



ROYAL SCHOOL OF COMMERCE (RSC)

COURSE STRUCTURE & SYLLABUS (BASED ON NATIONAL EDUCATION POLICY 2020)

FOR

**Bachelor of Commerce (ACCA)
(4 YEARS SINGLE MAJOR)**

W.E.F AY - 2025 – 26

Preamble

The National Education Policy (NEP) 2020 conceives a new vision for India's higher education system. It recognizes that higher education plays an extremely important role in promoting equity, human as well as societal well-being and in developing India as envisioned in its Constitution. It is desired that higher education will significantly contribute towards sustainable livelihoods and economic development of the nation as India moves towards becoming a knowledge economy and society.

If we focus on the 21st century requirements, the higher education framework of the nation must aim to develop good, thoughtful, well-rounded, and creative individuals and must enable an individual to study one or more specialized areas of interest at a deep level, and also develop character, ethical and Constitutional values, intellectual curiosity, scientific temper, creativity, spirit of service, and twenty-first-century capabilities across a range of disciplines including sciences, social sciences, arts, humanities, languages, as well as professional, technical, and vocational subjects. A quality higher education should be capable enough to enable personal accomplishment and enlightenment, constructive public engagement, and productive contribution to the society. Overall, it should focus on preparing students for more meaningful and satisfying lives and work roles and enable economic independence.

Towards the attainment of holistic and multidisciplinary education, the flexible curricula of the University will include credit-based courses, projects in the areas of community engagement and service, environmental education, and value-based education. As part of holistic education, students will also be provided with opportunities for internships with local industries, businesses, artists, crafts persons, and so on, as well as research internships with faculty and researchers at the University, so that students may actively engage with the practical aspects of their learning and thereby improve their employability.

The undergraduate curriculums are diverse and have varied subjects to be covered to meet the needs of the programs. As per the recommendations from the UGC,

introduction of courses related to Indian Knowledge System (IKS) is being incorporated in the curriculum structure which encompasses all of the systematized disciplines of Knowledge which were developed to a high degree of sophistication in India from ancient times and all of the traditions and practices that the various communities of India—including the tribal communities—have evolved, refined and preserved over generations, like for example Vedic Mathematics, Vedangas, Indian Astronomy, Fine Arts, Metallurgy, etc.

At RGU, we are committed that at the societal level, higher education will enable each student to develop themselves to be an enlightened, socially conscious, knowledgeable, and skilled citizen who can find and implement robust solutions to its own problems. For the students at the University, Higher education is expected to form the basis for knowledge creation and innovation thereby contributing to a more vibrant, socially engaged, cooperative community leading towards a happier, cohesive, cultured, productive, innovative, progressive, and prosperous nation.”

Introduction:

The National Education Policy (NEP) 2020 clearly indicates that higher education plays an extremely important role in promoting human as well as societal well-being in India. As envisioned in the 21st-century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals. According to the new education policy, assessments of educational approaches in undergraduate education will integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) that will lead to positive learning outcomes. This will lead to develop creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning, and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning. and more in-depth learning.

The NEP highlights that the following fundamental principles that have a direct bearing on the curricula would guide the education system at large, viz.

- i. Recognizing, identifying, and fostering the unique capabilities of each student to promote her/his holistic development.
- ii. Flexibility, so that learners can select their learning trajectories.
- iii. Multidisciplinary and holistic education across the sciences, social sciences, arts, humanities, and sports for a multidisciplinary world.

- iv. Emphasis on conceptual understanding rather than rote learning, critical thinking to encourage logical decision-making and innovation; ethics and human & constitutional values, and life skills such as communication, teamwork, leadership, and resilience.
- v. Extensive use of technology in teaching and learning, removing language barriers, increasing access for Divyang students, and educational planning and management.
- vi. Respect for diversity and respect for the local context in all curricula, pedagogy, and policy.
- vii. Equity and inclusion as the cornerstone of all educational decisions to ensure that all students can thrive in the education system and the institutional environment are responsive to differences to ensure that high-quality education is available for all.
- viii. Rootedness and pride in India, and its rich, diverse, ancient, and modern culture, languages, knowledge systems, and traditions.

B.Com. ACCA programme of the Assam Royal Global University is devised to enable and empower students to acquire knowledge, skills and abilities to blend the contemporary realities concerning the business domain. This programme provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition in the light of sustainable growth. It aims at infusing conceptual understanding to equip students to deal with business realities of today and groom them to drive and face the future challenges. The exposure of the students to the world of technology and digitization in the relevant field is also encouraged as envisaged by the scholars and policymakers. This programme is designed to foster and cultivate entrepreneurial mindset and skills besides inculcating ethical, cultural and constitutional values.

Aims of the Programme:

This programme primarily aims:

- To deliver student-centric, interactive and outcome-oriented knowledge and wisdom.
- To develop human resource to act as think-tank in nation-building endeavour;
- To develop ethically conscious business philosophers to propagate social responsibility.
- To develop entrepreneurial education/skills.
- To develop ready to be employed business professionals.
- To develop business scientist, researchers and consultants.
- To develop teachers with core business competencies.
- To develop holistic managers with interdisciplinary knowledge and

- To create a citizen of Naba-Bharat with a global outlook.

Approach to Curriculum planning

Choice Based Credit System (CBCS) By UGC

Under the CBCS system, the requirement for awarding a degree or diploma or certificate is prescribed in terms of number of credits to be earned by the students. This framework is being implemented in several universities across States in India. The main highlights of CBCS are as below [2]:

- The CBCS provides flexibility in designing curriculum and assigning credits based on the course content and learning hours.
- The CBCS provides for a system wherein students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning.
- CBCS also provides opportunity for vertical mobility to students from a bachelor's degree programme to master's and research degree programmes.

Definitions

Academic Credit:

An academic credit is a unit by which a course is weighted. It is fixed by the number of hours of instructions offered per week. As per the National Credit Framework [2].

1 Credit = 30 NOTIONAL CREDIT HOURS (NCH)

Yearly Learning Hours = 1200 Notional Hours (@40 Credits x 30 NCH)

| 30 Notional Credit Hours | | |
|---------------------------------|-----------------------|---------------------------------|
| Lecture/Tutorial | Practicum | Experiential Learning |
| 1 Credit = 15 -22 Lecture Hours | 10-15 Practicum Hours | 0-8 Experiential Learning Hours |

Course of Study:

Course of study indicate pursuance of study in a particular discipline/programme. Discipline/Programmes shall offer Major Courses (Core), Minor Courses, Skill Enhancement Courses (SEC), Value Added Courses (VAC), Ability Enhancement Compulsory Courses (AECCs) and Interdisciplinary courses.

Disciplinary Major:

The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may be allowed to change major within the broad discipline at the end of the second semester by giving her/him sufficient time to explore interdisciplinary courses during the first year. Advanced-level disciplinary/interdisciplinary courses, a course in research methodology, and a project/dissertation will be conducted in the seventh semester. The final semester will be devoted to seminar presentation, preparation, and submission of project report/dissertation. The project work/dissertation will be on a topic in the disciplinary programme of study or an interdisciplinary topic.

Disciplinary/interdisciplinary minors:

Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students who take a sufficient number of courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study. A student may declare the choice of the minor at the end of the second semester, after exploring various courses.

Courses from Other Disciplines (Interdisciplinary):

All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines given below. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. Students are not allowed to choose or repeat courses already undergone at the higher secondary level (12th class) in the proposed major and minor stream under this category.

i. Natural and Physical Sciences: Students can choose basic courses from disciplines such as Natural Science, for example, Biology, Botany, Zoology, Biotechnology, Biochemistry, Chemistry, Physics, Biophysics, Astronomy and Astrophysics, Earth and Environmental Sciences, etc.

ii. Mathematics, Statistics, and Computer Applications: Courses under this category will facilitate the students to use and apply tools and techniques in their major and minor disciplines. The course may include training in programming software like Python among others and applications software like STATA, SPSS, Tally, etc. Basic courses under this category will be helpful for science and social science in data analysis and the application of quantitative tools.

iii. Library, Information, and Media Sciences: Courses from this category will help the students to understand the recent developments in information and media science (journalism, mass media, and communication)

iv. Commerce and Management: Courses include business management, accountancy, finance, financial institutions, fintech, etc.,

v. Humanities and Social Sciences: The courses relating to Social Sciences, for example, Anthropology, Communication and Media, Economics, History, Linguistics, Political Science, Psychology, Social Work, Sociology, etc. will enable students to understand the individuals and their social behaviour, society, and nation. Students be introduced to survey methodology and available large-scale databases for India. The courses under humanities include, for example, Archaeology, History, Comparative Literature, Arts & Creative expressions, Creative Writing and Literature, language(s), Philosophy, etc., and interdisciplinary courses relating to humanities. The list of Courses can include interdisciplinary subjects such as Cognitive Science, Environmental Science, Gender Studies, Global Environment & Health, International Relations, Political Economy and Development, Sustainable Development, Women's, and Gender Studies, etc. will be useful to understand society.

Ability Enhancement Courses (AEC): Modern Indian Language (MIL) & English language focused on language and communication skills. Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills.

The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity. They would also enable students to acquaint themselves with the cultural and intellectual heritage of the chosen MIL and English language, as well as to provide a reflective understanding of the structure and complexity of the language/literature related to both the MIL and English language. The courses will also emphasize the development and enhancement of skills such as communication, and the ability to participate/conduct discussion and debate.

Skill Enhancement Course (SEC): These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students and should be related to Major Discipline. They will aim at providing hands-on training, competencies, proficiency, and skill to students. SEC course will be a basket course to provide skill-based instruction. For example, SEC of English Discipline may include Public Speaking, Translation & Editing and Content writing.

A student shall have the choice to choose from a list, a defined track of courses offered from 1st to 3rd semester.

Value-Added Courses (VAC):

i. *Understanding India:* The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among student-teachers of the Indian knowledge systems, the Indian education system, and the roles and obligations of teachers to the nation in general and to the school/community/society. The course will attempt to deepen knowledge about and understanding of India's freedom struggle and of the values and ideals that it represented to develop an appreciation of the contributions made by people of all sections and regions of the country, and help learners understand and cherish the values enshrined in the Indian Constitution and to prepare them for their roles and responsibilities as effective citizens of a democratic society.

ii. Environmental science/education: The course seeks to equip students with the ability to apply the acquired knowledge, skills, attitudes, and values required to take appropriate actions for mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources, forest and wildlife conservation, and sustainable development and living. The course will also deepen the knowledge and understanding of India's environment in its totality, its interactive processes, and its effects on the future quality of people's lives.

iii. Digital and technological solutions: Courses in cutting-edge areas that are fast gaining prominences, such as Artificial Intelligence (AI), 3-D machining, big data analysis, machine learning, drone technologies, and Deep learning with important applications to health, environment, and sustainable living that will be woven into undergraduate education for enhancing the employability of the youth.

iv. Health & Wellness, Yoga education, sports, and fitness: Course components relating to health and wellness seek to promote an optimal state of physical, emotional, intellectual, social, spiritual, and environmental well-being of a person. Sports and fitness activities will be organized outside the regular institutional working hours. Yoga education would focus on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, and equipping them with basic knowledge about one's personality, maintaining self-discipline and self-control, to learn to handle oneself well in all life situations. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills-related fitness like strength, speed, coordination, endurance, and flexibility; acquisition of sports skills including motor skills as well as basic movement skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities.

These are a common pool of courses offered by different disciplines and aimed towards embedding ethical, cultural and constitutional values; promote critical thinking. India knowledge systems; scientific temperament of students.

Summer Internship /Apprenticeship:

The intention is induction into actual work situations. All students must undergo 4 weeks summer internships / Apprenticeships after the completion of forth semester end examination in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the *summer term*. Students should take up opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability. Students who wish to exit after the first two semesters will also undergo 4-credit work-based learning/internship during the summer term to get a UG Certificate.

Important guidelines pertaining to Summer Internship project are as under:-

1. Tenure of Internship: 4 weeks
2. Selection of Organization
 - a. Student must seek the approval of the faculty guide prior to confirming the selection of the company where he/she wishes to intern with.
 - b. The work profile of the intern should be such that it adds value to the respective professions that he/she wishes to pursue after the Bachelor of Commerce (Hons) programme.
 - c. Work profile such as that of front office -reception, door to door sales promotion, rerecording or typing (pure data entry), review of reports, mere observation and the likes of same are not considered as valid internships.
3. Submission of Weekly Work done reports
 - a. During the internship period, students must submit weekly work done reports to the faculty guides.
 - b. These reports should capture work done daily with a minimum of 8 hours per day work.
 - c. Work done reports must be duly reviewed and signed by the supervisor of the intern (where the student is interning). Subsequently, at the end of each week, the report should be sent to the faculty guides for review.
 - d. Failure to submit the weekly work done reports would lead to deduction of marks/ cancellation of the summer internship project.

Format of the weekly work done report is as under: -

| Date | Time: From | Time: To | Work Assigned | Learning outcome | Signature of the Internship supervisor |
|------|---------------|-------------|---------------|---------------------|--|
| | | | | | |
| | | | | | |

Community engagement and service: The curricular component of ‘community engagement and service’ seeks to expose students to the socio- economic issues in society so that the theoretical learning’s can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.

Field-based learning/minor project: The field-based learning/minor project will attempt to provide opportunities for students to understand the different socio- economic contexts. It will aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socioeconomic development. Students will be given opportunities to gain a first- hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.

Indian Knowledge System:

In view of the importance accorded in the NEP 2020 to rooting our curricula and pedagogy in the Indian context all the students who are enrolled in the four-year UG programmes are encouraged to take an adequate number of courses in IKS so that the ***total credits of the courses taken in IKS amount to at least five per cent of the total mandated credits (i.e. min. 8 credits for a 4 yr. UGP & 6 credits for a 3 yr. UGP).*** The students may be encouraged to take these courses, preferably *during the first four semesters of the UG programme.* At least half of these mandated credits should be in courses in disciplines which are part of IKS and are related to the major field of specialization that the student is pursuing in the UG programme. They will be included as a part of the total mandated credits that the student is expected to take in the major field of specialization. The rest of the mandated credits in IKS can be included as a part of the mandated Multidisciplinary courses that are to be taken by every student. All the students should take a Foundational Course in Indian Knowledge System, which is designed to present an overall introduction to all the streams of IKS relevant to the UG programme. The foundational IKS course should be broad-based and cover introductory material on all aspects. Wherever possible, the students may be encouraged to choose a suitable topic related to IKS for their project work in the 7/8th semesters of the UG programme.

Experiential Learning:

One of the most unique, practical & beneficial features of the National Credit Framework is assignment of credits/credit points/ weightage to the experiential learning including relevant experience and professional levels acquired/ proficiency/ professional levels of a learner/student. Experiential learning is of two types:

a. Experiential learning as part of the curricular structure of academic or vocational program. E.g., projects/OJT/internship/industrial attachments etc. This could be either within the Program- internship/ summer project undertaken relevant to the program being studied or as a part time employment (not relevant to the program being studied- up to certain NSQF level only). In case where experiential learning is a part of the curricular structure the credits would be calculated and assigned as per basic principles of NCrF i.e., 40 credits for 1200 hours of notional learning.

b. Experiential learning as active employment (both wage and self) post completion of an academic or vocational program. This means that the experience attained by a person after undergoing a particular educational program shall be considered for

Assignment of credits. This could be either Full or Part time employment after undertaking an academic/ Vocation program.

In case where experiential learning is as a part of employment the learner would earn credits as weightage. The maximum credit points earned in this case shall be double of the credit points earned with respect to the qualification/ course completed. The credit earned and assigned by virtue of relevant experience would enable learners to progress in their career through the work hours put in during a job/employment.

Award of Degree

The structure and duration of undergraduate programmes of study offered by the University as per NEP 2020 include:

1. Undergraduate programmes of either 3 or 4-year duration with Single Major, with multiple entry and exit options, with appropriate certifications:
2. UG Certificate: Students who opt to exit after completion of the first year and have secured 40 credits will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
3. UG Diploma: Students who opt to exit after completion of the second year and have secured 80 credits will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.
4. 3-year UG Degree: Students who will undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 120 credits and satisfying the minimum credit requirement.
5. 4-year UG Degree (Honors’): A four-year UG Honors’ degree in the major discipline will be awarded to those who complete a four-year degree programme with 160 credits and have satisfied the credit requirements as given in Table 6 in Section 5.

6. 4-year UG Degree (Honors with Research): Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a Faculty Member of the University. The research project/dissertation will be in the major discipline. The students, who secure 160 credits, including 12 credits from a research project/dissertation, will be awarded UG Degree (Honors with Research).

(Note: UG Degree Programmes with Single Major: A student must secure a minimum of 50% credits from the major discipline for the 3-year/4-year UG degree to be awarded a single major. For example, in a 3-year UG programme, if the total number of credits to be earned is 120, a student of Commerce with a minimum of 60 credits will be awarded a B.Com. with a single major. Similarly, in a 4-year UG programme, if the total number of credits to be earned is 160, a student of Commerce with a minimum of 80 credits will be awarded a B.Com. (Hons. /Hon. With Research) in a 4-year UG programme with single major. Also, the 4-year Bachelor's degree programme with Single Major is considered as the preferred option since it would allow the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student.)

Award of Degree and Credit Structure with ME-ME

| Award | Year | Credits to earn | Additional Credits | Re-entry allowed within(yrs) | Years to Complete |
|----------------------------|-------------|------------------------|---------------------------|-------------------------------------|--------------------------|
| UG Certificate | 1 | 40 | 4 | 3 | 7 |
| UG Diploma | 2 | 80 | 4 | 3 | 7 |
| 3-year UG Degree (Major) | 3 | 120 | x | x | x |
| 4-year UG Degree (Honours) | 4 | 160 | x | x | x |
| Award | Year | Credits to earn | Additional Credits | Re-entry Allowed within(yrs) | Years to Complete |

| | | | |
|--|---|-----|---|
| 4-year UG Degree (Honors with Research): | 4 | 160 | Students who secure cumulative 75% Marks and above in the first six semesters |
|--|---|-----|---|

GRADUATE ATTRIBUTES IN B.COM ACCA

After completing this programme the students will be able to prepare a progressive mindset by developing following attributes, qualities and skills:

GA 1: Disciplinary Knowledge: The curriculum planning of B.Com ACCA programme envisages the students demonstrating comprehensive knowledge and understanding of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc. This will enable the students to put into practice the modern ways and means of dealing with the rapidly changing aspects in the dynamic business world overcome the resistances.

GA 2: Complex problem solving: Exposure to contemporary pedagogy will enhance students' understanding of real life situations by means of case-studies. This will polish their ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business and critically evaluate and solve complex problems. The content is organized in such a way that the students would be able to examine and evaluate from diverse perspectives and recommend personalized solutions based on their own sensibilities.

GA 3: Analytical and critical thinking: The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. Exposure to contemporary pedagogy will enhance their understanding of real-life situations by means of case-studies.

GA 4: Creativity: The graduates of this programme will be inculcated the habit of 'thinking out of the box' and deal with problems and situations to complex problems in unfamiliar contexts by adopting innovative, imaginative, lateral thinking, interpersonal skills, and emotional intelligence.

GA 5: Communication skills: The curriculum of B.Com ACCA programme have provision to make the students adept in listening, reading texts and research papers and present complex information in a simple, clear and concise manner to various groups/ audiences through appropriate media.

GA 6: Research related skills: The curriculum of this programme will infuse the skill set and capability for providing an insight of research in Commerce and interdisciplinary areas and to facilitate those who aspire for pursuing research. They will further be able to identify the developments in various branches of Commerce and Business. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective.

GA 7: Collaboration: The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition.

The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

GA 8: Leadership readiness/qualities: The students of the programme will be equipped with the idea of leadership qualities. They will be encouraged to take leadership role and plan the tasks of a team/organisation and give directions to achieve the purpose.

GA 9: Digital and technological skills: This course will equip the students with the use technological aids for learning like computerized accounting system, computer applications etc. which is a necessity in this era of digitization. They will be capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes. Components related to technological changes are incorporated at the slightest opportunity which will foster digital literacy.

GA 10: Environmental awareness and action: In line with the global trend to work for sustainable earth and its inhabitants, the students will be made aware of the importance of protecting the environment and work to mitigate the effects of environmental degradation. In this direction students will be helped to develop the technique of scientific waste management, conservation of biological natural resources, and promotion of sustainable development and living.

PROGRAMME OUTCOMES FOR B.COM ACCA

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to B.Com ACCA qualification.

Programme learning outcomes for B.Com includes various subject specific skills, generic skills, ability enhancement skills, value addition for lifelong learning etc. The programme aims to instill creativity, critical thinking, power of scientific reasoning, ethical and constitutional values while imparting classroom and field-based teaching. The programme learning outcomes of B.Com ACCA also to enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution.

B. Com ACCA Degree results in giving comprehensive knowledge of Accounting, Finance, Management, Marketing, Business and Corporate Law, Economics, Tax including various practical based courses enhancing skill in accounting software, digital ,marketing etc. enhancing skill in accounting software, digital marketing.

PO 1: Knowledge of Commerce: Ability to attain knowledge and understanding of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting, and taxation etc.

PO 2: Develop complex problem-solving skills:

- Ability to solve problems associated with the various business situations and real-life situations like opening a bank account or operations involving internet banking.
- Ability to enhance analytical skills and enable to comprehend solution to sustain problems originating in the diverse management areas.

PO 3: Develop analytical and critical thinking skills:

- Ability to attain exposure to contemporary pedagogy which will enhance their understanding of real-life situations by means of case-studies.
- Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business and critically evaluate and solve complex problems.

PO 4: Enhancing the creativity skills:

- Ability of providing out of the box solutions to various issues related to business and commerce.
- Ability to make a name for themselves by developing innovative products or providing innovative services.

PO 5: Develop effective communication skills:

- Ability to communicate long standing unsolved problems in commerce.
- Ability to listen to and read carefully various viewpoints and engage with them.
- Ability to use critical concepts and categories with clarity.
- Ability to lead group discussions.
- Ability to retain, build and transfer critical reading skills.

PO 6: Develop research-related skills:

- Ability to identify research gaps, formulate research questions and ascertain relevant sources to find substantive explanations.
- Ability to identify the developments in various branches of Commerce and Business

PO 7: Develop the ability of Team building:

- Ability to inculcate teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition.
- Ability to successfully complete projects within stipulated time.

PO 8: Develop sound leadership qualities:

- Ability to gain perspective from various dimensions and develop the quality of being a successful leader.

PO 9: Develop skills related to Information and Communication Technology (ICT) and digital Literacy:

- Ability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.
- Ability to use technological aids for learning like computerized accounting system, computer applications etc.

PO 10: Awareness about environmental issues and sustainable development:

- Ability to understand the significance of sustainable development and preservation of environment.
- Develop ideas to protect the environment in the process of undertaking business and commerce.

Assessment Methods

| Methods | Weightage |
|--------------------------|-----------|
| Semester End Examination | 50% |

| | |
|---------------------|-------------|
| Internal Assessment | 50% |
| Total | 100% |

Internal assessment is based on – Mid-semester Examination, Class test, Assignment, Project, Viva-voce, attendance of the student, seminar, group discussion, field work, display etc.

