income. Students will learn the accounting treatment for stockholders' equity items.
Topics: Common Stock, Stock Subscriptions, Repurchase and Retirement of Stock, Preferred Stock, Additional Paid-In Capital, Retained Earnings, Dividends (Types of Dividends), Accumulated

Other Comprehensive Income, Donated Stocks, Treasury Stock, Share-Based Payments to Employees, Employee Stock Options, Stock Appreciation Rights. Presentation of Stockholders' Equity, Statement of Changes in Stockholders' Equity.
Learning Outcome: *Students will understand the elements of stockholders' equity, account for them, and present them in financial statements.*

No. of Hours:24

Module 3 : Earnings Per Share and Statement of Cash Flows
Scope of Module: Focuses on the calculation of earnings per share (EPS) and the preparation of the statement of cash flows using both direct and indirect methods. Students will learn to distinguish between basic and diluted EPS and to classify cash flows into operating, investing, and financing activities.
Topics: Earnings Per Share (EPS) - Calculation of Basic EPS, Income Available to Common Shareholders, Weighted Average Number of Common Stock Outstanding, Treatment of Stock Splits and Stock Dividends. Diluted EPS - Complex Capital Structure, Dilution from Options, Warrants, Convertible Securities, Contingently Issuable Stock. Statement of Cash Flows - Overview, Classification of Cash Flows (Operating, Investing, Financing), Direct Method vs. Indirect Method, Required Supplementary Disclosures, Sample Cash Flow Statements using Direct and Indirect Methods.
Learning Outcome: *Students will calculate EPS (basic and diluted) and prepare a statement of cash flows using both direct and indirect methods.*

No. of Hours:24

Module 4: Business Combinations and Consolidations - Fundamentals
Scope of Module: Covers the fundamental concepts of business combinations and consolidations, focusing on the acquisition method, accounting for investments in subsidiaries, and the preparation of consolidation journal entries.

Topics: Acquisition Method - Overview, Accounting for Acquisitions, Investment in Subsidiary, Costs Incurred in Business Acquisitions, Consolidation Eliminating Journal Entries, Investment by Parent (Stocks vs. Cash), Consolidation (Acquiring 100% During the Year and at the End of the Year), Non-Controlling Interest, Presentation of Consolidated Financial Statements.
Learning Outcome: *Students will understand the accounting for business combinations and prepare consolidation journal entries.*

No. of Hours:24

Module 5: Business Consolidations - Intercompany Transactions
Scope of Module: Focuses on the accounting treatment of intercompany transactions and variable interest entities (VIEs) in business consolidations. Students will learn to prepare eliminating entries for intercompany transactions.
Topics: Intercompany Transactions - Intercompany Sales of Inventory, Intercompany Sales of Property, Plant & Equipment (PP&E), Intercompany Purchase of Bonds, Intercompany Dividends. Variable Interest Entities (VIEs) - Identification, Accounting for VIEs, Consolidation of VIEs.
Learning Outcome: *Students will prepare eliminating journal entries for intercompany transactions and understand the consolidation of variable interest entities.*

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):

- Completion of Business Finance - I or equivalent knowledge of basic financial concepts, including time value of money and bond accounting.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
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CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	1	3	2	0
CO2	3	0	3	2	0
CO3	3	0	3	3	0
CO4	3	2	3	2	0
CO5	2	1	3	2	1
Articulation	2.8	0.8	3	2.2	0.2

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+2+3)}{5}$ = 2.8

Course Title:	**Not-for-Profit & Governmental Accounting**
Course Code:	**25VMC3E202**
Semester:	**II**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of accounting principles for not-for-profit and governmental organizations. It covers financial reporting for not-for-profit entities, including contribution revenue and industry-specific applications. The course also explores the fundamentals of governmental accounting, focusing on fund classification, modified accrual accounting, budgetary accounting, and financial statement preparation for state and local governments.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze the financial reporting of not-for-profit organizations, including the presentation of unrestricted, temporarily, and permanently restricted net assets.	L4
CO2	Evaluate the Not-For-Profit accounting treatment of contribution revenue, including cash and non-cash contributions, pledges, and distinctions between contributions and other transactions.	L5
CO3	Examine the foundational aspects of governmental accounting, the role of the Governmental Accounting Standards Board (GASB), and the objectives of governmental financial reporting.	L4
CO4	Understand the categorization and functions of governmental funds, Proprietary Funds, and Fiduciary Funds.	L2

CO5	Analyze the elements of the Governmental Statement of Activity, including exchange and non-exchange revenues, expenditure recognition, and classification.	L4

Course Modules

No. of Hours:24

Module 1: Not-for-Profit Accounting - Financial Reporting and Contributions
Scope of Module: Covers the financial reporting of not-for-profit organizations, focusing on the presentation of net assets, the statement of activities, and the treatment of contribution revenue. Students will learn to differentiate between unrestricted, temporarily restricted, and permanently restricted net assets.
Topics: Not-for-Profit Organizations - Overview, Financial Reporting of Not-for-Profit Organizations, Statement of Financial Position - Unrestricted Net Assets, Temporarily and Permanently Restricted Net Assets. Statement of Activities - Revenues/Gains, Net Assets Released from Restriction, Expenses. Statement of Cash Flows - Operating, Investing, and Financing Activities. Contributions Revenue - Cash Contributions, Non-Cash Contributions, Pledges (Conditional and Multi-Year), Donated Services, Donated Collection Items, Donated Materials.
Learning Outcome: *Students will analyze the financial reporting of not-for-profit organizations, including the classification of net assets and the accounting treatment of contributions.*

No. of Hours:24

Module 2 : Not-for-Profit Accounting - Advanced Concepts
Scope of Module: Explores advanced aspects of not-for-profit accounting, including marketable securities, fixed assets, fund accounting, and industry-specific applications. It covers accounting for private and governmental not-for-profit entities.
Topics: Marketable Securities, Fixed Assets, Fund Accounting - Private NFPs, Governmental NFPs, Endowment Funds, Accounting and Disclosure. Industry-Specific Applications - Colleges and

Universities, Voluntary Health and Welfare Organizations, Health Care Organizations, Various Revenue Sources and Expenses.
Learning Outcome: *Students will understand the accounting treatment of various elements in not-for-profit organizations and evaluate industry-specific applications.*

No. of Hours:24

Module 3: Governmental Accounting - Principles, Standards, and Fund Classification
Scope of Module: Provides an introduction to governmental accounting, covering the role of the Governmental Accounting Standards Board (GASB), governmental reporting objectives, and fund classification. Students will understand the classification and functions of Governmental, Proprietary, and Fiduciary Funds.
Topics: Governmental Accounting & Reporting Standards, Governmental Accounting Standards Board (GASB), Governmental Reporting Objectives, Primary Users of Governmental Financial Statements. Governmental Funds - General Funds, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Permanent Funds. Proprietary Funds - Internal Service Funds, Enterprise Funds. Fiduciary Funds - Pension Trust Fund, Investment Trust Fund, Private Purpose Trust Fund, Custodial Funds.
Learning Outcome: *Students will understand the foundational principles of governmental accounting and categorize different types of funds used in state and local governments.*

No. of Hours:24

Module 4: Governmental Accounting - Measurement, Budgeting, and Reporting
Scope of Module: Focuses on the principles of modified accrual accounting, governmental budgetary accounting, and the measurement and reporting of governmental activities. Students will learn to prepare budgetary entries and understand fund balance classifications.
Topics: Modified Accrual Accounting - Comparison with Commercial Private Entities, Measurement Principles, Reporting, Fund Balance Classifications (Reserved and Unreserved Fund Balances). Governmental Budgetary Accounting - Expected Sources and Uses for Budgeting,

Budgetary Entries at the Beginning and End of the Year, Balanced Budget, Budgetary Surplus or Deficit
Learning Outcome: *Students will differentiate modified accrual accounting from commercial accounting, prepare budgetary entries, and understand governmental budgeting.*

No. of Hours:24

Module 5: Governmental Statement of Activity, Encumbrances, and Interfund Transactions
Scope of Module: Explores the Governmental Statement of Activity, covering exchange and non-exchange revenues, expenditure recognition, and classification. It also covers the concept of encumbrances and interfund transactions, including operating transfers, reimbursements, and loans.
Topics: Governmental Statement of Activity - Revenues (Exchange Revenues, Non-Exchange Revenues), Expenditure Recognition (Methods), Classification of Governmental Expenditures, Fixed Assets, Long-Term Debt. Encumbrances - Placing Orders, Receiving Supplies, Paying Vendors, Year-End Closing Entries. Interfund Transactions - Classification (Operating Transfers, Quasi-External Transfers, Reimbursements, Loans).
Learning Outcome: Students will analyze the Governmental Statement of Activity, understand encumbrance accounting, and classify interfund transactions in governmental accounting.

