

UNIVERSITY OF MADRAS

Faculty of Commerce

BACHELOR OF COMMERCE DEGREE COURSE IN PROFESSIONAL ACCOUNTING

CHOICE BASED CREDIT SYSTEM (CBCS) WITH GRADING SEMESTER SYSTEM WITH CREDITS [LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK]

Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous)
Shift - II

B.Com. (Professional Accounting)
(Effective from the Academic year 2025-26)

REGULATIONS

1. ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the B.Com. (Professional Accounting) programme shall be required to have passed the higher secondary examinations under Commerce stream with commerce and accountancy (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras.

PROGRAMME OBJECTIVE: [PO]

The B. Com [Professional Accounting] Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

PO 1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study
PO 2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.
PO 3	Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO 4	Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO 5	Analytical Reasoning: Ability to evaluate the reliability and relevance of

	evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.
PO 6	Research-related skill: A sense of inquiry and capability for asking relevant / appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.
PO 7	Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.
PO 8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.
PO 9	Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
PO 10	Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.
PO 11	Self-directed learning: Ability to work independently, identify appropriate resources required for a project and manage a project through to completion.
PO 12	Multicultural competence: Possess knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO 13	Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO 14	Leadership readiness/qualities: Capability for mapping out the task of the team or an organization, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.
PO 15	Life Long Learning: Ability to acquire knowledge and skills, including "learning how to learn" , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.

Programme Specific Outcomes: [PSO]

PSO 1	Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organization level.
PSO 2	Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.
PSO 3	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

B.Com (Professional Accounting)**FIRST SEMESTER**

Sl.No	Course Component	Name of the Course	Hours	Credits	Max. Marks		
					In ternal	External	Total
1	Part – I	Language – 1	4	3	50	50	100
2	Part – II	English – 1	4	3	50	50	100
3	Part – III	Core Course 1 Business Accounting – I	5	5	50	50	100
4	Part – III	Core Course 2 Business Laws	6	5	50	50	100
5	Part – III	Generic Elective Course – 1 Business Mathematics and Logical Reasoning for Professional Accounting [Or] Enterprise Information System (EIS)	5	3	50	50	100
6	Part – IV	Skill Enhancement Course- 1 [SEC-1] Microsoft Office for Business – Practical [Or] For Other Language Students: *Basic Tamil /Advanced Tamil - I	2	2	50	50	100
7	Part – IV	Skill Enhancement Course- 1 [DS-1] Professional Ethics	2	2	50	50	100
8	Part – IV	Soft Skills – I	2	2	50	50	100
	Total		30	25			

* 1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.

2. Students who have not studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Basic Tamil comprising of Two Courses (level will be at 6th Std.).

3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Advanced Tamil comprising of Two Courses.

SECOND SEMESTER

Sl.No	Course Component	Name of the Course	Hours	Credits	Max. Marks		
					In ternal	External	Total
1	Part – I	Language – 2	4	3	50	50	100
2	Part – II	English – 2	4	3	50	50	100
3	Part – III	Core Course 3 Business Accounting – II	5	5	50	50	100
4	Part – III	Core Course 4 Principles of Management	6	5	50	50	100
5	Part – III	Generic Elective Course – 2 Statistical Methods for Professional Accounting [Or] Digital Finance	5	3	50	50	100
6	Part – IV	Skill Enhancement Course- 2 [SEC-2] Accounting using Excel [Practical] [Or] For Other Language Students: *Basic Tamil /Advanced Tamil-II	2	2	50	50	100
7	Part – IV	Soft Skills II Language Proficiency for Employability [English]	2	2	50	50	100
8	Part – IV	Skill Enhancement Course – 3 [DS - II] Retail Management	2	2	50	50	100
	Total		30	25			

