THE ASSAM
ROYAL GLOBAL UNIVERSITY
GUWAHATI

ROYAL SCHOOL OF COMMERCE
(RSC)

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

FOR

B.Com Finance & Accounts
(4 YEARS SINGLE MAJOR)

AY - 2026 – 27

Programme Structure for B. Com Finance & Accounts based on NEP 2020

1st Semester					
Component	**Course Code**	**Course Title**	**Level**	**Credit**	**L-T-P**
Major	CFA042M101	Financial Accounting	100	3	2-1-0
Major	CFA042M102	Legal Aspects of Business	100	3	2-1-0
Minor	CFA042N101	Business Organization	100	3	2-1-0
Indian Knowledge System	IKS992K101	Introduction to Indian Knowledge System – I	100	3	2-1-0
Ability Enhancement Course (AEC)		Communicative English I			
	AEC982A101	Behavioral Science- I	100	2	1-1-0
SEC	CFA042S111	Computer Fundamentals in Business	100	3	0-6-6
VAC	VAC992V121 4	Innovation & Start up Ecosystem of India	100	3	2-1-0
		SWAYAM/MOOCS/NP TEL	100	2	
TOTAL CREDIT FOR 1st SEMESTER				**22**	
2nd Semester					
Component	**Course Code**	**Course Title**	**Level**	**Credit**	**L-T-P**
Major	CFA042M201	Corporate Accounting	100	3	2-1-0
Major	CFA042M202	Fundamentals of Financial Management	100	3	2-1-0
Minor	CFA042N201	Indian Financial System	100	3	2-1-0
Indian Knowledge System	IKS992K201	Indian Knowledge System- II	100	3	2-1-0
AEC	AEC982A201	Communicative English and Behavioral Science-II	100	2	

SEC	CFA042S211	Tally	100	**3**	0-6-6
VAC	VAC992V2402	Basics of e-commerce	100	3	2-1-0
		SWAYAM/MOOCS/NPTEL	100	2	
TOTAL CREDIT FOR 2nd SEMESTER				**22**	

3rd Semester					
Component	**Course Code**	**Course Title**	**Level**	**Credit**	**L-T-P**
Major	CFA042M301	Business Mathematicsand Statistics	200	4	3-1-0
Major	CFA042M302	Income Tax Law and Practice	200	4	3-1-0
Minor	CFA042N301	Business Economics	200	4	3-1-0
Interdisciplinary Course	COM042I301	Basics of Accounting	200	3	2-1-0
AEC	CEN982A301	Communicative English	200	1	
AEC	BHS982A302	Behavioural Science III	200	1	
SEC	CFA042S301	Foreign Language	200	3	2-1-0
		SWAYAM/MOOCS/NPTEL	200	**2**	
TOTAL CREDIT FOR 3rd SEMESTER				**22**	
4th Semester					
Component	**Course Code**	**Course Title**	**Level**	**Credit**	**L-T-P**
Major	CFA042M401	Cost & Management Accounting	200	4	3-1-0
Major	CFA042M402	Goods and Services Tax	200	4	3-1-0
Major	CFA042M403	Trade and Commerce in Ancient India	200	4	3-1-0
Minor	CFA042N401	Portfolio Management	200	3	2-1-0
Minor	CFA042N411	Computer Application in Business	200	3	0-6-6
AEC	CEN982A401	Communicative English	200	1	
AEC	BHS982A402	Behavioural Science-IV	200	1	
		SWAYAM/MOOCS/NPTEL	200	2	
TOTAL CREDIT FOR 4th SEMESTER				**22**	

5th Semester					
Component	**Course Code**	**Course Title**	**Level**	**Credit**	**L-T-P**
Major	CFA042M501	International Finance	300	4	3-1-0
Minor	CFA042N501	Principles of Marketing	300	4	3-1-0
Internship	CFA042I521	Internship	300	12	0-0-0
TOTAL CREDIT FOR 5th SEMESTER				**20**	
6th Semester					
Component	**Course Code**	**Course Title**	**Level**	**Credit**	**L-T-P**
Major	CFA042M601	Management Principles and Application	300	4	3-1-0
Major	CFA042M622	Internship	300	4	0-0-0
Minor	CFA042N601	Microfinance	300	12	3-1-0
TOTAL CREDIT FOR 6th SEMESTER				**20**	

7th SEMESTER					
COMPONENT	**COURSE CODE**	**COURSE TITLE**	**LEVEL**	**CREDIT**	**L-T-P**
Major (Core)	CFA042M701	Sustainability Reporting	400	4	**3-1-0**
Major (Core)	CFA042M702	Strategic Performance Management	400	4	**3-1-0**
Major (Core)	CFA042M703	Marketing Research	400	4	**3-1-0**
Major (Core)	CFA042M704	Forensic Accounting	400	4	**3-1-0**
Minor	CFA042N701	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)	CFA042M801	International Financial Management	400	4	**3-1-0**
Minor	CFA042N802	Research Methodology	400	4	**3-1-0**
Major (Core)	CFA042M822	Dissertation/Research Project	400	12	0-0-0
In lieu of Project					

Major (Core)	CFA042M803	Product and Brand Management	400	4	**3-1-0-4**
Major (Core)	CFA042M804	Corporate Tax Planning	400	4	**3-1-0-4**
Major (Core)	CFA042M805	Behavioural Finance	400	4	**3-1-0-4**
			TOTAL CREDIT FOR 8th SEMESTER	20	

SYLLABUS 1ST SEMESTER

Name of the Subject: Financial Accounting **Type of Course: Major** **Paper Code: CFA042M101** **Course Level: 100** **Credit Assigned to the Course: 3 credits** **Scheme of Evaluation: Theory** **L-T-P-C: 2-1-0-3**

Course Objective: The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills statements recording various kinds of business transactions and to prepare accounts in relation to hire purchase and insurance claims.

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

SI No.	Course Outcome	Blooms Taxonomy Level
CO 1	**Define** the basics of accounting concepts like GAAP, inventory valuation, depreciation, hire purchase	**BT 1**
CO 2	**Interpret** the process of depreciation accounts, LIFO, FIFO, Hire Purchase Accounts and Insurance claim	**BT 2**
CO 3	**Prepare** depreciation accounts, LIFO, FIFO, Hire Purchase Accounts and Insurance claim	**BT 3**
CO 4	**Analyze** the importance various accounting concepts like depreciation, hire purchase, installment system, GAAP	**BT 4**

COURSE OUTLINE:

	Topics & Course Contents	Periods
I.	**Accounting Framework:** Meaning and Need of Accounting; Financial Accounting as an information system; the users of financial accounting information and their needs; Qualitative characteristics of financial accounting information; Accounting Principles and GAAP; Financial accounting standards: Concept, benefits and procedure for issuing accounting standards in India. Accounting Standard (AS) and Indian Accounting Standard (Ind-AS) issued by the ICAI and Ministry of Company Affairs. **Accounting Process:** Recording of business transactions: Journal and Ledger; Preparation of trial balance, including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions.	**15**
II.	**Depreciation and Inventory Valuation**: Accounting Treatment, Methods of providing depreciation, Straight line Method & Diminishing Balance Method; Change in method of Depreciation and its impact of on measurement of business income Meaning of Inventory; Valuation of Inventories (FIFO, LIFO, Average); Impact of inventory valuation on measurement of business income.	**15**
III	**Final Accounts and Rectification of Errors:** Preparation of Trading Account, Profit and Loss Account, Balance Sheet with adjustments (for sole proprietors and partnership firms); Meaning, need and procedure for Rectification of Errors; Rectification of Errors - Before preparation of Trial Balance, After preparation of	**15**

	Trial Balance but before preparation of Final Accounts, After preparation of Final Accounts	
IV	**Accounting for Hire Purchase and Installment Systems** Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions. **Insurance claim:** Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.	**15**
	TOTAL	**60**

Text Book:

1. Financial Accounting 1 – To be delivered by ICA Eduskills Pvt. Ltd

Reference Books:

1. Goldwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting.* Boston: Cengage Learning.
2.Goyal, V. (2019). *Financial Accounting.* Excel Books India.
3. Hanif, & Mukherjee. (2020). *Financial Accounting.* Mc Graw.
4. Tulsian, P. (2020). *Financial accounting.* Pearson Education India.

Note: Latest edition readings shall be used
Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numerical, analytical and theoretical cases.

Notional Credit Hours		
Lecture / Tutorial	Practicum	Experiential learning
60 Hours		30 Hours 1. Industry Visit 2. Group Discussion 3. Case Studies

Name of the Subject: Legal Aspects of Business **Type of Course: Major** **Paper Code: CFA042M102** **Course Level: 100** **Credit Assigned to the Course: 3 credits** **Scheme of Evaluation: Theory** **L-T-P-C: 2-1-0-3**

Course Objective: The course aims to provide an understanding of basic concepts of business law and process of applying business law in solving real life accounts problems.