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 financial statement preparation. Familiarity with general accounting principles is recommended.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	1	3	3	0
CO2	3	0	3	3	0
CO3	3	0	3	3	0
CO4	3	2	3	2	0
CO5	2	1	2	2	1
Articulation	2.8	0.8	2.8	2.8	0.2

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 2.8

Course Title:	**Auditing & Attestation - I**
Course Code:	**25VMC3E203**
Semester:	**II**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of auditing and attestation, focusing on the principles of financial statement auditing, professional ethics, regulatory frameworks, audit planning, risk assessment, internal controls, and audit procedures. Students will learn to conduct audits in accordance with Generally Accepted Auditing Standards (GAAS), evaluate internal control systems, and communicate audit findings effectively.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze the principles of financial statement auditing, including the purpose, objectives, and limitations of audits conducted under GAAS.	L4
CO2	Apply the AICPA Code of Professional Conduct by demonstrating independence, integrity, and objectivity in auditing practice.	L3
CO3	Evaluate the impact of relevant regulations and legislation, such as the Sarbanes-Oxley Act (SOX), on the auditing profession and corporate governance.	L5
CO4	Demonstrate proficiency in risk assessment techniques, internal control evaluation, and audit planning to ensure the quality and reliability of audit procedures.	L4

CO5	Communicate audit findings effectively through written reports, oral presentations, and documentation, considering the significance of internal control weaknesses and other audit-related issues.	L3

Course Modules

No. of Hours:24

Module 1: Fundamentals of Auditing and Professional Ethics
Scope of Module: Covers the basic principles of financial statement auditing, including the purpose, objectives, and limitations of audits conducted under GAAS. It also explores the AICPA Code of Professional Conduct, emphasizing independence, integrity, and objectivity.
Topics: Introduction to Financial Statement Auditing - Purpose, Premise, and Objectives, General Standards, Fieldwork Standards, Reporting Standards, Conduct of an Audit in Accordance with GAAS, Inherent Limitations of an Audit, Audit Research. AICPA Code of Professional Conduct - Independence, Integrity, Objectivity, General Standards, Responsibilities to Clients, Other Responsibilities, Practices, Standards for Non-Attest Services.
Learning Outcome: *Students will understand the framework governing financial statement auditing, explain the role of the auditor, and articulate the principles of professional conduct.*

No. of Hours:24

Module 2: Regulatory Framework - SOX, PCAOB, and SEC
Scope of Module: Explores the regulatory framework for auditing, focusing on the Sarbanes-Oxley Act (SOX), the Public Company Accounting Oversight Board (PCAOB), and the Securities and Exchange Commission (SEC). Students will understand the impact of these regulations on the auditing profession.
Topics: Sarbanes-Oxley Act (SOX) - Title I (PCAOB), Title II (Auditor Independence), Title III (Corporate Responsibility), Title IV (Enhanced Financial Disclosures), Titles V-XI. PCAOB Standards - General Auditing Standards, Audit Procedures, Audit Reporting, Filing Under Federal Securities Laws. SEC and Other Regulatory Bodies - Securities Act of 1933, Securities Exchange Act of 1934, Trust Indenture Act of 1939, Investment Company Act of

1940, Investment Advisers Act of 1940, Department of Labor (DOL), Governmental Accountability Office (GAO).
Learning Outcome: *Students will evaluate the impact of SOX, PCAOB, and SEC regulations on the auditing profession and corporate governance.*

No. of Hours:24

Module 3: International Auditing Standards and Engagement Management
Scope of Module: Covers international auditing standards issued by the International Auditing and Assurance Standards Board (IAASB) and the principles of engagement management, including client acceptance, engagement letters, and audit planning.
Topics: International Auditing Standards - International Federation of Accountants (IFAC), International Standards on Auditing (ISAs), International Standards on Review Engagements (ISAEs), International Standards on Related Services (ISRSs), International Standards on Quality Control, Clarified ISAs. Engagement Understanding and Acceptance - Pre-engagement Activities, Appointment of Auditor, Client Acceptance & Continuance Policies, Communication with Predecessor Auditor, Written Understanding with Client, Engagement Letter, Audit Committee. Planning the Audit - Nature and Extent of Planning, Key Planning Activities, Development of Audit Strategy, Preparation of Audit Plan, Materiality Considerations.
Learning Outcome: *Students will understand international auditing standards, explain engagement acceptance procedures, and prepare a comprehensive audit plan.*

No. of Hours:24

Module 4 : Risk Assessment, Internal Control, and Audit Procedures
Scope of Module: Focuses on the assessment of audit risks, evaluation of internal control systems, and execution of audit procedures. It covers risk assessment techniques, internal control frameworks, and testing of controls.

Topics: Risk Assessment - Audit Risk, Materiality, Misstatements, Inherent Risk, Control Risk, Detection Risk, Audit Risk Model, Errors vs. Fraud, Fraud Risk Factors, Auditor's Responsibility for Fraud. Internal Control - Definition, Objectives, Components (Control Environment, Risk Assessment, Control Activities, Information and Communication, Monitoring), Limitations of Internal Control. Audit Procedures - Risk Assessment Procedures, Understanding the Entity and Its Environment, Tests of Controls, Substantive Procedures.
Learning Outcome: *Students will conduct risk assessments, evaluate internal control systems, and perform audit procedures to ensure reliable audit results.*

No. of Hours:24

Module 5: Internal Control Reports, Communication, and Audit Documentation
Scope of Module: Covers the preparation of internal control reports, communication of audit findings, and maintenance of audit documentation. Students will learn to identify internal control weaknesses, prepare audit reports, and document audit procedures.
Topics: Internal Control Reports - Definition and Applicability, Identification of Control Weaknesses, Reporting Internal Control Matters Noted During an Audit, Integrated Audit (Issuers and Non-Issuers). Communication - Written Communication with Management and Those Charged with Governance, Oral Presentations of Audit Findings. Audit Documentation - Purpose, Requirements, Working Papers, Documentation of Audit Evidence, Retention Policies.
Learning Outcome: *Students will prepare internal control reports, communicate audit findings, and maintain complete and accurate audit documentation.*

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, financial statement preparation, and ethics in accounting.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	1	3	2	1
CO2	3	1	3	2	0
CO3	3	0	3	3	0
CO4	3	2	3	2	0
CO5	2	0	2	2	1
Articulation	2.8	0.8	2.8	2.8	0.4

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

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Course Title:	**Business Economics - II**
Course Code:	**25VMC3C204**
Semester:	**II**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of international business operations and economic and market influences on business. It covers fundamental concepts of international trade, globalization, economic environments, strategic planning, and the economic impact of significant transactions. Students will develop the skills to analyze international markets, understand the impact of global economic factors, and assess the influence of strategic decisions on business performance.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Understand the principles of international trade, including absolute and comparative advantage, and the effects of trade restrictions.	L2
CO2	Evaluate the impact of globalization on business operations, including foreign exchange risks and transfer pricing.	L5
CO3	Assess the influence of economic and market factors on business strategy using tools like SWOT, PEST, and Porter's Five Forces.	L4
CO4	Develop strategic plans for businesses, including differentiation and cost leadership strategies.	L3

CO5	Analyze the economic effects of significant transactions, including mergers, acquisitions, divestitures, and corporate restructuring.	L4

Course Modules

No. of Hours:24

Module 1: International Trade - Principles and Policies
Scope of Module: Provides an understanding of international trade, covering the principles of absolute and comparative advantage, trade restrictions, and the role of international trade organizations. Students will learn to analyze trade policies and their impact on global markets.
Topics: International trade, absolute advantage, comparative advantage, trade restrictions (tariffs, quotas, voluntary export restraints, embargoes, foreign exchange control, export subsidies, countervailing duties, dumping), international trade organizations (WTO, NAFTA, EU, G-20), balance of payments (current account, capital account, official reserve account).
Learning Outcome: *Students will understand the principles of international trade, analyze trade restrictions, and evaluate the impact of international trade organizations on global markets.*

No. of Hours:24

Module 2: Economic Globalization and Foreign Exchange
Scope of Module: Explores the concept of economic globalization, covering factors driving globalization, the role of multinational corporations, and the management of foreign exchange risks. Students will learn how globalization influences business operations.
Topics: Economic globalization, factors driving globalization (international trade, technology transfer, MNCs, capital flow), comparative advantages (natural resources, low-cost labor, technology), foreign exchange rates (spot rate, forward rate), factors affecting exchange rates (inflation, interest rates, balance of payments, government intervention, political stability), foreign exchange risks (transaction risk, translation risk, economic risk), foreign exchange risk

management (options, forwards, futures, currency swaps, money market hedge), transfer pricing.
Learning Outcome: *Students will comprehend the concept of globalization, assess foreign exchange risks, and apply strategies to manage them effectively.*

No. of Hours:24

Module 3: Business Environment Analysis - Tools and Techniques
Scope of Module: Covers the analysis of business environments using analytical tools, enabling students to evaluate internal and external factors that influence business strategy. Students will learn to apply strategic analysis for effective decision-making.
Topics: Business environment analysis (internal factors, external factors), PEST analysis (political, economic, social, technological factors), SWOT analysis (strengths, weaknesses, opportunities, threats), TOWS matrix (strategic responses), Porter's Five Forces (industry rivalry, threat of new entrants, threat of substitutes, bargaining power of buyers, bargaining power of suppliers), macro-environment analysis.
Learning Outcome: *Students will evaluate the business environment using analytical tools and develop strategic insights for decision-making.*

No. of Hours:24

Module 4: Strategic Planning and Competitive Strategies
Scope of Module: Focuses on strategic planning, covering various strategies such as product differentiation, cost leadership, and globalization. Students will learn to develop strategies aligned with organizational objectives.
Topics: Strategic planning (definition, process), product differentiation strategies (features, design, branding, customer service), cost leadership strategies (cost reduction, economies of scale), globalization strategies (standardization, localization, market entry options), strategic alliances (mergers, joint ventures, strategic partnerships).

Learning Outcome:
Students will develop effective business strategies, including differentiation, cost leadership, and globalization strategies.

No. of Hours:24

Module 5: Economic Effect of Significant Transactions
Scope of Module: Explores the economic impact of significant business transactions, including mergers, acquisitions, divestitures, and corporate restructuring. Students will learn to evaluate these transactions for financial and strategic benefits.
Topics: Significant transactions (mergers, acquisitions, consolidations), types of mergers (horizontal, vertical, conglomerate), divestitures (spin-offs, equity carve-outs, split-ups), corporate restructuring (privatization, IPOs, ESOPs, debt restructuring), techniques to value mergers (discounted cash flow, adjusted book value, comparative price-to-earnings ratio), evaluation of restructuring (synergies, financial performance, strategic benefits).
Learning Outcome: *Students will analyze the economic impact of significant business transactions and understand their implications for business 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):

➢ Basic understanding of microeconomics, international trade, and principles of business economics.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.