THEORY

| | Component of Evaluation | Marks | Frequency | Code | Weightage (%) |
|----------|---------------------------------|--|-----------|----------|---------------|
| A | Continuous Evaluation | | | | |
| i | Class test | Combination of any three from (i) to (v) with 5 marks each | 1-3 | C | 35% |
| ii | Home Assignment | | 1-3 | H | |
| iii | Project | | 1 | P | |
| iv | Seminar | | 1-2 | S | |
| v | Viva-Voce | | 1-2 | V | |
| vi | MSE | MSE shall be of 10 marks | 1-3 | Q/C T | 10% |
| vii | Attendance | Attendance shall be of 5 marks | 100% | A | 5% |
| B | Semester End Examination | | 1 | SEE | 50% |
| | Internship | | | | 100% |

PRACTICAL

| | Component of Evaluation | Marks | Frequency | Code | Weightage (%) |
|----------|---------------------------------|--|-----------|------|---------------|
| A | Continuous Evaluation | | | | |
| i | Class Test | Combination | 1-3 | C | |
| ii | Home Assignment | of any three from (i) to (v) with 5 marks each | 1-3 | H | 35% 10% |
| iii | Live Project | | 1 | P | |
| iv | Seminar | | 1-2 | S | |
| v | Viva-Voce | | 1-2 | V | |
| vi | MSE | MSE shall | 1-3 | Q/CT | |
| | | | | | |
| | | be of 10 marks | | | |
| vii | Attendance | Attendance shall be of 5 marks | 100% | A | 5% |
| B | Semester End Examination | | 1 | SEE | 50% |
| | Project | | | | 100% |

STRUCTURE OF THE SYLLABUS FOR 4 YEAR UG PROGRAMME

SCHOOL NAME - Royal School of Commerce
DEPARTMENT NAME - Commerce
PROGRAMME NAME -B.COM ACCA

| 1st SEMESTER | | | | | |
|---|--------------------|--|--------------|---------------|--------------|
| COMPONENT | COURSE CODE | COURSE TITLE | LEVEL | CREDIT | L-T-P |
| Major (Core) | ACA042M101 | Financial Accounting | 100 | 3 | 2-1-0 |
| | ACA042M102 | Business and Technology | 100 | 3 | 2-1-0 |
| Minor | COM042N101 | Indian Financial System | 100 | 3 | 2-1-0 |
| Interdisciplinary (IDC) | IKS992K101 | Introduction to Indian Knowledge System-I | 100 | 3 | 2-1-0 |
| Ability Enhancement course (AEC) | CEN982A101 | Communicative English-I | 100 | 1 | 1-0-0 |
| | BHS982A102 | Behavioural Science-I | 100 | 1 | 1-0-0 |
| Skill Enhancement Course (SEC) | COM042S111 | AccountingSoftware-I | 100 | 3 | 0-0-6 |
| Value Added Course (VAC) | | VAC-1 (To be chosen from pool of subjects) | 100 | 3 | 3-0-0 |
| | | Courses from Swayam/Moocs /NPTEL | | 2 | |
| TOTAL CREDIT FOR 1st SEMESTER | | | | 22 | |
| 2nd SEMESTER | | | | | |
| COMPONENT | COURSE CODE | COURSE TITLE | LEVEL | CREDIT | L-T-P |
| Major (Core) | COM042M201 | Principles of Marketing | 100 | 3 | 2-1-0 |
| | ACA042M202 | Corporate and Business Laws | 100 | 3 | 2-1-0 |
| Minor | ACA042N201 | Management Accounting | 100 | 3 | 2-1-0 |
| IDC | IKS992K201 | Indian Knowledge System-II | 100 | 3 | 2-1-0 |
| AEC | CEN982A201 | Communicative English-II | 100 | 1 | 1-1-0 |
| | BHS982A202 | Behavioural Science-II | 100 | 1 | 1-1-0 |
| SEC | COM042S211 | AccountingSoftware-II | 100 | 3 | 0-0-6 |
| VAC | | VAC-2 | 100 | 3 | 3-0-0 |
| | | Courses from Swayam/Moocs /NPTEL | 100 | 2 | |
| TOTAL CREDIT FOR 2nd SEMESTER | | | | 22 | |
| 3rd SEMESTER | | | | | |
| COMPONENT | COURSE CODE | COURSE TITLE | LEVEL | CREDIT | L-T-P |

| | | | | | |
|---|--------------------|--|--------------|---------------|--------------|
| Major (Core) | ACA042M301 | Audit and Assurance | 200 | 4 | 3-1-0 |
| | ACA042M302 | Financial Reporting | 200 | 4 | 3-1-0 |
| Minor | COM042N301 | Business Mathematics and Statistics | 200 | 4 | 3-1-0 |
| IDC | COM042I301 | Basics of Accounting (RSC offers to RGU) | 100 | 3 | 2-1-0 |
| | | RSC students chooses from pool of subjects offered by other depts. | 100 | 3 | 2-1-0 |
| AEC | CEN982A301 | Communicative English- III | 100 | 1 | 1-1-0 |
| | BHS982A302 | Behavioural Science- III | 100 | 1 | 1-1-0 |
| SEC | COM042S301 | Investment in Stock Market | 200 | 3 | 3-0-0 |
| | | Courses from Swayam/Moocs /NPTEL | 100 | 2 | |
| TOTAL CREDIT FOR 3rd SEMESTER | | | | 22 | |
| 4th SEMESTER | | | | | |
| COMPONENT | COURSE CODE | COURSE TITLE | LEVEL | CREDIT | L-T-P |
| Major (Core) | ACA042M401 | Financial Management | 200 | 4 | 3-1-0 |
| | COM042M402 | Income Tax Law and Practice | 200 | 4 | 3-1-0 |
| | COM042M403 | Trade and Commerce in Ancient India | 200 | 4 | 3-1-0 |
| Minor | ACA042N401 | Strategic Business Leader | 200 | 3 | 2-1-0 |
| | COM042N402 | Business Economics | 200 | 3 | 2-1-0 |
| AEC | CEN982A401 | Communicative English- | 100 | 1 | 1-1-0 |
| | BHS982A402 | Behavioural Science-IV | 100 | 1 | 1-1-0 |
| | | Courses from Swayam/Moocs /NPTEL | | 2 | |
| TOTAL CREDIT FOR 4th SEMESTER | | | | 22 | |
| 5th SEMESTER | | | | | |
| COMPONENT | COURSE CODE | COURSE TITLE | LEVEL | CREDIT | L-T-P |
| Major (Core) | ACA042M501 | Performance Management | 300 | 4 | 3-1-0 |
| | ACA042M502 | Strategic Business Reporting | 300 | 4 | 3-1-0 |
| Major (Core) Any One of the following | COM042M503 | Customer Relationship and Advertising | 300 | 4 | 3-1-0 |
| | COM042M504 | Human Resource | 300 | 4 | 3-1-0 |

| | | | | | |
|---|--------------------|--|--------------|---------------|--------------|
| | | Management | | | |
| | COM042M505 | Cost Accounting | 300 | 4 | 3-1-0 |
| | COM042M506 | Insurance & Risk Management | 300 | 4 | 3-1-0 |
| Minor | COM042N501 | Digital Marketing | 300 | 4 | 3-1-0 |
| Internship | COM042M527 | Summer Internship | 300 | 4 | |
| TOTAL CREDIT FOR 5th SEMESTER | | | | 20 | |
| 6th SEMESTER | | | | | |
| COMPONENT | COURSE CODE | COURSE TITLE | LEVEL | CREDIT | L-T-P |
| Major (Core) | ACA042M601 | Advanced Financial Management | 300 | 4 | 3-1-0 |
| | ACA042M602 | Advanced Audit and Assurance | 300 | 4 | 3-1-0 |
| | COM042M603 | Goods and Service Tax | 300 | 4 | 3-1-0 |
| Major (Core) (Choose any 1 from the following) | COM042M604 | Services Marketing | 300 | 4 | 3-1-0 |
| | COM042M605 | Financial Statement Analysis | 300 | 4 | 3-1-0 |
| | COM042M606 | Industrial Relations and Labour Legislations | 300 | 4 | 3-1-0 |
| | COM042M607 | Portfolio Management | 300 | 4 | 3-1-0 |
| Minor | COM042N601 | Banking Law and Practices | 300 | 4 | 3-1-0 |
| TOTAL CREDIT FOR 6th SEMESTER | | | | 20 | |

B.Com 7th and 8th Semester Structure(Including Finance and Accounts, ACCA and CMA)

| | | | | | |
|---|--------------------|----------------------------------|--------------|---------------|--------------|
| 7th SEMESTER | | | | | |
| COMPONENT | COURSE CODE | COURSE TITLE | LEVEL | CREDIT | L-T-P |
| Major (Core) | COM042M701 | Sustainability Reporting | 400 | 4 | 3-1-0 |
| Major (Core) | COM042M702 | Strategic Performance Management | 400 | 4 | 3-1-0 |
| Major (Core) | COM042M703 | Marketing Research | 400 | 4 | 3-1-0 |
| Major (Core) | COM042M704 | Forensic Accounting | 400 | 4 | 3-1-0 |
| Minor | COM042N701 | Rural Development | 400 | 4 | 3-1-0 |
| | | | | | |
| TOTAL CREDIT FOR 7th SEMESTER | | | | 20 | |
| 8th SEMESTER | | | | | |

| COMPONENT | COURSE CODE | COURSE TITLE | LEVEL | CREDIT | L-T-P |
|---|--------------------|------------------------------------|--------------|---------------|--------------|
| Major (Core) | COM042M801 | International Financial Management | 400 | 4 | 3-1-0 |
| Major (Core) | COM042M802 | Research Methodology | 400 | 4 | 3-1-0 |
| Major (Core) | COM042M823 | Dissertation/Research Project | 400 | 12 | 0-0-12 |
| In lieu of Project | | | | | |
| Major (Core) | COM042M804 | Product and Brand Management | 400 | 4 | 3-1-0 |
| Major (Core) | COM042M805 | Corporate Tax Planning | 400 | 4 | 3-1-0 |
| Major (Core) | COM042M806 | Behavioural Finance | 400 | 4 | 3-1-0 |
| TOTAL CREDIT FOR 8th SEMESTER | | | | 20 | |

Detailed syllabus

SYLLABUS (1ST SEMESTER)

Subject Name: FINANCIAL ACCOUNTING

Type of Course: Major.

Paper Code: ACA042M101

Course Level: 100

Credit Units: 03

Scheme of Evaluation: THEORY

Course Description:

The aim of the course is to learn the underlying principles and concepts of financial accounting, accounting techniques and the preparation of basic financial statements. This course will help the learner's demonstrate technical proficiency in the use of double-entry techniques, including the preparation and interpretation of basic financial statements for sole traders, partnerships, companies and simple groups of companies.

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course Outcome | Blooms Taxonomy Level |
|-----|--|-----------------------|
| CO1 | Relate the basic principles of financial accounting for different types of organizations, and the various role and responsibilities of different regulatory bodies. | BT1 |
| CO2 | Demonstrate the understanding of the double entry accounting systems,. | BT2 |
| CO3 | Organise the key concepts and record financial transactions with respect to assets. | BT3 |
| CO4 | Analyse financial statements and disclosure notes. | BT4 |

Detailed syllabus:

| Module | Topics & Course Contents | Periods |
|----------|---|-----------|
| I | Module 1: Introduction to financial reporting and regulatory framework Financial reporting, identify, and define types of business entities, identify users of the financial statements and their needs, identify the purpose of the financial statements, and components of financial statements, and define the elements of financial statements. | 15 |

| | | |
|------------|--|-----------|
| | <p>Apply qualitative characteristics – relevance, faithful representation, comparability, verifiability, timeliness, understandability</p> <p>Role of financial reporting regulatory systems, understand the role of IFRS standards, explain the concept of corporate governance, and discuss the duties and responsibilities of company directors.</p> | |
| II | <p>Double entry bookkeeping, recording of transactions, and ledger preparation</p> <p>Main forms of business transactions and source documents, identify, and explain the main forms of accounting records, and understand and apply concepts of duality, double entry, and the accounting equation.</p> <p>Record sales, purchases, returns, discounts, and sales tax, and understand the concept of inventory valuation in accordance with standards and understand the other methods to ascertain the cost of inventory.</p> <p>Use of journals and the posting of journals into ledger accounts and learn to balance and close a ledger account.</p> | 15 |
| III | <p>Recording Transactions – Other adjustments</p> <p>Non-current assets, explain, and discuss the difference between capital and revenue expenditure, explain the purpose of an asset register, prepare the ledger entries to record the acquisition of non-current assets, and define and learn the accounting treatment of depreciation charges.</p> <p>Disposal of non-current assets, record the profit and loss on disposal, record the revaluation of non-current assets, and record the profit and loss on disposal of the revalued asset.</p> <p>Difference between tangible and intangible non-current assets, define and explain the treatment of research cost and development cost, understand the amounts to be capitalized or expenses with regard to research and development, and learn the accounting process of amortization of intangible assets.</p> <p>Application of matching concepts with respect to accruals and prepayments, identify and learn the adjustments and record the appropriate adjustments, explain the receivables, understand the purpose of aged receivables, learn to record the irrecoverable debt and allowance for receivables adjustments in the ledger accounts, understand the capital structure of limited liability company, record movements in share capital and share premium, treatment of bonus issue, rights issue, dividends and income tax.</p> | 15 |
| IV | <p>Preparation of individual and group financial statements</p> <p>Purpose of trial balance, identify the types of error, understand the purpose of a suspense account, prepare journal entries to correct errors, learn, and understand the impact of errors in the financial statements.</p> <p>Prepare financial statements, understand, identify and report reserves in financial statements, identify, and understand the items requiring separate disclosures required for financial statements, and define and classify events after the reporting period and their accounting treatment.</p> <p>Application of techniques required for incomplete records.</p> | 15 |

| | | |
|--------------|---|-----------|
| | <p>Define the terms payables, provisions, contingent liabilities, and assets, learn the accounting treatment of provisions, contingent liabilities, and contingent assets, and understand the purpose of bank reconciliations, preparation of bank reconciliation statements, understand the purpose of, and prepare, control accounts for receivables and payables, learn and perform control account reconciliations.</p> <p>Understand the difference between profits and cash flows, learn the calculation of cash flows under operating activities, investing activities and financing activities, and preparation of statement of cash flows.</p> <p>Group Accounting and Interpretation of financial statements</p> <p>Define parent, subsidiary, control, and non-controlling interest, understand and learn the components of and prepare a consolidated statement of financial position including the adjustments of fair values, intra-group trading, unrealized profits, mid-year acquisitions, and learn the accounting treatment of goodwill using fair value method.</p> <p>Components of and prepare consolidated statements of profit or loss including the adjustments of intra-group trading, unrealized profit, and mid-year acquisitions.</p> <p>Define an associate and understand the principle of equity accounting.</p> <p>Purpose of interpretation and analysis of financial statements, learn the calculation and interpretation of profitability ratios, liquidity ratios, efficiency ratios and position ratios.</p> | |
| TOTAL | | 60 |

Text books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Financial accounting. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Financial accounting. BPP Learning Media.

Reference Books:

1. Goyal, B. K., & Tiwari, H. N. (2022). Financial accounting. Taxmann Publications.
2. Arora, M. N., Achalapathi, K. V., & Brinda, S. (2022). Financial accounting. Taxmann Publications.
3. Tulsian, P. C. (n.d.). Financial accounting. Pearson Publications.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 60 hours | | 30 hours 1) Project 2) Workshops |

Subject Name: BUSINESS AND TECHNOLOGY

Type of Course: Major

Paper Code:ACA042M102

CourseLevel:100

CreditUnits:03

Scheme of Evaluation: THEORY

L-T-P-C –2-1-0-3

Course Description:

The aim of the course is to help learners operate a business effectively, efficiently and ethically and will show the critical role finance professionals play in achieving this. The learners gain a deeper understanding of the business environment, including economic, legal and regulatory influences on aspects like governance, employment, health and safety, data protection and security.

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course Outcomes | Blooms Taxonomy Level |
|------|---|------------------------------|
| CO 1 | Relate the business organization structure, functions, and governance in relation to business environment. | BT1 |
| CO 2 | Illustrate the various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources. | BT2 |
| CO 3 | Make use of the concept of professional ethics in accounting and business | BT3 |
| CO 4 | Analyse the effectiveness and communication skills of a leader. | BT4 |

Detailed syllabus

| Module | Topics & Course Contents | Periods |
|---------------|---|----------------|
| I | The business organisation, its stakeholders, and the external environment The purpose and types of business organisation -Stakeholders in business organisations -Political and legal factors affecting business - Macroeconomic factors - Micro economic factors - Social and demographic factors -Technological factors - Environmental factors - Competitive factors | 15 |
| II | Business organisational structure, functions and governance The formal and informal business organisation- Business organisational structure and design-Organisational culture in | 15 |

| | | |
|--------------|---|-----------|
| | business -Committees in business organisations - Governance and social responsibility in business | |
| III | Accounting and reporting systems, compliance, control, technology and security The relationship between accounting and other business functions -Accounting and finance functions within business organisations Principles of law and regulation governing accounting and auditing - The sources and purpose of internal and external financial information, provided by business Financial systems, procedures and related IT applications -Internal controls, authorisation, security of data and compliance within business Fraud and fraudulent behaviour and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems. | 15 |
| IV | Leading and managing individuals and teams ; Personal effectiveness, communication and ethics. Leadership, management and supervision -Recruitment and selection of employees Individual and group behaviour in business organisations -Team formation, development and management Motivating individuals and groups -Learning and training at work - Review and appraisal of individual performance The application and impact of Financial Technology (FinTech) in accountancy and audit Personal effectiveness techniques- Consequences of ineffectiveness at work -Competence frameworks and personal development - Sources of conflicts and techniques for conflict resolution and referral -Communicating in business. Fundamental principles of ethical behaviour The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession Corporate codes of ethics- Ethical conflicts and dilemmas. | 15 |
| TOTAL | | 60 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Business and technology. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Business and technology. BPP Learning Media.

Reference books:

1. Vasisht, N. (2020). Business organization. Taxmann.
2. Talloo, T. J. (2019). Business organizational and management. TMH.
3. Tulsian, P. C. (2021). Business organisation. Pearson Education.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 60 hours | | 30 hours <ol style="list-style-type: none"> 1. Project 2. Workshops |

Subject Name: INDIAN FINANCIAL SYSTEM

Type of Course: Minor Paper

Code: COM042N101

CourseLevel:100

CreditUnits:03 Scheme of

Evaluation: THEORY

L-T-P-C-2-1-0-3

Course Objectives:

The objectives of the course are to provide an understanding of the structure of Financial System and to provide an insight into the constituents of Indian financial system and its general operations.

Course Outcomes:

| On completion of this course students will be able to: | | |
|--|--|-----------------------|
| SL. No | Course Outcomes: | Blooms Taxonomy Level |
| CO1 | Define the various components of the financial system. | BT1 |
| CO2 | Understand the different types of financial markets, institutions, instruments, and services. | BT2 |
| CO3 | Identify the role of financial markets and institutions. | BT3 |
| CO4 | Analyze the role of regulatory bodies. | BT4 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|-----------|--|-----------|
| I. | Financial System: Meaning, features, components and functions of Financial System, Relationship between financial system and Economic development. Evolution of Indian Financial system-pre independence, post-independence, and post liberalization. Present day structure and Special features. | 14 |

| | | |
|--------------|--|-----------|
| II | <p>Financial Market:</p> <p>Money Market-Meaning, features, classifications, functions. Indian Money Market- features, structure, and recent trends in Indian Money Market.</p> <p>Capital Market-Meaning, features, classification, and functions. Primary Market- Meaning and functions. Methods of Issue of securities in Primary market. SEBI guidelines for IPO</p> <p>Secondary Market-Meaning, features and functions. Differences between primary market and secondary market, Stock market transactions and intermediaries. Listing of securities-meaning, advantages and procedure, and recent trend in Indian Capital Market.</p> <p>Financial Institutions: Classification-Banking and Non-Banking Institutions. Banking structure in India. Commercial, Rural and Cooperative Banks – Their features and functions; Recent developments in Indian banking sector, Non-Banking Institutions-Meaning, features And classifications, Role of Non-Banking Financial Institutions</p> | 18 |
| III. | <p>Financial Instruments and Services: Meaning and features of financial instruments. Money Market instruments-Treasury bills, Commercial papers, Certificate of deposits, Repos .Capital market instruments- Shares, debentures, Government bonds, Gold Bonds, derivatives. Depository receipts, Meaning and features of financial services. Classification of financial services-Fund based/ asset-based and fee based services,</p> | 18 |
| IV | <p>Regulators: RBI: objectives, Functions and role ; SEBI: objectives, functions and role, SEBI and Investors’ protection measures IRDA: Its functions and role, PFRDA: Its functions and role.</p> | 10 |
| TOTAL | | 60 |

Text Book:

1. Bhole L.M, *Financial Market & Instruments*, Tata McGraw Hill, New Delhi
2. Khan, M.Y., *Indian Financial System*, Tata Mc Graw Hill, New Delhi.

Reference Books:

1. Pathak, B.V.; *Indian Financial System*, Pearson–India, New Delhi.,
2. Gupta. K. Shashi, Aggarwal Nisha & Gupta Neeti, *Indian Financial System*, Kalyani Publishers New Delhi,
3. Avadhani. V.A; *Financial Services in India*, Himalaya Publishing House, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process will be based on lectures, assignments and project work.

| Notional Credit Hours | | |
|-----------------------|-----------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 60 hours | | 30 hours <ol style="list-style-type: none">1. Case Studies2. Group Discussion3. Project work |

Subject Name: Accounting Software

Type of Course: SEC

Paper Code: COM042S111

Course Level: 100

Credit Units: 03

Scheme of Evaluation: Practical

L-T-P-C-0-0-6-3

Course Objectives:

To acquaint the student about the concept of Accounting Package and to understand the Tally ERP9 Accounting Package and also to get a hands on training in Practical Implementation of Tally ERP 9.