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

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	**Define** the basics of Indian Contract Act, 1872, Indian Partnership Act, 1932 and LLP Act, 2008, formation of company and share capital and loans	**BT 1**
CO 2	**Interpret** the provisions of Indian Contract Act, 1872, Indian Partnership Act, 1932 and LLP Act, 2008, formation of company and share capital and loans	**BT 2**
CO 3	**Apply** the concepts of Indian Contract Act, 1872, Indian Partnership Act, 1932 and LLP Act, 2008 with case studies	**BT 3**
CO4	**Illustrate** the process of company incorporation, issue of share capital, application of clauses of Indian Contract Act, Indian Partnership Act 1932	**BT 4**

COURSE OUTLINES:

Modules	Topics & Course Contents	Periods
I.	**Indian Contract Act, 1872** Agreement, Contract, Offer, Acceptance, Consideration, Void agreements, Voidable agreement, Essentials of a contract, Kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, Communication, Acceptance and Revocation of contract, Capacity to Contract, Consideration, Free Consent, Void Agreements, Indemnity, Guarantee, Bailment and Pledge, Agency	15
II.	**Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008** a) Indian Partnership Act: Definition, Essentials, Types, Test of partnership, sharing of profits is not the real test of partnership, Partnership deed, property of the firm, Dissolution of the firm b) Limited Liability Partnership, 2008 - Definitions, Body corporate, Business, Partner, Nature of LLP, Extent and limitation of liability of LLP, Winding up and dissolution	15
III.	**Formation, Promotion and Incorporation of Companies** Promoters and their legal position, Procedure for incorporation, Certificate of registration, Commencement of Business, Contents of MOA and AOA. Prospectus, types of prospectuses, misstatement in prospectus and its consequences; minimum subscription; Dematerialized shares	15

IV	**Share Capital and Loans and Advances** Equity and preference shares; stock; sweat equity shares; share certificate and share warrants - distinction; transfer and transmission of shares; Provisions regarding Loans to Directors, Provisions of Loans and Investments by a Company, Provisions of Deposits	15
TOTAL		**60**

Text Book:
1.Business Law- Provided by ICA Eduskills Pvt. Ltd.

Reference Books:

1. D, K. N. (2002). *Elements of mercantile law*, Sultan Chand and Sons
2. Bhandari M.C., (2013). *Guide to Company Law Procedures- Procedures, Rules, Compliances and Governance Under the Companies Act*. Lexis Nexis
3. Kannal, S., &Kapoor V.S. Sowrirajan, (2016), *Company Law Procedure*. Taxman's Allied Services (P) Ltd., New Delhi.
4. Kapoor, G.K., (2018), *Corporate Laws & Secretarial Practice*. Premier Book Company, New Delhi

Note: Latest edition readings shall be used
Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, analytical and theoretical cases

Notional Credit Hours		
Lecture / Tutorial	Practicum	Experiential learning
60 Hours		30 Hours**.** 1. Interaction with experts 2. Group Discussion 3. Case Studies

Name of the Subject:	**Business Organization**
Type of Course:	**Minor**
Paper Code:	**CFA042N101**
Course Level:	**100**
Credit Assigned to the Course:	**3 credits**
Scheme of Evaluation:	**Theory**
L-T-P-C:	**2-1-0-3**

Course Objective: The course aims to provide an understanding of the basic concepts of business organization and business unit and the fundamental concept of Business Finance.

Course Learning Outcome: On successful completion of the course the students are expected to:

SI No.	Course Outcome	Bloom's Taxonomy Level
CO 1	**Define** the various forms of Business Organization, Business finance and contemporary issues in business	**BT 1**
CO 2	**Understand** the stages of setting up of an enterprise and contemporary issues in business	**BT 2**
CO 3	**Examine** the various types of business combinations and issues and challenges faced by the business organization.	**BT 3**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Business and Business Organization** Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Business & Profession; Evolution of Business Organization **Forms of Business Organization** Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Cooperative Organization.	**15**
II.	**Setting Up a Business Enterprise** Entrepreneurship – Concept and nature; entrepreneurial opportunities in a contemporary business environment; process of setting up a business enterprise; choice of a suitable form of business organization; feasibility and preparation of a business plan.	**15**
III.	**Business Combinations and Business Finance** Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions Financial need of Business methods & sources of finance, Security Market, Money Market, Study of Stock Exchange & SEBI.	**15**

IV	**Contemporary Issues:** Micro, Small and Medium Enterprises; Government Policies on MSME; Emerging opportunities in Business - 'Make in India', 'Skill India', movement, 'Start up India'. Franchising, Outsourcing and E-commerce; Social Responsibility of business.	**15**
TOTAL		**60**

Text Book:

1. *Business Organization* – Will be provided by ICA Eduskills Pvt. Ltd.

Reference Books:

1. Satyaprasad, B. G., K. Nirmala, S., D. S. Gopalakrishna, S., &Vedananda Murthy, S. (2012). *Business organization and environment*. I K International Publishing House Pvt. Ltd.
2. ASWATHAPPA, K. (2017). *Essentials of the business environment*. Himalaya Publishing House.

Note: Latest edition readings shall be used

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

Notional Credit Hours		
Lecture / Tutorial	Practicum	Experiential learning
60 Hours		30 Hours 1. Industry visits 2. Group Discussion 3. Case Studies

Name of the Subject: Computer Fundamentals in Business **Type of Course: SEC** **Paper Code: CFA042S111** **Course Level: 100** **Credit Assigned to the Course: 3 credits** **Scheme of Evaluation: Practical** **L-T-P-C: 0-0-6-3**

Course Objective: The objective of this course is to provide students an introduction of basic building blocks of a computer and its working principle and familiarize them with MS Office utilities, to learn the usage of MS Word and spreadsheets.

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

SI No.	Course Outcomes	Bloom's Taxonomy Level
CO 1	**Define** the various concepts and components of Computer Applications	**BT 1**
CO 2	**Understand** the functions of MS Word	**BT 2**
CO 3	**Implement** the functions of MS Excel	**BT 2**
CO 4	**Apply** the functions of Power point and Internet	**BT 3**

Pre requisites: Concepts of +2 levels and basic Knowledge of computer and internet

COURSE OUTLINES:

Modules	Topics & Course Contents	Periods
I.	**Basic Concepts & Essential components of Computer** Introduction to Computer, Hardware & Software, Working with Windows 7, Start Menu, Taskbar, Display & Mouse Properties, Regional and Language and Date & Time Setting, File & Folder Management, Shortcut, Searching Files & Folder, Zip Folder, Wild Cards, Recycle Bin and Working with Notepad & Calculator.	**15**
II.	**Word Processing (MS-Word)**Introduction to Word 2013, Page Setup, Formatting, Paragraph Formatting, Bullets & Numbering, Border & Shading, Open and Edit PDF inside word, Resume Reading, Change Case, Drop Capital, Page, Section & Column Break and Header & Footer, Tables, Caption, Tab, Footnote & Endnote, Symbol, Date & Time and Bookmark, Building Block, Cover page, Auto-correct, Find & Replace, Spelling and Grammar, Equation, Hyperlink and Template, Macro, TOC, Graphics, Smart Art, Screenshot, Word Art, Watermarks, Track Change, Protect Document, Mail Merge, Envelops and Levels	**15**
III.	**Spreadsheet (MS-Excel)** Introduction to Excel 2013, Entering Data, Simple Calculations, Working with Rows & Columns, Table Style, Cell References, Fill Series, Flash Fill, Custom List, Advanced Number Formatting, Conditional Formatting, Understanding Formula Basis, Functions-Math & Trigonometry, Statistical, Date, Logical, Statistical & Math Functions, Validation, Paste Special, Format Painter, Engineering, Lookup, Text Functions, Financial Functions, MROUND(),Scenario, Goal Seek, Solver, Database Functions, Filtering, Chart, Pivot Table & Chart, Sorting, Subtotal, Auditing, Macro, Consolidating, Data Form, ISBLANK(), IFERROR(), Template, Importing Data, Sparklines and Quick Analysis, Split, Freeze, Tracking, Protection, Views, Page Setup, Flash Fill, Advance Number Formatting, Advance Conditional Formatting, Data Validation – Advanced Application	**15**

	Quick Analysis, Lookup Functions, Match & Index, V lookup from Multiple Table, Dynamic V Lookup, SUMPRODUCT Function DATA Table, Solver, Depreciation Functions, Financial Functions [NPV, IRR, MIRR] PowerPivot, Creating Dashboard, Power View, Power Map, Power Query Common Error Messages in Excel, Advanced uses of Macro, Array Functions, Apps for Office, Other Functions	
IV	**PowerPoint and Internet** Introduction to Open PowerPoint 2013, Creating a Presentation, Applying Theme, Effect, Quick Styles, Transition to Slides, Insert Blank Slide and Creating Text Box, Custom Animation, Sound and Applying Sound, Set Advance Slide and Recording a Narration, Inserting a Picture, Word Text, Content Slide Layout, Adding a Background Style, Creating Presentation Using Templates, Slide Master, Inserting Slide Numbers, Different Views, Adding Header and Footer, Protecting Presentation, Delete Slide, Create Word Handouts from PowerPoint 2013 Internet & Emailing, Overview of Microsoft Outlook 2013 & its advantage and Configuring Outlook 2013, Sending & Receiving Mails from Outlook 2013, Setting Password for Mail Folders, Task Scheduling, Rule in Outlook 2013, Importing Contact from Online Account, How to Add Signature, Google Drive: Files in Google Drive, Form Creation, Sending and receiving response	**15**
	TOTAL	**60**

Text Book:

1.Computer Fundamentals – Will be provided by ICA Eduskills Pvt. Ltd.

Reference Books:

1. Leon, A and Leon, M (2009) *Fundamentals of information technology*, Vikas Publishing.
2. Saxena, S. (2007), *A First Course in Computers* 2003 Edition, Vikas Publication House Pvt Ltd.