THIRD SEMESTER

Sl.No	Course Component	Name of the Course	Hours	Credits	Max. Marks		
					In ternal	External	Total
1	Part – I	Language – 3	6	3	50	50	100
2	Part – II	English – 3	4	3	50	50	100
3	Part – III	Core Course 5 Corporate Accounting	6	5	50	50	100
4	Part – III	Core Course 6 Corporate and Mercantile Laws	6	5	50	50	100
5	Part – III	Generic Elective Course – 3 International Trade and Export Management [Or] Supply Chain Management	5	3	50	50	100
6	Part – IV	Soft Skills III	2	2	50	50	100
7	Part – IV	Industrial Visit		1	50	50	100
8	Part – IV	Environmental Studies	1	-	Examination will be held in Semester - IV		
	Total		30	22			

FOURTH SEMESTER

Sl.No	Course Component	Name of the Course	Hours	Credits	Max. Marks		
					In ternal	External	Total
1	Part – I	Language – 4	6	3	50	50	100
2	Part – II	English – 4	4	3	50	50	100
3	Part – III	Core Course 7 Corporate Financial Reporting	6	5	50	50	100
4	Part – III	Core Course 8 Auditing and Assurance	6	5	50	50	100
5	Part – III	Generic Elective Course – 4 Indian Economy [Or] Contemporary Economics	5	3	50	50	100
6	Part – IV	Soft Skills IV	2	2	50	50	100
7	Part – IV	Environmental Studies	1	2	50	50	100

	Total		30	23			
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FIFTH SEMESTER

Sl.No	Course Component	Name of the Course	Hours	Credits	Max. Marks		
					In ternal	External	Total
1	Part – III	Core Course 9 Cost Accounting	5	4	50	50	100
2	Part – III	Core Course 10 Financial Management	5	4	50	50	100
3	Part – III	Core Course 11 Human Resource Management	5	4	50	50	100
4	Part – III	Core Course 12 Income Tax – Law and Practice	5	4	50	50	100
5	Part – III	Elective - 5 Discipline Specific Elective Course – 5 Indian Accounting Standards [Ind AS] [Or] International Financial Reporting Standards [IFRS]	5	3	50	50	100
6	Part – III	Elective - 6 Discipline Specific Elective Course – 6 International Taxation and Technology [Or] Corporate Finance	5	3	50	50	100
7	Part – IV	Summer Internship / Industrial Training [Training to be undertaken after Semester – IV]	-	2	50	50	100
8	Part – IV	Value Education		2			
	Total		30	26			

SIXTH SEMESTER

Sl.No	Course Component	Name of the Course	Hours	Credits	Max. Marks		
					In ternal	External	Total
1	Part – III	Core Course 13 Management Accounting	6	4	50	50	100
2	Part – III	Core Course 14 Goods and Services Tax and Customs Law	6	4	50	50	100
3	Part – III	Core Course 15 Project Work and Viva Voce	6	4	50	50	100
4	Part – III	Elective - 7 Discipline Specific Elective Course – 7 Forensic Audit [Or] Information Systems Security Audit	5	3	50	50	100
5	Part – III	Elective - 8 Discipline Specific Elective Course – 8 Environmental Social and Governance [ESG] – Principles and Practices [Or] Corporate Social Responsibility and Social Governance	5	3	50	50	100
6	Part – III	Core Practical Web Designing [Practical]	2	2	50	50	100
7	Part – V	Extension Activity	-	1			
	Total		30	21			

Core Course – 1: Business Accounting - I									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				5	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	To understand the basic accounting concepts and standards.								
LO 2	To know the basis for calculating business profits.								
LO 3	To familiarize with the accounting treatment of depreciation and Preparation of Bank Reconciliation Statement								
LO 4	To learn the methods of calculating profit for single entry system.								
LO 5	To gain knowledge on the accounting treatment of insurance claims.								
Perquisites	Students should have studied accountancy in XII Standard								
Unit	Contents								Hours
I	Accounting – Definition – Branches of Accounting – Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions Accounting standards in India, International accounting standards – Preparation of Journal and Ledger – Rectification of Errors - Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement– Causes of the difference between Cash book and Pass book – Preparation of Bank Reconciliation Statement.								15
II	Final Accounts of Sole Traders - Meaning of Final Accounts–Utility of Final Accounts–Components of Final Accounts – Manufacturing Account - Trading Account – Profit and Loss account – Balance Sheet - Adjusting Entries – Treatment of Closing Stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples.								15
III	Depreciation Accounting - Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method - Insurance Policy Method – Revaluation Method.								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock and Loss of Profits)								15
							Theory – 20% Problems – 80%		
Course Outcomes									