✓ Task-Based Simulations (TBS) for practical application of accounting concepts.

✓ Online Webinars for interactive learning with subject matter experts.

✓ Recorded Video Lectures for flexible, self-paced learning.

✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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)
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CO-PO Mapping Table

CO/PO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
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CO2	3	0	3	2	0
CO3	2	1	3	3	0
CO4	3	2	2	3	1
CO5	3	0	2	3	0
Articulation	2.8	0.8	2.8	3	0.5

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 2.8

Course Title:	**Business Law - I**
Course Code:	**25VMC3C205**
Semester:	**II**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of business law, focusing on contract law, sale of goods, warranties, product liability, and remedies for breach. Students will learn the principles of contract formation, third-party rights, discharge of contracts, and the unique aspects of sales contracts under the Uniform Commercial Code (UCC). It emphasizes practical applications of legal principles in business scenarios.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Interpret the elements of contracts as per common law and apply them to various business situations.	L4
CO2	Discuss how parties to a contract can discharge their obligation and the remedial actions available to such parties.	L3
CO3	Differentiate between the elements of the sale of goods contract under UCC Article 2 and apply to various business situations.	L4
CO4	Discuss how warranties and product liability affect the buyer rights and the seller obligations to a contract.	L3

CO5	Assess how parties to a sale of goods contract can be discharged and the remedial actions available to such parties.	L4

Course Modules

No. of Hours:24

Module 1: Contract Law - Formation and Elements
Scope of Module: Covers the foundational principles of contract law, including types of contracts, methods of contract formation, and the essential elements of a valid contract. It emphasizes the application of contract principles in business contexts.
Topics: Types of contracts including bilateral, unilateral, executory, and executed, sources of contract law, methods of contract formation (express, implied in fact, implied in law), offer (definition, intent, communication to offeree), termination of an offer (expiration, revocation, rejection, counteroffer, operation of law), acceptance (mirror image rule, early acceptance rule, and its exceptions), consideration (definition, forms of consideration, modifications of contracts), defenses (voidable contracts - duress, undue influence, misrepresentation, mistake, incompetence; void contracts - extreme duress, fraud in execution, illegal consideration, incompetent persons), statute of frauds, exceptions to statute of frauds, parol evidence rule.
Learning Outcome: *Students will differentiate between different types of contracts and understand the methods of contract formation and elements under common law.*

No. of Hours:24

Module 2: Third-Party Rights and Discharge of Contracts
Scope of Module: Focuses on third-party rights in contract law and the various ways contracts can be discharged. Students will understand the rights of intended beneficiaries, assignment, delegation, and discharge of obligations.
Topics: Concept of privity, intended third-party beneficiaries (donee, creditor, incidental), assignment

of rights and delegation of duties (before and after contract formation, exceptions), discharge of contracts by performance, agreement, operation of law, and breach.
Learning Outcome: *Students will discuss third-party rights in contracts, explain assignment of rights and delegation of duties, and identify methods of discharging contracts.*

No. of Hours:24

Module 3: Remedies for Breach of Contract and Sales Contracts (UCC Article 2)
Scope of Module: Explores the remedies available for breach of contract and the principles of sales contracts under the Uniform Commercial Code (UCC). Students will learn the differences between common law and UCC
Topics: Remedies for breach - rescind, affirm, damages (actual, liquidated, compensatory, consequential, punitive, specific performance), statute of limitations. Sales contracts (UCC Article 2) - elements for formation (offer, acceptance, consideration), variations in offer (firm offer), acceptance (mirror image rule, early acceptance rule), differences between common law and UCC, consideration (of value, bargained for, modifications), defenses (voidable and void, statute of frauds, parol evidence rule), passage of title and risk of loss (title vs. risk, preconditions, conditions for transfer, contract vs. non-contract terms, conditional sales, voidable title).
Learning Outcome: *Students will understand the remedial actions for breach of contract and the differences between common law and UCC sales contracts.*

No. of Hours:24

Module 4: Warranties and Product Liability
Scope of Module: Covers the concepts of warranties and product liability in sales contracts, emphasizing buyer rights and seller obligations. Students will learn to assess the impact of warranties and product liability on business transactions.
Topics: Warranties - definition, types (express, implied), implied warranty of title, implied warranty of

merchantability, implied warranty of fitness for a particular purpose, product liability law (no defense of privity, breach of warranty liability, negligence liability, strict product liability).
Learning Outcome: *Students will describe how warranties and product liability impact buyer rights and seller obligations in a contract.*

No. of Hours:24

Module 5: Remedies for Breach in Sales Contracts (UCC Article 2)
Scope of Module: Explores the remedies available for breach of sales contracts under UCC Article 2. Students will learn the options available to buyers and sellers, including anticipatory breach and mitigation of damages.
Topics: Remedies for breach of sales contract - anticipatory breach, duty to mitigate, incidental or consequential damages, seller remedies (resell, recover damages, cancel), buyer remedies (cover, recover damages, specific performance), statute of limitations.
Learning Outcome: *Students will explain the remedial actions for breach of sales contracts and assess the options available to buyers and sellers.*

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):

- Knowledge of basic fundamentals of business, commercial law and contract act etc.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
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Suggested Readings:

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Curriculum Development:

Sl.No	Identify and Highlight in the Modules
1	Local/Regional/National/Global
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CO-PO Mapping Table

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CO3	3	0	3	3	0
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Course Title:	**Federal Income Taxation - I**
Course Code:	**25VMC3E206**
Semester:	**II**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of federal income taxation for individuals in the United States. It covers filing requirements, gross income calculation, adjustments to income, deductions from adjusted gross income (AGI), and the application of various tax credits. Students will learn to prepare and analyze individual income tax returns using Form 1040, calculate tax liabilities, and understand the impact of tax credits, other taxes, and penalties.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze the filing requirements for US Individual taxation and differentiate between various filing statuses.	L4
CO2	Calculate an individual's gross income, considering sources such as wages, interest, dividends, and other income types.	L3
CO3	Evaluate various types of adjustments to income and calculate adjusted gross income (AGI).	L5
CO4	Compute deductions from adjusted gross income (AGI) such as standard deductions, itemized deductions, and Qualified Business Income deductions.	L3

CO5	Comprehend and apply various tax credits available to individuals, such as the Child Tax Credit, Education Credit, and Earned Income Credit, to reduce tax liability.	L4

Course Modules

No. of Hours:24

Module 1: Filing Requirements and Gross Income Calculation
Scope of Module: Covers the basic filing requirements for individual taxation in the United States, including filing statuses and gross income calculation. Students will learn to determine filing status and calculate gross income from various sources.
Topics: Filing requirements for Form 1040, filing statuses (single, married filing jointly, married filing separately, head of household, qualifying surviving spouse), dependent qualifications (qualifying child or qualifying relative), gross income sources including wages, salaries, bonuses, commissions, fees, tips, interest, dividends, capital gains and losses (Schedule D), passive income (rent, royalties, flow-through entities - Schedule E), business income (Schedule C or C-EZ), farming income (Schedule F), cash basis vs. accrual basis accounting.
Learning Outcome: *Students will explain the filing requirements for US Individual taxation, determine the correct filing status, and calculate gross income from various sources.*

No. of Hours:24

Module 2: Adjustments to Income (Above-the-Line Deductions)
Scope of Module: Explores adjustments to income that can reduce an individual's gross income, leading to adjusted gross income (AGI). Students will learn to identify and calculate these adjustments.

Topics: Adjustments to income including withdrawal of savings penalty, individual retirement account (IRA) deduction, self-employment tax and benefits for self-employed individuals, health savings account (HSA), educator expenses, student education loan interest deduction, other adjustments affecting adjusted gross income.
Learning Outcome: *Students will calculate adjustments to income and determine adjusted gross income (AGI).*

No. of Hours:24

Module 3: Deductions from AGI - Standard and Itemized Deductions
Scope of Module: Focuses on deductions from adjusted gross income (AGI), covering standard deductions, itemized deductions, and the Qualified Business Income (QBI) deduction. Students will learn to determine the most beneficial deduction method.
Topics: Standard deductions based on filing status (single, married filing jointly, married filing separately, head of household, qualifying surviving spouse), itemized deductions including medical and dental expenses, taxes paid, interest expenses, charitable contributions, casualty and theft losses, Qualified Business Income deduction (QBI), QBI limitations, taxable income limitation, QBID applicability on qualified trade or business, specified service trade or business.
Learning Outcome: *Students will compute standard deductions, itemized deductions, and the Qualified Business Income deduction.*

No. of Hours:24

Module 4: Calculating Tax and Applying Tax Credits
Scope of Module: Covers the calculation of income tax liabilities and the application of various tax credits available to individuals. Students will learn to reduce tax liability using eligible credits.
Topics: Ordinary income tax rates, preferential income tax rates for capital gains, effective tax rate, marginal tax rate, alternative minimum tax (AMT) for individuals, tax credits (Adoption Credit, Child Tax Credit, Education Credit, Dependent and Child Care Credit, Earned Income Credit,

Elderly and Disabled Credit), Residential Energy Credit, Saver's Credit, Foreign Tax Credit, Business Credits, Premium Tax Credit, Withholding Tax, Excess FICA.
Learning Outcome: *Students will calculate income tax liabilities and apply various tax credits to reduce tax liability.*