Note: Latest edition readings shall be used

Teaching Learning Process: The teaching learning process would include classroom lectures supported by practical classes in the laboratory

Notional Credit Hours		
Lecture / Tutorial	Practicum	Experiential learning
	60 Hours	30 Hours 1.Workshops 2.Case Studies 3.Project Work

Name of the Subject: **CEN I: Introduction to Effective Communication** **Type of Course:** **AEC** **Paper Code:** **CEN982A101** **Course Level:** **100** **Credit Assigned to the Course:** **1 credit** **Scheme of Evaluation:** **Theory and Practical** **L-T-P-C: 1-0-0-1**

Course Objective: To understand the four major aspects of communication by closely examining the processes and figuring the most effective ways to communicate with interactive activities.
Course Outcomes: On successful completion of the course the students will be able to

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	**Identify** the elements and processes that make for successful communication and **recognise** everyday activities that deserve closer attention in order to improve communication skills	**BT 1**
CO 2	**Contrast** situations that create barriers to effective communication and **relate** them to methods that are consciously devised to overcome such hindrance	**BT 2**
CO 3	**Use** language, gestures, and para-language effectively to avoid miscommunication and **articulate** one's thoughts and build arguments more effectively	**BT 3**

Detailed Syllabus		
Units	**Course Contents**	**Periods**

I	Introduction to Effective Communication
	• Listening Skills
	    o The Art of Listening
	    o Factors that affect Listening
	    o Characteristics of Effective Listening
	• Guidelines for improving Listening skills
		5

II	• Speaking Skills
	    o The Art of Speaking
	    o Styles of Speaking
	    o Guidelines for improving Speaking skills
	    o Oral Communication: importance, guidelines, and
		5

III	• Reading Skills
	    o The Art of Reading
	    o Styles of Reading: skimming, surveying, scanning
	Guidelines for developing Reading skills
		5

IV	• Writing Skills
	    o The Art of Writing
	    o Purpose and Clarity in Writing
	    o Principles of Effective Writing
		5

Keywords: Communication**,** Listening, Speaking, Reading, Writing

Text:

1. *Business Communication* by Shalini Verma

References:

1. *Business Communication* by P.D. Chaturvedi and Mukesh Chaturvedi
2. *Technical Communication* by Meenakshi Raman and Sangeeta Sharma

Credit Distribution		
Lecture/Tutorial	**Practicum**	**Experiential Learning**
15 hours	-	10 hours - Movie/ Documentary screening - Peer teaching - Seminars - Field Visit

SYLLABUS (2nd SEMESTER)

Name of the Subject: Corporate Accounting
Type of Course: Major
Paper Code: CFA042M201
Course Level: 100
Credit Assigned to the Course: 3 credits
Scheme of Evaluation: Theory
L-T-P-C: 2-1-0-3

Course Objective: The objective of the course is to provide an understanding of basic concepts of corporate accounting with the knowledge and application of corporate accounting in solving real life accounts problem.

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

SI No	Course Outcomes	Bloom's Taxonomy Level
CO 1	**Define** the various concepts of corporate accounting, and learn the process of accounting for share capital and debentures, holding companies, amalgamation of companies	BT 1
CO 2	**Interpret** solutions to numerous accounting problems in relation to the preparation of financial statements of a company.	BT 2
CO 3	**Determine** solutions to problems relating to holding companies and amalgamation, categorizing them into methods like pooling of interest method, purchase method etc.,	BT 3
CO 4	**Execute** the process of preparing consolidated Balance Sheet of holding & subsidiary co. and understanding various terms relating to it like minority interest, cost of control etc.	BT 4

COURSE OUTLINES:

Modules	Topics & Course Contents	Periods
I.	**Accounting for Share Capital & Debentures** Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.	15
II.	**Preparation of Financial Statements** Preparation of financial statements of corporate entities, excluding calculation of managerial remuneration as per Schedule III of the Companies Act 2013. *(In reference to Relevant Accounting Standards as applicable.)*	15
III	**Amalgamation of Companies** Concepts Amalgamation and Combination of companies; Consideration/purchase price for amalgamation; accounting entries for amalgamation; preparation of amalgamated balance sheet (excluding inter-company holdings) and application of relevant accounting standard.	15

IV	**Holding Company** Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary **Corporate Annual Report** Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary; Analysis with Case Study. E-filing of annual reports of companies and XBRL Filing with specific practical exercises. *(In reference to Relevant Accounting Standards as applicable.)*	**15**
TOTAL		**60**

Text Book:

1.Corporate Accounting- Provided by ICA Eduskills Pvt. Ltd.

Reference Books:

1. A K. (2017). *Essentials of Corporate accounting*. PHI Learning Pvt.
2. Hanif, M. & Hanif, A. M. (2005).
3. *Corporate accounting*. Tata McGraw-Hill Education.

Note: Latest edition readings shall be used

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

Notional Credit Hours		
Lecture / Tutorial	Practicum	Experiential learning
60 Hours		30 Hours 1.Interaction with Industry Experts 2. Group Discussion 3. Project Work

Name of the Subject:	**Fundamentals of Financial Management**
Type of Course:	**Major**
Paper Code:	**CFA042M202**
Course Level:	**100**
Credit Assigned to the Course:	**3 credits**
Scheme of Evaluation:	**Theory**
L-T-P-C:	**2-1-0-3**

Course Objective:

The objectives of the course are to provide a basic understanding of the basic concept of Financial Management. The course also aims at inculcating the students with the various tools and techniques of Financial Management which are helpful in decision making.

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

SI No.	Course Outcomes	Bloom's Taxonomy Level
CO 1	**Discuss** the various concepts of Financial Management	BT 1
CO 2	**Interpret** various capital budgeting scenarios using financial analysis tools.	BT 2
CO 3	**Evaluate** the cost of capital and capital structure by using various techniques of calculating cost	BT 3
CO 4	**Determine** the cost of capital, capital budgeting process and working capital management of a company	BT 4

COURSE OUTLINES:

Modules	Topics & Course Contents	Periods
I.	**Introduction to Financial Management** Basic overview of how the financial system works role and functions of a Finance manager, role of various regulators, Financial Instruments, structure of Financial Market	15
II.	**Capital Budgeting** Meaning, purpose, Types of investment decision, Capital budgeting techniques, Capital Rationing.	15
III	**Capital Structure & Cost of Capital** Meaning of capital structure, Choice of capital structure, Major consideration in capital structure planning, general concept of opportunity cost of capital, Difference between debt and equity, Methods of calculating component cost of capital, Calculation of overall cost of capital, Significance of cost of capital, Leverage: Operating, Financial and Combined Leverage.	15
IV	**Working Capital Management** Meaning and objective, Concept of operating cycle, Factors determining need of working capital, Introduction to Cash Management and Receivables management **Dividend Policies:** Issues in dividend policies; Walter's, Gordon model; M.M. Hypothesis, forms of dividends, SEBI Guidelines	15
TOTAL		60

Text Book:
1.Fundamentals of Financial Management - Provided by ICA Edu skills Pvt. Ltd.

Reference Books:
1.Horne, V. (1974). *Financial Management and policy,* 12e. Pearson Education India
2.Brigham, E. F., & Houston, J.F. (2015). *Fundamentals of Financial Management.* Cengage Learning.
3.Khan, M. Y., & Jain, P.K. (2018). *Financial Management: Text, problems and cases, 8e.* McGraw-Hill Ed

Note: Latest edition readings shall be used
Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, analytical and theoretical cases.

Notional Credit Hours		
Lecture/ Tutorial	Practicum	Experiential learning
60 Hours		30 Hours 1. Case Studies 2. Group Discussion 3. Project Work

Name of the Subject: **Indian Financial System** **Type of Course:** **Minor** **Paper Code:** **CFA042N102** **Course Level:** **100** **Credit Assigned to the Course:** **3 credits** **Scheme of Evaluation:** **Theory** **L-T-P-C: 2-1-0-3**

Course Objective: The objective of the course is to provide students an understanding of basic concepts of Personal Finance and an elaborate understanding about the concept of investment.

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

SI No.	Course Outcomes	Bloom's Taxonomy Level
CO 1	**Define** the various terms of Personal Finance, savings and investment, mutual funds and risk in investment	**BT 1**
CO 2	**Compare and contrast** the various concepts of Savings and Investment	**BT 2**
CO 3	**Evaluate** the element of risk in investment	**BT 3**
CO 4	**Analyze** the investment techniques and options in regards to Mutual Funds	**BT 4**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I	**Introduction to Indian Financial System** Meaning and types of finance, Rudimentary Finance; Direct Finance; Indirect Finance; Financial System: meaning, definitions, and Significance, Features and components of Indian Financial System, functions of Indian financial system; to understand role of financial system in Economic development Structure of Indian Financial System Phase 1: Pre-1951 or Pre-planning Era; Phase 2: 1951 to Late 1980s Phase 3: Post-1990 or Post liberalization Era Organizational Structure of the Indian Financial System	**15**
II.	**Financial Market:** Introduction of financial market; Features of the Indian Financial Market; Classification of Financial Markets in India **Money Market:** Concept and Significance, Features or Characteristics of Indian Money Market, Importance/Functions of the Money Market; Indian Money Market; Participants in the Money Market ; Conditions for Developed Money Market**;** Money Market Instruments; Treasury Bill Market ; Commercial Bill Market; Certificate of Deposit(CD); Commercial Paper Market; Repo and Reverse Repo; Call Money Market; Acceptance House; Importance/Functions of Acceptance House; Discount House; Features of Discount House ; Importance and Functions of Discount House in India, Financial Instruments of Indian Money Market, Risk Exposure in Money Market **Capital Market:** Features, classification**;** Broad Structure in the	**15**

	Indian Capital Markets, Functions and Role of Indian Capital Market, Capital market instruments- Shares, debentures, Government bonds, Gold Bonds derivatives. GDR, ADR, IDR; Primary market meaning and functions, Structure of Primary Market in India **Secondary market**: Meaning, Objectives and Functions of Secondary Market, Importance of Secondary Market, Stock Market, Functions of a Stock Exchange, Listing of Securities, Listing Agreement, Trading System in Stock Market, Role of NSCCL	
III	**Financial Institutions and Services:** **Financial Institutions**: Classification- Banking and Non-Banking Institutions. Banking structure in India. Commercial, Rural and Cooperative Banks – meaning, features and functions; Non-Banking Institutions- Meaning, features and classifications, Role of Non-Banking Financial Institutions; **Financial Services**: Meaning and features of financial services. Classification of financial services-Fund based/ asset-based and fee-based services, Importance of financial services, concept of emerging financial services-leasing, hire purchase, merchant banking, depository, credit rating, mutual funds, venture capital	**15**
IV	**Regulators:** Regulators of Indian Financial Market; Central Government; Reserve Bank of India; Company Law Board; Security and Exchange Board of India (SEBI); SEBI and Investors' protection measures IRDA: Its functions and role, Pension Fund Regulatory and Development Authority (PFRDA)Its functions and role.	**15**
	TOTAL	**60**

Text Book:
1.Indian Financial System- Provided by ICA Eduskills Pvt. Ltd.