CO 1	Remember the concept of rectification of errors and Bank reconciliation statements
CO 2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO 3	Analyse the various methods of providing depreciation
CO 4	Evaluate the methods of calculation of profit
CO 5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Text Books	
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S Manikandan and Rakesh Shankar, Financial Accounting, Scitech Publications, Chennai
5	PC Tulsian, Financial Accounting, S. Chand, New Delhi
Reference Books	
1	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
2	Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, Financial Accounting: Tools for Business Decision Making, Wiley
3	Frank Wood, Business Accounting, Pearson Edition
4	Jill Collis, Andrew Holt, Business Accounting, TATA Mc Graw Hill
5	ICAI / ICMAI – Foundation Study Material on Accounting / Financial Accounting
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.icai.org/post/sm-foundation-p1-may2025
2	https://icmai.in/studentswebsite/Syl-2022-Fdn-Stdy-Mtrls.php

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	3	3	3	3	3	3	2	2
CO 4	3	3	3	3	3	3	2	2	3	3	2
CO 5	3	3	3	3	3	3	3	3	3	2	2
Total	15	12	15	15	14	14	13	13	15	11	12
Average	3	2.4	3	3	2.8	2.8	2.6	2.6	3	2.2	2.4

Core Course – 2: Business Laws									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				5	6	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Analyze the fundamental principles of The Indian Contract Act, 1872, including the formation, performance, and breach of contracts, as well as special types of contracts such as indemnity, guarantee, bailment, and pledge.								
LO 2	Demonstrate an understanding of the Sale of Goods Act, 1930, focusing on key topics such as conditions, warranties, delivery, rights of unpaid sellers,								

LO 3	Demonstrate an understanding of the Negotiable Instruments Act, 1881, focusing on the legal framework for negotiable instruments like promissory notes and bills of exchange.	
LO 4	Compare the Indian Partnership Act, 1932, and Limited Liability Partnership Act, 2008, understanding their features, legal implications, and distinctions from other business organizations like companies.	
LO 5	Explain the legal and constitutional foundation of Indian regulatory frameworks, including the roles and responsibilities of SEBI, RBI, IRDAI, and IBBI, as well as the powers derived from State, Union, and Concurrent Lists.	
Perquisites	-	
Unit	Contents	Hours
I	The Indian Contract Act, 1872: General Nature of Contract, Consideration, Other Essential elements of a valid contract, Performance of contract, breach of contract, Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency	15
II	The Sale of Goods Act, 1930: Formation of the Contract of Sale, Conditions and Warranties, Transfer of Ownership and Delivery of Goods, Unpaid Seller and his rights	15
III	The Indian Partnership Act, 1932: General Nature of Partnership, Rights and Duties of Partners, Reconstitution of Partnership and Firms, Registration and Dissolution of Firms. The Limited Liability Partnership Act, 2008: Introduction – Nature and Scope, Essential Features, Characteristics of LLP, Incorporation, Management of LLP – Distinction from Partnership and Company form of Organisation	15
IV	The Negotiable Instruments Act, 1881: Meaning of Negotiable Instruments – Types – Characteristics – Distinction between the Instruments -Transfer and Endorsements.	15
V	Indian Regulatory Framework: Enactment of Laws based on Constitution of India – State List – Union List - Concurrent List – Powers of Duties of Regulatory Bodies – Ministry of Finance, Corporate Affairs, Law and Justice, SEBI, RBI, IRDAI, IBBI.	15
Course Outcomes		
CO 1	Effectively interpret and apply the provisions of The Indian Contract Act, 1872 to assess the validity of contracts, handle breaches, and understand the rights and obligations under special contracts like indemnity, guarantee, bailment, and agency.	
CO 2	Evaluate legal issues related to the Sale of Goods Act, 1930, such as transfer of ownership, delivery terms, and the rights of unpaid sellers, with a clear understanding of conditions and warranties.	
CO 3	Explain the nature, types, and transfer mechanisms of negotiable instruments under The Negotiable Instruments Act, 1881, and distinguish between different instruments like promissory notes and bills of exchange.	
CO 4	Assess the legal framework governing partnerships under The Indian Partnership Act, 1932, and The Limited Liability Partnership Act, 2008, to make informed decisions about business structuring and management.	
CO 5	Illustrate the roles of key regulatory authorities like SEBI, RBI, and IRDAI, and describe how laws enacted under the Indian Constitution empower these	