Course Outcomes:

| On successful completion of the course the students will be able to: | | |
|--|---|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO1 | Recall the basics of gateway of tally, creation alteration and deletion of ledger & groups | BT1 |
| CO2 | Understand the techniques of handling Tally ERP | BT2 |
| CO3 | Apply the concepts of accounting in entering the transactions in Tally ERP | BT3 |
| CO4 | Examine Masters-Bill wise Debtors & Creditors Ledger | BT 4 |

Detailed Syllabus:

| Modules | Topics/Course content | Periods |
|-----------|---|-----------|
| I. | Introduction to Accounting Package: Tally ERP 9 Meaning and benefits of accounting software; User Interface and Company Management, Introduction to Tally ERP 9, creating a Company, Altering & Deleting Company, Gateway of Tally & User Interface, understanding ledgers, Creating Ledgers, Multiple Ledgers, Practical Examples, Master Groups, Altering & Deleting Groups | 14 |

| | | |
|--------------|--|-----------|
| II. | Masters Management Masters-Bill wise Debtors & Creditors Ledger ,Configuring BillWise Details Payments Voucher-Examples on Payments in Single Entry Mode & Double Entry Mode. Understanding Day Book Reports, Receipt Voucher, Contra & Journal Voucher | 14 |
| III. | Inventory Management & Financial Reports Understanding Inventory, Stock Groups, Stock Category, Units of Measurement, Stock Items ,Practical Examples Trial Balance, P/LA/c, Balance Sheet etc. | 18 |
| IV. | GST and TDS About GST ,Activating GST in Tally, GST rates & Invoices ,Understanding CGST-SGST & IGST, Purchase & Sales Voucher with GST, GST Reports Brief understanding of TDS Accounting in Tally. | 14 |
| Total | | 60 |

Keywords: tally, accounting software

Reference Books/Web:

www.tallysolutions.com

| Notional Credit Hours | | |
|------------------------------|------------------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| | 60hours | 30 hours <ol style="list-style-type: none"> 1. On the job training 2. Case studies 3. Project work |

SYLLABUS (2nd SEMESTER)

Subject Name: Principles of Marketing

Type of Course: Major

Paper Code: COM042M201

Course Level: 100

Credit Units: 03 Scheme of

Evaluation: Theory

L-T-P- C-2-1-0-3

Course Objectives:

The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Outcomes:

On completion of the course the students will:

| SI No | Course Outcome | Blooms Taxonomy Level |
|-------|---|-----------------------|
| CO1 | Define the basic concepts and philosophies of marketing. | BT 1 |
| CO2 | Describe the factors affecting marketing decisions of a firm. | BT 2 |
| CO3 | Apply marketing strategies in solving real life business problems. | BT 3 |
| CO4 | Examine the effectiveness of marketing strategies. | BT 4 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|---------|---|---------|
| I. | Introduction to Marketing: Concept of market and its types, Meaning, Nature, Scope and Importance of marketing; difference between traditional and modern concept of marketing, Core concepts of marketing; Marketing Philosophies; Marketing Mix. Marketing Environment: Need for studying marketing environment; environment scanning, Micro and macro environmental factors. | 15 |

| | | |
|-------|--|----|
| II. | <p>Understanding Consumer Behaviour and STP: Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases.</p> | 15 |
| III. | <p>Marketing Mix Decision-Product Product Decisions: Concept and classification; Levels of Product. Product-mix dimensions, types of products; Brand and Branding-functions and strategies; Packaging and Labelling-functions, types and ethical aspects; New Product Development: concept and process, Product lifecycle–concept and marketing strategies. Marketing Mix Decisions-Pricing and Distribution Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Distribution Decisions: Channels of distribution-types and functions. factors affecting choice of distribution channel; Distribution strategies; Distribution logistics–concept, importance and Major logistics decisions; Wholesaling and retailing; Types of retail formats; Emerging distribution trends.</p> | 15 |
| IV | <p>Promotion Decisions and Developments in Marketing Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools: advertising, personal selling, sales promotion, public relations & publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Emerging concepts in Marketing: Relationship Marketing, Sustainable Marketing, Rural marketing, Social marketing, Digital marketing.</p> | 15 |
| TOTAL | | 60 |

Text Book:

1. Kotler,P., Armstrong,G.,& Agnihotri,P.(2018).Principles of Marketing. London: Pearson Education

Reference Books:

1. Saxena, Rajan,*Marketing Management*, Mc Graw Hill Education, NewDelhi.
2. Goel, Priyanka, *Marketing Management*, New Delhi: Atlantic Publisher.
3. Chhabra,T.N.,and Ankur, Chhabra,(2018),*An introduction to Marketing Management*, Sun India Publisher.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, project work and case studies

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 60 hours | | 30 hours |
| | | <ol style="list-style-type: none">1. Group Discussion2. Project work3. Case Studies |

Subject Name: CORPORATE AND BUSINESS LAWS

Type of Course: Major Paper

Code: ACA042M202

Course Level: 100

Credit Units: 03

Scheme of Evaluation: Theory

L-T-P-C-2-1-0-3

Course objective:

The aim of the course is to develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.

Course outcome:

On successful completion of the course the students will be able to:

| | Course Outcome | Blooms Taxonomy Level |
|-------------|--|------------------------------|
| CO 1 | Relate the business laws applicable to business houses in India. | BT1 |
| CO 2 | Illustrate the various provisions of business laws . | BT2 |
| CO 3 | Apply the provisions of business statutes in managing the affairs of the business. | BT3 |
| CO 4 | Analyse the effectiveness of insolvency laws and the procedure involved in voluntary liquidation. | BT6 |

Detailed syllabus:

| Module | Topics & Course Contents | Periods |
|---------------|-------------------------------------|----------------|
|---------------|-------------------------------------|----------------|

| | | | |
|---|---|----|----|
| I | <p>Essential elements of the Indian legal system</p> <p>Law and the legal system Definition- Types of law Structure and operation of the courts, Sources of law: Case law and precedent- Legislation Rules and presumptions used by the courts</p> <p>The General Clauses Act, 1897 Important definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous</p> <p>Interpretation of statutes Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents</p> | 15 | |
| | <p>II</p> <p>Business Law – Part A</p> | | 15 |
| | | | |

| | | |
|------------|---|-----------|
| | <p>Indian Contract Act, 1872 Formation of a contract – Simple Contract, Offer, Acceptance, Consideration, Other essential elements of a valid contract, Performance of contract, breach of contract, Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Pledge, Agency</p> <p>Law of torts and professional negligence Meaning of Tort – tort of passing off – tort of negligence – defences to actions in negligence – duty of care to accountants and auditors</p> <p>The Sale of Goods Act, 1930 Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights.</p> | |
| III | <p>Business Law – Part B</p> <p>The Indian Partnership Act, 1932 General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm</p> <p>The Limited Liability Partnership Act, 2008: Introduction- covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.</p> | 15 |
| IV | <p>Company Law</p> <p>The Companies Act, 2013 Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Doctrine of Indoor Management Prospectus and Allotment of Securities, Share Capital and Debentures, Acceptance of Deposits by companies, Registration of Charges, Management and Administration, Accounts of Companies, Audit and Auditors Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. The formation and constitution of a company- Duties of promoters- rules of pre-incorporation contracts- Procedures for company registration Statutory books-Article of association, Memorandum of Association, Appointment and Qualifications of Directors</p> | 15 |

| | | |
|--------------|--|-----------|
| | <p>Appointment and remuneration of Managerial Personnel, Meetings of Board and its powers, Inspection, inquiry and Investigation</p> <p>Share capital – Types of shares- Rights issue- bonus issue- Issue of Shares at discount or premium, Declaration and payment of Dividend, Registration of Charge, Loan capital - Debenture- Fixed and floating charges, Management, administration and the regulation of companies- Company directors - Other company officers -Company meetings and resolutions.</p> <p>Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.</p> <p>Insolvency law: - Voluntary liquidation- Compulsory liquidation- Insolvency and ion, Corporate fraudulent and criminal behavior –Legal control over insider ney laundering, bribery, Fraudulent and criminal behaviour, Compounding s, Adjudication, Special Courts, National Company Law Tribunal and ribunal</p> | |
| TOTAL | | 60 |

Text books:

1. Kapoor, N. D. (2018). Elements of mercantile law (37th ed.). Sultan Chand & Sons.
2. Avtar Singh, S. (2020). Business law (12th ed.). Eastern Book Company.

Reference Books:-

1. Bangia, R. K. (2020). A handbook of interpretative techniques. Allahabad Law Agency.
2. Majumdar, A. K., & Kapoor, G. K. (2021). Company law and practice (27th ed.). Taxmann Publications.
3. Pathak, A. (2019). Legal aspects of business (7th ed.). McGraw-Hill Education.

| Notional Credit Hours | | |
|-----------------------|-----------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 60 hours | | 30 hours 1. Case studies 2. Project work |

Subject Name: MANAGEMENT ACCOUNTING
Type of Course: Major
Paper Code:ACA042N201
CourseLevel:100
CreditUnits:03
Scheme of Evaluation:
Theory L-T-P-C–2-1-0-3

Course objective:

The aim of the course is to develop management accounting techniques to help support businesses to plan, control and monitor performance. The learners will get the opportunity to understand the different ways of managing finance within an organization with the aim of enhancing business performance.

Course Outcomes:

On successful completion of the course the students will be able to:

| On successful completion of the course the students will be able to: | | |
|--|--|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Recall basic concepts and principles of cost and management accounting | BT 1 |
| CO 2 | Explain the role of management accounting in decision-making within organizations. | BT 2 |
| CO 3 | Utilize budgeting and variance analysis techniques to monitor and control costs within organizations. | BT 3 |
| CO 4 | Analyze cost-volume-profit relationships to assess the impact of changes in sales volume, selling prices, or costs on profitability | BT 4 |

Detailed syllabus

| Module | Topics & Course Contents | Periods |
|--------|--|---------|
| I | The Nature, Source and Purpose of Management Information ✓ Purpose and role of cost and management accounting – difference between financial accounting and management accounting – managerial process of planning, decision-making and control – difference between data and information – attributes of good information – limitations of management information in aiding decision making. ✓ Data sources (machine/sensor, transactional and human/social) – internal and external sources of data – uses and limitations of published information/data. ✓ Cost classifications – production and non-production costs – elements of production and non-production costs – valuation of output and | 15 |

| | | |
|-----|--|----|
| | <p>inventories – analysis of product/service costs by function – direct and indirect costs – fixed and variable costs, stepped fixed costs and semi variable costs – use of codes in categorising transactions – cost behaviour and graphs – cost objects, cost units and cost centres – responsibility centres (cost, profit, investment and revenue centres).</p> <p>✓ Presenting management information – written reports – tables, charts and graphs – interpreting management information.</p> | |
| II | <p>Cost Accounting Techniques</p> <p>✓ Accounting for materials – ordering, receiving and issuing materials – monitoring physical and book inventory levels – material inventory account – costs of ordering and holding inventory – optimum reorder level and reorder quantity – Economic Order Quantity (EOQ) – valuation of inventory using LIFO, FIFO and Average methods.</p> <p>✓ Accounting for labour – direct and indirect labour – journal and ledger entries to record labour cost – labour account – Different remuneration methods – labour turnover and causes – labour efficiency, capacity and production volume ratios.</p> <p>✓ Accounting for overheads – direct and indirect expenses – overhead absorption rates and appropriate bases – allocation and apportionment of production overheads – reapportionment of service cost centres – journal and ledger entries for manufacturing overheads – under/over absorption of overheads.</p> <p>✓ Absorption and marginal costing – advantages and disadvantages – effect on inventory valuation – reconciliation of profits or losses between absorption and marginal costing.</p> <p>✓ Cost accounting methods – job and batch costing – process costing – normal and abnormal losses/gains – equivalent units and cost under weighted average and FIFO methods – accounting for common costs – joint products and by-product valuation – process accounts – service/operation costing.</p> <p>✓ Difference between traditional costing techniques and alternate cost accounting principles (no calculations) – activity-based costing (ABC) – target costing – life cycle costing – total quality management (TQM).</p> | 15 |
| III | <p>Data Analysis and Statistical Techniques</p> <p>✓ Sampling techniques – random sampling, systematic sampling, stratified sampling, multistage sampling, cluster sampling and quota sampling – choice of appropriate sampling method in a specific situation.</p> <p>✓ Forecasting techniques – structure of linear functions and equations – use of high low method for splitting total cost – scatter diagram and line of best fit – analysis of cost data using correlation coefficient and coefficient of determination – establishing linear function using regression analysis.</p> <p>✓ Time series analysis – moving average, trend and seasonal variation – advantages and disadvantages of time series analysis – purpose of index numbers – simple and multi-item index numbering - Laspeyre and Paasche indices.</p> <p>✓ Summarising and analysing data – big data and its characteristics (5Vs) – three types of big data – main uses of big data – categorical (nominal and ordinal) and numerical (continuous and discrete) data – descriptive analysis and inferential analysis.</p> <p>✓ Mean, median and mode for ungrouped data – mean for grouped data – measures of dispersion including variance, standard deviation and</p> | 15 |

| | | |
|--------------|---|-----------|
| | <p>coefficient of variation – expected values – properties of normal distribution – interpret normal distribution graphs and tables.</p> <p>✓ Role and features of computer spreadsheet system – applications for computer spreadsheet – use of spreadsheets in data analysis and cost and management accounting.</p> | |
| IV | <p>Budgeting and performance measurement</p> <p>✓ Nature and purpose of budgeting – planning and control cycle in an organization – budgeting process and stages in budgeting.</p> <p>✓ Budget preparation – importance of principal budget factor – sales budgets – functional budgets (production, raw material usage, purchases, labour, variable and fixed overheads) – cash budgets – master budget – ‘what if’ analysis – scenario planning – fixed and flexible budgets.</p> <p>✓ Capital budgeting and discounted cash flows – distinguish asset and expense items – steps in preparation of capital expenditure budget – simple and compound interest – nominal and effective interest rates – compounding and discounting – difference between accounting profit and cash flow.</p> <p>✓ Relevant cash flows for individual investment decisions – present value in annuity and perpetuity – Calculate and interpret investment viability – net present value (NPV) – internal rate of return (IRR) – discounted and non-discounted pay back period.</p> <p>✓ Budgetary control and reporting – variance between flexed budget, fixed budget and actual results – eliminating variances – responsibility accounting – controllable and uncontrollable costs – preparation of control reports.</p> <p>✓ Behavioural aspect of budgeting – motivation and performance management – managerial incentive schemes – participative approach to budgeting – top down and bottom up approach to budgeting.</p> <p>✓ Purpose and principles of standard costing – standard cost per unit under marginal and absorption costing.</p> <p>✓ Variance analysis – sales price and volume variance – material total, price and usage variance – labour total, rate and efficiency variance – variable overhead total, expenditure and efficiency variance - fixed overhead total, expenditure, volume, capacity and efficiency variance</p> <p>✓ Interpretation of variances – factors to consider before investigating variances – possible causes of variance and recommended control action – interrelationships between variances – reconcile actual and standard figures using variances – reconcile budgeted profit with actual profit under absorption and marginal costing.</p> <p>✓ Mission statement and its role in performance measurement – role of strategic, operational and tactical objectives – impact of economic and market conditions – impact of government regulation.</p> <p>✓ Financial performance measures (profitability, liquidity, activity and gearing) – non-financial performance measures – balanced scorecard – three Es (economy, efficiency and effectiveness) – performance measure for contract and process costing environments – resource utilisation – return on investment – residual income</p> <p>✓ Performance measures for service industries - performance measures for non-profit seeking and public sector organisations - cost control and cost reduction – cost reduction methods – value analysis – benchmarking.</p> | 15 |
| TOTAL | | 60 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Management accounting. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Management accounting. BPP Learning Media.

Reference Books:

1. Drury, C. (2021). Management and cost accounting (11th ed.). Cengage Learning.
2. Horngren, C. T., Datar, S. M., Rajan, M. V. (2018). Cost accounting: A managerial emphasis (16th ed.). Pearson Education.
3. Kaplan, R. S., & Atkinson, A. A. (2014). Advanced management accounting (3rd ed.). Pearson Education.

| Notional Credit Hours | | |
|-----------------------|-----------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 60 hours | | 30 hours 1. Case studies 2. Project work |

**Subject Name: Accounting Software II
of Course: SEC**

Paper Code: COM042S102

CourseLevel:100

CreditUnits:03

Scheme of Evaluation:

Practical

L-T-P-C-0-0-6-3

Course objective: An introductory course of the QuickBooks Pro accounting software, including setting up a new company and chart of accounts; recording transactions with customers, vendors and employees; managing lists; running reports and customizing them; changing forms and generating letters.

Course Outcomes:

| On successful completion of the course the students will be able to: | | |
|---|---|------------------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO1 | Recall the basics of Quick Books. | BT1 |
| CO2 | Understand the techniques of handling Quick Books | BT2 |
| CO3 | Apply the concepts of accounting in entering the transactions in Quick Books | BT3 |
| CO4 | Analyze the financial data | BT4 |

Detailed Syllabus:

| Modules | Topics/Course content | Periods |
|----------------|--|----------------|
| | | |
| I. | (i) Introduction to Quick Books Accounting: Opening Quick Books Accounting; Identifying parts of the screen; Ide notifying menus and toolbars; (ii) Setting up QuickBooks –Identifying sections, Navigating in QuickBooks, Entering the information, Backup the information | 15 |
| II. | Editing & Working of List: Editing the chart of accounts; Working with customer list; Working with employee list; Working with vendor list; Managing lists; Printing lists | 15 |

| | | |
|--------------|--|-----------|
| III. | (i) Working with Customers : Invoice ;Sales Receipt ;Sales forms ;Recording customer payment ;Making deposits. (ii) Working with Vendors: Accounts payable; Enter bills; Paybills | 15 |
| IV. | (i) Analyzing financial data- Creating Quick Reports ;Preset Reports ;Exporting to excel; (ii) Payroll- Setting up payroll; Adding payroll items; Setting Up employee payroll information; Tracking tax liabilities | 15 |
| Total | | 60 |

Keywords: quick books; accounting software

Reference Book

CrystalnnShelton,2021, Mastering QuickBooks 202 , Packt 41 Publishing
,The Ultimate Guide to Book keeping and Quick Books Online

| Notional Credit Hours | | |
|------------------------------|------------------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| | 60hours | 30 hours 1. On the job training 2. Case studies 3. Project work |

SYLLABUS (3rd SEMESTER)

Subject Name: AUDIT AND ASSURANCE

Paper Code: ACA042M301

Course Level: 100

Credit Units: 04

Scheme of Evaluation: Theory

L-T-P-C– 3-1-0-4

Course Description:

The aim of this course is to develop knowledge and understanding of the process of carrying out assurance engagements such as external audits and internal audits & their application in the context of the professional regulatory framework.

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course Outcome | Blooms Taxonomy Level |
|-----|--|-----------------------|
| CO1 | Relate the audit framework and regulations relating to external audit including professional ethics and corporate governance. | BT1 |
| CO2 | Interpret audit risk and business risk. | BT2 |
| CO3 | Apply the components of the internal control system & the internal audit function. | BT3 |
| CO4 | Analyse the format of the auditor's report and various types of audit opinions. | BT4 |

Detailed syllabus:

| Module | Topics & Course Contents | Periods |
|----------|--|-----------|
| I | Audit framework & regulation ✓ Concept of audit & assurance - objective and general principles of external audit engagements - nature and development of audit and other assurance engagements - objectives of an assurance engagement - Elements of an assurance engagement - Types of assurance engagement ✓ External Audits - regulatory environment within which external audits take place - reasons and mechanisms for the regulation of auditors - statutory | 20 |

| | | |
|------------|---|-----------|
| | <p>regulations governing the appointment, rights, removal and resignation of auditors - limitations of external audits</p> <ul style="list-style-type: none"> ✓ Corporate Governance - objectives, relevance and importance of corporate governance - good corporate governance requirements relating to directors' responsibilities (e.g. for risk management and internal control) and the reporting responsibilities of auditors - corporate governance deficiencies and recommendations to allow compliance with codes of corporate governance - the structure and roles of audit committees.\ ✓ Professional ethics - fundamental principles of professional ethics - the conceptual framework, including the threats to the fundamental principles - the safeguards to offset the threats to the fundamental principles - the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality. | |
| II | <p>Audit planning & risk assessment</p> <ul style="list-style-type: none"> ✓ Obtaining, accepting and continuing audit engagements – preconditions for an audit - importance and purpose of engagement letters and their contents - the overall objectives and importance of quality management procedures in conducting an Audit ✓ Assessing audit risk –the components of audit risk. - the audit risks in the financial statements and auditor's response to each risk - concepts of materiality and performance materiality - calculating materiality levels from financial information ✓ Understanding the entity & its environment - obtaining an initial understanding of the entity, its environment and the applicable financial reporting framework - the nature and purpose of analytical procedures in planning - Compute and interpret key ratios used in analytical procedures. ✓ Audit planning & documentation - the need for, benefits of and importance of planning an audit - the contents of the overall audit strategy and audit plan - the difference between interim and final audit - the impact of the work performed during the interim audit on the final audit - the need for, and the importance of, audit documentation - the form and contents of working papers and supporting documentation | 20 |
| III | <p>Internal control & Internal Audit</p> <ul style="list-style-type: none"> ✓ Systems of Internal control - the components of internal control - recording internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires - Evaluate internal control components, including deficiencies and significant deficiencies in internal control – limitations of internal control ✓ Test of control –computer systems controls including general IT controls and information processing controls - control objectives, control procedures, control activities, direct controls and tests of control in relation to various systems in an organization ✓ Communication on internal controls ✓ Internal audit and governance - differences between external audit and internal audit - the scope of the internal audit function, outsourcing and internal audit assignments | 20 |

| | | |
|--------------|--|-----------|
| IV | <p>A. Audit evidence and Audit Procedures</p> <ul style="list-style-type: none"> ✓ Assertions and audit evidence - the assertions contained in the financial statements for transactions and account balances - various audit procedures to obtain audit evidence - differences between tests of control and substantive procedures ✓ Audit sampling - the need for sampling - the differences between statistical and non-statistical sampling – the application of the basic principles of statistical sampling and other selective testing procedures ✓ Audit of specific items - Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors’ remuneration – details of audit checks for these items and reporting thereof – use of management representation ✓ Automated tools and techniques ✓ The work of others – experts - service organizations – Internal Auditors ✓ Not-for-profit organization – audit techniques <p>B. Review & reporting</p> <ul style="list-style-type: none"> ✓ Subsequent events - the purpose of a subsequent events review - responsibilities of auditors regarding subsequent events - the procedures to be undertaken in performing a subsequent events review ✓ Going Concern - importance of and the need for going concern reviews - respective responsibilities of auditors and management regarding going concern - potential indicators that an entity is not a going concern - procedures to be applied in performing going concern reviews ✓ Written representations - circumstances where written representations are necessary and the matters on which representations are commonly obtained ✓ Final review – the importance of the overall review – the significance of uncorrected misstatements. ✓ Independent auditors report – basic elements contained in the independent auditor's report - circumstances in which a modified audit opinion may be issued in the auditor’s report - impact on the auditor’s report when a modified opinion is issued - format and content of key audit matters, emphasis of matter and other matter paragraphs | 20 |
| TOTAL | | 80 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Audit and assurance. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Audit and assurance. BPP Learning Media.