Reference Books:

1.BholeL.M, (2009), *Financial Market & Instruments,* Tata McGraw Hill, New Delhi
2.Khan, MY;(2016), *Indian Financial System,* Tata McGraw Hill, New Delhi.
3.Pathak, B (2007). *The Indian financial system: Markets, institutions and services, 2/E*. Pearson Education India.
4.Gurusamy. (2009). *Indian financial System,2E*. Tata McGraw-Hill Education.

Note: Latest edition readings shall be used

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

Notional Credit Hours		
Lecture / Tutorial	Practicum	Experiential learning
60 Hours		30 Hours 1.Presentation 2. Group Discussion 3. Case Studies

Name of the Subject: **Tally**
Type of Course: **SEC**
Paper Code: **CFA042S211**
Course Level: **100**
Credit Assigned to the Course: **3 credits**
Scheme of Evaluation: **Practical**
L-T-P-C: 0-0-3-3

Course Objective:

The objective of the course is to provide an understanding of basic concepts and definitions of Tally ERP with the knowledge and application of Tally in solving real life accounts problems.

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

SI No.	Course Outcomes	Bloom's Taxonomy Level
CO 1	**Operate** the various applications of Tally in ensuring smooth flow of business operations	**BT 1**
CO 2	**Examine** the level of efficiency of a business in the context of maintaining proper records of transactions, stock records, and vouchers and taxation records.	**BT 2**
CO 3	**Develop** solutions to complex business problems using various applications of Tally	**BT 3**

COURSE OUTLINES:

Modules	Topics & Course Contents	Periods
I.	**Tally Accounting** Introduction to Tally and Company Creation, Company Info, Account Info, Cash & Bank Voucher, Cost Centre & Cost Categories and B.R.S, Stock Info and Goods Transfer, Purchase Order, Challan, Bill and Return, Sales Order, Challan, Bill, Return, Batch, Stock Behaviour and Additional Features	**15**
II.	**Company creation & passing of entries** Voucher Class and Interest Calculation, Manufacturing, Price List and Stock Adjustment, Unconventional Voucher, Scenario and Budget, Account Confirmation and Export, Import, User Maintenance, Tally Audit	**15**
III.	**TDS using Tally** Concept of TDS & Enabling TDS in Tally, Master, Deduction, Payment & Challan, TDS on Rent & Commission, TDS on Commission, TDS on Advance Payment	**15**
IV	**Payroll using Tally** 1.Basic Concepts of PF & ESI, Employee Category, Group & Employee Creation, Payroll Unit, Attendance & Production type and Earning Pay Head Creation, Employees PF & ESI Deduction Pay head, Employer's PF & ESI Contribution Pay Heads and PF Admin Charges 2.Attendance & Production Entry, Salary, PF, PF Admin Charges & ESI Processing and Salary, PF & ESI Payment 3.Reports - Payment Advice, PF & ESI Challan, Generation of Pay Slip	**15**
TOTAL		**60**

Text Book:

1.TALLY – Will be provided by ICA Eduskills Pvt. Ltd.

Reference Books:

1. Nadhani, A. K. (2018). *GST accounting with tally. ERP 9*. Bpb Publication.
2. Nadhani. (2009). Tally. *ERP 9 training guide*.

Note: Latest edition readings shall be used

Teaching Learning Process: The teaching learning process would include classroom lectures supported by practical classes in the laboratory.

Notional Credit Hours		
Lecture / Tutorial	Practicum	Experiential learning
	60 Hours	30 Hours 1. Workshop 2. Group Discussion 3. Project Work

Subject Name: Basics of E-Commerce		Subject Code: VAC992V2402
L-T-P-C – 3-0-0-3	Credit Units: 03	Scheme of Evaluation: (THEORY)

Course Objective:

The objectives of the course are:

- To understand basic concept of E-commerce
- To understand E-Commerce model
- To understand E-Commerce Security and Legal issue

Detailed Syllabus:

Modules	Topics/ Course Contents	Periods
I.	**Introduction to E Commerce:** Concept and Definition of E Commerce, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce,	**12**
II.	**Ecommerce Application:** Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.	**8**
III.	**Planning and Technology for Online Business:** Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Website Design: Pure online vs. brick and click business; assessing requirement for an online business designing.	**12**
IV	**Internet and E Commerce**: Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.	**8**
TOTAL		**40**

Text Book:

Agarwal, K.N., Ararwalar, D.; (2006); *Business on the Net: What's and How's of E-Commerce*; Macmillan; New Delhi.

Reference Books:

1. Whinston, K.; (1996); *Frontiers of electronic Commerce*; Pearson Publication.
2. P.T. Joseph S.J., (2007); *E-Commerce*, PHI Pvt. Ltd.; New Delhi
3. Cady, GlccHarrab, McGregor Pat; (1996); *Mastering the Internet*; BPB Publication; New Delhi
4. Diwan, Prag, Sharma, S.; (2002); *Electronic Commerce – A Manager's Guide to E – Business*; Vanity Books International; Delhi.
5. Minoli and Minol; (2007); *Web Commerce Technology Hand Book*; Tata McGraw Hill; New Delhi.

NOTE: Latest edition of the readings may be used.

Course outcome:

The students will

- Be able to explore the various business models of E commerce.
- Have conceptual knowledge about e-commerce, e-business, e-marketing and its legal framework.

Name of the Subject:	**CEN II: Approaches to Verbal and Non-Verbal Communication**
Type of Course:	**AEC**
Paper Code:	**CEN982A201**
Course Level:	**100**
Credit Assigned to the Course:	**1 credit**
Scheme of Evaluation:	**Theory and Practical**
L-T-P-C:	**1-0-0-1**

Course Objectives

To introduce the students to the various forms of technical communication and enhance their knowledge in the application of both verbal and non-verbal skills in communicative processes.

Course Outcomes

On successful completion of the course the students will be able to:		
SI No	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	**Identify** the different types of technical communication, their characteristics, their advantages and disadvantages.	**BT 1**
CO 2	**Explain** the barriers to communication and ways to overcome them.	**BT 2**
CO 3	**Discover** the means to enhance conversation skills.	**BT 3**
CO 4	**Determine** the different types of non-verbal communication and their significance.	**BT4**

Detailed Syllabus

Modules	**Topics (if applicable) & Course Contents**	**Periods**
I	**Technology Enabled Communication** Communicating about technical or specialized topics, Different forms of technology-enabled communication tools used in organisations Telephone, Teleconferencing, Fax, Email, Instant messaging , Blog, podcast, Videos, videoconferencing, social media	**4**
II	**Communication Barriers** Types of barriers: Semantic, Psychological, Organisational, Cultural, Physical, and Physiological. Methods to overcome barriers to communication.	**4**
III	**Conversation skills/Verbal Communication** Conversation – Types of Conversation, Strategies for Effectiveness, Conversation Practice, Persuasive Functions in Conversation, Telephonic Conversation and Etiquette Dialogue Writing, Conversation Control.	**4**
IV	**Non-verbal Communication** Introduction; Body language- Personal Appearance, Postures, Gestures, Eye Contact, Facial expressions Paralinguistic Features-Rate, Pause, Volume, Pitch/Intonation/ Voice/ modulation Proxemics , Haptics, Artifactics, Chronemics	**4**
	Total	**16**

Texts:

1. Rizvi, M. Ashraf. (2017). *Effective Technical Communication*. McGraw-Hill.
2. Chaturvedi, P. D. and Chaturvedi, Mukesh. (2014). *Business Communication.*Pearson.
3. Raman, Meenakshi and Sharma, Sangeeta. (2011). *Technical Communication: Principles and Practice* (2nd Edition): Oxford University Press.

References:

1. Hair, Dan O., Rubenstein, Hannah and Stewart, Rob. (2015). *A Pocket Guide to Public Speaking.* (5th edition). St. Martin's. ISBN-13:978-1457670404
2. Koneru, Aruna.(2017) *Professional Communication*. New Delhi: Tata McGraw Hill ISBN-13: 978-0070660021
3. Raman, Meenakshi and Singh, Prakash.(2012). *Business Communication* (2nd Edition): Oxford University Press
4. Sengupta, Sailesh.(2011) *Business and Managerial Communication*. New Delhi : PHI Learning Pvt. Ltd.