No. of Hours:24

Module 5: Other Taxes, Penalties, and Compliance
Scope of Module: Covers other types of taxes individuals may be liable for, including self-employment tax and penalties for underpayment. Students will also learn to calculate estimated tax payments and understand compliance requirements.
Topics: Federal Insurance Contributions Act (FICA) tax (Social Security, Medicare), self-employment taxes, Federal Unemployment Tax Act (FUTA), estimated tax payments (Form 1040-ES), penalties for late payment and late filing, additional accuracy-related penalties, understanding estimated tax penalty, calculation of estimated tax penalty
Learning Outcome: *Students will understand other taxes individuals are liable to pay, calculate estimated tax payments, and identify penalties for non-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):

- Knowledge of basic Taxation concepts and an understanding of Tax transactions.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

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Curriculum Development:

Sl.No	Identify and Highlight in the Modules
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3	Value Added Courses(Module)
4	Integration of Digital Learning Tools
5	Cross Cutting Edges(Ethics, Gender Equality, Sustainability, Envt Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	1	3	3	1
CO2	3	0	3	3	0
CO3	3	0	3	3	0
CO4	3	2	3	3	1
CO5	3	0	3	3	0
Articulation	3	0.6	3	3	0.4

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 3

SEMESTER 3

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:	**Management Accounting - II**
Course Code:	**25VMC3C301**
Semester:	**III**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides an advanced understanding of management accounting, focusing on cost measurement, costing systems, variance analysis, cost behavior, and financial planning. Students will learn to apply costing techniques, evaluate cost drivers, perform variance analysis, and develop strategic financial plans. The course emphasizes the practical application of management accounting concepts in decision-making.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Apply cost accounting concepts, terminology, methods, and measurement techniques within an entity.	L3
CO2	Comprehend the cost cycle and role of overheads in the accounting system.	L2
CO3	Determine the appropriate variance analysis method to measure key cost drivers by analyzing business scenarios and evaluating budgets.	L4
CO4	Apply various costing systems to monitor a company's costs and provide management with information for decision-making.	L3

CO5	Determine the cost and pricing factors that affect decision-making related to products and services.	L4

Course Modules

No. of Hours:24

Module 1: Cost Measurement and Cost Cycle
Scope of Module: Covers the foundational concepts of cost measurement in a manufacturing environment, including cost classifications and the cost cycle from manufacturing to cost of goods sold. It emphasizes the calculation of predetermined overhead rates and the allocation of service department costs.
Topics: Manufacturing costs including direct materials, direct labor, and manufacturing overhead, cost classifications (variable, fixed, and mixed costs), cost drivers, predetermined overhead rate, cost cycle from cost of goods manufactured to cost of goods sold, under-application and over-application of overhead, service department cost allocation, standard costing concepts, standard cost variables, actual vs. standard costs.
Learning Outcome: *Students will define costs in a manufacturing environment, classify them for accounting purposes, and understand the cost cycle and overhead allocation.*

No. of Hours:24

Module 2: Variance Analysis and Overhead Management
Scope of Module: Focuses on standard costing and variance analysis techniques, including the calculation of material, labor, and overhead variances. It emphasizes the use of variance analysis for performance measurement.
Topics: Direct material price and usage variances, direct labor rate and efficiency variances, overhead variances (three-variance and two-variance approaches), comprehensive examples for variance calculations, job order costing including cost objects, direct costs, overhead costs, cost allocation base, overhead rate.

Learning Outcome: *Students will calculate and analyze material, labor, and overhead variances using standard costing techniques.*

No. of Hours:24

Module 3: Costing Systems - Job Order, Process, and Activity-Based Costing
Scope of Module: Explores different costing systems used by organizations, including job order costing, process costing, and activity-based costing (ABC). Students will learn to differentiate between these systems and apply them in various business scenarios.
Topics: Job order costing and process costing concepts, activity-based costing (ABC), comparison with traditional costing systems, activity-based management (ABM), variable costing (direct costing) including direct material, direct labor, variable manufacturing overhead, fixed manufacturing overhead, and non-manufacturing costs, absorption costing (full costing), comparison of variable and absorption costing, joint production process covering joint and by-product costing, common costs, split-off point, separable costs.
Learning Outcome: *Students will compare and contrast job order costing, process costing, and activity-based costing, and apply them to business scenarios.*

No. of Hours:24

Module 4: Cost Behavior, CVP Analysis, and Pricing Strategies
Scope of Module: Explores the behavior of costs, the application of Cost-Volume-Profit (CVP) analysis, and the development of pricing strategies. It covers cost classification, break-even analysis, and various pricing techniques.
Topics: Cost behavior including variable costs, fixed costs, relevant range, mixed costs, cost behavior assumptions, Cost-Volume-Profit (CVP) analysis including calculation of break-even point, contribution margin, margin of safety, achieving a desired profit, product and service pricing (cost considerations, cost-plus pricing, target pricing), transfer pricing including cost-based, market price, negotiated price, dual pricing, short-term differential cost analysis.

Learning Outcome: *Students will evaluate the relationship between costs, volume, and profit, and determine appropriate pricing strategies for products and services.*

No. of Hours:24

Module 5: : Financial Planning, Budgeting, and Forecasting
Scope of Module: Covers financial planning and budgeting techniques, including static, flexible, and Kaizen budgeting. It also explores forecasting methods and responsibility accounting for performance management.
Topics: Financial planning model, strategic vs. tactical planning, master budget, static budget, Kaizen budgeting, flexible budgeting, forecasting methods including regression analysis, time series models, econometric models, Delphi technique, decision trees, real options techniques, probability analysis, responsibility accounting, forecasting methods including regression analysis, time series models, econometric models, Delphi technique, decision trees, real options techniques, probability analysis.
Learning Outcome: *Students will develop financial plans and budgets, apply various forecasting methods, and evaluate their impact on business 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):

- Knowledge of basic financial accounting and an understanding of financial statement components**.**

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	3	3	1
CO2	2	1	1	3	1
CO3	3	0	3	1	1
CO4	2	0	2	3	1
CO5	3	0	3	2.6	1
Articulation	2.6	0.2	2.4	2.4	1

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

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

Course Title:	**Technical Accounting & Reporting - II**
Course Code:	**25VMC3C302**
Semester:	**III**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides an in-depth understanding of advanced topics in technical accounting and financial reporting. It covers SEC reporting requirements, revenue recognition, derivative instruments and hedge accounting, intangible assets, and lease accounting. Students will learn to prepare and analyze financial statements, ensuring compliance with US GAAP and SEC regulations.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze SEC reporting requirements for publicly traded securities, determine reportable segments, and prepare relevant disclosures.	L4
CO2	Discuss and apply the principles of revenue recognition as per US GAAP, following the 5-step approach and addressing recognition of costs, assets, and disclosures.	L3
CO3	Understand and apply derivative instruments and hedge accounting principles, ensuring accurate financial reporting.	L4
CO4	Acquire expertise in lease accounting, covering lease classification, terms, and the presentation of lease-related information on financial statements.	L3

CO5	Gain a comprehensive understanding of various lease accounting considerations, including financial statement presentation and disclosure requirements.	L4

Course Modules

No. of Hours:24

Module 1: SEC Reporting Requirements and Segment Reporting
Scope of Module: Covers the SEC reporting requirements for publicly traded companies, including filing forms under Regulation S-K and S-X, and segment reporting for public entities. It emphasizes accurate financial disclosures and the identification of reportable segments.
Topics: SEC reporting requirements for publicly traded securities, SEC filings including Form 10-K, Form 10-Q, Form 11-K, Forms 20-F and 40-F, Form 6-K, and Form 8-K, requirements under Regulation S-K (disclosures) and Regulation S-X (financial statement presentation), XBRL taxonomy, taxonomy extension, XBRL tags, instance documents, segment reporting for public entities, reportable segments determination using the 10% threshold tests and 75% test for consolidated revenues, disclosure requirements for reportable segments.
Learning Outcome: *Students will analyze SEC reporting requirements, determine reportable segments, and prepare supplemental disclosures for financial statements.*

No. of Hours:24

Module 2: Revenue Recognition Principles and Specific Arrangements
Scope of Module: Explores the principles of revenue recognition under US GAAP, focusing on the 5-step approach, recognition of costs, assets/liabilities, and disclosures. It also covers complex revenue arrangements.
Topics: Five-step approach to revenue recognition including identifying the contract with a customer, identifying performance obligations, determining the transaction price, allocating the transaction price to performance obligations, and recognizing revenue when performance obligations are satisfied, recognition of costs, assets, and liabilities, disclosures, specific arrangements including warranties, sale with a right of return, customer acceptance, customer options for additional goods/services, non-refundable upfront fees, customer's unexercised

rights, repurchase agreements, principal vs. agent considerations, consignment arrangements, bill and hold arrangements, licensing.
Learning Outcome: *Students will apply the principles of revenue recognition to various transactions and prepare accurate financial disclosures.*

No. of Hours:24

Module 3: Derivative Instruments and Hedge Accounting
Scope of Module: Covers derivative instruments and hedge accounting, including the classification and measurement of derivatives, and the application of fair value and cash flow hedge accounting.
Topics: Types of derivative instruments including options, futures, forward contracts, and swaps, accounting for derivatives, speculation vs. hedging, fair value hedge and cash flow hedge accounting, recognition of gains and losses on financial statements, embedded derivatives and bifurcation, presentation of derivative instruments, disclosure requirements.
Learning Outcome: *Students will understand the classification, measurement, and accounting of derivative instruments, and apply hedge accounting principles.*

No. of Hours:24

Module 4 : Intangible Assets and Lease Accounting
Scope of Module: Focuses on the accounting for intangible assets and lease accounting, covering the classification, measurement, and impairment of intangibles, as well as lease recognition and classification for lessees and lessors.
Topics: Classification of intangible assets (knowledge-based, legal rights - patents, copyrights, trademarks, franchise agreements, leasehold, goodwill), accounting for intangibles (capitalization, amortization, impairment), start-up and organization costs, lease accounting including lease classification for lessees and lessors, lease terms, lease payments, discount rate for leases, operating leases (lessor accounting), sales-type and direct financing leases, presentation of leases on financial statements, lease disclosures.