	bodies to govern business activities effectively.
Text Books	
1	N D Kapoor, Business Laws, Sultan Chand & Sons.
2	M.C. Kuchhal & Vivek Kuchhal, Business Law, Vikas Publishing House
3	Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education
4	P.C. Tulsian, Business Laws, Tata McGraw Hill
5	Rohini Aggarwal, "Mercantile Law", Taxmann Publications
Reference Books	
1	Ashok Sharma, Business Laws, V K Global Publications
2	S.N. Maheshwari and S.K. Maheshwari, "A Manual of Mercantile Law", Himalaya Publications
3	S.S. Gulshan & G.K. Kapoor, S S Gulshan & G K Kapoor, New Age International Publishers,
4	Bare Act of the above Laws
5	ICAI / ICAI / ICSI Publications of the Business Laws
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.icai.org/post/sm-foundation-p2-may2025
2	https://icmai.in/studentswebsite/Syl-2022-Fdn-Stdy-Mtrls.php

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	2	2	3	3	3	3	3	2
CO 4	3	2	2	2	3	3	3	2	2	3	2
CO 5	3	3	3	2	2	2	3	3	3	2	2
Total	15	11	14	12	12	13	14	13	14	12	12
Average	3	2.2	2.8	2.4	2.4	2.6	2.8	2.6	2.8	2.4	2.4

Core Course – 3: Business Accounting - II									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				5	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Gain a detailed understanding of partnership accounting during admission, retirement, death, and dissolution.								
LO 2	Apply advanced accounting concepts for partnership dissolution, insolvency, and piecemeal distribution.								
LO 3	Understand the fundamental accounting principles for Limited Liability Partnerships (LLPs). Learn the procedures for converting a partnership firm into a company and treat profits prior to incorporation. Develop proficiency in journalizing complex financial transactions for partnership firms and companies.								
LO 4	Master accounting for various corporate financing methods, including shares and debentures.								