SYLLABUS (3rd Semester)

Name of the Subject: Business Mathematics and Statistics
Type of Course: Major
Paper Code: CFA042M301
Course Level: 200
Credit Assigned to the Course: 4
Scheme of Evaluation: Theory
L-T-P-C: 3-1-0-4

Course Objective:

The goal of this course is to acquaint the students with fundamental mathematical concepts with a focus on how they apply to business and economic problems.

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

S.NO	Course Outcome	Blooms Taxonomy Level
CO 1	**Define** the concepts related to Business mathematics and statistics	**BT 1**
CO 2	**Illustrate** the techniques of Business Mathematics and Statistics	**BT 2**
CO 3	**Apply** the functions of statistics to solve real life problems	**BT 3**
CO 4	**Analyse** the relationship between two or more variables	**BT 4**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Theory of Equations** Meaning, types of equations – Simple linear and simultaneous equations, quadratic equation factorization and formula method, problems on commercial application. **Set Theory** Set Theory: Definition, Presentation of sets, Different types of sets, Set Operations, Laws of algebra of sets.	**20**
II.	**Matrix and Determinants** Meaning and types of matrices –operations of addition, subtraction, multiplication of two matrixes – problems transpose and determinant of a square matrix- minor of an element co-factor of an element of determinants. Application of determinants in business problems. **Mathematics of Finance** Simple and Compound Interest, Concept of present value. Types of annuities, Present values and accumulated values of these annuities. Applications to Investment decisions, Valuations of simple loans and debentures, Problems relating to sinking funds.	**20**

III	**Measures of Central Tendency and Measures of Dispersion and Moments, Skewness and Kurtosis** Common measures of central tendency – mean median and mode; Partition values – quartiles, deciles, percentiles Common measures of dispersion – range, quartile deviation, mean deviation and standard deviation; Measures of relative dispersion Different types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of Skewness and Kurtosis	**20**
IV	**Correlation and Regression and Probability Theory** Scatter diagram, Simple correlation coefficient, Simple regression lines; Spearman's rank correlation; Measures of association of attributes Meaning of probability; Different definitions of probability, Conditional probability; Compound probability; Independent events; (excluding Bayes' Theorem)	**20**
TOTAL		**80**

Text Book:

1. Business Mathematics and Statistics - Provided by ICA Eduskills Pvt. Ltd.

Reference Books:

1. Levin, R. I., & Rubin, D. *Statistics for management*. Pearson Education India.
2. DAS. (n.d.). *Business mathematics and statistics*. Tata McGraw-Hill Education.
3. Raghavachari, M. (1980). Mathematics for management: *An Introduction*. Tata McGraw-Hill Education.
4. Baruah, S. (2000). *Basic Mathematics and its Application in Economics*. Laxmi Publications
5. Bhardwaj, R. S. (2007). *Mathematics for Economics and Business*. Excel Books India.

NOTE: Latest edition of the readings shall be used.

Notional Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **1. Project** **2. Group Discussion** **3. Case studies**

Name of the Subject: Income Tax Law and Practice **Type of Course: Major** **Paper Code: CFA042M302** **Course Level: 200** **Credit Assigned to the Course: 4** **Scheme of Evaluation: Theory** **L-T-P-C: 3-1-0-4**

Cou rse Objective:

This course seeks to teach students the legal principles governing the collection of income taxes in India. It also attempts to give the students the ability to put the same theory into practice.

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

S.NO	Course Outcome	Blooms Taxonomy Level
CO 1	**Define** the fundamental principles of income tax legislation.	BT 1
CO 2	**Classify** the categories of income and calculate the income under the different heads	BT 2
CO 3	**Apply** the provisions of the Act to determine taxable income	BT 3
CO 4	**Analyse** and file the income tax return	BT 4

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Basic Concepts and Definitions** Assessee, Previous year, Assessment year, Sources of income, Heads of income, Agriculture Income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning, Tax Planning for Individuals (Salaried Persons, Business Persons) **Residential Status and Incidence of Tax** **Incomes which do not form part of Total Income**	20
II.	**Heads of Income and Provisions governing Head of Income** Income from Salaries, Income from House property, Profits and Gains of Business or Profession, Capital Gains. Income from Other Sources,	20
III	**Income of other Persons included in Assessee's Total Income** Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor **Set off and Carry Forward of Losses** Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses **Deductions from Gross Total Income** **Computation of Total Income and Tax Payable** Rate of tax applicable to different assesses, Computation of tax liability of an individual, firm and company	20
IV	**Provision for Filing of Return** Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN, Online application of PAN, E-filing of ITR **Assessment of Return** Self-assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144 **Advance Tax**	20

	When liable to pay, due dates and computation of advance tax **Interest** Interest u/s 234A, 234B, 234C **TDS** Provisions, Rate of TDS, Rates of TDS, Accounting treatments, e-TDS, Payment of TDS, Generation and filing of TDS Return	
	TOTAL	**80**

Text Book:

1.Income Tax Laws and Practice: – To be delivered by ICA Eduskills Pvt. Ltd.

Reference Books:

1. Singhania, V. K. (2009). *Direct taxes - Law & practice*. Taxmann Publications Private Limited
2. Lal, B. B. (1983). *Income tax law and practice*. Taxmann Publications Private Limited

NOTE: Latest edition of the readings shall be used

Notional Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **1. Project** **2. Group Discussion** **3. Case studies**

Name of the Subject: Business Economics **Type of Course: Minor** **Paper Code: CFA042N301** **Course Level: 200** **Credit Assigned to the Course: 4** **Scheme of Evaluation: Theory** **L-T-P-C: 3-1-0-4**

Course Objective:
The objective of the course is to impart students with a comprehensive understanding of the principles and concepts of economics as applied to business decision-making and equip them with analytical skills to evaluate and optimize economic outcomes in various business scenarios.

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

S.NO	Course Outcome	Blooms Taxonomy Level
CO 1	**Understand** the functioning of different economic systems	BT 1
CO 2	**Illustrate** the concepts of equilibrium, inflation, pricing and market demand	BT2
CO 3	**Develop** the charts associated in the area of Business Economics.	BT3
CO 4	**Analyse** and interpret market mechanism and behaviour of firm	BT4

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Introduction: -** Basic Problems in an economy, meaning, nature and scope, characteristics of business economics, National Income and its importance in Business Economics. Money and Banking in an Economy.	18
II.	**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.	22
III.	**Inflation, Unemployment and Labor Market: -** Inflation - causes and effects, types of inflation, Demand pull and cost push inflation. Measures to control inflation. Social Costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labor Market and its interaction with the production system. Tradeoff between Inflation and Unemployment.	20

IV	**Pricing & Market** 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.	**20**
TOTAL		**80**

Text Book:

1. Business Economics - Provided by ICA Edu skills Pvt. Ltd.

Reference Books:

1. Sampat Mukherjee, Managerial Economics, New Central Book Agency, Kolkata – 9
2. Ahuja H.L., Business Economics, S. Chand & Co. New Delhi
3. Micro Economics Theory: John P. Gould, Gr. and Edward P. Lazear – All India Traveller, Delhi
4. G.S Gupta: Managerial Economics Mc Hill Education.

NOTE: Latest edition of the readings shall be used.

Notional Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **1. Project** **2. Group Discussion** **3. Case studies** **4. Debate** **5. Role Play**

Course: IDC		
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 introduction to basics of accounting and basic accounting terms	**BT 1**
CO 2	**Recognize** the preparation of journalizing, vouchers, double entry system, classification of accounts	**BT 2**
CO 3	**Discuss** the accounting for subsidiary books, bank reconciliation statement and preparation of cash book	**BT 2**
CO 4	**Demonstrate** ledger; debtors ledger, creditors ledger and general ledger.	**BT 3**

COURSE OUTLINE:

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
4. Dam. B. B, Gautam H C and et.al; (Recent Edition), *Theory and Practice of Accountancy,* Gayatri Publication, Guwahati.

NOTE: Latest edition of the readings may be used.

Notional Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
60 hours		**30 hours** **1. Project** **2. Group Discussion** **3. Case studies**

Name of the Subject: CEN III: Fundamentals of Business Communication **Type of Course: AEC** **Paper Code: CEN982A301** **Course Level: 200** **Credit Assigned to the Course: 1 credit** **Scheme of Evaluation: Theory and Practical** **L-T-P-C: 1-0-0-1**

Course Objective: The aim if the course is to develop essential business communication skills, including effective writing, speaking, and interpersonal communication, to enhance professional interactions, collaboration, and successful communication strategies within diverse corporate environments.