Learning Outcome: *Students will demonstrate the accounting for intangible assets and acquire expertise in lease classification and measurement for both lessees and lessors.*

No. of Hours:24

Module 5: Advanced Lease Accounting and Special Arrangements
Scope of Module: Covers advanced aspects of lease accounting, including financial statement presentation, disclosure requirements, sale-leaseback arrangements, and subleases. It emphasizes compliance with US GAAP for complex lease scenarios.
Topics: Financial statement presentation of leases for lessees and lessors, lease disclosures including lease and non-lease components, initial direct lease costs, leasehold improvements, sale-leaseback transactions (recognition of sale under operating lease or finance lease), subleases including accounting by the original lessee, discount rates for subleases, determination of gain or loss in sale-leaseback transactions.
Learning Outcome: *Students will understand advanced lease accounting, including presentation, disclosures, sale-leaseback transactions, and subleases.*

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 reporting principles as per US GAAP.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	3	1	0
CO2	3	0	1	3	0
CO3	2	1	3	2	0
CO4	3	0	3	3	0
CO5	3	0	1	3	0
Articulation	2.8	0.2	2.2	2.4	0

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+2+3+3)}{5}$ = 2.8

Course Title:	**Auditing & Attestation - II**
Course Code:	**25VMC3E303**
Semester:	**III**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides an advanced understanding of auditing and attestation, focusing on audit evidence, management assertions, substantive procedures, audit sampling, and the use of Audit Data Analytics (ADA). Students will learn to apply audit techniques to test financial statement assertions, evaluate audit findings, and ensure compliance with audit standards. The course also covers the impact of information technology on auditing and explores the application of economic concepts in audit analysis.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Understand the nature of audit evidence, various management assertions, and perform substantive procedures to test assertions.	L3
CO2	Analyze the key factors that influence the adequacy and relevance of audit evidence in the auditing process.	L4
CO3	Develop a thorough understanding of audit sampling, including various types, techniques, and associated sampling risks.	L4
CO4	Apply Audit Data Analytics (ADA) for risk assessments, substantive tests, and analytical procedures to enhance audit conclusions.	L3

CO5	Utilize microeconomic and macroeconomic concepts to analyze complex business environments and economic factors impacting decisions.	L4

Course Modules

No. of Hours:24

Module 1 : Audit Evidence and Substantive Procedures
Scope of Module: Covers the nature, relevance, and reliability of audit evidence, along with management assertions and the application of substantive procedures. Students will learn to collect and evaluate audit evidence to support audit conclusions.
Topics: Audit evidence - sufficiency and appropriateness, relevance and reliability, evaluation of audit evidence, factors affecting the determination of audit evidence, management assertions including completeness, cut-offs, valuation, accuracy, allocation, existence, occurrence, rights, obligations, understandability, and classification, substantive procedures - test of details and analytical procedures, substantive procedures for revenue, expenditure, production, and payroll cycles, including sales transactions, A/R, purchase transactions, A/P, cash receipts, inventory, and payroll transactions.
Learning Outcome: *Students will evaluate the factors impacting the sufficiency and appropriateness of audit evidence and apply substantive procedures for different transaction cycles.*

No. of Hours:24

Module 2 : Substantive Procedures for Specialized Areas
Scope of Module: Focuses on substantive procedures for investing and financing cycles, opening balances, related party transactions, contingencies, and estimates. Students will learn to design and perform tests for these specific areas.
Topics: Substantive procedures for investing and financing cycles, including investments in securities, derivatives, PP&E, long-term debt, stockholder's equity, and treasury stock, opening balances in initial or re-audit engagements, illegal acts, related party transactions, contingencies,

estimates, fair value measurements, subsequent events, omitted procedures, and subsequent discovery of facts.
Learning Outcome: *Students will understand the substantive procedures for investing, financing, and other specialized areas, ensuring sufficient and appropriate audit evidence.*

No. of Hours:24

Module 3: Use of Others' Work and Evaluating Audit Findings
Scope of Module: Covers the use of internal auditors, management specialists, and auditor specialists in external audits, and the evaluation of audit findings. Students will learn to assess the sufficiency of evidence and perform a final review.
Topics: Use of internal auditor's work, management specialist's work, and auditor specialist's work, procedures for using management and auditor specialists, evaluating the sufficiency and appropriateness of evidence, evaluation of identified misstatements, final review and forming an opinion on financial statements, engagement quality review, written representation letters.
Learning Outcome: *Students will determine the considerations for using the work of others and evaluate audit findings to form an audit opinion.*

No. of Hours:24

Module 4 : Audit Sampling and IT Impact on Auditing
Scope of Module: Explores audit sampling techniques, including attribute sampling and variable sampling, and addresses the impact of information technology on audit procedures. Students will learn to perform sampling and optimize auditing in IT environments.
Topics: Audit sampling concepts including attribute sampling, variable sampling, and PPS sampling, sampling risks - Type I (Alpha) and Type II (Beta) risks, developing sampling plans, performing tests of controls, evaluating sample results, effect of information technology on auditing, auditor's consideration of internal control in IT environments, auditing techniques in IT environments, computerized tools for IT audits.

Learning Outcome: *Students will perform audit sampling, evaluate sampling risks, and apply advanced auditing techniques in IT environments*

No. of Hours:24

Module 5 : Audit Data Analytics (ADA)
Scope of Module: Focuses on the application of Audit Data Analytics (ADA) for risk assessment, substantive testing, and analytical procedures. It also introduces economic concepts relevant to audit analysis.
Topics: Audit Data Analytics (ADA) - definition, 5 basic steps for ADA, using ADA for risk assessment, applying ADA for substantive tests of details and analytical procedures, forming overall conclusions, economic concepts including microeconomics, macroeconomics, business cycles, and business environment.
Learning Outcome: *Students will apply ADA for enhanced auditing and use economic concepts to analyze business environments and their impact on audit assessments.*

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:

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- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	2	0	3	3	0
CO2	3	1	1	3	0
CO3	3	0	3	3	0
CO4	1	0	3	3	0
CO5	3	0	2	3	0
Articulation	2.4	0.2	2.4	3	0

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 3

Course Title:	**Federal Income Taxation - II**
Course Code:	**25VMC3E304**
Semester:	**III**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides an advanced understanding of federal income taxation for corporations, covering capital gains and losses, cost recovery methods, C-Corporation taxation (Form 1120), and reconciliation between book and taxable income. Students will learn to compute capital gains, apply depreciation methods, understand C-Corporation tax rules, and calculate corporate tax liabilities. The course emphasizes compliance with US federal tax laws and accurate tax reporting.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Compute realized gain/loss from property transactions, distinguish between long-term and short-term gains, and calculate net capital gains and losses.	L3
CO2	Differentiate between real and personal property, compute Sec 179 expense for qualifying assets, and identify listed and applicable limitations for depreciation.	L4
CO3	Gain an overview of Form 1120, understand the filing requirements, and comprehend the components of a C-Corporation tax return.	L2
CO4	Identify various types of income and deductions on a C-Corporation tax return, including taxable and non-taxable income.	L3

CO5	Reconcile GAAP/book income to taxable income for corporations using Schedule M-1 and M-3, understanding their purpose.	L4

Course Modules

No. of Hours:24

Module 1: Capital Gains, Losses, and Cost Recovery - Depreciation
Scope of Module: Focuses on the computation of capital gains and losses for individuals and corporations, including the determination of asset basis, depreciation methods, and amortization rules for intangibles. It emphasizes the calculation of Sec 179 expense and the application of MACRS.
Topics: Calculating capital gains and losses, basis of assets (purchased, inherited, gifted), capital gains and loss rules for individuals and corporations, exceptions when capital losses are realized but not recognized, distinction between long-term and short-term capital gains, net capital gains and losses, real property vs. personal property, Section 179 expense and bonus depreciation for qualified property, depreciation using Modified Accelerated Cost Recovery System (MACRS) including General Depreciation System (GDS) and Alternative Depreciation System (ADS), methods of depreciation, conventions, and recovery periods, amortization of Section 197 intangibles (patents, copyrights, research and experimentation expenses, loan closing costs, business start-up costs).
Learning Outcome: *Students will compute capital gains and losses, differentiate between real and personal property, calculate depreciation using MACRS, and apply amortization rules for intangibles.*

No. of Hours:24

Module 2: C-Corporation Taxation - Filing Requirements and Income
Scope of Module: Covers the tax filing requirements for C-Corporations, including the preparation of Form 1120 and the reporting of various types of income. Students will learn to identify taxable and non-taxable income for corporations.
Topics: Overview of Form 1120 - U.S. Corporation Income Tax Return, filing requirements for Form 1120, deadlines for filing, Form 1120X (Amended Return), IRS statute of limitations,

consolidated tax returns, types of income for C-Corporations (taxable and non-taxable), capital gains, dividends from domestic corporations (less than 20% owned, more than 20% owned), dividends received deduction (DRD) for corporations.
Learning Outcome: *Students will understand the filing requirements for Form 1120, identify various types of corporate income, and apply the dividends received deduction rules.*

No. of Hours:24

Module 3: C-Corporation Deductions and Special Provisions
Scope of Module: Explores the various deductions available to C-Corporations, including trade expenses, charitable contributions, and net operating losses. It emphasizes the identification of deductible and non-deductible expenses.
Topics: Ordinary, necessary, and reasonable trade expenses including compensation of officers, salaries, bad debts, state and local taxes, non-deductible expenses (fines, penalties, lobbying expenses), charitable contributions (deduction limitations), net operating losses (NOLs) for corporations, special deductions, and carryback/carryforward rules.
Learning Outcome: *Students will identify deductible and non-deductible expenses for C-Corporations, calculate charitable contribution deductions, and apply NOL provisions.*

No. of Hours:24

Module 4: Reconciliation of Book Income and Taxable Income
Scope of Module: Focuses on the reconciliation of GAAP/book income to taxable income using Schedule M-1 and M-3. Students will learn to identify permanent and temporary differences and calculate taxable income.
Topics: Schedule M-1 - reconciliation of book income to taxable income, permanent differences (tax-exempt interest, fines, penalties), temporary differences (depreciation, bad debts, prepaid expenses), Schedule M-3 for large corporations, presentation of reconciliation on Schedule M-1, reconciliation of unappropriated beginning and ending retained earnings on Schedule M-2.