Reference books:

1. Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2021). Auditing and assurance services (18th ed.). Pearson.
2. Louwers, T. J., Ramsay, R. J., Sinason, D. H., & Strawser, J. R. (2020). Auditing & assurance services: A systematic approach (11th ed.). McGraw-Hill Education.
3. Gay, G., Simnett, R., & Auditing and Assurance Services Interest Group. (2020). Auditing and assurance services in Australia (7th ed.). McGraw-Hill Australia.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Case studies 2. Project work |

Subject Name: FINANCIAL REPORTING

Paper Code: ACA042M302

CourseLevel:100

CreditUnits:03

Scheme of Evaluation: Theory

L-T-P-C-3-1-0-4

Course Description:

The aim is to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course Outcome | Blooms Taxonomy Level |
|-----|---|-----------------------|
| CO1 | Define the conceptual and regulatory framework of financial reporting. | BT1 |
| CO2 | Interpret the IFRS/IAS principles to account for various business transactions | BT2 |
| CO3 | Construct individual financial statements of a company using the | BT3 |

| | | |
|-----|--|------------|
| | knowledge about IFRS/IAS | |
| CO4 | Analyse and interpret the financial statement of a company, using ratios and non-financial information, | BT4 |

Detailed syllabus

| Module | Topics & Course Contents | Periods |
|------------|--|-----------|
| I | Conceptual and Regulatory Framework for Financial Reporting Conceptual Framework – Meaning, Need and Alternatives – Qualitative Characteristics of financial information (Fundamental and Enhancing characteristics) - Recognition and measurement criteria of elements of FS - Measurement bases in financial statements including relative advantage and disadvantage of each base Need for Regulatory Framework - Role of various regulatory bodies - Difference between principle based and rule-based framework – Standard setting process | 20 |
| II | Application of accounting standards for transactions Asset based standards such as <ul style="list-style-type: none"> ✓ Property, plant, and equipment, ✓ Intangible assets, ✓ Borrowing costs, ✓ Investment property, ✓ Impairment of assets, ✓ Non-current assets held for sale and discontinued operations, ✓ Inventory & biological assets, ✓ Provisions & contingencies, ✓ Events after reporting period, ✓ Accounting policies, estimates & errors, ✓ Incomes Taxes including accounting for current tax and deferred tax, ✓ Government Grants, ✓ Effects of changes in foreign exchange rates, ✓ Leases, ✓ Financial Instruments (excluding hedge accounting & impairment of financial assets), ✓ Earnings Per Share – Basic and Diluted ✓ Fair Value Measurement ✓ Revenue recognition for contracts where performance obligations are satisfied over time or at a point in time | 20 |
| III | A. Preparation & presentation of individual financial statements Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards– Preparing full or extracts of statement of profit or loss and other comprehensive income, statement of financial position and statement of changes in equity - Prepare extracts from a statement of cash flows for a single entity (not a group) in accordance with relevant IFRS Standards using the indirect method only | 20 |

| | | |
|--------------|---|-----------|
| | <p>B. Preparation of consolidated statement of financial position</p> <p>Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements, Concept of pre and post-acquisition profits - circumstances where it is permitted not to consolidate a subsidiary</p> <p>Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, Consolidated goodwill and Non-Controlling Interest (NCI) on date of acquisition -Computation of group retained earnings and other reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements – Impact of goodwill impairment - effect of the disposal of a parent’s investment in a subsidiary in the parent’s individual financial statements</p> | |
| IV | <p>Analysis of financial statements of single entity and group</p> <p>Problems of Historical cost accounting, Manipulations in FS using creative accounting and window dressing – Impact of seasonal trading and major acquisition on interpretations – Limitations of interpretation techniques while using consolidated FS - Calculation and interpretation of accounting ratios and trends to address users’ and stakeholders’ needs, Analyse the financial performance and position of an entity using the financial statements –</p> <p>Using non-financial information in interpretation - Use of ratios in performance evaluation, Trend analysis, Comparison with competition or industry average - Limitation of interpretation techniques - Interpretation of the financial statement of a specialised, not for-profit or public sector organisation</p> | 20 |
| TOTAL | | 80 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Financial reporting. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Financial reporting. BPP Learning Media.

Reference Books:

1. Alexander, D., Britton, A., & Jorissen, A. (2020). International financial reporting and analysis (8th ed.). Cengage Learning EMEA.
2. Elliott, B., & Elliott, J. (2021). Financial accounting and reporting (19th ed.). Pearson Education Limited.
3. Harrison, W. T., Horngren, C. T., Thomas, C. W., & Tietz, W. M. (2020). Financial accounting (12th ed.). Pearson.

| Notional Credit Hours | | |
|------------------------------|------------------|------------------------------|
| Lectures Tutorials | Practical | Experiential Learning |

| | | |
|----------|--|---|
| 80 hours | | 40 hours 1. Case studies 2. Project work |
|----------|--|---|

Title of the Paper: BUSINESS MATHEMATICS AND STATISTICS

Paper Code: COM042N301 Course

type: Minor Course Level 200

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: THEORY

Course Objective: The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

Course Outcomes:

| On successful completion of the course the students will be able to: | | |
|--|---|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Recall basic mathematical & statistical concepts | BT 1 |
| CO 2 | Understand the various mathematical and statistical techniques used in solving business problems. | BT 2 |
| CO 3 | Apply statistical techniques in solving business problems. | BT 3 |
| CO 4 | Analyze business data to understand the relationship between different factors and outcome. | BT 4 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|---------|---|---------|
| I. | Introductory Commercial Mathematics: Ratio and proportion, profit and loss (Simple and discount), Problems related to AP & GP and commercial application of AP & GP Logarithm Introduction, definition of log, laws of logarithm, common problems, determination of characteristics and mantissa; Multiplication & Divisions | 20 |

| | | |
|--------------|---|-----------|
| | by applying logarithm. | |
| II. | Simple interest and compound interest- Simple and compound interest and its application. Annuities , types of annuities, present value and amount of annuity. Application of Log and Anti Log in the problems of simple and compound interest& Sinking Funds. | 20 |
| III | A brief idea of Statistics and Statistical Method (Basics of data collection, table preparation and classification of data) Measures of Central Tendency -Mean, Median, Mode- definition, advantages and disadvantages and numericals, Relationship between mean, median and mode. Measures of dispersion -, range, quartile deviation, mean deviation, standard deviation- definition, advantages and disadvantage and numericals. | 20 |
| IV | Time Series -Causes of variation in time series data, components of time series, decomposition,, determination of trend-moving average method and method of least squares. Correlation -Simple, multiple and partial, linear and non-linear Pearson's co-efficient of correlation, rank correlation, Spearman's rank correlation co-efficient. | 20 |
| TOTAL | | 80 |

Text Book:

1. Hazarika, P. (2015). *A Textbook of Business Mathematics*. S. Chand & Co. Pvt. Ltd., New Delhi.
2. Gupta S C (2013). *Fundamentals of Statistics*. HPH, New Delhi

Reference Books:

1. Singh, J. K. (2017). *Business Mathematics*. Himalaya Publishing House, Hyderabad.
2. Kapoor, V. K. & Sancheti, D. C. (2014). *Business Mathematics, Theory & Applications*. Delhi: S. Chand Publishing.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Projects 2. Case studies 3. Data collection and analysis |

Course: Interdisciplinary Course

Title of the Paper: BASICS OF ACCOUNTING Subject Code: COM042I301

L-T-P-C – 2-1-0-3

Credit Units: 03

Scheme of Evaluation: THEORY

Course Objective: The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

On successful completion of the course the students will be able to:

| SI No | Course Outcome | Blooms Taxonomy Level |
|--------------|--|------------------------------|
| CO 1 | State the basics of accounting. | BT 1 |
| CO 2 | Recognize the preparation of, vouching, journalizing and classification of accounts | BT 2 |

| | | |
|-------------|---|-------------|
| CO 3 | Construct the preparation of cash book and bank reconciliation statement | BT 3 |
| CO 4 | Analyze ledger posting and preparation of ledger accounts | BT 4 |

Course Outcomes:

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|----------------|---|----------------|
| I. | Introduction to accounting: Accounting- Meaning, objectives, accounting as a source of information, internal and external users, qualitative characteristics of accounting information, basic accounting terms, accounting principles | 15 |
| II. | Recording of transaction I: Accounting cycle, source documents, vouchers, meaning and classification of account, concept and rules for debit and credit, concept of double entry system. Concept and classes of books of accounts. Journal - Meaning, features, functions, advantages. Journalising, steps for journalising, types of journal entries, preparation of journal. Capital and revenue items-meaning and features | 15 |

| | | |
|--------------|---|-----------|
| III | Recording of transaction II: Subsidiary books -Meaning, necessity, types-purchase books, sales book, purchase return book, sales return book. Cash book- Meaning, importance, features, types-single column, double column, petty cash book. Preparation of cash book. Preparation of Bank reconciliation Statement. | 15 |
| IV | Ledger Accounts: Ledger - meaning, importance, objectives, features of ledger accounts; ledger posting and preparation of ledger accounts; sub-division– Debtors' Ledger, Creditors' Ledger and General Ledger. | 15 |
| TOTAL | | 60 |

Text Book:

1. Hanif. M & Mukherjee, (2017), *Financial Accounting*, Tata Mc Graw Hill. New Delhi
2. Bhattacharya Ashish, (2017), *Essentials of Financial Accounting*, PHI Learning, Delhi

Reference Books:

1. Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
2. Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S.Chand Publication, New Delhi
3. Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 60 hours | | 30 hours 1. Project Work 2. Simulation 3. Case Studies |

Course: SEC 3

Title of the paper: Investment in Stock Market

Subject Code: COM042S301

Course Level: 200

L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: Theory

Course Objective:

The objective of the course is to provide the students with a conceptual understanding of stock market.

Course Outcomes:

| On completion of this course students will be able to: | | |
|--|---|-----------------------|
| SL No | Course Outcomes: | Blooms Taxonomy Level |
| CO 1 | Learn the basics of investing. | BT 1 |
| CO 2 | Understand stock market as an investment destination. | BT 2 |
| CO 3 | Apply the knowledge of Stock Market Trading Mechanism | BT 3 |
| CO 4 | Analyse securities before investing | BT 4 |

Detailed Syllabus:

| Modules | Topics / Course content | Periods |
|---------|--|---------|
| I. | Introduction: Concept and importance of savings and investments, Objectives of investment. Types of Investments-Financial Assets and non-financial assets, Return and risk: Concept, Trade-off between return and risk, Impact of taxes and inflation on return | 12 |

| | | |
|--------------|---|-----------|
| II | Stock market: Stock Market- Meaning, functions, Financial instruments traded in Stock markets- stocks, Bonds, Mutual Funds and derivatives History of Stock Exchanges in India, Participants of stock market, Stock Brokers- Meaning, qualifications, functions, E-broking. IPO- meaning and procedure, Listing of securities- Meaning and procedure, Role of SEBI in investor protection; Related concepts: Market capitalisation, Small cap, Mid Cap, and Large Cap stocks, short selling, stock lending, Circuit breakers, Margin trading, Market makers, Market indices- meaning and major indices in India, Trading hours, Market orders, Top-down and bottom –up approaches, Delivery based and non- delivery based transactions- screen based system-meaning and advantages | 18 |
| III. | Trading and Settlement Mechanism: Trading requirement - Demat / Trading account, Equity analysis- Fundamental analysis- Economy analysis, Industry analysis, and company analysis, Technical analysis- types of charts, Transaction cycle, Settlement agencies, Settlement Process, | 16 |
| IV | Derivatives: Meaning, advantages, Introduction to Financial Derivatives- Forwards, Futures & Options. Derivative trading mechanism | 14 |
| Total | | 60 |

Text Book:

1. Pathak, BV, *Indian Financial System*; Pearson – India, New Delhi.
2. Bhardwaj, R.S, and Garg, Bhamini, *Investing in Stock Markets*, Galgotia Publishing Company.

Reference Books:

1. Chandra Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill, New Delhi
2. Damodaran, Aswath; *Investment Valuation, Tools and Techniques for determining the value of any asset*, John Wiley and Sons
3. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publication, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching –learning process will include lectures through

presentations, seminars, and assignments.

| Notional Credit Hours | | |
|------------------------------|------------------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 60hours | | 30 hours <ol style="list-style-type: none"> 1. Group Discussion 2. Case Studies 3. Debates |

SYLLABUS 4TH SEMESTER

Course: Major

Title of the Paper: FINANCIAL MANAGEMENT

Subject Code: ACA042M401

Credit Units: 04

Scheme of Evaluation: THEORY

L-T-P-C – 3-1-0-4

Course Description:

The aim of the syllabus is to develop learners with the knowledge and skills expected of a finance manager, working in finance function, in relation to understanding finance function and its environment, managing working capital, investment, financing, dividend policy decisions and managing risks.

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course Outcome | Blooms Taxonomy Level |
|-----|--|-----------------------|
| CO1 | Define the role and purpose of the financial management. | BT1 |
| CO2 | Classify the various working capital management techniques. | BT2 |
| CO3 | Apply business valuation models and explain the concepts of behavioral finance. | BT3 |
| CO4 | Analyze the different sources of finance and capital structure theories, | BT4 |

Detailed syllabus:

| Module | Topics & Course Contents | Periods |
|---------------|--|----------------|
| I | Financial management function and its environment <ul style="list-style-type: none">✓ The nature and purpose of financial management – relationship between financial management and management accounting✓ Financial objectives and relationship with corporate strategy and objectives – shareholder wealth maximization - profit maximization – earnings per share growth✓ Stakeholders and impact on corporate objectives – conflict between different objectives – agency theory – measuring corporate objectives – ratio analysis – corporate governance regulations✓ Financial and other objectives in not-for-profit organisations – value for money audits – three Es for not-for-profit-Organisation | 20 |

| | | |
|------------|--|-----------|
| | <ul style="list-style-type: none"> ✓ The economic environment for business – macroeconomic policy targets - role of fiscal, monetary, interest rate and exchange rate policies in achieving macroeconomic policy targets - competition policy - government assistance for business - green policies – corporate governance ✓ The nature and role of financial markets and institutions market – role of financial intermediaries – variety of security in terms of risk and return – impact of fintech ✓ The nature and role of money markets - the role of banks and other financial institutions in the operation of the money markets - interest-bearing instruments - discount instruments - derivative products | |
| II | <p>Working capital management and Investment appraisal</p> <ul style="list-style-type: none"> ✓ The nature, elements and importance of working capital – cash operating cycle – accounts payables and receivables management techniques - liquidity and activity ratios – Economic Order Quantity – Just In Time – preparing cash flow forecasts– trade credit – bulk discounts – early settlement discounts - managing foreign accounts payables - - centralized treasury management - Baumol model and the Miller-Orr model – investing short term ✓ Determining working capital needs and funding strategies - calculate the level of working capital – working capital cycle working capital funding strategies - distinction between permanent and fluctuating current assets - matching principle - relative costs and benefits of aggressive, conservative and matching funding policies - management attitudes to risk ✓ Investment appraisal techniques – relevant cash flows – payback period – discounted payback period – accounting rate of return – Net Present Value – Internal Rate of Return – allowing for inflation and taxation — superiority of Discounted Cashflow methods over non-Discounted Cashflow methods - risk and uncertainty- sensitivity analysis to investment projects - probability analysis to investment projects - techniques of adjusting for risk and uncertainty in investment appraisal – simulation - adjusted payback - risk-adjusted discount rates ✓ Specific investment decisions (Lease or buy, asset replacement, capital rationing) - leasing and borrowing to buy using the before-and after-tax costs of debt - asset replacement decisions - investment decisions under single-period capital rationing – Profitability Index – Net Present Value – reasons for capital rationing | 20 |
| III | <p>Business finance</p> <ul style="list-style-type: none"> ✓ Sources of, and raising, business finance -short-term sources of finance – overdraft - short-term loan - trade credit – lease finance - long-term sources of finance - equity finance - debt finance - lease finance - venture capital - methods of raising equity finance – rights issue – placing – public offer – stock exchange listing - Islamic finance – concept of riba – Murabaha – Ijara – Mudaraba – Sukuk - Musharaka .- internal sources of finance – retained earnings – increasing working capital efficiency - relationship between dividend policy and the financing decision – alternatives to cash | 20 |

| | | |
|----|--|----|
| | <p>dividends - legal constraints, liquidity, shareholder expectations and alternatives to cash dividends</p> <ul style="list-style-type: none"> ✓ Estimating cost of capital – dividend growth model – systematic and unsystematic risks – capital asset pricing model – estimating cost of debt – estimating Weighted Average Cost of Capital using book value and market value weightings ✓ Sources of finance and their relative costs – risk-return relationship – creditor hierarchy – problems high levels of gearing – impact of sources of finance on financial position – gearing ratio analysis – cash flow forecasting - lease or buy – relationship between cost of capital and value of company – project specific cost of capital – Capital Asset Pricing Model and cost of capital ✓ Capital structure theories – traditional view – Modigliani and Miller capital structure theories – pecking order theory ✓ Finance for small and medium sized businesses - business angel financing -government assistance - supply chain financing - crowdfunding & peer-to-peer funding. | |
| IV | <p>A. Business Valuation</p> <ul style="list-style-type: none"> ✓ Nature and purpose of the valuation of business and financial assets - reasons for valuing businesses and financial assets – limitations of information ✓ Models for valuation of shares - asset-based valuation models - net book value (statement of financial position) basis - net realisable value basis - net replacement cost basis - income-based valuation models – Price / Earnings ratio method – earnings yield method - cash flow-based valuation models - dividend valuation model - the dividend growth model -discounted cash flow basis. ✓ The valuation of debt and other financial assets - valuation methods - irredeemable debt - redeemable debt - convertible debt - preference shares ✓ Efficient Market Hypothesis (EMH) and practical considerations in the valuation of shares - weak form efficiency, semi-strong form efficiency and strong form efficiency - practical considerations in the valuation of shares - significance of investor speculation – behavioural finance <p>B. Risk management.</p> <ul style="list-style-type: none"> ✓ The nature and types of risk and approaches to risk management – foreign exchange risk - translation risk - transaction risk - economic risk – interest rate risk - gap exposure - basis risk. ✓ Causes of exchange rate differences and interest rate fluctuations - balance of payments - purchasing power parity theory - interest rate parity theory - four-way equivalence - forecast exchange rates - purchasing power parity - interest rate parity - structure of interest rates and yield curves - expectations theory - liquidity preference theory - market segmentation. ✓ Hedging techniques for foreign currency risk - currency of invoice - netting and matching - leading and lagging - forward exchange contracts - money market hedging - asset and liability management - foreign currency derivatives used to hedge foreign currency risk. | 20 |

| | | |
|--------------|---|-----------|
| | ✓ Hedging techniques for interest rate risk - matching and smoothing - asset and liability management - forward rate agreements – interest rate swaps – collars | |
| TOTAL | | 80 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Financial management. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Financial management. BPP Learning Media.

Reference Books:

1. Brigham, E. F., & Ehrhardt, M. C. (2021). Financial management: Theory & practice (16th ed.). Cengage Learning.
2. Gitman, L. J., & Zutter, C. J. (2021). Principles of managerial finance (15th ed.). Pearson.
3. Ross, S. A., Westerfield, R. W., Jordan, B. D., & Roberts, G. S. (2021). Fundamentals of corporate finance (13th ed.). McGraw-Hill Education.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Case studies 2. Project work |

| |
|--|
| Subject Name: INCOME TAX LAW AND PRACTICE |
| Type of Course: Major |
| Paper Code: COM042M402 |
| Course Level: 200 |
| Credit Units: 04 |
| Scheme of Evaluation: (THEORY) |
| L-T-P-C – 3-1-0-4 |

Course Objective:

The course aims to give the learners a broad understanding of the various aspects of taxation; familiarize them with the different terms and concepts used; the various provisions relating to assessment of taxable income; and to impart knowledge to enable the learners to apply such provisions determine total income and its income tax liability. It also aims to enable learners to understand the provisions relating to filing of return of income.

Course Outcomes:

| On successful completion of the course the students will be able to: | | |
|---|--|------------------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Define the basic terminologies related to income tax. | BT 1 |
| CO 2 | Explain the fundamental principles of income tax law & summarize the structure of income tax regulations. | BT 2 |
| CO 3 | Compute income tax liabilities of an assessee based on applicable rates and deductions. | BT 3 |
| CO 4 | Analyse and assess the procedural steps involved in income tax assessment. | BT 4 |

Course Outline:

| Modules | Topics / Course content | Periods |
|----------------|--|----------------|
| I. | Income Tax in India: Brief history of Income Tax in India, Basic concepts – income, income tax Act, scope and advantages of income tax. Concept of person, previous year, assessment year, assessee and its types, gross total income, total income and agricultural income. Basis of charge ; Exempted income. Residential status – concept and taxability. | 20 |
| II. | Computation of Tax on Salary Income Meaning and components of Salary, allowances, perquisites, profits in lieu of salary, provident fund, deductions, Computation of income and tax liability from salaries of an individual. | 20 |

| | | |
|--------------|--|-----------|
| III. | Tax on Other Income Computation of Income from House Property, Profit and Gains from business and profession, Capital Gains & Income from other sources | 20 |
| IV. | Total Income and Tax Liability: Concept of TDS, Advance Tax, Deductions from Gross Total Income, Computation of Total Income and Tax Liability. Filing of returns (including e filing) and Assessment Procedure | 20 |
| Total | | 80 |

Text Book:

1. Gaur, V. P., Gaur, P., Narang, D. B., &Puri, R., (2024), *Income Tax Law and Practice*, 49th Revised Edition, Kalyani Publishers, Delhi.
2. Singhania, V. K. & Singhania, M. (2024); *Students' Guide to Income Tax*, 65th Edition, Taxman Publication Private Limited, New Delhi.

Reference Books:

1. Dam B B, Sikidar Sujit, Barman R & Sharma Sweta (2024), *Income Tax Law & Practice*, Gayatri Publications, Guwahati.
2. Ahuja, G., & Gupta, R. (2024). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
3. Income Tax Act, Bare Act.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory ,numerical ,analytical and theoretical case.

| Notional Credit Hours | | |
|------------------------------|------------------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Projects 2. Group Discussion 3. Workshop |

| |
|--|
| Course: Major |
| Title of the Paper: Trade and Commerce in Ancient India |
| SubjectCode:COM042M403 |
| Credit Units: 04 |
| Scheme of Evaluation: (THEORY) |
| L-T-P-C – 3-1-0-4 |

Course Objectives:

The objective of the course is to enable the students to understand the economic system prevalent in ancient India. **Course Outcomes:**

| On completion of this course students will be able to: | | |
|--|--|-----------------------|
| SL No | Course Outcomes: | Blooms Taxonomy Level |
| CO1 | Define the legal and regulatory frameworks governing commerce in ancient Indian society. | BT1 |
| CO2 | Understand the accounting, auditing, taxation practices and techniques employed in ancient India. | BT2 |
| CO3 | Illustrate the evolution of banking and financial systems in ancient India | BT3 |
| CO4 | Analyse the impact of geographical, cultural, and technological factors on trade and commerce in ancient India. | BT4 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|-----------|--|-----------|
| I. | Economic System, Trade and Commerce in Ancient India Barter system and the evolution of currency, Ancient trade routes and their significance, Commodities traded in ancient India, Ancient Indian trade relations with other civilizations, Portcities and maritime trade, Coinage and monetary systems in ancient India. | 20 |

| | | |
|--------------|---|-----------|
| II | Record Keeping and Taxation in Ancient India Record-keeping methods in ancient India (e.g., clay tablets, inscriptions) ,Role of accountants and auditors in ensuring financial transparency , Examples of audits mentioned in ancient texts (such as the Arthashastra) , Taxation systems in ancient Indian kingdoms (e.g., land revenue, customs duties), Administrative structures for tax collection and revenue management , Use of tax revenue for public works and welfare | 20 |
| III. | Banking and Financial System in Ancient India Overview of the role of banking in ancient Indian trade and commerce, Development of indigenous banking systems, Definition and role of moneylenders (sahukars) in ancient banking | 20 |
| IV | Governance and Administration in Ancient India Economic policies during the Mauryan Empire ,Dhamma policy and its impact on economy and governance., Welfare measures, trade, and religious patronage under Ashoka's rule , Vidur's advice on decision-making, diplomacy, and justice . Chanakya's strategies for military campaigns, diplomatic negotiations, and efficient administration , Application of Vidur and Chanakya's principles in real- world governance scenarios | 20 |
| TOTAL | | 80 |

Text Books

1. "The Economic History of Ancient India" by R. C. Dutt- Published by Atlantic Publishers and Distributors Ltd, 2004.
2. "Trade and Commerce in Ancient India" by R.K. Pruthi- Published by Abhinav Publications, 2004.