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

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define and list business documents using appropriate formats and styles, demonstrating proficiency in written communication for various business contexts.	BT 1
CO 2	Demonstrate confident verbal communication skills through persuasive presentations, active listening, and clear articulation to engage and influence diverse stakeholders.	BT 2
CO 3	Apply effective interpersonal communication strategies, including conflict resolution and active teamwork, to foster positive relationships and contribute to successful organizational communication dynamics	BT 3

Detailed Syllabus

UNIT	Course Content	Period
I	**Business Communication: Spoken and Written** • The Role of Business Communication • Classification and Purpose of Business Communication • The Importance of Communication in Management • Communication Training for Managers • Communication Structures in Organizations • Information to be Communicated at the Workplace • Writing Business Letters, Notice, Agenda and Minutes	**5**

II	**Negotiation Skills in Business Communication**
	• The Nature and Need for Negotiation
	    o Situations requiring and not requiring negotiations
	• Factors Affecting Negotiation
	    o Location, Timing, Subjective Factors
	• Stages in the Negotiation Process
	    o Preparation, Negotiation, Implementation
	• Negotiation Strategies
		5

III	**Ethics in Business Communication** • Ethical Communication • Values, Ethics and Communication	**5**

<table>
<tr><td></td><td>Ethical Dilemmas Facing Managers
A Strategic Approach to Business Ethics
Ethical Communication on Internet
Ethics in Advertising</td><td></td></tr>
<tr><td>IV</td><td>Business Etiquettes and Professionalism
Introduction to Business Etiquette
Interview Etiquette
Social Etiquette
Workplace Etiquette
Netiquette</td><td>5</td></tr>
</table>

Text:

1. *Business Communication* by Shalini Verma

References:

1. *Business Communication* by PD Chaturvedi and Mukesh Chaturvedi
2. *Technical Communication* by Meenakshi Raman and Sangeeta Sharma

Credit Distribution		
Lecture/Tutorial	**Practicum**	**Experiential Learning**
15 hours	-	10 hours - Group Discussion - Presentation - Quiz - Case Study

Syllabus 4th Semester

Name of the Subject: Cost & Management Accounting
Type of Course: Major
Paper Code: CFA042M401
Course Level: 200
Credit Assigned to the Course: 4
Scheme of Evaluation: Theory
L-T-P-C: 3-1-0-4

Course Objective:
The objectives of the course are to impart knowledge of the cost accounting principles for cost determination in various industries using different costing approaches and also to provide the opportunity to learn about management accounting's theories, practices, and methodologies in order to aid in managerial planning, control, and decision-making.

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

S.I No	Course Outcome	Blooms Taxonomy Level
CO 1	**Define** various cost and management accounting terms.	BT 1
CO 2	**Illustrate** the process of preparing cost and management accounts	BT2
CO 3	**Apply** the concepts of management accounting for taking important managerial decisions	BT3
CO 4	**Analyse** the financial statements to select the best company for investment	BT 4

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Introduction to Cost Accounting** Objectives and scope of Cost Accounting, Cost centers and Cost units, Profit measurement, Elements of Cost, Separating the components of semi-variable costs, Installation of a Costing system, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management. **Cost Ascertainment** Material Cost, Labour Cost & Overheads	20
II.	**Job Costing, Contract Costing and Process Costing** Job Costing - Ascertainment of Job based Cost Contract Costing – Job vs Contract costing, Progress payments, Retention money, Escalation clause, Contract accounts Process Costing - Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour& Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts, Need for Valuation of WIP	20
III	**Introduction to Management Accounting** **Marginal Costing** Marginal Cost, Contribution, P/V ratio, Break Even Point, Production or Buy decision	20

	Budgetary Control Budget and Budgetary Control, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget **Standard Costing & Variance Analysis** Material and Labour Variances	
IV	**Introduction to Financial Statements Analysis** Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. **Tools and techniques of Financial Statements Analysis** Basic concepts of Comparative and Common size Income Statement and Balance Sheet; Accounting Ratios (Liquidity, Solvency, Activity, Profitability); Preparation of Cash Flow Statement and Fund Flow Statement	**20**
TOTAL		**80**

Text Book:

1.Cost and Management Accounting- Provided by ICA Eduskills Pvt. Ltd.

Reference Books:

1. Banerjee, B. (2014). *Cost accounting theory and practice*. PHI Learning Pvt.
2. Lal, J., Srivastav, S., & Singh, M. (2019). *Cost accounting: Text, problems and cases*. McGraw-Hill Education.
3. Khan. (2014). *Cost accounting*. McGraw Hill Education (India) Pvt.Ltd

NOTE: Latest edition of the readings shall be used.

Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **1. Project** **2. Group Discussion**

Name of the Subject: Goods and Services Tax **Type of Course: Major** **Paper Code: CFA042M402** **Course Level: 200** **Credit Assigned to the Course: 4** **Scheme of Evaluation: Theory** **L-T-P-C: 3-1-0-4**

Course Objective:

The objective of the course is to impart knowledge of principles and provisions of GST, Customs Law and excise laws, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

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

SI No	Course Outcomes	Blooms Taxonomy Level
CO 1	**Define** various concepts and terminologies of goods and services tax (GST),	**BT 1**
CO 2	**Understand** the meaning of terms associated with GST	**BT2**
CO 3	**Apply** the functions of GST	**BT 3**
CO4	**Analyse** the procedure for claiming refund under GST law	**BT 4**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Introduction** Basic concepts of GST, Central Excise, Customs duty Evaluation of GST, Objectives of implementation of GST, Benefits of GST, Components of GST, Person liable to pay GST, Difference between present tax structure and GST structure.	**20**
II.	**Levy & Collection of Tax** Meaning and Scope of supply, Supplies neither a supply of goods nor a supply of services, Tax liability on Composite Supply, Tax liability on Mixed Supply, Levy and collection of tax, Composition Scheme, Exemption from Tax **Time and Place of Supply** Time of Supply, Place of Supply **Value of Supply** Value of Supply, Discount	**20**
III	**Input Tax Credit** Eligibility and conditions, Utilization of ITC, ITC not available, Apportionment of credit, Input Tax Credit on advance payment, Input Tax credit on supplies for which payment is not made within 180 days, ITC on Capital Goods, ITC on stock held as on the date of registration, ITC in case of goods sent for Job Work	**20**
IV	**General Procedures** Registration, Tax Invoice, Accounts & Records, Payment of Tax, Returns, ITC Matching and Auto-Reversal, Refund of Tax, E-Way Bill, Transitional Provisions **GST Accounting** Accounting treatment of GST, GST using Tally, GSTN	**20**
	TOTAL	**80**

Text Book:
1.Goods and Service Tax - Provided by ICA Eduskills Pvt. Ltd.
Reference Books:

1.Garg, R., & Garg, S. (2020). *GST laws manual*: Acts, rules and forms. Bloomsbury Publishing.

Note: Latest edition readings shall be used.

Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **1. Project** **2. Group Discussion** **3. Case studies**

Name of the Subject: Trade and Commerce in Ancient India **Type of Course: Major** **Paper Code: CFA042M403** **Course Level: 200** **Credit Assigned to the Course: 4** **Scheme of Evaluation: Theory** **L-T-P-C: 3-1-0-4**

Course Objective: The objective of this course is to understand the economic system and explore the accounting practices and techniques used in ancient India.

Sl. No	**Course Outcomes:**	**Blooms Taxonomy Level**
CO1	**Define** the legal and regulatory frameworks governing commerce in ancient Indian society.	**BT1**
CO2	**Discuss** the accounting, auditing, taxation practices and techniques employed in ancient India.	**BT2**
CO3	**Identify** the evolution of banking and financial systems in ancient India	**BT3**
CO4	**Discover** the impact of geographical, cultural, and technological factors on trade and commerce in ancient India.	**BT4**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Economic System, Trade and Commerce in Ancient India** Ancient trade routes and their significance, Commodities traded in ancient India , Ancient Indian trade relations with other civilizations - Roman Empire, Southeast Asia, China , Silk Route and India's trade with the Roman Empire and other regions , Portcities and maritime trade, Barter system and the evolution of currency , Coinage and monetary systems in ancient India	**20**
II	**Accounting, Auditing 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, Useoftax 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 , Barter system and the evolution of currency , Coinage and monetary systems in ancient India	**20**

IV	**Governance and Administrationin Ancient India** Economic policies during the MauryanEmpire ,Dhammapolicy 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**

Suggested Readings/Material:

1. The Economic History of Ancient India" by R. C. Dutt- Published by Atlantic Publishers and Distributors Ltd, 2004.

1. "Trade and Commerce in Ancient India" by R.K. Pruthi- Published by Abhinav Publications, 2004.
2. "Ancient Indian Accounting and Auditing Practices: A Comparative Study" by R.P. Singh- Published by Deep & Deep Publications Pvt. Ltd, 2007.
3. "History of Indian Accounting" by P.R. Chaudhary- Published by New Saraswati House (India) Pvt. Ltd, 2011.
4. "Taxation in Ancient India" by R.S. Sharma- Published by Motilal Banarsi dass, 2001.
5. "Banking in Ancient India" by D.R. Gadgil- Published by Abhinav Publications, 2004.
6. "The State in Ancient India" by R.C. Majumdar- Published by Firma KLM Private Limited, 1977.

NOTE: Latest edition of the readings may be used

Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **1. Project** **2. Group Discussion** **3. Case studies**

Name of the Subject: Portfolio Management **Type of Course: Minor** **Paper Code: CFA042N401** **Course Level: 200** **Credit Assigned to the Course: 3** **Scheme of Evaluation: Theory** **L-T-P-C: 3-1-0-4**

Course Objective: The objective of the course is to impart knowledge of portfolio management and also to facilitate students to know the technique of portfolio management in making investment decisions.