LO 5		Comprehend the redemption process for preference shares and debentures, including post-redemption balance sheet preparation.	
Perquisites		Students should have studied Business Accounting – I in Semester I	
Unit		Contents	Hours
I	Partnership Accounts – I – Admission, Retirement and Death of Partner [Comprehensive Problems ONLY to be examined in ESE] – Treatment of Goodwill as per AS-10		15
II	Partnership Accounts – II – Dissolution of Firm – Insolvency of Partner[s] – Garner Vs Murray – Piecemeal Distribution Accounting for Limited Liability Partnership [Basic Concepts and Theory only]		15
III	Sale of Partnership Firm to Company – Accounting and Treatment of Profits Prior to Incorporation – Definition of Shares and Debentures – Accounting for Rights Issue, Bonus Issue, Employee Stock Option Plan and Employee Stock Purchase Plan		15
IV	Redemption of Preference Shares – Computation of Capital Redemption Reserve – Journal Entries for Redemption - Preparation of Balance Sheet after Redemption of Preference Shares [Extracts only]		15
V	Redemption of Debentures – Treatment of Ex-interest and Cum Interest – Purchase and Cancellation of Own Debentures – Journal Entries and Preparation of Balance Sheet after Redemption [Extracts only] [Note: Sinking Fund method is excluded]		15
		Theory – 20% Problems – 80%	
Course Outcomes			
CO 1		Solve comprehensive partnership problems involving admission, retirement, and death of partners.	
CO 2		Execute dissolution accounting procedures, including the application of the Garner vs. Murray rule.	
CO 3		Analyze and interpret the theoretical aspects of LLP accounting. Accurately record transactions related to the sale of a partnership firm to a company.	
CO 4		Prepare journal entries and financial statements for share and debenture transactions, including rights and bonus issues, ESOPs, and ESPPs.	
CO 5		Compute and account for the redemption of preference shares and debentures. Enhance practical skills in preparing extracts of balance sheets after financial events.	
Text Books			
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.		
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.		
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.		
4	S Manikandan and Rakesh Shankar, Financial Accounting, Scitech Publications, Chennai		
5	PC Tulsian, Financial Accounting, S. Chand, New Delhi		
6	Gupta, R. L., & Radhaswamy, M. (2021). Advanced Accountancy - Volume II (19th ed.). Sultan Chand & Sons.		
Reference Books			
1	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.		
2	Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, Financial Accounting: Tools for		

	Business Decision Making, Wiley
3	Frank Wood, Business Accounting, Pearson Edition
4	Jill Collis, Andrew Holt, Business Accounting, TATA Mc Graw Hill
5	ICAI / ICMAI – Foundation Study Material on Accounting / Financial Accounting
6	Maheshwari, S. N., & Maheshwari, S. K. (2020). Advanced Accounting - Volume II (10th ed.). Vikas Publishing House.
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CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	3	3	3	3	3	3	2	2
CO 4	3	3	3	3	3	3	2	2	3	3	2
CO 5	3	3	3	3	3	3	3	3	3	2	2
Total	15	12	15	15	14	14	13	13	15	11	12
Average	3	2.4	3	3	2.8	2.8	2.6	2.6	3	2.2	2.4

Core Course – 4: Principles of Management									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				5	6	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	To understand the basic management concepts and functions								
LO 2	To know the various techniques of planning and decision making								
LO 3	To familiarize with the concepts of organisation structure								
LO 4	To gain knowledge about the various components of staffing								
LO 5	To enable the students in understanding the control techniques of management								
Perquisites	-								
Unit	Contents								Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance –								15

	Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
Course Outcomes		
CO 1	Demonstrate the importance of principles of management	
CO 2	Paraphrase the importance of planning and decision making in an organization.	
CO 3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO 4	Enumerate the various methods of Performance appraisal	
CO 5	Demonstrate the notion of directing, co-coordination and control in the management.	
Text Books		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	http://www.universityofcalicut.info/syl/management	
2	https://www.managementstudyguide.com/manpower-planning.htm	
3	https://www.businessmanagementideas.com/notes/managementnotes/coordination/coor	

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	2	2	3	3	3	3	3	2
CO 4	3	2	2	2	3	3	3	2	2	3	2
CO 5	3	3	3	2	2	2	3	3	3	2	2
Total	15	11	14	12	12	13	14	13	14	12	12
Average	3	2.2	2.8	2.4	2.4	2.6	2.8	2.6	2.8	2.4	2.4