Reference Books

1. "History of Indian Accounting" by P.R. Chaudhary- Published by New Saraswati House (India) Pvt. Ltd, 2011.
2. "Taxation in Ancient India" by R.S. Sharma- Published by Motilal Banarsidass, 2001.
3. "Banking in Ancient India" by D.R. Gadgil- Published by Abhinav Publications, 2004.

NOTE: Latest edition of the readings may be used.

Ancient to Medieval Period to be taken as the period of study.

Teaching Learning Process: The teaching learning process will be based on lectures, assignments and project work.

| Notional Credit Hours | | |
|-----------------------|-----------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Presentation 2. Group Discussion 3. Debates |

| | | |
|---|---------------------------------------|--|
| Course: Major Title of the Paper: STRATEGIC BUSINESS LEADER Subject Code: ACA042N401 L-T-P-C – 2-1-0-3 | | |
| Credit Units: 03 | Scheme of Evaluation: (THEORY) | |

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course Outcome | Blooms Taxonomy Level |
|-----|---|-----------------------|
| CO1 | Find the effectiveness of the governance & agency system, and range of professional skills in a corporate environment workplace. | BT1 |
| CO2 | Explain the process of risk management, organisation control and audit. | BT2 |
| CO3 | Select and use appropriate information technology & data analytics to critically investigate into factors affecting the entity. | BT3 |
| CO4 | Analyse the current strategic position of an entity in the context of external environment. | BT4 |

Detailed syllabus

| Module | Topics & Course Contents | Periods |
|--------|---|---------|
| I | Governance and Leadership Agency Theory, principal agent relationship; rules v/s principles approach to governance; Role of institutional investors in governance systems; Public sector governance - Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs ; Integrated reporting – guiding principles, and elements of six capitals; internal management systems; duties of directors, functions of the Board, composition & balance of the Board diversity; responsibility of the Board for risk management systems & internal control; Importance, purposes, roles & responsibilities of non-executive directors and the various committees within effective governance; Qualities of leadership – role of effective leadership, identify key leadership traits for successful formation and implementation of strategy and change management; Discuss the importance of leadership in defining and managing organisational culture; leadership qualities- key ethical and professional values underpinning governance; Analyse organisational culture, to recommend suitable changes using models like cultural web | 15 |
| II | Strategy and Risk Management Concept of strategy – importance of strategy, strategic decisions, JSW – strategic management - strategic position, strategic choice and strategic action ; use of models like PESTLE, Porter's diamond , Porter's five forces, Value chain for strategic management. Identify organisation's capabilities and competencies in light of the strategic position assessment of these for sustaining competitive position, use of SWOT model to assess organisation's abilities to assess its capabilities; Identification, assessment & Impact; relationship between organisational strategy and risk management strategy, distinguish between strategic and operational risk, measurement of risk, framework of risk management systems , concepts of risk appetite and risk response, strategic & operational risks, assessing severity & probability of risk events, TARA framework for risk responses by management, monitoring of risks management strategies | 15 |
| III | A. Technology and data analytics Use of mobile & cloud technology with their benefits & risks, cloud v/s owned hardware & software, use of big data & data analytics for strategy development, use of data analytics for decisions regarding product development, marketing & pricing, explain the value chain of E-business, IT systems security & control; Benefits of Machine learning and use of artificial intelligence to support strategic decisions and pursuit of corporate objectives. B. Financial Planning and Organisational control and audit relationship between business strategy and financial objectives, developments in financial technology, alternative structures for finance function such as partnering, outsourcing, shared or global business services, role of finance function in investment decisions, financial | 15 |

| | | |
|--------------|--|-----------|
| | reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques, Features of effective internal control system – information flow for internal control – evaluating effectiveness of internal control system – role of internal control systems to help prevent fraud, errors & waste – importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting | |
| IV | Change management Enabling organization success through organizing, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment; Different types of strategic change & its implications – assess organization culture using Balogun & Hope Hailey’s contextual features – managing change using Lewin’s 3 stage model – assessing effectiveness of organizational processes & change therein using Harmon’s process-strategy matrix – leading and managing change projects – post project reviews | 15 |
| TOTAL | | 60 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Strategic business leader. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Strategic business leader. BPP Learning Media.

References Books:

1. Abdo, G. (Ed.). (2020). ACCA strategic business leader: Practice and revision kit. BPP Learning Media.
2. Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2021). Strategic management: Concepts and cases: Competitiveness and globalization (13th ed.). Cengage Learning.
3. Johnson, G., Whittington, R., Regnér, P., Scholes, K., & Angwin, D. (2021). Exploring strategy: Text and cases (12th ed.). Pearson Education Limited.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 60 hours | | 30 hours 1. Case studies 2. Project work |

Title of the Paper: Business Economics

Course Level: 200

Subject Code: COM042N402

L-T-P-C – 2-1-0-3

Credit Units: 03

Scheme of Evaluation: THEORY

Objectives: The course aims to provide an understanding of fundamental economic theories and their impact on market and cultivate rational approach towards economic aspects related with pricing, demand and supply. The course also aims to explain how the market and the firms respond and behave under different economic situations and systems.

Course Outcome:

After completion of this course students are expected to-

| COs | Outcomes | BT Level |
|------|--|-------------|
| CO-1 | Understand how different economic system functions | BT-1 |
| CO-2 | Explain the rationale and implications of various economic decisions | BT-2 |
| CO-3 | Examine responses of firms and markets to different market situations | BT-3 |
| CO-4 | Analyse and interpret market mechanism and behaviour of firm | BT-4 |

Course Contents:

| Modules | Course Contents | Periods |
|---------|---|---------|
| 1 | Introduction Business Economics: concept, nature, scope and significance; Positive and normative economics, theory of the firm; Opportunity cost, Time perspectives, principle of Marginalism; Application of Economic theories in decision making, Steps in decision making. | 15 |
| 2 | Consumer Equilibrium and Elasticity of Demand Demand and supply analysis; Elasticity of demand- price, income, cross elasticity and arc elasticity; Marginal revenue, Average revenue and elasticity of demand. Demand forecasting. Ordinal utility analysis of consumer behavior: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory. | 15 |
| 3 | Production and cost Total, average and marginal product curves, three stages of production, Production isoquants, marginal rate of technical substitution, economic region of production, Isocost lines, | 15 |

| | | |
|--------------|---|-----------|
| | <p>optimal combination of resources, the expansion path, returns to scale.</p> <p>Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economics and Diseconomies of scale and the shape to the long run average cost.</p> | |
| 4 | <p>Pricing & Market</p> <p>Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.</p> | 15 |
| Total | | 60 |

Practical Exercises:

The learners are required to:

1. Apply concept of demand analysis in real life
2. Study various effects in changes in demand and supply in consumption
3. Examine how a monopolist works in a given market situation.
4. Study different pricing technique in demand and supply
5. Apply cost Analysis technique for a particular product under a situation of demand and supply
6. Prepare a production schedule for a hypothetical product under and particular condition of demand supply.

Text Books

1. Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.
2. Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.

Reference Books :

1. Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.
2. Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational Publishers.

Latest edition of the text books should be used.

Teaching Learning Process: The teaching –learning process will include lectures through presentations of case laws, seminars, and assignments.

| Notional Credit Hours | | |
|------------------------------|------------------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 60 hours | | 30 hours <ol style="list-style-type: none"> 1. Projects 2. Group Discussion 3. Practicals |

SYLLABUS 5TH SEMESTER

Course: Major

Title of the Paper: PERFORMANCE MANAGEMENT

Subject Code: ACA042M501

L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)

Course Description:

The aim of the course is to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation and control.

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course Outcome | Blooms Taxonomy Level |
|------|---|-----------------------|
| CO 1 | State the principles of cost & management accounting | BT1 |
| CO 2 | Explain the application of cost accounting methods. | BT2 |
| CO 3 | Apply cost accounting techniques to various business contexts. | BT3 |
| CO 4 | Analyse the role of decision-making & control | BT4 |

Detailed syllabus:

| Module | Topics & Course Contents | Periods |
|-----------|--|-----------|
| I | Information system, data analytics and specialist cost and management accounting techniques <ul style="list-style-type: none"> ✓ Sources of information, Information systems ✓ Transaction Processing System, Management Information System, Executive Information System, Expert System. ✓ Uses and benefits of big data and data analytics for planning, costing, decision-making and performance management ✓ Challenges and risks of implementing and using big data and data analytics in an organization ✓ Activity-based-costing – cost drivers, calculation of costs per driver & per unit ✓ Target costing – derive a target cost in manufacturing & service industry ✓ Life cycle costing – costs involved at different stages of life cycle ✓ Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; ✓ Environmental accounting – management of environmental costs –accounting for environment costs | 20 |
| II | Advanced budgetary control and standard costing <ul style="list-style-type: none"> ✓ Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets. ✓ Quantitative analysis using high-low method. ✓ Applying learning curve model | 20 |

| | | |
|--------------|---|-----------|
| | <p>Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances</p> <ul style="list-style-type: none"> ✓ Performance analysis with variances – assigning the variances to the managers | |
| III | <p>A. Decision-making techniques</p> <ul style="list-style-type: none"> ✓ Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs ✓ Cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario ✓ Resource optimization in light of limiting factors – single or multiple factors ✓ Make or buy decisions. ✓ Factors affecting pricing of product or services ✓ Price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation ✓ Pricing strategies such as skimming, penetration, differential, cost-plus pricing <p>B. Performance analysis and divisional performance</p> <ul style="list-style-type: none"> ✓ Understand & apply financial & non-financial performance indicators (KPIs) ✓ Using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement ✓ Using Value-for-money approach for not-for-profit organizations ✓ Economy, efficiency & effectiveness approach ✓ Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) ✓ Impact of transfer pricing on divisional performance – methods of setting transfer prices | 20 |
| IV | <p>Risk analysis in business decisions, behavioral considerations and Employability and technology</p> <ul style="list-style-type: none"> ✓ Understand the risk & uncertainty in short term and their impact on business decisions ✓ Apply techniques of Maximax, maximin and minimax regret ✓ Use of expected value technique ✓ Decision tree ✓ Value of perfect & imperfect information ✓ Need to factor external considerations in performance managementsuch as environment, market conditions and stakeholder impact ✓ Illustrate how behavioral aspects affect the performance of an organization ✓ External considerations and the impact on performance. | 20 |
| TOTAL | | 80 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Performance management. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Performance management. BPP Learning Media.

Reference Books:

1. Armstrong, M. (2020). Armstrong's handbook of performance management: An evidence-based guide to delivering high performance (6th ed.). Kogan Page.
2. Pulakos, E. D. (2009). Performance management: A new approach for driving business results. Wiley-Blackwell.
3. Smither, J. W., & London, M. (2009). Performance management: Putting research into action. Wiley.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Case studies 2. Project work |

Course: Major**Title of the Paper: STRATEGIC BUSINESS REPORTING****Subject Code:ACA042M502****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)****Course Description:**

The aim of the syllabus is to discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course outcome | Blooms Taxonomy Level |
|-----|---|-----------------------|
| CO1 | Recall the Conceptual Framework of professional and ethical behaviour in corporate reporting | BT1 |
| CO2 | Interpret the implications of accounting regulations on financial reporting | BT2 |
| CO3 | Develop consolidated financial statements that involve transactions of foreign group entities | BT3 |
| CO4 | Examine the implications of social, environmental, national and international issues on corporate financial reporting. | BT4 |
| | | |

Detailed syllabus:

| Module | Topics & Course Contents | Periods |
|---------------|--|----------------|
| I | <p>Ethical Code of Conduct and Conceptual Framework</p> <p>Conceptual Framework for financial reporting – Purpose and Objective, Nature of Qualitative characteristics of useful information - Role of prudence and substance over form - Financial statements and elements - Recognition and derecognition criteria - Selecting a measurement base - Presentation and Disclosure in financial statements.</p> <p>Approaches to accounting and ethics - Code of ethics and Conduct - Relevance & Importance of ethical & professional issues while complying with accounting standards, Ethics of Insider trading - Ethics in digital age -Impact of ethical and unethical behaviour – Consequences of not upholding ethical principles</p> | 20 |
| II | <p>Reporting of financial performance</p> <p>Criteria for revenue recognition, Accounting requirements relating to revenue earned from a contract with a customer, Recognition of contract costs as an asset, Revenue recognition in following situations: performance obligations satisfied over time, sale with a right of return, consignment arrangements, warranties, variable consideration, principal versus agent considerations and non-refundable up-front fees.</p> <p>Non-current tangible & intangible assets – Recognition, subsequent measurement and derecognition, Accounting for non-current assets held for sale, Accounting for Investment Properties, Accounting for borrowing costs, Government grants -Recognition and measurement of provisions & contingent liability/assets including onerous contracts, environmental provisions and restructuring provision - Accounting for events after reporting period.</p> <p>Share based payments (SBP) including equity settled and cash-settled SBP - Modifications, Cancellations and Settlements of SBP - Fair value measurement, principles of highest and best use - Most advantageous and principal market - Fair value Hierarchy – judgements required in selecting and applying accounting policies, accounting for changes in estimates and reflecting corrections of prior period errors – Preparing Interim financial reports – Reporting related party transactions</p> <p>Financial instruments (FI) - Initial recognition, subsequent measurement and derecognition of financial asset and liabilities - Reclassification of financial assets - Account for derivatives, and simple embedded derivatives Hedge Accounting and Hedge effectiveness - General approach to impairment of financial instruments</p> <p>Accounting for leases in books of lessee and lessor - Remeasurement of lease liability - Separation of lease contract - Exemption under lease accounting - Sale and leaseback transactions</p> <p>Employee benefits – Short term and long term, Accounting for defined contribution plans and defined benefit plans - Curtailments and Settlements, Asset Ceiling tests - Reporting requirements of small and</p> | 20 |

| | | |
|-----|--|----|
| | medium-sized entities (SMEs) - Difference in reporting for a SME and full IFRS - Simplifications in SME standard. | |
| III | <p>Group financial statements</p> <p>Principle of business combination– identifying the acquirer & applying the control principle – cost of business combination – Principles of recognition & measurement of identifiable assets & liabilities in acquisition – Accounting for Goodwill and Non-controlling Interest (NCI) - Accounting principles relating to a business combination achieved in stages - Procedures to be used in preparing consolidated financial statements - Circumstances when group financials must be prepared and situations in which group accounting can be exempted – Preparing group financial statement including cash flows – Consolidating joint arrangements and associates</p> <p>Changes in group structure</p> <p>Group accounting for discontinued operations and acquisition of subsidiary with a view to sale – Implications of changes in ownership interest and loss of control over subsidiary or significant influence over associates - Accounting for acquisition in stages – Disposal of entities with or without loss of control</p> <p>Foreign currency transaction</p> <p>Translation into functional currency and the presentational currency – Account for the consolidation of foreign operations, including subsidiaries, associates and joint arrangements, and their disposal</p> | 20 |
| IV | <p>Potential changes in accounting regulations and Interpretation of financial statements</p> <p>Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures including earnings per share and additional performance measures (APM)- Impact of environmental, social, and ethical factors on additional performance measures – Importance of effective sustainability reporting – Integrated Reporting – Concept, Objective and How value is generated using six capitals - Importance and need of segmental information, Identification and Disclosure of segmental information - Emergence of non-financial reporting standards – Impact of environmental, social, and ethical factors on additional performance measures.</p> <p>Accounting implications of first-time adoption of new accounting standards – Understanding issues and deficiencies leading to changes to an accounting standard - Impact of current issues in corporate reporting which include:</p> <ul style="list-style-type: none"> ✓ accounting for digital assets ✓ accounting for the effects of a natural ✓ disaster, ✓ climate change ✓ a global event ✓ going concern assessments | 20 |

| | | |
|--------------|---|-----------|
| | Discuss the impact of current issues in corporate reporting such as presentation and disclosures, materiality in context of financial reporting and Management Commentary – Developments in sustainability reporting and sustainability standard - Current issues in financial reporting including criticisms on accounting standards | |
| TOTAL | | 80 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Strategic business reporting. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Strategic business reporting. BPP Learning Media.

References Books:

- Kaplan Publishing ACCA Strategic Business Reporting - Study text and Exam Kit – (Sep 2022 – June 2023 exams)
- BPP Publishing Media – ACCA Strategic Business Reporting – Workbook and Practice Revision Kit – (Sep2022 – June 2023 exams)
- Corporate Financial Reporting and Analysis: A Global Perspective - Wiley; 4th edition (8 February 2019) – S.David Young, Jacob Cohen and Daniel.A. Bens

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Case studies 2. Project work |

Course: MAJOR

Title of the Paper: COST ACCOUNTING

Subject Code: COM042M503

Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (THEORY)

Course Objectives:

The objectives of the course are to provide an in-depth understanding of the conceptual framework of cost accounting principles and ascertainment of cost in different industries using different methods.

Course Outcomes:

On completion of this course students will be able to:

| SL No | Course Outcomes: | Blooms Taxonomy Level |
|-------|---|-----------------------|
| CO 1 | List the basics of cost in terms of material, labour and overheads. | BT 1 |
| CO 2 | Explain the conceptual framework of cost accounting | BT 2 |
| CO 3 | Interpret the accounting systems for cost books and treatment of overheads | BT 3 |
| CO 4 | Examine the cost of products for specific industries using costing methods. | BT 4 |

Detailed Syllabus:

| Modules | Topics / Course content | Periods |
|--------------|---|-----------|
| I. | Introduction to Cost Accounting: Cost, costing, cost accounting, cost accountancy, objectives, merits, demerits, distinctions between Financial and Cost accounting, Management and Cost Accounting, cost concepts and classification, elements of cost, types of costing, methods of costing, installation of a costing system, role of cost accountant, cost accounting standards, cost sheet and its preparation | 20 |
| II. | Material Control: Meaning, importance, techniques of material control, accounting and control of purchases, storage, and issue of material, methods of pricing – FIFO, LIFO, Average, treatment of material losses Labour Control: Accounting and control of labour cost, time booking, time keeping, concept and treatment of labour turnover, idle time, overtime, methods of wage payment – time and piece, incentive scheme – Halsey, Rowan, Taylor's Differential | 20 |
| III. | Overhead: Classification, allocation, apportionment, absorption of overheads, methods of absorption, under and over absorption, treatment of interest on capital, bad debts and research and development expenses Systems of Accounting: Accounting of Integral and Non-integral system, Reconciliation of cost and financial accounts | 20 |
| IV. | Costing Methods: Job costing, Batch costing, Process costing – features, application, merits, demerits, job costing v/s process costing, process losses & numerical, Contract costing – meaning & features, job v/s contract costing, recording of value and profit on contracts (numerical), escalation clause | 20 |
| Total | | 80 |

Text Book:

1. Jain, S. P.; Narang, K. L.; *Cost Accounting*, Prentice Hall, New Delhi.
2. Banarjee, B. *Cost Accounting – Theory and Practice*. New Delhi: PHI Learning Pvt. Ltd.

Reference Books:

1. Arora, M. N., *Cost Accounting-Principles and Practices*, Vikas Publishing House.
2. Das, K. R., *Cost Accounting*, Excel Books, New Delhi
3. Lathika R and Rajasekaran V; *Cost Accounting*; 1st edition; Pearson Education India, New Delhi.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process:

The teaching learning process will be based on lectures, numericals, assignments. and analytical and theoretical cases.

| Notional Credit Hours | | |
|------------------------------|------------------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Project 2. Group Discussion 3. Practical |

Course: Major

Title of the Paper: Customer Relationship & Advertising

Subject Code: COM042M504

Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 4 Scheme of Evaluation: (THEORY)

Course Objective

The course aims to familiarize the students with the need of maintaining customer relationship, its importance in success of business, role of CRM in various industries, basics of advertising as promotional tools in marketing and to develop a customer-oriented attitude for designing advertising messages.

Course Outcomes

| Sl.No. | Course Outcome | Blooms Taxonomy Level |
|---------------|--|------------------------------|
| CO 1 | Recall CRM Architecture. | BT 1 |
| CO2 | Summarize the role of market survey in customer satisfaction. | BT 2 |
| CO3 | Identify the various Information Response Hierarchy Models. | BT 3 |
| CO4 | Analyse the role of advertising budget and Institutional Framework. | BT 4 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|---------|--|---------|
| I. | Customer Relationship: Architecture/Components of CRM, features, implementation process of CRM, Role of CRM in improving Customer Relationships, Integrated CRM System, Steps for successful CRM, E-CRM- types, significance and drawbacks. Terms in CRM-Customer Response, Customer satisfaction, customer loyalty, customer retention. | 20 |
| II. | Measuring Customer Relationship: Measuring Customer Relationship, Role of Market and Market Survey in customer satisfaction. Market research and CRM. Market Research Process – Data and Information Collection. Total Customer care programme, customer acquisition; Customer retention; Customer defection CRM in Manufacturing and Service Sectors | 20 |
| III. | Introduction to Advertising: Advertising: Introduction to Advertising, Communication Process, , Information Response Hierarchy Models-; DAGMAR Approach; Target audience selection Advertising Message and Media Decisions: Advertising message and appeals, Elements of print and broadcast advertising copy; Media Decisions- Types of Advertising Media, strengths and limitations, Factors influencing selection of advertising media, Media Scheduling | 20 |
| IV | Advertising Framework Advertising Budget- concept, Methods of setting of Advertising Budget, Advertising mix. Advertising Effectiveness and Institutional Framework; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI). | 20 |
| TOTAL | | 80 |

Test Book:

1. Shanmuga Sundaram S *Customer Relationship Management*, Eastern Economy, PHI Learning Private Limited, New Delhi.
2. Mathur V.C. *Advertising Management Text and Cases* ; New Age International Publisher, New Delhi.

Reference Books:

1. Sugandhi R.K.; *Customer Relationship Management*, New Age International Publishers, New Delhi.
2. Mohan Manendra *Advertising Management – Concepts and Cases*; Tata Mc Graw Hill Publishing Co. Ltd. New Delhi,

Teaching Learning Process:

The teaching learning process will be based on lectures, seminars, project work and assignments.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Project 2. Group Discussion 3. Role Play |

Course: Major

Title of the paper: HUMAN RESOURCE MANAGEMENT

Subject Code: COM042M505

Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (THEORY)

Course Objective:

The course aims to familiarize the students with various facets of managing people in an organization by imparting knowledge about from the stage of recruitment to development and to acquaint students with the techniques and principles to manage HR of an organization.