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

S.I No	Course Outcome	Blooms Taxonomy Level
CO 1	**Define** the terms associated with Portfolio Management.	**BT 1**
CO 2	**Demonstrate** the processof development of a portfolio.	**BT 2**
CO 3	**Apply** the concept of risks and return to develop a portfolio	**BT 3**
CO 4	**Analyse** the process of formulating portfolio structures	**BT 4**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Introduction** Portfolio – Meaning, Objectives, Terms relating to Portfolio; Investment- meaning, principles, objectives, Investment distinguished from Speculation and Gambling, Investment options- financial and non-financial assets; Introduction to Portfolio Management – Phases of Portfolio Management – Role of Portfolio Managers, Securities analysis- fundamental and technical analysis	**15**
II.	**Risk & Return** Risk & Return: Meaning and Concept of Risk & Return, Elements of Risk, Systematic & Unsystematic Risk, Measurement of risk in terms of Standard Deviation and variance, the relationship between risk and return.	**15**
III.	**Portfolio Analysis and selection** **Portfolio Analysis:** Meaning and significance; calculation of expected return and risk of a portfolio; Portfolio risk and diversification of investment **Portfolio selection:** Concept of optimal portfolio, meaning of portfolio selection, Portfolio opportunity set, Markowitz model, Single Index model, measuring return and risk under single index model, CAPM- Pricing of securities with CAPM	**15**
IV	**Portfolio Review and evaluation** **Portfolio Review-** Meaning and need of Portfolio revision, constraints in Portfolio revision, portfolio revision strategies, formula plans **Portfolio Evaluation:** meaning and need, evaluation perspective, measuring risk adjusted returns- Sharpe Ratio, Treynor Ratio, Jensen Ratio	**15**
TOTAL		**60**

Text Book:
1.Portfolio Management – Will be provided by ICA Edu skills Pvt. Ltd.
Reference Books:

1. Security Analysis and Portfolio Management. Kevin., S. PHI Learning Private Limited 2020
2. V.K Bhalla – Investment Management, S Chand & Co.

NOTE: Latest edition of the readings shall be used.

Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **1. Project** **2. Group Discussion** **3. Case studies**

Name of the Subject: Computer Application in Business **Type of Course: Minor** **Paper Code: CFA042S411** **Course Level: 200** **Credit Assigned to the Course: 3** **Scheme of Evaluation: Practical** **L-T-P-C: 0-0-3-3**

Course Objective:

The objectives of the course are to provide basic ideas of Advance Excel functions and applications and also to develop an understanding of Excel in Finance and Accounts.

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

SI No:	Course Outcomes	Blooms Taxonomy Level
CO 1	**Define** various computer related terms	BT 1
CO 2	**Explain** the various programs and functions of Computer	BT 2
CO 3	**Solve** various business problems using computer applications.	BT 3
CO 4	**Analyse** the effectiveness and efficiency of work using computer software.	BT 4

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Advanced Excel Applications** Flash Fill, Advance Number Formatting, Advance Conditional Formatting, Data Validation – Advanced Application Quick Analysis, Lookup Functions, Match & Index, V lookup from Multiple Table, Dynamic V Lookup, SUMPRODUCT Function DATA Table, Solver, Depreciation Functions, Financial Functions [NPV, IRR, MIRR] Power Pivot, Creating Dashboard, Power View, Power Map, Power Query Common Error Massages in Excel, Advanced uses of Macro, Array Functions, Apps for Office, Other Functions	15
II.	**ASAP Utilities** Introduction to ASAP Utilities, Select cells with the smallest & largest number, Insert multiple sheets (uses the cell values as sheet names), Create an index page with links to all sheets (clickable), Print Multiple sheets at once, Set print area on selected worksheets, Protect & Unprotect multiple sheets at once, Count and/or color duplicates in selection, Quick numbering of selected cells, Insert before and/or after current value, Merge column data (join cells), Insert multiple empty rows at once, Remove all empty columns & Rows, Put together rows or column from several sheets, Change Case, Delete all after a given number of characters, Spell/write out numbers or amounts, Some useful formulae of ASAP, Store files in One Drive, Introduction to Google Drive, Managing files in Google Drive	15
III.	**Google Drive** Files in Google Drive, Form Creation, Sending and receiving response	15

IV	**Dashboard** Using Interactive Control in Excel Dashboards (Scroll bar, Check Box, Radio Button, Drop Down list, etc.)	15
TOTAL		**60**

Text Book:

1.Computer Applications in Business – Will be provided by ICA Edu Skills Pvt. Ltd.

Reference Books:

1. Leon, A. L. (2009). *Fundamentals of information technology,* 2E. Vijay Nicole
2. Saxena, S. (2009). *Introduction to information technology.* Vikas Publishing House

Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
	80 hours	**40 hours** **1. Project** **2. Group Discussion** **3. Case studies**

Name of the Subject: CEN IV: Employability and Communication **Type of Course: AEC** **Paper Code: CEN982A401** **Course Level: 200** **Credit Assigned to the Course: 1 credit** **Scheme of Evaluation: Theory and Practical** **L-T-P-C: 1-0-0-1**

Course Objectives: This course is designed to enhance employability and maximize the students' potential by introducing them to the principles that determine personal and professional success, thereby helping them acquire the skills needed to apply these principles in their lives and careers.

Course Outcomes: After the successful completion of the course, the students will be able to

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	**Demonstrate** understanding the importance of verbal and non-verbal skills while delivering an effective presentation.	**BT 2**
CO 2	**Develop** professional documents to meet the objectives of the workplace	**BT 3**
CO 3	**Define** and identify different life skills and internet competencies required in personal and professional life.	**BT 3**

Detailed Syllabus		
Units	**Course Contents**	**Periods**
I	**Presentation Skills** Importance of presentation skills, Essential characteristics of a good presentation, Stages of a presentation, Visual aids in presentation, Effective delivery of a presentation	**5**
II	**Business Writing** Report writing: Importance of reports, Types of reports, Format of reports, Structure of formal reports Proposal writing: Importance of proposal, Types of proposal, structure of formal proposals Technical articles: Types and structure	**5**
III	**Preparing for jobs** Employment Communication and its Importance, Knowing the four-step employment process, writing resumes, Guidelines for a good resume, Writing cover letters Interviews: Types of interviews, what does a job interview assess, strategies of success at interviews, participating in group discussions.	**5**

IV	**Digital Literacy and Life Skills** **Digital literacy:** Digital skills for the '21st century', College students and technology, information management using Webspace, Dropbox, directory, and folder renaming conventions. Social Media Technology and Safety, Web 2.0. **Life Skills**: Overview of Life Skills: Meaning and significance of life skills, Life skills identified by WHO: self-awareness, Empathy, Critical thinking, Creative thinking, Decision making, problem-solving, Effective communication, interpersonal relationship, coping with stress, coping with emotion. Application of life skills: opening and operating bank accounts, applying for pan, passport, online bill payments, ticket booking, gas booking	**5**

Keywords: Employability, business writing, presentation skills, life skills

Text:

1. *Business Communication* by PD Chaturvedi and Mukesh Chaturvedi

References:

1. *Business Communication* by Shalini Verma References:
2. *Technical Communication* by Meenakshi Raman and Sangeeta Sharma

Credit Distribution		
Lecture/Tutorial	**Practicum**	**Experiential Learning**
15 hours	-	10 hours - Movie/ Documentary screening - Field visits - Peer teaching - Seminars - Library visits

Course Name: International Finance	**Course Code: CFA042M501**	
L-T-P-C – 3-1-0-4	**Credit Units: 04**	**Scheme of Evaluation: (THEORY)**

Course Objective:

The objectives of the course are to provide a basic understanding of International Finance and the working of the International Financial Institutions. The course also aims at providing the students with an insight to International Trade and the various factors which have an effect on International Trade

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

S.I No	Course Outcome	Bloom's Taxonomy Level
CO 1	**Define** and **state** the various terms of International Finance	**BT 1**
CO 2	**Explain** the various concepts of international trade and business.	**BT 2**
CO 3	**Interpret** the working of various International Financial Institutions.	**BT 3**
CO 4	**Evaluate** the working of the foreign exchange market and **appraise** the various methods of exchange rate determination.	**BT 4**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Introduction** Meaning – Scope of International Finance – Forms of international business – exports, joint venture, licensing, franchise and other contracts, Factors contributing to growth in International Finance– Recent Changes in Global Financial Markets.	**20**
II.	**International Business** International trade – Meaning and importance; Theories of international trade- absolute advantage, comparative cost advantage, Heckscher-Ohlin Theory; Free Trade VS Protection- Barrier to Foreign trade, Tariff and Non-Tariff Barriers, factor properties, terms of trade, Balance of Trade & Payment- Meaning of BOP, Deficit and Surplus, Equilibrium and disequilibrium, Methods of correcting disequilibrium.	**20**
III.	**International Monetary System and Financial institutions** International Monetary System- History; Bretton woods system and the period after 1971; International Financial institutions: IMF, World Bank GATT and WTO	**20**
IV	**Foreign Exchange Market and Exchange rate determination** **Foreign exchange market:** Defining foreign exchange market, its structure, settlement system, exchange rate determination and its mechanism, understanding SPOT and Forward rates, foreign exchange quotations, Cross rates, inverse rate and arbitrage. **Exchange rate determination:** Determination under Gold Standard	**20**

	and paper standard, Fixed VS Fluctuating exchange rate system, Demand and Supply theory, Purchasing power parity Theory, Trading in Indian Rupee.	
TOTAL		**80**

Text Book:
1.International Finance – Provided by ICA Edu skills Pvt Ltd.
Reference books:
`1. Srivastava R (2014). *International Finance*. Oxford University Press.
2. Indian Institute of Banking and Finance (2021). *International Trade Finance.* Taxmann Publications Pvt. Ltd.

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 Name: Principles of Marketing	**Course Code: CFA042N501**	
L-T-P-C – 3-1-0-4 (THEORY)	**Credit Units: 04**	**Scheme of Evaluation:**

Course Objective:
The objectives of the course are to provide an understanding of the basic concepts of marketing, understanding of the various stages of the Product Life Cycle and the strategies adopted in the various stages of PLC. The course also aims at providing an insight into service marketing and the evolution of services in the country.