Learning Outcome: *Students will reconcile GAAP/book income to taxable income for C-Corporations using Schedule M-1 and M-3.*

No. of Hours:24

Module 5: Tax Computation and Tax Credits
Scope of Module: Covers the computation of corporate tax liabilities, including the calculation of penalty taxes and the application of corporate tax credits. Students will learn to determine corporate tax liabilities accurately.
Topics: Corporate tax rates, calculation of corporate tax liability, penalty taxes including Accumulated Earnings Tax, Personal Holding Companies Tax, and underpayment penalties, General Business Credits for corporations including investment credits, work opportunity credits, foreign tax credits, calculation of allowable credits and their limitations.
Learning Outcome: *Students will calculate corporate tax liabilities, identify applicable penalty taxes, and apply various business tax credits available to C-Corporations.*

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:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	3	1	0
CO2	1	0	3	3	0
CO3	3	1	3	0	0
CO4	3	0	3	3	0
CO5	3	0	2	3	0
Articulation	2.6	0.2	2.8	2	0

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+1+3+3+3)}{5}$ = 2.6

Course Title:	**Financial Decision Making**
Course Code:	**25VMC3C306**
Semester:	**III**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides a comprehensive understanding of financial decision-making, focusing on working capital management, financing options, capital budgeting, financial risk management, and enterprise risk management (ERM). Students will learn to make informed financial decisions using various financial techniques, including time value of money, leverage, cost of capital assessment, and financial valuation. The course emphasizes practical applications in corporate finance and risk management.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Analyze and estimate working capital for a company while considering key working capital ratios, emphasizing its importance for effective management.	L4
CO2	Distinguish and discuss various debt and equity financing methods and their implications for business funding.	L4
CO3	Evaluate and critique the investment strategy of using borrowed money to increase the potential return on investment.	L5
CO4	Apply financial techniques, such as time value of money, capital budgeting methods, leverage, and cost of capital assessment, for informed decision-making.	L3

CO5	Understand effective Enterprise Risk Management (ERM) strategies and develop the ability to quantify and mitigate financial risks.	L4

Course Modules

No. of Hours:24

Module 1 : Working Capital Management and Cash Management
Scope of Module: Covers the principles of working capital management, including the calculation of key working capital ratios, cash management techniques, and marketable securities management. It emphasizes efficient management of current assets for liquidity optimization.
Topics: Working capital management - definition, importance, and formula, key working capital ratios including current ratio, quick ratio, cash conversion cycle, inventory collection period, receivables collection period, payables deferral period, cash management techniques - cash balances, float, lock-box system, concentration banking, electronic funds transfer (EFT), marketable securities management including treasury securities, certificates of deposit, commercial paper, money market funds.
Learning Outcome: *Students will estimate working capital, assess its importance for company management, and distinguish between various cash management techniques.*

No. of Hours:24

Module 2: Receivables, Inventory, and Time Value of Money
Scope of Module: Explores the management of receivables and inventory as part of working capital management, and introduces the concept of time value of money for financial decision-making.
Topics: Receivables management including variables for credit policy, accounts receivable (A/R) turnover, A/R financing, inventory management including goals, material requirement planning (MRP), enterprise resource planning (ERP), reorder point, economic order quantity (EOQ),

inventory financing, Just-in-Time (JIT) purchasing/production, time value of money including present value, future value, annuities (ordinary and due).
Learning Outcome: *Students will calculate receivables turnover, evaluate inventory management strategies, and understand the time value of money concept.*

No. of Hours:24

Module 3: Capital Budgeting, Debt, and Equity Financing
Scope of Module: Focuses on capital budgeting techniques for investment decision-making, and explores debt and equity financing options, including their advantages and disadvantages.
Topics: Capital budgeting techniques including methods of cash flow calculation, payback period, accounting rate of return (ARR), internal rate of return (IRR), net present value (NPV), debt financing including short-term debt management (trade accounts payable, compensating balance), long-term debt management (private debt, public debt, debt covenants, secured and unsecured bonds, bond interest rates), leases (types, advantages, disadvantages), equity financing including common stock, preferred stock, dividend options, advantages and disadvantages of issuing preferred stock.
Learning Outcome: *Students will apply capital budgeting techniques, distinguish between debt and equity financing, and evaluate the factors affecting financing decisions.*

No. of Hours:24

Module 4 : Leverage, Cost of Capital, and Financial Valuation
Scope of Module: Covers the concepts of leverage, cost of capital, and financial valuation, enabling students to assess the impact of financing decisions on a company's profitability.
Topics: Leverage concepts including degree of operating leverage, degree of financial leverage, degree of combined leverage, cost of capital including cost of debt, cost of preferred stock, cost of existing common stock, cost of new common stock, weighted average cost of capital

(WACC), financial valuation techniques including asset valuation, liability valuation, market approach, income approach, discounted cash flow (DCF), replacement cost approach.
Learning Outcome: *Students will calculate leverage ratios, assess the cost of capital, and apply various financial valuation techniques.*

No. of Hours:24

Module 5: Risk Management - Enterprise and Financial Risk
Scope of Module: Explores risk management techniques, focusing on enterprise risk management (ERM) and financial risk management, including portfolio risk assessment and modern portfolio theory.
Topics: Enterprise Risk Management (ERM) - components including culture and governance, risk and performance, information, communication, and reporting, monitoring, strategy, and objective setting, assessing ERM effectiveness, future considerations (AI, automation, data management), financial risk management including types of financial risks (credit risk, market risk, interest rate risk), quantifying financial risks (risk-return tradeoff, standard deviation, coefficient of variation, regression analysis), portfolio risk and return (Modern Portfolio Theory, Capital Asset Pricing Model (CAPM), Efficient Market Hypothesis (EMH), Behavioral Finance), interest rate risk, credit risk, derivatives and hedging
Learning Outcome: *Students will develop a comprehensive understanding of ERM, evaluate financial risks, and apply risk management techniques in financial 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.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	2	3	3
CO2	3	0	3	3	2
CO3	0	0	3	1	3
CO4	3	0	1	3	1
CO5	1	1	3	3	3
Articulation	2	0.2	2.4	2.6	2.4

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+0+3+1)}{5} = 2$

SEMESTER IV

Course Title:	**Business Law - II**
Course Code:	**25VMC3C401**
Semester:	**IV**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides an advanced understanding of business law, covering secured transactions, bankruptcy law, suretyship, and agency relationships. Students will learn to analyze secured transactions, understand the bankruptcy process, explore the rights and defenses of sureties, and examine the creation, authority, and termination of agency relationships. The course emphasizes practical applications of legal concepts in business settings.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Evaluate the principles of secured transactions, focusing on the creation and enforcement of security interests in various types of collateral.	L4
CO2	Analyze the legal considerations of different chapters of the Federal Bankruptcy Code and understand the initiation of bankruptcy.	L4
CO3	Describe the initiation of bankruptcy proceedings and differentiate between voluntary and involuntary bankruptcy.	L2
CO4	Examine the rights of a surety, including rights against a creditor, the principal debtor, and co-sureties.	L4

CO5	Classify the various types of authority held by agents, differentiate between types of principals and agents, and evaluate the termination of agency relationships.	L4

Course Modules

No. of Hours:24

Module 1: Secured Transactions - Creation, Perfection, and Priority
Scope of Module: Covers the principles of secured transactions, including the creation of security interests, perfection, and the priority of creditors. Students will learn to analyze the rights of creditors and the process of enforcing security interests
Topics: Secured transactions - types of tangible and intangible collateral, attachment, requirements for the creation of a security interest, lender and creditor rights, statutory lien, judicial lien, garnishment, perfection including filing a financing statement, automatic perfection, possession of collateral, timing of perfection (PMSI in consumer goods or equipment), loopholes in perfection, inventory rule, priority among creditors - order of priority, lender/creditor responsibilities, procedures in case of borrower/debtor default.
Learning Outcome: *Students will analyze the principles of secured transactions, understand the conditions for perfection, and evaluate the priority order among creditors.*

No. of Hours:24

Module 2: Bankruptcy - Overview, Initiation, and Property of the Estate
Scope of Module: Explores the fundamentals of bankruptcy law, covering the initiation of bankruptcy proceedings, the composition of the bankruptcy estate, and the powers of the trustee. It emphasizes the understanding of the Federal Bankruptcy Code.
Topics: Chapters of the Federal Bankruptcy Code (Chapters 7, 11, and 13) and other bankruptcy chapters, legal considerations and applicability, initiation of bankruptcy proceedings - voluntary vs. involuntary bankruptcy, steps of initial bankruptcy proceedings, property included and excluded in the bankruptcy estate, powers of the trustee, preferential transfer of property.