Course Outcomes:

| After completing the course, the learners shall be able to: | | |
|---|--|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Define the concept of Human Resource Management. | BT 1 |
| CO 2 | Explain the importance and challenges of human resource management. | BT 2 |
| CO 3 | Identify the concept of Compensation Management. | BT 3 |
| CO 4 | Examine the modern trends and approaches in HRM. | BT 4 |

Detailed Syllabus:

| Modules | Topic/Course content | Periods |
|------------|--|-----------|
| I | Introduction to HRM: HRM - Concept of HRM, objectives, features, functions, importance, Evolution of HRM, Personnel management and HRM, Qualities and Role of HR Managers, Challenges of HRM, HR Policies and Practices, Factors impeding growth of HRM practices, | 20 |
| II | Recruitment, Selection & Development: Recruitment – Concept, Objectives, Process, Sources, Modern Methods of Recruitment: Electronic Recruitment, Poaching, Social Media Recruiting Selection – Concept, Objectives, Process, Types of Selection Tests, Recruitment Vs Selection. Interview: Concept, types Induction: Concept, Objectives and Role of Employee Induction Placement: Concept, Objectives Training & Development | 20 |
| III | Job Evaluation & Compensation management: Job Analysis: Concept of Job Analysis, Job Description and Job Specification Job Design: Concept, Methods, Benefits & Limitations Job Evaluation: Concept, Objectives, Methods Compensation Management Salary and Wage: Concept, Factors affecting Salaries and Wages, Types of wages- concept, merits, demerits, Incentives and Fringe Benefits- Concept, Types | 20 |
| IV | Employee Welfare and Emerging Trends in HRM: Performance Appraisal- Meaning, Objectives, Methods, Process, Benefits & Limitations; Performance Management – Meaning, Importance and Limitations; Potential appraisal – Meaning and Objectives HR Mobility – Concept, forms, merits and limitations Downsizing and Labour Turnover - Concept, causes & remedies | 20 |

| | | |
|--|--|-----------|
| | Recent Trends in HRM, Quality Management – JIT, Kaizen, TQM and Six Sigma. | |
| | Total | 80 |

Text Book:

1. Ashwathappa K; *Human Resource Management – Text and Cases*; Tata McGraw Hill, New Delhi.
2. Khanka S; *Human Resource Management- Text and Cases*, S Chand and Company Ltd, New Delhi

Reference Books:

1. PattanayakBiswajeet,*HumanResource Management*; PHI Learning Pvt. Ltd; New Delhi.
- 2.Haldar Kumar Uday;*Human Resource Development*; Oxford University Press, New Delhi.
3. Dr. Badi Rabindranath; *Human Resource Management – Text & Cases*, Himalaya Publishing House, New Delhi

NOTE: Latest edition of the readings may be used. Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours <ol style="list-style-type: none"> 1. Project 2. Group Discussion 3. Class Test |

Course: Major

Title of the paper: Insurance and Risk Management

Subject Code: COM042M506

Course Level: 300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (THEORY)

Course Objectives:

The objectives of the course are to develop an understanding among learners about identifying, analyzing and managing various types of risks and understand the concept of insurance as a risk management tool. Besides, the students will be able to understand principles of insurance and its usefulness in business along with its regulatory framework.

Course Outcome:

On completion of this course students will be able to:

| SL No | Course Outcomes: | Blooms Taxonomy Level |
|-------|--|-----------------------|
| CO 1 | Define the various concepts associated with risk and insurance. | BT 1 |
| CO 2 | Illustrate the various types of insurance | BT 2 |
| CO 3 | Apply the concepts of risk associated with insurance in identifying various insurance policies. | BT 3 |
| CO 4 | List the procedure to become an insurance agent and surveyor. | BT 4 |

COURSE OUTLINE:

| Modules | Topics / Course content | Periods |
|--------------|--|-----------|
| I. | Risk Management: Concept of Risk, Types of Risk, Sources and Measurement of Risk, Risk evaluation and Prediction, Risk retention and transfer, Risk management - Characteristics of Risk Management - Significance - Principles of Risk Management - Objectives - Risk and risk management process, Risk management techniques - Selecting and implementing risk management techniques. | 20 |
| II. | Insurance: Concept and Origin, Need for insurance, Functions of insurance Types of Insurance- Life and Non-life, Growth and Development of Insurance in India.; IRDA: Role, Powers and Functions, Composition of IRDA. Contract of Insurance: Essentials of Contract and its Applicability to the Valid Insurance Contract Terms of Insurance Contracts, Principles of Utmost Good Faith and Insurable Interest, Principles of Indemnity, Proximate Cause, Subrogation, Contribution and Sharing and Warranty. Re-insurance, Co-insurance. | 25 |
| III. | Insurance Agency and Surveyorship: Definition of an Agent; Procedure for becoming Agent, Cancellation of Licences, Functions of an Agent: Agent's Compensation, Code of Conduct, Meaning and Role of Surveyors and Loss Assessors, Procedure for Becoming Surveyor, Code of Conduct. | 15 |
| IV. | Insurance Policies: Life Insurance: Definition, Features, Kinds of Policies: Whole Life, Endowment, Term, Annuity, Group Insurance; Fire Insurance: Meaning, Characteristics, Physical and Moral Hazards in Fire Insurance, Kinds of Policies Marine Insurance: Meaning and Scope, Marine Perils, Types of Policies , Miscellaneous Insurance: Motor, Accident, Liability, Social Insurance, Micro Insurance. | 20 |
| Total | | 80 |

Text Book:

Mishra, MN, Mishra. S.B., (2016), *Insurance Principles & Practices*, S Chand & Co. Limited New Delhi.

Reference Books:

1. Sahoo. S.C. & Das. S.C, (2009), *Insurance Management*, 1st Edition, Himalaya Publishing House, New Delhi,
2. Singh Inderjit, Katyal Rakesh & Kaur Surjeet, Arora Sanjay, (2016), *Fundamentals of Insurance*, Kalyani Publishers, New Delhi,
3. Mitra. Ajoy&SarmaSankar; (2013), *Fundamentals of Insurance and Risk Management*, Global Publishing House, Visakhapatnam

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, and assignments.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours <ol style="list-style-type: none"> 1. Project 2. Group Discussion 3. Class Test |

Course:Minor

Title of the paper: DIGITAL MARKETING

Subject Code: COM042N501

Course Level: 300

L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY

Course Objective: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Course Outcomes:

After completion of the course, learners will be able to:

| SI No | Course Outcome | Blooms Taxonomy Level |
|-------|--|-----------------------|
| CO 1 | Define the concept of digital marketing. | BT 1 |
| CO 2 | Illustrate the measurement of effectiveness of a digital marketing Campaign. | BT 2 |

| | | |
|-------------|--|-------------|
| CO 3 | Identify the impact of digital technology in transforming the business environment. | BT 3 |
| CO 4 | List the uses of AI in Digital Marketing. | BT 4 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|----------------|---|----------------|
| I. | Introduction Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India. | 20 |
| II. | Digital Marketing Management Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process. | 20 |
| III | Digital Marketing Presence Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies. | 20 |
| IV | Interactive Marketing & Artificial Intelligence in Marketing Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options. Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing. | 20 |
| TOTAL | | 80 |

Text Book:

1. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
2. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.

Reference Books:

1. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
2. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.

- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.

Practical Exercises:

The learners are required to:

- Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
- Create a hypothetical advertising tool using Google Ads.
- Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc

NOTE: Latest edition of the readings may be used.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theoretical case.

| Notional Credit Hours | | |
|------------------------------|------------------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours <ol style="list-style-type: none"> Project Group Discussion Debates |

SYLLABUS 6TH SEMESTER

Course: Major

Title of the Paper: ADVANCED FINANCIAL MANAGEMENT

Subject Code: ACA042M601

L-T-P-C – 3-1-0-4

Credit Units: 4 Scheme of Evaluation: (THEORY)

Course Description:

The aim of the paper is to apply relevant knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organization in private and public sectors. This syllabus develops upon the core financial management knowledge and skills covered in the Financial Management syllabus and prepare candidates to advise management and/or clients on complex strategic financial management issues facing an organization.

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course Outcome | Blooms Taxonomy Level |
|-----|---|-----------------------|
| CO1 | Recall the responsibility of the financial executive in meeting conflicting needs of stakeholders. | BT 1 |
| CO2 | Compare potential investment decisions and assess their financial and strategic consequences. | BT2 |
| CO3 | Plan acquisitions and mergers as an alternative growth strategy | BT3 |
| CO4 | Analyse corporate re-organisation strategies | BT4 |

Detailed syllabus:

| Module | Topics & Course Contents | Periods |
|---------------|---|----------------|
| I | Financial Management Function & Environment <ul style="list-style-type: none"> ✓ Financial Management Function Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance ✓ Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders | 20 |
| II | Cost of capital & International corporate finance <ul style="list-style-type: none"> ✓ Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management. ✓ Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO | 20 |
| III | Advanced investment appraisal techniques including international investment appraisal <ul style="list-style-type: none"> ✓ 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) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM ✓ Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes | 20 |
| IV | A. “Mergers & acquisitions” and “Re-organisation & Reconstruction” | 20 |

| | | |
|--------------|---|-----------|
| | <ul style="list-style-type: none"> ✓ Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover. ✓ Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs. ✓ Market Response to Financial Reconstruction - Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups & firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer ✓ Effect of an offer on Financial Position and performance <p>B. Advanced risk management</p> <ul style="list-style-type: none"> ✓ Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) candidates are expected to illustrate working knowledge of setting up the hedging. ✓ Managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps) | |
| TOTAL | | 80 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Strategic business reporting. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Strategic business reporting. BPP Learning Media.

Reference books:

1. Black, S., & Skipper, M. (2021). ACCA advanced financial management: Study text. BPP Learning Media.
2. Dayananda, D., Irons, R., Harrison, S., & Herbohn, J. (2020). Capital budgeting: Financial appraisal of investment projects (2nd ed.). Cambridge University Press.
3. Emery, D. R., Finnerty, J. D., & Stowe, J. D. (2021). Corporate financial management (6th ed.). Pearson Education Limited.

| Notional Credit Hours | | |
|-----------------------|-----------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours <ol style="list-style-type: none"> 1. Case studies 2. Project work |

Course: Major
Title of the Paper: ADVANCED AUDIT AND ASSURANCE

Subject Code : ACA042M602
L-T-P-C – 3-1-0-4 Credit Units: 4 Scheme of Evaluation: (THEORY)

Course Description: The aim of Advanced Audit and Assurance is to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments. The Advanced Audit and Assurance syllabus further develops key skills introduced in Audit and Assurance.

Course Outcomes:

On successful completion of the course the students will be able to:

| | Course Outcome | Blooms Taxonomy Level |
|------|--|-----------------------|
| CO 1 | Recall the knowledge, competence, skepticism and skills of an auditor . | BT1 |
| CO 2 | Explain appropriate quality control policies and procedures in practice management. | BT2 |
| CO 3 | Identify the work required to meet the objectives of audit and non-audit assignments; | BT3 |
| CO 4 | Analyse the impact International Standards on Auditing. | BT 4 |

Detailed syllabus

| Modules | Topics & Course Contents | Periods |
|---------|--------------------------|---------|
|---------|--------------------------|---------|

| | | |
|---|---|----|
| I | <p>Regulatory Environment & Professional and Ethical Consideration</p> <ul style="list-style-type: none"> ✓ International regulatory frameworks for audit and assurance services - the need for laws, regulations, standards and other guidance relating to audit, assurance and related services - the need for the legal and professional framework - the role of the audit committee and its impact on audit and assurance practice ✓ Money laundering - International methods for combatting money laundering - the scope of criminal offences of money laundering and how professional accountants may be protected from criminal and civil liability ✓ Laws and regulations - Compare and contrast the respective responsibilities of management and auditors concerning compliance with laws and regulations - the auditors' considerations of compliance with laws and regulations and plan audit procedures when possible non-compliance is discovered - how and to whom non-compliance should be reported – withdrawal from engagement ✓ Code of ethics - the fundamental principles and the conceptual framework approach - Identify, evaluate and respond to threats to compliance with the fundamental principles - the effectiveness of available safeguards - importance of professional scepticism in planning and performing an audit ✓ Fraud & error - response to circumstances which indicate a high risk of error or fraud - responsibilities of management and auditors for fraud and error - how, why, | 20 |
|---|---|----|

| | | |
|----|--|----|
| | <p>when and to whom fraud and error should be reported and the circumstances in which an auditor should withdraw from an engagement</p> <p>✓ Professional Liability - circumstances in which professional accountants may have legal liability and the criteria that need to be satisfied for legal liability to be recognized - the factors to determine whether or not an auditor is negligent and discuss the auditor's potential liability in given situations - ways in which liability may be restricted</p> | |
| II | <p>A. Quality Management</p> <p>✓ Quality management – the principles and purpose of quality management of audit and other assurance engagements - elements of a system of quality management - Evaluate the system of quality management which is in place for a given firm and assess if appropriate quality management has been applied</p> <p>✓ Advertising, tendering and obtaining professional work and fees - appropriateness of publicity material including the use of the ACCA logo - Outline the determinants of fee-setting - Discuss the ethical and other professional problems, for example, lowballing, involved in establishing and negotiating fees</p> <p>✓ Professional appointments - matters to be considered and the procedures that an audit firm/professional accountant should carry out before accepting a specified new client/engagement or continuing with an existing engagement - Recognise the key issues that underlie the agreement of the scope and terms of an engagement with a client</p> <p>B. Planning and Conducting an audit of historical financial information</p> <p>✓ Planning, materiality and assessing the risk of material misstatement - Define materiality and performance materiality - Discuss and demonstrate the use of analytical procedures - Evaluate and prioritise business risks, audit risks and risks of material misstatement - Interpret the results of analytical procedures - Evaluate the results of planning and risk assessment procedures - importance of the auditor gaining an understanding of the entity - how transnational audits may differ from other audits of historical financial information</p> <p>✓ Evidence & Testing - Identify and describe audit procedures including substantive and tests of control - Assess and describe how IT can be used to assist the auditor</p> <p>- Evaluate and interpret the results of data analytics tools - specific audit problems and procedures concerning related parties</p> <p>✓ Audit procedures - appropriate audit procedures relating to inventory, non current assets, intangibles, financial instruments, leases, impairment, employee benefits etc.</p> <p>✓ Using the work of others – Expert – Internal Auditor – Outsourced functions to service organizations</p> | 20 |

| | | |
|-----|---|----|
| | <ul style="list-style-type: none"> ✓ Group Audits - specific matters to be considered before accepting appointment as group auditor - the matters specific to planning an audit of group financial statements - how the group auditor should evaluate the audit work performed by a component auditor | |
| III | Completion review and reporting <ul style="list-style-type: none"> ✓ Subsequent events and going concern - Design audit procedures to identify subsequent events – Evaluate indicators that the going concern basis may be in doubt and recognise mitigating factors - Recommend audit procedures, or evaluate the evidence that might be expected to be available and assess the appropriateness | 20 |

| | | |
|--------------|--|-----------|
| | <p>of the going concern basis - Assess the adequacy of disclosures in financial statements relating to going concern</p> <ul style="list-style-type: none"> ✓ Completion and final review - Apply analytical procedures - Evaluate the use of written representations ✓ Audit Reports - Determine the form and content of an auditor's report - assess the appropriateness of the contents of an auditor's report - Recognise and evaluate the factors to be taken into account when forming an audit opinion in a given situation - Assess whether or not a proposed audit opinion is appropriate - Explain the implications for the auditor's report on the financial statements of an entity - the use of an emphasis of matter paragraph, other matter paragraph and KAM disclosure | |
| IV | Other assignments <ul style="list-style-type: none"> ✓ Audit-related and assurance services - the nature of audit-related services, the circumstances in which they might be required and the comparative levels of assurance provided - the main categories of assurance services that audit firms can provide - the level of assurance (reasonable, high, moderate, limited, negative) for an engagement depending on the subject matter evaluated ✓ Specific assignments - Due diligence, Review of interim financial information, Prospective financial information, Forensic audits ✓ The audit of social, environmental and integrated reporting ✓ The audit of performance information (pre-determined objectives) in public sector | 20 |
| TOTAL | | 80 |

Text Books:

1. Kaplan Publishing. (2024-2025). ACCA study material: Advanced audit and assurance. Kaplan Publishing.
2. BPP Learning Media. (2024-2025). ACCA study material: Advanced audit and assurance. BPP Learning Media.

Reference books:

1. Buckley, A., & Quilty, M. (2021). ACCA advanced audit and assurance: Practice and revision kit. Kaplan Publishing.
2. Emile Woolf International. (2022). ACCA advanced audit and assurance: Exam kit. Emile Woolf International.
3. Ernst & Young LLP. (2020). Wiley CPAexcel exam review 2021 study guide: Auditing and attestation (4th ed.). Wiley.

| Notional Credit Hours | | |
|-----------------------|-----------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Case studies 2. Project work |

Course: MAJOR

Title of the Paper-Goods and Service Tax

Subject Code: COM042M603

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: Theory

Course Objectives:

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

Course Outcomes:

| On successful completion of the course the students will be able to: | | |
|--|--|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Recall key concepts related to indirect taxes such as GST and customs duty | BT 1 |
| CO 2 | Interpret indirect tax laws and regulations to determine the tax implications for businesses. | BT 2 |
| CO 3 | Apply knowledge of GST laws to calculate tax liabilities for businesses based on transactions and activities. | BT 3 |
| CO 4 | Analyze GST Laws with reference to relevant, exemptions, relief or incentives | BT 4 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|---------|--|---------|
| I. | Basic Concepts Concept and features of different types of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept and mechanism of Vat, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning. | 20 |

| | | |
|--------------|--|-----------|
| II. | Concept of supply and levy of GST Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. Levy of GST Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge | 20 |
| | mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit. | |
| III. | Procedures under GST Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST and Concept of e-filing of returns. | 20 |
| IV | Customs Law Custom Law: Concepts; Definitions; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions; Import and Export Clearance of goods. Foreign Trade Policy Concept, Definitions, features and Schemes | 20 |
| TOTAL | | 80 |

Text Book:

1. Singhanian, V. K., &Singhanian, M. (2023). *Student’s Guide to Income Tax Including GST*. Taxmann Publication. New Delhi.
2. Datey, V. S., Bansal, K. M., &Gour, M. (2023). *Indirect Tax Laws*, Taxmann Publication.

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours <ol style="list-style-type: none">1. Project2. Group Discussion3. Class Test |

| |
|---|
| Course: MAJOR Title of the paper: Services Marketing Subject Code-COM042M604 Course Level: 300 L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: Theory |
|---|

Course Objective

The course aims to familiarize the students with the concept of service marketing management, its tools, facets and forms along with understanding the emerging trends in service industry. The legal and ethical aspects, factors impeding growth of the modern services sector will also be dealt with.

Course Outcomes

| After completing the course, the student shall be able to: | | |
|--|----------------|-----------------------|
| Sl.No. | Course Outcome | Blooms Taxonomy Level |

| | | |
|-------------|---|-------------|
| CO 1 | Define service marketing. | BT 1 |
| CO2 | Explain the various models of service marketing. | BT 2 |
| CO3 | Identify the various gaps in services. | BT 3 |
| CO4 | Examine the suitability of services sector in various forms of services. | BT 4 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|----------------|--|----------------|
| I. | Introduction to services Concept nature, difference between services and goods, components, and classification of services. Service Life Cycle. Service marketing: concept, Evolution, classification & challenges, reasons for growth of services, Ethical aspects in Service Marketing Service system, Consumer decision making process. | 20 |
| II. | Service marketing mix Product service: BSP, service triangle, development stages of new service, service differentiation, Pricing: Factors influencing pricing, objectives, strategies Place: Strategies of distribution, distribution flow of services, service channels, franchising, electronic channels, brokers. Promotion: elements and objectives, developing promotion mix, promotional role of employees, employer, promotion tools. | 20 |
| III. | Additional dimensions in service marketing and Service Quality People: service personnel, service encounter, MoT, Measures to enhance customer participation Process: service blueprint, service process and its types. Physical evidence: need, concept, types of Service Scapes. Delivering Quality Services, Causes of Service Quality Gaps, Strategies for Closing Service Gap, GAP and SERVQUAL Model. | 20 |
| IV | Marketing and Globalization of Services Banking Services, Healthcare Services, Tourism services, Insurance services--Marketing mix, Users and factors influencing growth of the select services. Recent trends and development of Service Industry in India. The growth in Global Service markets- Factors influencing globalization. Challenges in the global market, Factors influencing success of global service firm. | 20 |
| TOTAL | | 80 |

Text Book:

1. **Rama Mohana Rao K;** *Services Marketing*, Pearson Education
2. **Zeithaml. Valarie A, Bitner. Mary Jo & Gremler Dwayne, (2018).** *Marketing of Services*, Mc Graw Hill Publishing., New Delhi

Reference Books:

1. **Jha, S.M., (2010).** *Hospital Management*, Himalaya Publishing House, New Delhi.
2. **Srinivasan R, (2014).** *Services Marketing-The Indian Context*, PHI Learning, New Delhi
3. **Bhattacharya, C., (2009),** *Services Marketing*, Excel Books, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

| Notional Credit Hours | | |
|-----------------------|-----------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Project 2. Group Discussion 3. Class Test |

Course: MAJOR

Title of the Paper: Financial Statement Analysis

Subject Code: COM042M605

Course Level: 300

L-T-P-C: 3-1-0-4

Total credits: 4

Scheme of Evaluation: Theory

Course Objectives

To equip the learners to analyze accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

Course Outcomes

| On successful completion of the course the students will be able to: | | |
|--|---|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Define the tools and techniques of financial statement analysis | BT 1 |
| CO 2 | Demonstrate the performance of the organization through ratio analysis | BT 2 |
| CO 3 | Develop the preparation of Fund Flow statement and analysis of working capital | BT 3 |
| CO 4 | Analyze the preparation of Cash Flow Statement | BT 4 |

COURSE OUTLINE:

| Modules | Topics & Course Contents | Periods |
|---------|--------------------------|---------|
|---------|--------------------------|---------|

| | | |
|-------|---|----|
| I. | Introduction Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of Basic Financial Statements; Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis. Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet; Overview of Corporate Financial Reporting Techniques of financial statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. | 20 |
| II | Ratio Analysis Meaning, objectives and classification of Accounting Ratio and Ratio Analysis; Advantages and limitations of ratio analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis). Ratio analysis using appropriate software; Inter Firm Comparison. | 20 |
| III | Fund Flow and Working Capital Analysis Concept of Fund and Fund Flow; Objective and Importance of Fund Flow Statement; Preparation of Fund Flow Statement; Limitations of Fund Flow Statement; Concept of Working Capital – Gross, Net, and Negative, Operating and Balance concept of working capital; Components of working capital and their features; Estimation of working capital; Preparation of Statement of Changes in working capital. | 20 |
| IV | Cash Flow Analysis Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. Cash flow analysis using cash flow reporting software. | 20 |
| TOTAL | | 80 |

Text Book:

1. Sharma, R. K., & Gupta, S. K. *Management Accounting*. Cuttack, Odisha: Kalyani Publishers.

Reference Books:

1. Khan, M. Y., & Jain, P. K. *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.

2. Lal, Jawahar & Sucheta, Gauba, *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai.

Teaching Learning Process:

The teaching learning process will be based on lectures, numericals, assignments. and analytical and theoretical cases.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures | Tutorials | Practical |
| 80 hours | | 40 hours |
| | | <ol style="list-style-type: none"> 1. Project 2. Group Discussion 3. Practical |

Course: Major

Title of the Paper: Industrial Relations & Labour Legislations

Subject Code: COM042M606

Course level:300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation:

Theory

Course Objectives:

The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

Course Outcomes:

| After completing the course, the learners shall be able to: | | |
|---|---|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Define the concept of industrial relations. | BT 1 |
| CO 2 | Outline the laws relating to employee welfare. | BT 2 |
| CO 3 | Identify the importance of trade unionism. | BT 3 |
| CO 4 | Examine the effectiveness of various industrial legislations. | BT 4 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Period |
|---------|--------------------------|--------|
|---------|--------------------------|--------|

| | | |
|--------------|---|-----------|
| | | S |
| I. | Industrial Relations: Characteristics of Indian Labour Force, Industrial Relations(IR) - Concept, Features, Components, importance of Industrial Relations System, , Factors affecting industrial relations, Actors involved in IR and their roles Collective Bargaining: concept, importance ,types and process Workers Participation in Management: concept, importance, types and process | 20 |
| II. | Industrial Dispute & Settlement Machinery: Industrial Dispute: Concept, Classification, and Causes. Strikes. Industrial Disputes Act, 1947: objectives,powers & duties of the Authorities. Settlement Machinery: Mediation & conciliation: Concept, Role of Conciliation, Duties and Powers, Qualities of Conciliator Arbitration: Concept, types, procedure & submission of Award Adjudication: Concept, Three Tier System of Adjudication, Procedure for Settlement of Dispute | 20 |
| III. | Labour Legislations:Part I: Trade Unions Act, 1926: Objects, Scope, Registration of Trade Unions, Duties & Liabilities of a Trade Union, Classification of Trade Unions, , Problems of Trade Unions. Factories Act, 1948: Objects & Applications, Provisions regarding Health, Safety & Welfare, Provisions regarding employment of Women & Young Persons. The Industrial Employment (Standing Orders) Act, 1946: Objects and applications, main provisions of the Act. | 20 |
| IV | Labour Legislations: Part II: Payment of Wages Act, 1936: Objects & Applications, Provision regarding payment of wages, Responsibility of Payment of Wages. Payment of Bonus Act, 1965: Objects & Applications, Eligibility and Extent of Bonus, Payment of Minimum & Maximum Bonus. Plantation Labour Act, 1951: Scope & Objects, Provisions regarding Health, welfare, Hours & limitations, Leave with Wages, Sickness& Maternity Benefits. Child Labour (Prohibition & Regulation) Act, 1986: Scope, Provisions, UN declarations on the Right of a Child. | 20 |
| TOTAL | | 80 |

Text Book:

1. Amandeep Kaur (2018), *Industrial Relations and Labour Laws*, Kalyani Publishers, New Delhi
2. Bare Acts

Reference Books:

1. Mamoria C.B., SatishMamoria, RaoSubbaP.(2018), *Dynamics of Industrial Relations*, Himalaya Publishing House, New Delhi
2. RatnamVenkat, *Industrial Relations*, Oxford University Press, New Delhi
3. Sinha P.R.N., SinhaInduBala, ShekharSeemaPriyadarshini, *Industrial Relations, Trade Unions & Labour Legislations*, Pearson, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

| Notional Credit Hours | | |
|-----------------------|-----------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Project 2. Group Discussion 3. Class Test |

Course: Major

Title of the paper: Portfolio Management

Subject Code: COM042D607

Course level:300

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: Theory

Course Objectives:

The objectives of the course are to make students aware about the basics of investment and portfolio management, models of portfolio analysis, concept of portfolio evaluation and portfolio revision.