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

S.I No	Course Outcome	Bloom's Taxonomy Level
CO 1	**Define** and **state** the various terms of marketing.	**BT 1**
CO 2	**Explain** the stages of PLC and the strategies used in PLC	**BT 2**
CO 3	**Choose** the most appropriate method of pricing	**BT 3**
CO 4	**Analyze** the various concepts of service marketing and **appraise** the service marketing industry in India.	**BT 4**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Introduction** Evolution of marketing concepts, marketing environment, Nature and scope of marketing; Distribution channels – concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; distribution logistics, Emerging distribution trends **Market Segmentation** Concepts and importance, Factors influencing market segmentation	**20**
II.	**Product** Concept of product, Product planning and development; Packaging – role and functions; Brand name and trade mark; After sales service; Product life cycle concept. Strategies used in various stages of PLC, Product positioning and differentiation. Product Promotion-Advertising, Personal selling, Sales promotion, Public Relations, Direct Marketing.	**20**
III.	**Pricing decisions** Determinants of Price, Factors affecting price of a product/service; strategies used in pricing of a product, methods of pricing, ethical issues in pricing. Promotion Decisions: Factors determining promotion mix, Promotional Tools –Fundamentals of advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling. Marketing Channel Decision: Channel functions, Channel Levels, Types of Intermediaries: Wholesalers and Retailers.	**20**

IV	**Introduction to Service Marketing and Consumer Behaviour** Nature & definition of services, Difference between goods and services marketing; Classification of services, Evolution of services in the economy; marketing strategies in service industry- 7Ps Consumer and organizational behavior in services, Service failure, Nature of complaint- Complaint Resolution	**20**
TOTAL		**80**

Text Book:

1.Marketing Management- Provided by ICA Eduskills Pvt. Ltd.

Reference Books:

1. Kotler, P., & Keller, K. L. (2016). *Marketing management*. Prentice Hall.
2. Saxena, R. (2005). *Marketing management*. Tata McGraw-Hill Education.

Note: Students should refer to the latest editions

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
81 Hours		**40 hours** 5. Assignment 6. Group Projects. 7. Individual/Group Presentation 8. Practice on practical problems.

6^{th} Semester

Course Name: Management Principles and Application Course Code: CFA042M601		
L-T-P-C – 3-1-0-4	Credit Units: 04	Scheme of Evaluation: (THEORY)

Course Objective:

The objectives of the course are to acquaint the students with the various theories and principles of Management and the application of such theories in an organization. Students are also imparted knowledge regarding employee motivation and its importance in an organization. The course provides knowledge on the various elements of POSDCORB.

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

SI No	Course Outcome	Bloom's Taxonomy Level
CO 1	**Define** the various terms and concepts of Management Principles	**BT 1**
CO 2	**Explain** and **classify** the various types of plans, organizations. **Discuss** the concept of organization culture.	**BT 2**
CO 3	**Interpret** the various elements of staffing and leadership.	**BT 3**
CO 3	**Examine** the concepts of Motivation and Control.	**BT 4**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Management & Principles** Management: Meaning, nature and characteristics - Scope and functional areas of management -Management as a science art or profession - Management & Administration; Management Principles, Emerging Trends in management, Challenges in managing 21^{st} century organization	**20**
II.	**Planning** Nature importance and purpose of planning, Planning Process, Objectives, Types of plans. Management by objectives, Management by exceptions. **Organizing** Organizing: Nature and purpose of organization, Principles of organization – Types of organization – Formal and Informal-- Centralization Vs decentralization of authority and responsibility - Span of Control – Organizational Behavior – nature and significance, Delegation of authority	**20**
III.	**Staffing and Leading** a. Staffing: Concept of staffing, staffing process b. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouton's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. c. Communication: Concept, purpose, process; Barriers to communication, Overcoming barriers to communication.	**20**

IV	**Motivation** Concept, importance, types of motivation, Motivation theories – McClelland, Theory Z, American vs Japanese management styles **Control** Concept, Process, Limitations, Principles of Effective Control	**20**
TOTAL		**80**

Text Book:
1.*Management Principles and Applications* – Will be provided by ICA Edu skills Pvt. Ltd.

Reference Books:

1. Koontz, H., Weihrich, H., & Cannice, M. V. (2020). *Essentials of management - An international, innovation and leadership* perspective | (11th ed.). McGraw-Hill Education.
2. Robbins. (2009). *Fundamentals of management: Essential concepts and applications*, 6/E. Pearson Education India.
   NOTE: Latest edition of the readings shall be used.

Note: Students should refer to the latest editions

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
82 Hours		**40 hours** 9. Assignment 10. Group Projects. 11. Individual/Group Presentation 12. Practice on practical problems.

Course Name: Microfinance and Rural Development		**Course Code: CFA042N601**
L-T-P-C – 3-1-0-4 (THEORY)	**Credit Units: 04**	**Scheme of Evaluation:**

Course Objective:

The objectives of the course are to provide an understanding of the rural economy and the various issues and challenges surrounding it. The course also aims at imparting knowledge on various schemes and programs of the government for developing the rural economy.

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

Sl. No.	Course Outcomes	Bloom's Taxonomy Level
CO 1	**Define** the various ideas, concepts and terminologies associated with the Indian Rural Financial System.	**BT 1**
CO 2	**Explain** the various methods of Credit Delivery Methodology and the working of SHGs.	**BT 2**
CO 3	**Interpret** the various schemes of the government regarding Rural development.	**BT 3**
CO 4	**Analyze** the working of the various financial institutions towards rural development.	**BT 4**

COURSE OUTLINE:

Modules	Topics & Course Contents	Periods
I.	**Indian Rural Financial System** Indian Rural Financial System, Introduction to Microfinance, concepts, features, significance, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro- Securitization, franchising etc.). Need of Microfinance, Practices of Microfinance in India, Status of Microfinance in India, Emerging Global Microfinance practices. Emerging micro financial institutions and their role in rural development.	**20**
II.	**Credit Delivery Methodology** Credit Delivery Methodology: Credit Lending Models; Associations; Bank Guarantees, Community Banking, Cooperatives, Credit Unions, Grameen Model, Self Help Group, Individual Intermediaries, Micro Credit Programs	**20**
III	**Microfinance and Rural Development** Rural Development – meaning and need, Trends in Rural Development Programmes in India, Rural development through Financial Inclusion strategy of the government. Different rural development Programmes NREGA, PMRY, REGP and their role in Rural development.	**20**

IV	**Institutional Finance for Rural Development.** NABARD – Origin and its role and activities performed in Rural Finance, Role of Commercial Banks in rural finance, Regional Rural Banks – their features and role in rural development, Functions of Gramin Vikas Banks.	**20**
TOTAL		**80**

Text Book:

1.Microfinance: - Provided by ICA Edu skills Pvt. Ltd.

Reference Books:

1. Rural Banking in India – S.S.M Desai
2. Banking and Financial System – Vasant Desai, Himalaya Publishing House
3. Microfinance – Perspectives and Operations – Indian Institute of Banking and Finance, MacMillan Publishers

Note: Students should refer to the latest editions

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
83 Hours		**40 hours** 13. Assignment 14. Group Projects. 15. Individual/Group Presentation 16. Practice on practical problems.

7th Semester (Syllabus)
Course: Major **Paper: Sustainability Reporting** **Subject Code: CFA042M701** **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	**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.	20

	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. **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.	
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	20

	India.	
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.

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Note: Students should refer to the latest editions

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
84 Hours		**40 hours** 17. Assignment 18. Group Projects. 19. Individual/Group Presentation 20. Practice on practical problems.

Course: Major
Paper: Strategic Performance Management **Subject Code: CFA042M702**

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** 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..	**20**
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 design functional 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** **1. Assignment** **2. Group Discussion** **3. Case Studies**

Course: Major **Paper: Marketing Research** **Subject Code: CFA042M703** **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 procedures.	20

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.

Notional Credit Hours		
Lecture Tutorials	**Practical**	**Experiential Learning**
80 Hours		**40 Hours** 1. Assignment 2. Group Discussions 3. Individual /Group Presentation

Course: Major **Paper: Forensic Accounting** **Subject Code: CFA042M704** **L-T-P-C – 3-1-0-4** **Credit Units: 04** **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, ICMAI, 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: CFA042N701**
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.	25

	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.	
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** 21. Assignment 22. Group Discussions. 23. Individual/Group Presentation 24. Practice on practical problems.

8th Semester(Syllabus)

Course: Major **Paper: International Financial Management Paper Code: CFA042M801** **Credit Units: 04** **Scheme of Evaluation: THEORY** **L-T-P-C – 3-1-0-4**

Course Objective:

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	**BT 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.

Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **1. Presentation** **2. Group Discussion** **3. Case Studies**

Course: Minor		
Paper: Research Methodology		Subject Code: CFA042M801
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:

7. 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** **1. Projects** **2. Group Discussion** **3. Assignments**

Course: Major
Paper : Product and Brand Management Subject Code: CFA042M803
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	**BT 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: CFA042M804 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 obligations, manage TDS processes, and apply procedures for assessments effectively.	BT 6

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,	20

	Slump Sale	
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**	 **Subject Code: CFA042M805**
L-T-P-C – 3-1-0-4	**Credit Units: 04Scheme of Evaluation: (T)**

Course Objective: 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 m**ental 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 markets hypothesis; Agency theory; Investor rationality and market efficiency.	18
III.	Foundations 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	22

	emotions, types and dimensions of emotions, emotional style, emotions and investing, social influence on investment and consumption.	
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 Mc Graw 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** **1. Assignments** **2. Group Discussion** **3. Case Studies**