Learning Outcome: *Students will understand the initiation of bankruptcy proceedings, distinguish between voluntary and involuntary bankruptcy, and analyze the composition of the bankruptcy estate.*

No. of Hours:24

Module 3: Bankruptcy - Distribution, Discharge, and Creditor's Rights
Scope of Module: Covers the distribution of the debtor's estate, the process of debt discharge, exceptions to discharge, and the rights of creditors. It emphasizes the order of payment priorities and creditor protection.
Topics: Distribution of the debtor's estate - claims against the estate, payments, and priorities, order of priority (secured creditors, general/unsecured creditors), discharge of debt - overview, exceptions to discharge (fines, penalties, tax claims, loans obtained by fraud), denied discharge, conversion or dismissal of bankruptcy petition, creditor's rights - Fair Debt Collection Practices Act (FDCPA), suretyship agreements (primary liability, secondary liability, last resort), gratuitous surety, compensated or commercial surety.
Learning Outcome: *Students will evaluate the distribution process of the debtor's estate, understand the discharge of debt, and discuss creditor's rights and remedies.*

No. of Hours:24

Module 4: Suretyship - Rights, Defenses, and Creditor's Options
Scope of Module: Focuses on the concept of suretyship, exploring the rights of a surety, defenses available to sureties, and creditor's options in a suretyship arrangement.
Topics: Rights of the surety - rights against a creditor, rights against the principal debtor, rights against co-sureties, defenses of the surety - defenses relating to the original contract, defenses relating to fiduciary duty owed by the creditor, defenses relating to the surety's incapacity, creditor's rights in suretyship, options available to debtors and creditors, Fair Debt Collection Practices Act (FDCPA).

Learning Outcome: *Students will examine the rights of a surety, understand the defenses available to a surety, and discuss creditor's rights in suretyship arrangements*

No. of Hours:24

Module 5: Agency Relationships - Creation, Authority, and Termination
Scope of Module: Explores the creation, authority, and termination of agency relationships. Students will learn to differentiate between types of agents, principals, and types of authority held by agents.
Topics: Creation of an agency relationship - requisites for creation, rights and duties between principal and agent, principal's remedies, agent's power to contractually bind the principal, types of authority (actual authority, apparent authority, ratification), types of principals (disclosed, partially disclosed, undisclosed), types of agents (general agent, special agent, sub-agent), termination of agency - ways of terminating an agent's authority, termination by operation of law, agent's liability for torts, principal's liability for torts.
Learning Outcome: *Students will classify the various types of authority held by agents, differentiate between types of principals and agents, and understand how agency relationships are terminated.*

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 contract law and business law principles..

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	3	3	1
CO2	3	1	3	1	1
CO3	3	0	3	3	1
CO4	3	0	2	2	0
CO5	3	0	2.6	2.2	0.6
Articulation	3	0.2	3	2.4	0

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5} = 3$

Course Title:	**Technical Accounting & Reporting - III**
Course Code:	**25VMC3C402**
Semester:	**IV**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides an advanced understanding of technical accounting, covering business combinations, foreign currency accounting, stock compensation, pension accounting, and data analytics. Students will learn to account for business combinations and consolidations, perform foreign currency translations, apply stock compensation principles, and develop proficiency in pension accounting. The course also emphasizes data analytics techniques for effective decision-making.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Achieve comprehensive expertise in business combinations and acquisitions, understanding acquisition accounting, including consolidation entries.	L4
CO2	Assess foreign currency accounting practices, including exchange rates, remeasurement, translation, and differences between them.	L4
CO3	Develop expertise in stock compensation practices, including the recording of stock options and journal entries.	L4
CO4	Develop proficiency in pension accounting, including understanding how sponsoring firms account for pensions.	L4

CO5	Utilize advanced data analytics methods to harness insights from data derived from various sources, scales, and structures.	L5

Course Modules

No. of Hours:24

Module 1: Business Combinations and Consolidations
Scope of Module: Covers the accounting principles for business combinations and consolidations, including the acquisition method, non-controlling interest, and variable interest entities. Students will learn to prepare consolidated financial statements.
Topics: Business combinations vs. asset acquisitions, acquisition method, economic entity concept, accounting for acquisitions (date of acquisition, investment in subsidiary, cost/equity method), costs incurred in business acquisitions, contingent consideration, consolidation entries (eliminating journal entries), parent investment (stocks vs. cash), computation of non-controlling interest, financial statement presentation (consolidated B/S, I/S, statement of comprehensive income, and statement of changes in stockholder's equity), variable interest entities (VIEs) - conditions for VIE determination, differences between private company and public entity standards in VIE accounting.
Learning Outcome: *Students will achieve expertise in business combinations and consolidations, including the preparation of consolidated financial statements and the determination of VIEs.*

No. of Hours:24

Module 2 : Foreign Currency Accounting and Transactions
Scope of Module: Explores foreign currency accounting, covering exchange rates, remeasurement, translation, and the treatment of individual foreign transactions. Students will learn to account for foreign currency transactions accurately.
Topics: Foreign currency terminology - weighted average exchange rate, historical exchange rate, year-end exchange rate, remeasurement of foreign financial statements (balance sheet and income statement), translation of foreign financial statements (balance sheet and income statement), difference between foreign currency remeasurement and translation, individual

foreign currency transactions - operating transactions, forward exchange contracts, journal entries of foreign transactions.
Learning Outcome: *Students will gain expertise in foreign currency accounting, including remeasurement, translation, and the accounting for individual foreign transactions.*

No. of Hours:24

Module 3: Stock Compensation and Pension Accounting
Scope of Module: Covers the principles of stock compensation, including share-based payments, stock options, stock appreciation rights (SAR), and pension accounting for sponsoring firms. Students will learn to record stock compensation and understand pension plan accounting.
Topics: Share-based payments, employee stock options - non-compensatory stock options, compensatory stock options, option pricing models, vesting period, recording stock options, disclosures, stock appreciation rights (SAR), share-based payments classified as liabilities (measured at fair value), journal entries, pension accounting - defined contribution plan, defined benefit plan, pension plan financial statement samples, accounting for pensions by sponsoring firms.
Learning Outcome: *Students will record stock compensation, distinguish between stock options and SAR, and develop proficiency in pension accounting.*

No. of Hours:24

Module 4 : Performance Management and Financial Statement Analysis
Scope of Module: Focuses on performance management techniques, including the Balanced Scorecard, benchmarking, quality control, and financial statement analysis. Students will learn to assess organizational performance using various techniques.
Topics: Balanced Scorecard - overview, characteristics, value-based management (financial scorecard), value-based metrics including Economic Value Added (EVA), DuPont ROI Analysis, residual income, free cash flow, benchmarking - process benchmarking, performance benchmarking, strategic benchmarking, quality control - total quality

management (TQM), ISO quality standards, Six Sigma, cost of quality, financial statement analysis - liquidity ratios, activity/asset utilization ratios, profitability ratios, debt utilization ratios, market ratios.
Learning Outcome: *Students will apply performance management techniques and financial statement analysis to evaluate organizational performance*

No. of Hours:24

Module 5: Business and Data Analytics for Decision-Making
Scope of Module: Covers data analytics techniques, including data classification, extraction, transformation, loading (ETL), and the application of various data analytics methods. It emphasizes data-driven decision-making.
Topics: Classification of data - by nature, by structure, by source, by time dimension, by scale, data repositories, structured vs. unstructured data, relational databases, Extract-Transform-Load (ETL) process, types of data analytics - descriptive analytics, diagnostic analytics, predictive analytics, prescriptive analytics, business application of data analytics, common data analytics techniques, data visualization, interpreting results, data storytelling.
Learning Outcome: *Students will master data analytics techniques, apply various analytics methods, visualize data effectively, and develop data storytelling skills.*

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, including consolidation, foreign currency transactions, and stock compensation.

Pedagogy / Teaching Methodology:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.

✓ Task-Based Simulations (TBS) for practical application of accounting concepts.

✓ Online Webinars for interactive learning with subject matter experts.

✓ Recorded Video Lectures for flexible, self-paced learning.

✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO3	PO4	PO5
CO1	3	3	2	0
CO2	3	3	3	0
CO3	3	3	1	0
CO4	3	3	3	1
CO5	3	3	3	1
Articulation	3	3	2.2	0.4

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 3

Course Title:	**Auditing & Attestation - III**
Course Code:	**25VMC3E403**
Semester:	**IV**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides an advanced understanding of audit and attestation, focusing on audit reports for both issuers and non-issuers, modifications to standard audit reports, SSARS and SSAE engagements, and governmental auditing standards. Students will learn to prepare, modify, and interpret audit reports in compliance with professional standards, understand attestation engagements, and assess the impact of governmental audit standards.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Obtain an understanding of the standard format of audit reports for both issuer and non-issuer entities.	L2
CO2	Determine the requirements for various modifications to the standard unmodified audit report, including modifications to the audit opinion.	L4
CO3	Understand the provisions of SSARS standards applicable to relevant engagements.	L2
CO4	Discuss the provisions of SSAE standards applicable to relevant engagements.	L3

CO5	Comprehend the provisions of governmental audit standards and the Single Audit Act applicable to relevant entities.	L3

Course Modules

No. of Hours:24

Module 1: Audit Reports for Non-Issuers
Scope of Module: Covers the structure, content, and modifications of standard audit reports for non-issuers, including the use of emphasis of matter and other matter paragraphs, key audit matters, and going concern doubts.
Topics: Standard unmodified audit reports for non-issuers in accordance with Statements on Auditing Standards (SAS), sections of the audit report - Opinion, Basis for Opinion, Management Responsibilities, Auditor Responsibilities, and Other Matters, situations requiring Emphasis of Matter and Other Matter paragraphs, Key Audit Matters (KAMs), auditor responsibilities on reporting going concern doubts, modified opinions - qualified opinion (GAAP issue), adverse opinion, qualified opinion (GAAS issue), disclaimer of opinion, comparative financial statements, supplementary information, reporting on financial statements prepared on a financial framework other than GAAP.
Learning Outcome: *Students will explain the format of the standard unmodified audit report for non-issuer entities, identify the circumstances for additional paragraphs, and understand the requirements for modified opinions.*