Prerequisites: Basic concepts of Finance

Course Outcomes:

On completion of this course students will be able to:

| SL No | Course Outcomes: | Blooms Taxonomy Level |
|-------|---|-----------------------|
| CO 1 | Define investment and its principles as well as recognise the steps in construction of portfolio | BT 1 |
| CO 2 | Explain investment risks and stock analysis approaches. | BT 2 |
| CO 3 | Construct Portfolio revision and Evaluation | BT 3 |

| | | |
|------|---|-------------|
| CO 4 | Analyze and select optimum Portfolio | BT 4 |
|------|---|-------------|

Detailed Syllabus:

| Modul es | Topics & Course Contents | Periods |
|---------------------|-------------------------------------|----------------|
|---------------------|-------------------------------------|----------------|

| | | |
|--------------|--|-----------|
| I. | Introduction: Concept of Investment, investment vs speculation, investment and gambling, Investment objectives, Principles of investment, Significance of investment, security and non-security form of investment, concept of portfolio, objectives of portfolio management, nature of portfolio management, phases of portfolio management. Formulation of portfolio strategy, | 20 |
| II. | Risk and Return & Security Analysis: Meaning of Risk; Sources of risk, Types of risk, Measurement of risk;, Risk and investor preference; Economic Analysis, Industry Analysis, Company analysis, Technical analysis | 15 |
| III. | Portfolio Analysis & Selection: Meaning of Portfolio analysis; Expected return of a portfolio, Portfolio risk and return; Portfolio selection- feasible set of portfolios, efficient set of portfolios, Measuring security and Portfolio return and risk under Single Index model capital asset pricing model-concept, assumptions, inputs required for applying CAPM Sharpe index model | 20 |
| IV | Portfolio Revision and Evaluation: Meaning, Need, and Strategies of Portfolio Revision; Constraints in portfolio revision, Formula plans- Constant Rupee plan, Constant ratio plan, Dollar cost averaging, Portfolio Evaluation- Meaning, need, evaluation perspective, measuring portfolio return- risk adjusted return- Sharpe ratio, Treynor ratio, Differential return- Jensen ratio | 25 |
| TOTAL | | 80 |

Text Book:

1. Kevin, S. *Security Analysis and Portfolio Management* . Delhi: PHI Learning.

Reference Books:

1. Chandra, P. *Investment Analysis and Portfolio Management*. Bangaluru: Mcgraw Hill.
2. Fischer, D. E., & Jordan, R. *Security Analysis And Portfolio Management* . Prentice Hall of India
3. Avadhani V.A, *Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi.

NOTE: Latest edition of the readings may be used.

.Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments

| Notional Credit Hours | | |
|------------------------------|------------------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Project 2. Group Discussion 3. Class Test |

Title of the paper: Banking Law and Practices

Type of Course: Minor

Paper Code: COM042N601

Course Level: 300

Credit Units: 4

L-T-P-C – 3-1-0-4

Scheme of Evaluation: (THEORY)

Course Objectives:

The objectives of the course are to provide an understanding of the concept of bank and to provide an insight into the functioning of banks.

Course Outcomes:

| On completion of this course students will be able to: | | |
|--|---|------------------------------|
| SL No | Course Outcomes: | Blooms Taxonomy Level |
| CO 1 | Define the banking structure in India and the law relating to banks | BT 1 |
| CO 2 | Interpret the banker customer relationship | BT 2 |
| CO 3 | Identify themselves of the activities of paying and collecting banker | BT 3 |
| CO | Analyze the insights on lending operations of banking and causes of NPA into banking sector. | BT 4 |

| Modules | Topics & Course Contents | Periods |
|----------------|--|----------------|
| I. | Bank- Definition, Origin and Development of Modern Banking, Structure of modern commercial banking in India,- Scheduled banks, commercial banks, co-operative banks and Regional Rural Banks Branch banking, Retail Banking, Universal Banking. Functions of a Modern Commercial Banks. E-Banking- Meaning, types, advantages and limitations, Mobile banking, Internet Banking, Debit/Credit card, NEFT, RTGS, ECS (credit/debit) Provisions of Banking Regulation Act,1949 with regard to Minimum capital and reserve, licensing, constitution of Board of Directors, accounts and audit. Powers of RBI Prudential norms relating to capital adequacy, income recognition, asset classification. | 15 |
| II. | Banker-Customer relationship- Definition of customer, general and special relationship, Rights and obligations of bankers, Termination of | 15 |

| | | |
|-------|---|----|
| | relationship, rights and obligations of a banker. Garnishee order, Banking Ombudsman Scheme. Special types of bank customers- Minor, joint account, partnership firm, company, Non-profit organisation. | |
| III. | Bank operations: Customers' account with the banker- fixed deposit account, savings account, current account- opening and operation of account, account facilities available for NRIs, KYC Guidelines, Cheque- Definition, features, types Crossing of cheques- Meaning, significance, types, Precautions in paying customers' cheques, Paying banker's duties and rights, Return of cheques, Precautions in collecting customers' cheques, Bank draft- Meaning and features | 15 |
| IV | Credit Management: Liquid assets- significance of liquidity in banking, Principles of bank lending, Types of advances, NPA-meaning, reasons, NPA management, Pledge, hypothecation and mortgage- Meaning and features, and differences collateral security- goods, documents of title to goods, Life insurance policies, Fixed deposit receipt, shares | 15 |
| TOTAL | | 60 |

Test Book:

1. Maheshwari S.N & Maheswari, S.K, *Banking Law and Practice*; Kalyani Publishers, New Delhi

Reference Books: .

1. Natarajan, S & Parameswaran R, *Indian Banking*, S. Chand, New Delhi
2. Kandasami, P. K, Natarajan S & Parameswaran R, *Banking Law and Practice*, S. Chand, New Delhi
- 3..Sundharam, K.P.M & Varshney, P.N. *Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi

NOTE: Latest edition of the readings may be used.

Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| LecturesTutorials | Practical | ExperientialLearning |
| 60 hours | | 30 hours 1. Project 2. Group Discussion 3. Debates |

| 7 th Semester (Syllabus) | | |
|--|--------------------------|---------------------------|
| Course: Major Paper: Sustainability Reporting | Subject Code: COM042M701 | |
| L-T-P-C – 3-1-0-4 | Credit Units: 04 | Scheme of Evaluation: (T) |

Course Objectives: The objective of this course is to provide students with a comprehensive understanding of the principles

and practices involved in sustainability reporting. The course aims to equip students with the necessary skills to evaluate and prepare sustainability reports, considering the economic, environmental, and social impacts of business activities.

On successful completion of the course, students will be able to:

| SI No | Course Outcome | Bloom's Taxonomy Level |
|-------|---|------------------------|
| CO 1 | Recall key sustainability frameworks, guidelines, and standards used in sustainability reporting. | BT 1 |
| CO 2 | Understand the significance of sustainability reporting in business, particularly in terms of its role in corporate governance, transparency, and decision-making. | BT 2 |
| CO 3 | Demonstrate sustainability reporting principles to assess and evaluate the sustainability performance of an organization based on data and metrics. | BT 3 |
| CO 4 | Analyze the differences and similarities between various sustainability reporting standards and frameworks | BT 4 |
| CO 5 | Evaluate the credibility and quality of sustainability reports by assessing their transparency, accuracy, and alignment with global standards. | BT 5 |
| CO 6 | Develop a comprehensive sustainability report for a business organization, integrating key ESG metrics and aligning with international standards. | BT 6 |

Detailed Syllabus:

| Module | Topics and Course Content | Periods |
|----------|--|---------|
| I | <p>Introduction to Sustainability and Sustainability Reporting: Concept of Environment, Business, and Society; Triple Bottom Line Approach; Financial and Non-financial Disclosures; Need and Benefits of Sustainability Reporting; Risk Assessment and Stakeholder Communication.</p> <p>Sustainability Reporting in India: Historical evolution of sustainability reporting in India, Key drivers of sustainability reporting, Importance of sustainable practices for businesses in India, Sustainable Development Goals (SDGs) and their relevance to Indian businesses.</p> <p>Regulatory Framework for Sustainability Reporting in India: Role of SEBI and the Ministry of Corporate Affairs in regulating sustainability practices, The Companies Act, 2013 – Corporate Social Responsibility (CSR) and sustainability, Business Responsibility and Sustainability Report (BRSR) as per SEBI's guidelines.</p> | 20 |

| | | |
|--------------|--|-----------|
| II | Sustainability Performance Measurement and Standards: Establishing Sustainability Management Frameworks; Developing Indicators; Monitoring and Improving Performance; Overview of GRI Standards, UN Global Compact, OECD Guidelines, CERES Principles, SA8000, ISO Standards (14001, 26000); Major Sustainability Indices (Dow Jones, FTSE4Good, BSE Greenex) Introduction to TCFD Recommendations: Governance, Strategy, Risk Management, Metrics and Targets. | 20 |
| III | Environmental, Social, and Governance (ESG) Reporting in India: Environmental reporting on carbon emissions, water usage, waste management, and sustainability practices. Social reporting on labor standards, human rights, diversity, and CSR initiatives. Governance reporting covering transparency, ethical conduct, anti-corruption, and board diversity. Understanding ESG metrics, stakeholder expectations, and the role of ESG in investment decisions. Challenges and opportunities in ESG reporting: addressing greenwashing, ensuring data reliability, and promoting leadership in sustainability. | 20 |
| IV | Preparing, Evaluating, and Improving Sustainability Reports in India: Data collection and management for sustainability reporting, focusing on ESG metrics, challenges in data standardization, and verification. Evaluation of sustainability reports, Ethical and legal considerations in reporting, ensuring compliance while avoiding greenwashing. Guidelines for drafting comprehensive sustainability reports, covering ESG performance, carbon footprint, energy efficiency, and CSR activities. Future trends in sustainability reporting: Role of digital transformation, AI, blockchain, and the growing importance of transparency and accountability in India. | 20 |
| Total | | 80 |

Text Books

1. Laine, M., Tregidga, H., & Unerman, J. (2021). *Sustainability accounting and accountability*. Routledge.
2. Mio, C., Agostini, M., & Scarpa, F. (2024). *Sustainability reporting*. Palgrave Macmillan Cham.

Reference Books

1. **Global Reporting Initiative (GRI)** – *GRI Standards Handbook*, Global Sustainability Standards Board, Latest Edition.
2. **TCFD** – *Final Recommendations Report: Task Force on Climate-related Financial Disclosures*, 2017 (updated online resources 2023).
3. Rogers, Jalal & Boyd – *An Introduction to Sustainable Development*, PHI Learning, 2007.
4. Singh – *Triple Bottom Line Reporting and Corporate Sustainability*, PHI Learning, 2006.
5. J.G. Stead & Edward Stead – *Sustainable Strategic Management*, M.E. Sharpe & Co., 2004.

6. J.G. Stead & Edward Stead – *Management for a Small Planet*, M.E. Sharpe & Co., 2009.

Note: Students should refer to the latest editions

| Notional Credit Hours | | |
|------------------------------|------------------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 Hours | | 40 hours 1. Assignment 2. Group Projects. 3. Individual/Group Presentation 4. Practice on practical problems. |

Course: Major

Paper: Strategic Performance Management

Subject Code: COM042M702

L-T-P-C – 3-1-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to help students understand strategy making process that is responsive to rapid changes in an organization's globally oriented environment and to help them understand tasks of implementing strategy in a global market.

| On successful completion of the course the students will be able to: | | |
|---|---|------------------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Recall and define fundamental concepts of strategic management. | BT 1 |
| CO 2 | Explain the foundational concepts of strategic management. | BT 2 |
| CO 3 | Apply environmental analysis tools to assess business situations. | BT 3 |
| CO 4 | Analyze strategic alternatives at corporate and business levels. | BT 4 |
| CO 5 | Evaluate situation-specific strategies for different industry conditions. | BT 5 |
| CO 6 | Create strategic implementation plans integrating cross-functional strategies. | BT 6 |

Detailed Syllabus:

| Modules | Topics and Course content | Periods |
|----------------|----------------------------------|----------------|
| I. | Introduction | 20 |

| | | |
|--------------|--|-----------|
| | Concept and Role of Strategy; The strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management. Strategic Intent; Concept of Strategic Fit. Leverage and Stretch; Global Strategy and Global Strategic Management; International entry options; Strategic flexibility and Learning organization; Corporate mission, vision, objectives and goals.. | |
| II. | Environmental Analysis Analysis of Global Environment- Environmental Profiles; constructing Scenarios; Environmental Scanning techniques-ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porter's Model of Industry Analysis ; Strategic Group Analysis ; The International Product Life Cycle (IPLC) ; Organisational Appraisal and Strategic Advantage Analysis and Diagnosis. | 20 |
| III. | Strategic Choice Strategic options at corporate level– Growth, Stability and Retrenchment strategies; Corporate Restructuring ; Strategic options at Business Level- Michale Porters' competitive strategies and Cooperative Strategies. Evaluation of Strategic Alternatives– Product Portfolio Models (BCG matrix. GE Matrix). | 20 |
| IV. | Situation Specific Strategies and Implementation Strategies for situation like competing in emerging industries, maturing and declining industries. Fragmented industries. hyper – Competitive industries and turbulent industries; Strategies for industry leaders, runner – up firms and weak businesses, Strategic implementation issues, planning and allocating resources- organization structure and designfunctional strategies- production, HR, Finance, Marketing, and R&D – Managing strategic change Strategic control. | 20 |
| Total | | 80 |

Text Books:

1. Sengupta, N. and J.S. Chandan, Strategic Management: Contemporary concepts and Cases, Vikas Publishing.

Reference Books:

1. Davidson, W.H., Global Strategic Management, John Wiley, New Work.
2. Thompson, Arthur A and A.J.Strickland, Strategic Management, McGraw Hill, New York.
3. Hitt, Michael A., Ireland, R.F., Hokisson, Robert E. and S. Manikutty, Strategic Management: A South- Asian Perspective, Cengage Learning, India.
4. Barlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross- Border Management, McGraw Hill, New York.
5. Porter, Michael E., Competition in Global Industries, Harvard University Press, New York, 1986.
6. Porter, Michael E. The Competitive Advantage of Nations, Macmillan, London, 1990.

NOTE: Latest edition of the readings may be used.

| Notional Credit Hours | | |
|------------------------------|------------------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours <ol style="list-style-type: none"> 1. Assignment 2. Group Discussion 3. Case Studies |

Course: Major
Paper: Marketing Research
Subject Code: COM042M703

L-T-P-C – 3-1-0-4
Credit Units: 04 **Scheme of Evaluation: (T)**

Course Objectives:

This course aims to equip students with essential knowledge and skills in marketing research, including problem definition, research design, data collection methods, and analysis. It covers exploratory, descriptive, and causal research designs, the marketing research process, industry practices, ethics, and international research. Students will learn to apply research insights effectively to support marketing decision-making.

On successful completion of the course the students will be able to:

| SI No | Course Outcome | Bloom's Taxonomy Level |
|-------|--|------------------------|
| CO 1 | Define the fundamental concepts, processes, and classifications of marketing research. | BT 1 |
| CO 2 | Explain the role of marketing research in decision-making. | BT 2 |
| CO 3 | Apply appropriate research designs and data collection methods to real-world marketing problems. | BT 3 |
| CO 4 | Analyze the advantages and limitations of various survey and observation methods | BT 4 |
| CO 5 | Evaluate research proposals, designs, and ethics in domestic and international marketing. | BT 5 |
| CO 6 | Develop a marketing research plan with budgeting, scheduling, and methodology for a specific problem. | BT 6 |

Detailed Syllabus:

| Modules | Topics and Course content | Periods |
|---------|--|---------|
| I. | Introduction to Marketing Research Definition and Classification of Marketing Research, Marketing Research Process, The Role of Marketing Research in marketing decision making, The Marketing Research Industry, Selecting a Research Supplier, Career in marketing research, International Marketing research, Ethics in Marketing research Defining the Marketing Research Problem and developing an Approach- Importance and the process of defining the problem and developing an approach | 20 |
| II. | Research Design Formulation- Definition and Classification of Research Design, Potential sources of error, Budgeting and Scheduling the project, Marketing research proposal Exploratory Research Design: Primary vs Secondary data, Advantages of using secondary data, Disadvantages of secondary data, Criteria for evaluating secondary data, Methodology used to collect the data. Qualitative vs quantitative research, Rationale for using Qualitative research, A classification of qualitative research | 20 |

| | | |
|--------------|---|-----------|
| | procedures. | |
| III. | Descriptive Research Design: Survey and Observation Survey methods- Telephone methods, personal methods, mail methods, electronic methods, selection of survey methods, observation methods, classification of observation methods, Structured vs unstructured observation, disguised vs undisguised observation, Natural vs Contrived observation, personal observation, Mechanical observation. | 20 |
| IV. | Casual Research Design: Experimentation Concept of casualty, definitions and concepts, Validity in Experimentation- Internal validity and external validity, Classification of Experimental designs- Pre experimental designs, true experimental designs, quasi experimental designs and statistical designs | 20 |
| Total | | 80 |

Test Books:

1. Marketing Research: An Applied Orientation" by Naresh K. Malhotra, 7th Edition, Pearson Education, ISBN-13:978-1292076114;
2. "Essentials of Marketing Research" by William G. Zikmund and Barry J. Babin, 5th Edition, Cengage Learning, ISBN-13:978-1111826925.

Reference Books

1. "Marketing Research" by Alvin C. Burns and Ronald F. Bush, 8th Edition, Pearson Education, ISBN-13:978-0133074672;
2. "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler, 12th Edition, McGraw-Hill Education, ISBN-13: 978-0073521503.