No. of Hours:24

Module 2: Group Audits, Special Purpose F/S, and Miscellaneous Engagements
Scope of Module: Explores the reporting requirements for group audits, special purpose financial statements, and other miscellaneous engagements under SAS, emphasizing the auditor's responsibilities.
Topics: Group audits - auditor responsibilities in consolidated financial statements, special purpose financial statements - reporting on financial frameworks other than GAAP, review of interim (quarterly) financial statements, summary financial statements, reporting on compliance of

audited financial statements, application of accounting principles, audit reports for non-issuers using a financial reporting framework generally accepted in another country.
Learning Outcome: *Students will understand the reporting requirements for group audits, special purpose financial statements, and miscellaneous engagements.*

No. of Hours:24

Module 3 : Audit Reports for Issuers (PCAOB Standards)
Scope of Module: Focuses on the preparation and modification of audit reports for issuers in accordance with PCAOB standards, including the reporting of critical audit matters (CAMs).
Topics: Audit reports for issuers under PCAOB standards - standard unmodified audit reports, explanatory paragraphs, critical audit matters (CAMs), modified opinions - qualified, adverse, disclaimer, comparative financial statements, supplementary information, group audits, special reports, other additional reports.
Learning Outcome: *Students will illustrate the format of standard unmodified audit reports for issuer entities and understand the requirements for modified opinions and other reporting elements.*

No. of Hours:24

Module 4 : SSARS and SSAE Engagements
Scope of Module: Covers the provisions of SSARS and SSAE standards applicable to various engagements, including preparation, compilation, review, examination, review, and agreed-upon procedures.
Topics: SSARS (Statements on Standards for Accounting and Review Services) - preparation engagements, compilation engagements, review engagements, SSAE (Statements on Standards for Attestation Engagements) - examination and review engagements, agreed-upon procedures engagements, prospective financial statements, proforma financial statements, compliance engagements, management discussion & analysis, trust services (computer systems & software), internal control at a service organization relevant to user entities ICFR.

Learning Outcome: *Students will understand the provisions of SSARS and SSAE standards applicable to preparation, compilation, review, and attestation engagements.*

No. of Hours:24

Module 5: Governmental Auditing and Single Audit Act
Scope of Module: Focuses on governmental auditing standards, including reporting on financial statements, internal control over financial reporting, compliance with laws, and the Single Audit Act.
Topics: Governmental auditing standards - reporting on financial statements, reporting on internal control over financial reporting (ICFR), reporting on compliance with laws and regulations, contracts/grants, Single Audit Act - single audit of entities, program-specific audits, reporting requirements, audit considerations for entities using service organizations, consideration of service auditor report (SOC reports), substantive procedures, and reporting considerations while using service auditor reports.
Learning Outcome: *Students will describe the requirements of governmental auditing standards, understand the Single Audit Act, and learn the considerations for using service auditor reports.*

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:

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- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	1	3	3	0
CO2	3	1	3	0	0
CO3	3	0	3	2	0
CO4	3	1	3	0	1
CO5	3	0	3	3	1
Articulation	3	0.6	3	1.6	0.4

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 3

Course Title:	**Federal Income Taxation - III**
Course Code:	**25VMC3E404**
Semester:	**IV**
Credits:	**4**
Course Type	**Core Course**
Learning Hours	**120**
Live Sessions	**12 hours**

Course Description:

This course provides an in-depth understanding of the taxation of S-Corporations, Partnerships, Limited Liability Companies (LLCs), and Tax-Exempt Organizations. It covers shareholder and partner basis calculations, flow-through of income and losses, termination of S-Corporation election, tax procedures, tax research, tax planning, and state and local taxation (SALT). Students will learn to prepare tax returns, calculate basis, and apply tax rules to various entities.

Course Outcomes (COs)

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

CO	Course Outcome	BTL
CO1	Evaluate the eligibility criteria for S-Corporation election and assess whether a corporation qualifies for S status.	L4
CO2	Analyze the types of income for S-Corporations and Partnerships, and prepare Schedule K-1 for shareholders or partners.	L4
CO3	Calculate the shareholder's basis in an S Corporation, considering stock basis, debt basis, and apply loss limitation rules.	L4
CO4	Understand Partnership formation, flow-through of income and losses, and calculate a partner's basis in a partnership.	L2

CO5	Understand federal tax procedures, legislative processes, tax research, tax planning, and state and local tax (SALT) concepts.	L3

Course Modules

No. of Hours:24

Module 1: S-Corporations - Eligibility, Income, and Basis Calculation
Scope of Module: Focuses on the eligibility criteria for S-Corporation election, reporting income on Form 1120-S, and calculating shareholder basis, including stock basis, debt basis, and at-risk basis.
Topics: S-Corporation eligibility criteria, election and formation requirements, Form 1120-S filing requirements, types of income - ordinary business income, separately stated items (Schedule K), Schedule K-1 reporting, shareholder basis - stock basis, debt basis, tax basis, at-risk basis, loss limitation rules for shareholders, calculation of adjusted basis for S-Corp stock.
Learning Outcome: *Students will determine S-Corporation eligibility, report income on Form 1120-S, and calculate shareholder basis, including stock basis and debt basis.*

No. of Hours:24

Module 2: S-Corporation Distributions, Termination, and Partnership Fundamentals
Scope of Module: Covers the rules for S-Corporation distributions, termination of S-Corp election, and the fundamentals of partnership formation, types of partnership interests, and transactions between partners and partnerships.
Topics: Accumulated Adjustments Account (AAA), Accumulated Earnings & Profits (AEP), Other Adjustments Account (OAA), S-Corporation distributions and their taxability, termination of S-Corp election - voluntary termination, termination due to ineligibility, passive income test, formation of partnerships, types of partnership interests, transactions between partners and the partnership.
Learning Outcome:

Students will understand S-Corporation distributions, the process of S-Corp termination, and the fundamentals of partnership formation.

No. of Hours:24

Module 3 : Partnership Income, Basis, and LLC Taxation
Scope of Module: Focuses on the taxation of partnership income, calculation of partner basis, and the taxation of Limited Liability Companies (LLCs).
Topics: Partnership income tax return (Form 1065), types of income, allocation and reporting on Form 1065, guaranteed payments to partners, calculation of partner's basis - tax basis, at-risk basis, loss limitation rules, recourse and non-recourse liabilities, cash distributions to partners, LLC taxation - overview, classification of LLCs, taxation of single-member LLCs, multi-member LLCs, and LLCs electing corporate status.
Learning Outcome: *Students will calculate a partner's basis in a partnership, understand LLC taxation, and prepare Form 1065.*

No. of Hours:24

Module 4 : Tax-Exempt Organizations and Federal Tax Procedures
Scope of Module: Covers the formation, classification, and taxation of tax-exempt organizations, as well as federal tax procedures, including audits, appeals, and penalties.
Topics: Formation of tax-exempt organizations, laws governing tax-exempt organizations, types of tax-exempt organizations, Form 990 filing requirements, federal tax procedures - audits and appeals, choice of courts (US Tax Court, US District Courts, US Court of Federal Claims, US Court of Appeals, US Supreme Court), assessments, collection from transferees and fiduciaries, closing agreements and compromises, refund claims, penalties - failure to file, failure to pay, accuracy-related penalties, fraud penalties, compliance standards.
Learning Outcome:

Students will understand the formation and taxation of tax-exempt organizations, federal tax procedures, and taxpayer penalties.

No. of Hours:24

Module 5 : Tax Research, Planning, and State & Local Taxes (SALT)
Scope of Module: Focuses on tax research, planning strategies, and the concepts of state and local taxation (SALT), including Nexus, Public Law 86-272, and state income allocation.
Topics: Tax research - Internal Revenue Code (IRC) structure (Subtitle, Chapter, Subchapter, Part, Subpart, Section), hierarchy of authority in tax law, tax planning - timing of income and expenses, income and deductions shifting, business entity choice, conversion of various income or deductions, passive activities, state and local taxes (SALT) - Nexus, Public Law 86-272, allocation and apportionment of state taxable income, factors involved in state apportionment calculation.
Learning Outcome: *Students will conduct tax research, apply tax planning strategies, and understand state and local taxation concepts.*

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:

This CPA Integrated Program adopts a blended learning approach, incorporating multiple methods to ensure comprehensive learning. The following methodologies are used:

- ✓ Multiple Choice Questions (MCQs) for self-assessment and exam preparation.
- ✓ Task-Based Simulations (TBS) for practical application of accounting concepts.
- ✓ Online Webinars for interactive learning with subject matter experts.
- ✓ Recorded Video Lectures for flexible, self-paced learning.
- ✓ Interactive Discussion Forums for peer learning.

Suggested Readings:

- Miles CPA review by *Varun Jain*

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 Conserns)
6.	Indian Knowledge System

CO-PO Mapping Table

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	0	3	2	0
CO2	3	1	3	2	0
CO3	3	0	3	3	0
CO4	3	0	3	2	1
CO5	3	0	2	3	1
Articulation	3	0.2	3	2.8	0.4

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

Articulation is calculated as:

$$= \frac{Sum\ of\ CO\ Mappiung\ Levels\ for\ a\ perticular\ PO}{No.of\ COs\ that\ mapped\ to\ that\ PO}$$

Example: $Articulation\ of\ PO1 = \frac{(3+3+3+3+3)}{5}$ = 3