NOTE: Latest edition of the readings may be used.

| Additional Credit Hours | | |
|-------------------------|-----------|--|
| Structure Tutorials | Practical | Experiential Learning |
| Hours | | Hours |
| | | 1. Assignment 2. Group Discussions 3. Individual /Group Presentation |

Course: Major

Paper: Forensic Accounting

Subject Code: COM042M704

Credit Units: 04

L-T-P-C – 3-1-0-4

Scheme of Evaluation: (T)

Course outcomes: This course aims to equip students with essential knowledge and skills in forensic accounting, covering

fraud detection, investigative techniques, legal frameworks, and ethical standards. It emphasizes the application of forensic tools, digital forensics, and litigation support through case studies and emerging trends. The course prepares students to analyze financial irregularities, conduct forensic audits, and present findings effectively in professional and legal settings.

| SI No | Course Outcome | Bloom's Taxonomy Level |
|-------|--|------------------------|
| CO 1 | Understand the core concepts of forensic accounting, forensic audit, fraud fundamentals, and professional standards. | BT 1 |
| CO 2 | Explain the processes of forensic audits, fraud detection techniques, and legal frameworks. | BT 2 |
| CO 3 | Apply forensic accounting techniques, investigative methods, and analytical tools like CAATs and Benford's Law. | BT 3 |
| CO 4 | Analyze fraud cases, forensic audit reports, and red flags using real-world case studies. | BT 4 |
| CO 5 | Evaluate forensic evidence, ethical considerations, and litigation support mechanisms. | BT 5 |
| CO 6 | Develop forensic accounting reports, expert witness presentations, and independent fraud investigation strategies. | BT 6 |

Course Content

| Module | Topics and Course Content | Periods |
|--------------|--|-----------|
| I | Introduction to Forensic Accounting: Meaning and Need of Forensic Accounting, Relationship among Forensic Accounting, Traditional Accounting, Auditing and Forensic Audit, Forensic Accounting Techniques, Professional Standards on Forensic Accounting, Fundamentals of Fraud, Elements of Fraud: Pressure, Opportunity, and Rationalization, Types of Fraud: Bank Fraud, Corporate Fraud, Management Fraud, Employee Fraud, Insurance Fraud, Cyber Fraud, Qualification, Disqualification, Appointment of Forensic Accountants, Professional Organizations and Careers in Forensic Accounting (ICAI, ICFMAI, ACFE, etc.) Live Case Studies on Application of Forensic Accounting | 20 |
| II | Forensic Accounting Services: Meaning, Definition and Need of forensic services, History of Forensic Accounting, Process of Forensic audit, Biggest Forensic Service Providers: Global Status, Forensic Services in Indian Context, Live Case Studies on Application of Forensic Accounting, Live Case Studies on Forensic Audit Banking Frauds | 20 |
| III | Fraud Detection Techniques and Investigations: Cyber Risk, Digital Forensics, Discussion on types of red flags, types of fraud situations, Red and Green Flags, Case Studies, Methods of investigations – CAATs, Benford's Law, RSF, Mathematical Quantification Using CAATs and Benford's Law, Financial fraud, interviewing and field investigations, Knowledge of the Legal System (basic understanding relevant to forensic investigations) | 20 |
| IV | Communication, Reporting and Litigation Support: Effective Report Writing for Forensic Accountants, Presentation of Evidence and Expert Witness Role, Understanding Litigation Support Services Preparing for Court Testimonies, Emerging Trends in Forensic Accounting such as Data Analytics, AI and Machine Learning in Fraud Detection. | 20 |
| Total | | 80 |

Text books

1. A Guide to Forensic Accounting Investigation; Skalak, S., Golden, T., Clayton, M., and Pill, J.; John Wiley & Sons, New York, NY; 2nd edition; 2011
2. Essentials of Forensic Accounting (AICPA); Michael A. Crain, William S. Hopwood, Richard S. Gendler, George R. Young, Carl Pacini; Wiley; 2nd edition ; 2019

Reference Books

1. Financial Investigation and Forensic Accounting ; George A. Manning; Routledge; 3rd edition; 2019
2. Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations (Wiley Corporate F&A); Mark J. Nigrini; Wiley; 2nd edition; 2020

Note: Students should refer to the latest editions

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Assignment 2. Group Discussion 3. Case Studies |

Course: Minor

Paper Name: RURAL DEVELOPMENT

Subject Code: COM042N701

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Course Objectives: The objectives of the course are to provide students with a comprehensive understanding of the theoretical frameworks and key concepts in rural development and to familiarize students with the importance of rural development in the broader context of economic development.

| On successful completion of the course the students will be able to: | | |
|--|---|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Recall key concepts, definitions, and terminologies related to rural development, such as sustainable development, rural entrepreneurship, microfinance, and rural infrastructure. | BT 1 |
| CO 2 | Understand the role of rural industries, small businesses, and agriculture in the economic development of rural areas. | BT 2 |
| CO 3 | Demonstrate the application of rural credit systems and microfinance models to foster rural entrepreneurship and development. | BT 3 |
| CO 4 | Analyze the impact of various rural development policies on poverty alleviation, employment generation, and quality of life in rural areas. | BT 4 |
| CO 5 | Develop comprehensive rural development projects, integrating various factors like infrastructure, finance, gender equality, and sustainability. | BT 5 |
| CO 6 | Evaluate the effectiveness of government programs and policies in improving rural livelihoods and sustainable development. | BT 6 |

Detailed Syllabus:

| Modules | Topics and Course content | Periods |
|--------------|---|-----------|
| I. | Introduction to Rural Development: Meaning and elements of rural development; Role of Agriculture in Indian Economy; New agricultural strategy; Green revolution; Recent trends in agricultural growth in India; Interregional variations in growth of output and productivity; Strategy of agricultural development and technological progress. Sustainable development; Impact of globalization on agriculture. Diversification of Rural Economic Activities: Livestock economies Livestock resources and their productivity; White revolution; Fishery and poultry development; Forestry; Horticulture and floriculture. Rural industries: introduction, growth, comparison with urban industries- Issues and problems in rural industrialization and development of agro-based industries; Rural non-farm sector. | 25 |
| II. | Land Reforms, Rural Development Programmes and Rural Credit Land Reforms: Land Reforms; Land ownership structure; Tenancy and crop sharing - Forms; Incidence and effects; Problems of marginal and small farmers; Interlocking of land; Labour and credit markets; Segmentation in labour markets; Rural-urban migration Rural Development Programmes: Bharat Nirman; NREGP; NRHM; ICDS; MDM; SSA; SGSRY; Rural water supply; Sanitation housing programme. Rural Credit; Agricultural prices and Markets: Characteristics and sources of rural credit - Institutional and non-institutional; Reorganization of rural credit - Cooperatives; Commercial banks; Regional rural banks; Role of NABARD; Objectives of agricultural price policy; Food security system in India and public distribution; Agricultural marketing; Agricultural Insurance. | 25 |
| III. | Rural Enterprises Introduction to Rural Enterprises: Nature and Scope-characteristics- Advantages- Role of Rural Enterprises in Rural Development. Micro Enterprises in Rural Area: Micro Enterprises in Rural Area- Size and Types - SHGs' Role- Micro-finance- Relevance- Self Employment. Rural Small Enterprises in Rural Area: Procedures for Setting up of Rural Small Enterprises- Scope for Employment & Sustainable Livelihood Security- Factors of Location - Advantages, Government Support. Rural Medium Enterprises: Rural Medium Enterprises- Scope- Production-NABARD- Role of DIC- Rural Industries- Farm based- Non-farm Sector Development. | 20 |
| IV. | MSME and Rural Development Financial Institutions and Rural Enterprises - SIDBI- MSME - SBSGS Subsidy. Sustainable Rural Enterprises: Role of Regional Rural Banks- World Council for Sustainable Business (WCSB). | 10 |
| Total | | 80 |

Text Books

1. Singh Katar (2009). *Rural Development Principles Policies and Management*. Second edition; Sage Publications.
2. Misra and Puri (2010). *Structure and Problems of Indian Economy*-Himalaya Publishing House.

Reference Books:

3. Kumar Subratha (2013). *Micro Enterprises and Rural Development in India*, Concept Publishers
4. Anil Kumar. S (2015). *Entrepreneurship and Small Business*, J.K International Private Ltd.
5. Paul Brans (2015), *Entrepreneurship and Small Business*, Macmillan

NOTE: Latest edition of the readings may be used.

| Notional Credit Hours | | |
|------------------------------|------------------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 Hours | | 40 hours |
| | | 5. Assignment 6. GroupDiscussions. 7. Individual/Group Presentation 8. Practiceonpractical problems. |

8th Semester(Syllabus)

Course: Major
Paper: International Financial ManagementPaperCode:COM042M801
Credit Units: 04
Scheme of Evaluation: THEORY
L-T-P-C – 3-1-0-4

Course Objectives:

The course objective is to provide a clear, conceptual framework for analyzing key financial decisions in multinational firms through an extension of the principles learned in the introductory financial management course. The learners are expected to apply critical thinking skills in identifying and evaluating international financial issues and information.

Course Outcomes:

| On successful completion of the course the students will be able to: | | |
|---|---|------------------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Define the nature and scope of International Financial Management | 1 |
| CO 2 | Explain the of International Monetary System and International Financial Markets | BT 2 |

| | | |
|-------------|--|-------------|
| CO 3 | Demonstrate the structure of foreign exchange market | BT 3 |
| CO 4 | Analyze purchasing power parity theory, methods of forecasting, exchange rates | BT 4 |
| CO 5 | Measure exchange exposure, transaction exposure, translation exposure, operating exposure | BT 5 |
| CO 6 | Elaborate hedging strategies | BT 6 |

Detailed Syllabus:

| Modules | Topics & Course Contents | Periods |
|--------------|---|-----------|
| I. | International Finance: Importance, Finance Function in Multinational Firm, Trends in International Trade and Cross-border Financial Flows, Gains from international trade and investment, Balance of Payments. Currency convertibility, concept of revenue account and capital account convertibility. | 20 |
| II. | International Monetary System and International Finance Markets: Exchange Rate Regimes, International Monetary Fund, European Monetary System, European Monetary Union, World Bank, Euro-markets Institutions. | 22 |
| III. | Foreign Exchange Market: Structure of Foreign Exchange Markets and participants, Type of Transactions, Mechanism of Currency Dealing. Exchange Rate Quotations, Arbitrage, Forward Rates. Foreign Exchange Market in India. | 16 |
| IV | (a) Exchange Rate Theories: Purchasing Power Parity Theory, Interest Rate Parity, future spot exchange rate, methods of forecasting exchanges rates. (b) Nature and measurement of exposure and risk: Defining foreign exchange exposure, transactions exposure, translation exposure, operating exposure, hedging strategies. | 22 |
| TOTAL | | 80 |

Text Book:

1. International Financial Management- P.G. Apte, Tata McGraw Hill.
2. International Financial Institutions and Monetary Management - S.Sikidar, D.Bhorali, Kalyani Publishers.

Reference Books: .

1. International Financial Management- P.K. Jain
2. Multinational Financial Management- Shapiro, Prentice Hall India.
3. International Financial Management- V. Sharan, Prentice Hall of India, New Delhi.

NOTE: Latest edition of the readings may be used.

CreditDistribution

| LecturesTutorials | Practical | ExperientialLearning |
|--------------------------|------------------|---|
| 80hours | | 40hours 1. Presentation 2. Group Discussion 3. CaseStudies |

| | | |
|------------------------------------|---------------------------------|----------------------------------|
| Course: Major | | |
| Paper: Research Methodology | Subject Code: COM042M802 | |
| L-T-P-C – 3-1-0-4 | Credit Units: 04 | Scheme of Evaluation: (T) |

Course Objectives: This course aims to familiarize students with the basics and advanced concepts of research methodology. It covers various types of research, research designs, sampling techniques, data collection, hypothesis testing, interpretation, and research report writing. It prepares students to design, conduct, analyze, and present research projects systematically in the field of commerce.

On successful completion of the course, students will be able to:

| SI No | Course Outcome | Bloom's Taxonomy Level |
|--------------|--|-------------------------------|
| CO 1 | Understand the fundamental concepts of research methodology and problem identification. | BT 1 |
| CO 2 | Explain research designs, data collection methods, and sampling techniques. | BT 2 |
| CO 3 | Apply measurement scales, sampling methods, and research tools in real-world situations. | BT 3 |
| CO 4 | Analyze and interpret research findings using statistical techniques. | BT 4 |
| CO 5 | Evaluate research outcomes and prepare structured research reports. | BT 5 |
| CO 6 | Develop independent research proposals based on systematic research practices. | BT 6 |

Detailed Syllabus:

| Module | Topics and Course Content | Periods |
|--------|--|---------|
| I | Introduction to Research Methodology: Meaning, Importance, Objectives, Types of Research, Research Approaches, Research and Scientific Method, Research Process, Criteria of Good Research, Challenges Faced by Researchers. Defining Research Problems: Identification, Techniques, Necessity, Illustration. Review of Literature: Importance, Searching Existing Literature, Developing Theoretical and Conceptual Frameworks, Writing the Literature Review. | 20 |
| II | Research Design and Data Collection: Meaning and Types of Research Design, Features of a Good Design, Concepts in Research Design, Experimental and Survey Designs, Case Study Method. Data Collection Methods: Primary and Secondary Data, Selection of Suitable Methods. Understanding Variables: Quantitative and Qualitative Variables, Dependent and Independent Variables. | 20 |
| III | Sampling Design and Measurement Techniques: Concepts of Sampling Design, Types of Sampling, Sampling and Non-sampling Errors, Census vs Sample Surveys. Measurement and Scaling Techniques: Types of Data, Levels of Measurement, Scale Development, Goodness of Measurement Scales, Multidimensional Scaling. | 20 |
| IV | Hypothesis Testing: Concepts and steps of hypothesis testing, Type I and Type II errors, test statistics, p-value approach, power of a test and parametric and non-parametric tests. Applications of Hypothesis Testing: Tests for mean, proportion, variance, and differences between two means or two proportions; Chi-Square Tests for goodness of fit and independence of attributes. Multivariate Techniques: Introduction to factor analysis, conjoint analysis, cluster analysis, discriminant analysis, and basics of structural equation modelling (SEM). Interpretation and Research Report Writing: Importance of interpretation, steps in report writing, structure of research reports, referencing styles, and preparation of bibliography. | 20 |
| Total | | 80 |

Text Book:

1. C.R. Kothari & Gaurav Garg – *Research Methodology: Methods and Techniques*, New Age International, 2018.

Reference Books

1. Donald R. Cooper & Pamela S. Schindler – *Business Research Methods*, McGraw-Hill Education.
2. G.C. Beri – *Marketing Research*, Tata McGraw-Hill.

3. Black, Hair et al. – *Multivariate Data Analysis*, Pearson.
4. Ranjit Kumar – *Research Methodology: A Step-by-Step Guide for Beginners*, SAGE Publications.
5. Fink, A. – *Conducting Research Literature Reviews*, SAGE Publications.

Note: Students should refer to the latest editions

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80hours | | 40 hours <ol style="list-style-type: none"> 1. Projects 2. Group Discussion 3. Assignments |

**Course: Major
Paper :Dissertation
Subject Code:
COM042M823
L-T-P-C – 0-0-0-12**

**Credit
Units: 06
Scheme of
Evaluation: (P)**

Course Objectives:

The objectives of the course are:

- To make the students familiar with the process and technicalities of preparing dissertations.
- To make students do researches in their fields of interests.
- To make the students gain practical knowledge about preparing thesis by using different methodologies for doing research work.

Assessment Criteria for Dissertation :

| Sl. No | Criteria | Marks |
|--------|-----------|-----------|
| 1. | Thesis | 60 Marks |
| 2. | Viva-Voce | 40 Marks |
| | Total | 100 Marks |

Course Outcome :

The students will be able to do research in their desired fields and acquaint themselves with the real life situations.

**Course: Major
Paper : Product and Brand Management Subject Code: COM042M804
L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (T)**

Objectives:

The objectives of the course are to understand the fundamentals of product and brand management in a dynamic business environment and to explore strategies related to product planning, development, and portfolio management.

| On successful completion of the course the students will be able to: | | |
|--|---|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Define the concept of product, trademark, brand, loyalty | 1 |
| CO 2 | Explain the concepts, principles, and frameworks of product management. | BT 2 |
| CO 3 | Apply product development and product life cycle strategies in business contexts. | BT 3 |
| CO 4 | Examine brand management processes including brand positioning, brand equity, and brand extension. | BT 4 |
| CO 5 | Develop brand-building strategies and evaluate brand performance in competitive markets. | BT 5 |
| CO 6 | Discuss the product design process. | BT 6 |

Detailed Syllabus:

| Modules | Topics and Course content | Hours |
|--------------|--|-----------|
| I. | Fundamentals of Product Management Meaning and Scope of Product Management Types of Products: Consumer Goods, Industrial Goods, and Services Product Classification and Levels of Product Product Line, Product Mix, and Product Portfolio Management Role and Functions of a Product Manager New Product Development (NPD) Process: Idea Generation to Commercialization Product Life Cycle (PLC) Stages and Marketing Strategies | 20 |
| II. | Advanced Product Strategies Product Positioning and Repositioning Strategies, Product Differentiation and Competitive Advantage, Product Testing and Market Launch Strategies, Product Portfolio Analysis: BCG Matrix, GE Multi-Factor Matrix, Product Standardization vs. Customization in International Markets, Product Elimination and Product Revitalization Strategies | 20 |
| III. | Fundamentals of Brand Management Definition, Importance, and Scope of Brand Management, Difference Between Product and Brand, Brand Identity, Brand Image, and Brand Personality, Elements of a Brand: Name, Logo, Symbol, Tagline, etc., Brand Positioning and Repositioning Strategies, Brand Loyalty and Brand Equity: Concept and Measurement Models (Aaker's Model, Keller's CBBE Model) | 20 |
| IV. | Strategic Brand Management Designing and Implementing Brand Strategies, Brand Extension, Brand Licensing, and Co-Branding Strategies, Global Brand Management and Cross-Cultural Branding, Brand Revitalization and Brand Crisis Management, Celebrity Endorsement, Brand Communities, and Digital Branding, Measuring Brand Performance and Brand Audit Process | 20 |
| Total | | 80 |

Text Book:

1. Keller, K.L. (2012). *Strategic Brand Management: Building, Measuring, and Managing Brand Equity* (4th ed.). Pearson Education.
2. Lehmann, D.R., & Winer, R.S. (2005). *Product Management*. McGraw Hill

Reference Books:

1. Aaker, D.A. (2010). *Managing Brand Equity*. Free Press.
2. Chitale, A.K., & Gupta, R. (2011). *Product Policy and Brand Management: Text and Cases*. PHI Learning.
3. Kapferer, J.N. (2012). *The New Strategic Brand Management: Advanced Insights and Strategic Thinking*. Kogan Page.

NOTE: Latest edition of the readings may be used.

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Assignment 2. Group Discussion 3. Case Studies |

| | | |
|--|--|----------------------------------|
| Course: Major Paper : Corporate Tax Planning Subject Code: COM042M805 L-T-P-C – 3-1-0-4 | | |
| Credit Units: 04 | | Scheme of Evaluation: (T) |

Course outcomes: This course aims to equip students with a comprehensive understanding of corporate taxation, tax planning strategies, and compliance mechanisms. It covers the taxation of different types of companies, tax implications in managerial and financial decisions, business restructuring and special tax provisions. Through theoretical knowledge and practical case-based discussions, students will be prepared to make informed tax planning decisions for corporate entities in both domestic and international contexts.

| SI No | Course Outcome | Bloom's Taxonomy Level |
|-------|--|------------------------|
| CO 1 | Understand the fundamental concepts of company taxation, types of companies, and tax incidence based on residential status. | BT 1 |
| CO 2 | Explain the computation of taxable income, tax liabilities, MAT, dividend tax, and other special taxes applicable to companies. | BT 2 |
| CO 3 | Apply tax planning principles to managerial decisions such as asset acquisition, financing options, and shutdown or continuation of operations. | BT 3 |
| CO 4 | Analyze the tax implications of financial management strategies and business restructuring activities such as amalgamation, demerger, and conversions. | BT 4 |
| CO 5 | Evaluate the impact of special tax provisions, incentives for specific sectors, and develop tax-efficient strategies for corporate decision-making. | BT 5 |
| CO 6 | Develop the ability to prepare tax returns, comply with statutory | BT 6 |

| | | |
|--|--|--|
| | obligations, manage TDS processes, and apply procedures for assessments effectively. | |
|--|--|--|

Course Content

| Module | Topics and Course Content | Periods |
|--------------|---|-----------|
| I | Introduction to taxation of companies: Definition of Company, Indian company, Domestic Company, Foreign Company, Industrial Company, Investment Company, Residential status and Tax incidence; Taxation of Companies – Carry forward of losses in the cases of certain companies, Computation of taxable income, tax liability, Minimum alternate tax, Dividend tax, Tax on income distributed to unit holders, Tax on income received from venture capital companies and venture capital funds. | 20 |
| II | Tax Issues relating to Managerial Decisions: Purchase of asset out of own funds or out of borrowed capital, own vs. lease, purchase by installment vs. hire purchase, sale of assets used for scientific research, make or buy decisions, repair, replace, renewal or renovation and shutdown or continue decisions. | 20 |
| III | Tax Planning for Financial Management and Business Restructuring: Capital Structure Decisions and Tax Planning, Dividend Policy and its Tax Implications, Issue of Bonus Shares and Tax Aspects, Tax Considerations in Business Restructuring: Amalgamation, Demerger, Conversion of Sole Proprietorship/Firm into Company, Conversion of Company into Limited Liability Partnership (LLP), Transfer of Assets between Holding and Subsidiary Companies, Slump Sale | 20 |
| IV | Special Tax Provisions, Assessment and Compliance Procedures: Special Tax Provisions: Tax Benefits for Free Trade Zones, Tax Incentives for Infrastructure Sector and Backward Areas, Tax Incentives for Exporters Return of Income and Payment of Taxes: Filing of Return of Income: Statutory Obligations, Belated Return, Revised Return, Incomplete Return, Self-assessment, Summary Assessment, Scrutiny Assessment, Advance Payment of Tax, Deduction and Collection of Tax at Source (TDS), Filing of E-TDS Returns | 20 |
| Total | | 80 |

Suggested Readings:

Text Books

1. Singhania, V.K. and Singhania, M.: Corporate Tax Planning and Business Tax Procedures with Case Studies, Taxmann Publications, 20th Edition.
2. Ahuja, G.K. and Gupta, R.: Simplified Approach to Corporate Tax Planning and Management, Bharat Law House, New Delhi, 17th Edition.

Reference books

1. Lakhotia, R.N.: Corporate Tax Planning, Vision Publications, Delhi, 6th Edition.
2. Mehrotra, H. C.: Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra, 2016.

Note: Students should refer to the latest editions

| Notional Credit Hours | | |
|-----------------------|-----------|---|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours 1. Assignment 2. Group Discussion 3. Case Studies |

| | |
|--|---|
| Course: Major Paper :Behavioural Finance L-T-P-C – 3-1-0-4 | Subject Code: COM042M806 Credit Units: 04 Scheme of Evaluation: (T) |
|--|---|

Course Objectives: The objective of the course is to introduce the student to the field of behavioural finance. Students will deal with major implications of human psychology for financial decision-makers and for financial markets and allow students to wisely and effectively make financial decisions.

| On successful completion of the course the students will be able to: | | |
|--|--|-----------------------|
| SI No | Course Outcome | Blooms Taxonomy Level |
| CO 1 | Define the major concepts and topics of behavioural finance. | BT 1 |
| CO 2 | Understand the foundation of rational finance. | BT 2 |
| CO 3 | Identify various cognitive factors influencing investments. | BT 3 |
| CO 4 | Analyze the theories of financial decisions. | BT 4 |
| CO 5 | Compare traditional finance and behavioural finance. | BT 5 |
| CO 6 | Develop mental labels for money. | BT 6 |

Detailed Syllabus:

| Modules | Topics and Course content | Periods |
|---------|---------------------------|---------|
|---------|---------------------------|---------|

| | | |
|--------------|---|-----------|
| I. | Introduction to Behavioral finance – Nature, scope, Characteristics objectives and application; Traditional finance and behavioural finance; Behavioural finance: science or art- Investment Decision Cycle: Judgment under Uncertainty Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception | 22 |
| II. | Foundation of Rational Finance- Expected utility theory, Modern portfolio theory, Capital asset pricing model (CAPM); Efficient market hypothesis; Agency theory; Investor rationality and market efficiency. | 18 |
| III. | Foundation of Behavioural Finance: Types of investors- Individual and Institutional - How the human mind works-the two systems; Familiarity and related heuristics; Representativeness and related biases; Anchoring; Irrationality and adaptation; Hyperbolic discounting. | 18 |
| IV. | Prospect Theory and Mental Accounting: Error in Bernoulli's theory; Prospect theory; SPA theory, Framing; Mental Accounting; Emotional factors and social forces- substance of emotion, theories of emotion, evolutionary perspective on emotions, types and dimensions of emotions, emotional style, emotions and investing, social influence on investment and consumption. | 22 |
| Total | | 80 |

Text Books:

1. Singh. S., & Bahl. S . Behavioural Finance. Vikas Publishing House, Noida (India).
2. Kapoor, Sujata and Prosad, Jaya. Mamata, Behavioural Finance, Sage Publishing, New Delhi.

Reference Books:

3. Chandra, P. Behavioural Finance, Tata McGraw Hill Education, Chennai (India).
4. Ackert, Lucy, Richard Deaves, Behavioural Finance; Psychology, Decision Making and Markets, Cengage Learning.

NOTE: Latest edition of the readings may be used.

| Notional Credit Hours | | |
|------------------------------|------------------|--|
| Lectures Tutorials | Practical | Experiential Learning |
| 80 hours | | 40 hours <ol style="list-style-type: none"> 1. Assignments 2. Group Discussion 3. Case Studies |