Core Course – 5: Corporate Accounting									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				5	6	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1		Understand the structure and preparation of financial statements as per the Companies Act, 2013.							
LO 2		Master the techniques of preparing a Cash Flow Statement based on the relevant accounting standards.							
LO 3		Gain insights into the internal and external reconstruction of companies, including the relevant accounting treatments.							
LO 4		Develop an understanding of business combinations, amalgamation, and absorption processes.							
LO 5		Learn the principles and accounting treatment for the buyback of securities and valuation of intangibles and shares.							
Perquisites		Students should have studied Business Accounting – I & II – Semester I & II							
Unit		Contents							Hours
I	Company Accounts – Preparation of Financial Statements [Statement of Profit and Loss and Balance Sheet] as per Schedule III to the Companies Act, 2013 – Notes forming a part of Financial Statements							15	
II	Cash Flow Statement – Importance – Preparation of Cash Flow Statement [AS 3 and IND AS 7]							15	
III	Accounting for Reconstruction of Companies – Internal Reconstruction and Capital Reduction							15	
IV	Accounting for External Reconstruction – Amalgamation, Absorption and Business Combination [as per AS14 and IND AS 103]							15	
V	Accounting for buy back of Securities - Valuation of Intangibles and Shares							15	
		Theory – 20% Problems – 80%							
Course Outcomes									
CO 1		Prepare financial statements (Profit & Loss and Balance Sheet) for companies in accordance with Schedule III to the Companies Act, 2013.							
CO 2		Effectively prepare Cash Flow Statements as per AS 3 and IND AS 7.							
CO 3		Apply accounting knowledge for the internal reconstruction and capital							

	reduction of companies.
CO 4	Analyze and record accounting transactions for amalgamation, absorption, and business combinations in compliance with AS 14 and IND AS 103.
CO 5	Account for the buyback of securities and apply appropriate valuation methods for shares and intangible assets.
Text Books	
1	Gupta, R. L., & Radhaswamy, M. (2021). Advanced Accountancy - Volume II (19th ed.). Sultan Chand & Sons.
2	Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). Advanced Accounts - Volume II. S. Chand Publishing.
3	Jain, S. P., & Narang, K. L. (2021). Advanced Accountancy (20th ed.). Kalyani Publishers.
4	Maheshwari, S. N., & Maheshwari, S. K. (2020). Advanced Accounting - Volume II (10th ed.). Vikas Publishing House.
5	Tulsian, P. C. (2019). Advanced Accounting (6th ed.). Pearson Education.
Reference Books	
1	ICAI (2022). Study Material on Accounting Standards. Institute of Chartered Accountants of India.
2	Chawla, S. & Jain, S. (2021). Corporate Accounting (7th ed.). Kalyani Publishers.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.icai.org/post/intermediate-nset
2	https://icmai.in/studentswebsite/Syl-2022-Inter-Stdy-Mtrls.php

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	3	3	3	3	3	3	2	2
CO 4	3	3	3	3	3	3	2	2	3	3	2
CO 5	3	3	3	3	3	3	3	3	3	2	2
Total	15	12	15	15	14	14	13	13	15	11	12
Average	3	2.4	3	3	2.8	2.8	2.6	2.6	3	2.2	2.4

Core Course – 6: Corporate and Mercantile Laws									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				5	6	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Gain an in-depth understanding of the Companies Act, 2013, including its provisions on incorporation, share capital, dividends, and corporate governance.								
LO 2	Learn the key legal requirements for company audits and financial record keeping under the Companies Act, 2013.								
LO 3	Understand the General Clauses Act, its definitions, application, and the rules for interpreting statutory provisions.								
LO 4	Master the principles and compliance procedures under the Foreign Exchange								

	Management Act (FEMA).	
LO 5	Develop an understanding of the Prevention of Money Laundering Act (PMLA), its definitions, penalties, and the role of financial institutions in compliance.	
Perquisites	-	
Unit	Contents	Hours
I	Companies Act, 2013 – Preliminary – Incorporation of Company – Prospectus and Allotment of Securities – Share Capital and Debentures – Acceptance of Deposits – Registration of Charges	15
II	Management and Administration of Company – Declaration and Payment of Dividend – Accounts of Companies – Company’s Audit – Corporate Governance	15
III	General Clauses Act – Important Definitions – Extent and Applicability – General Rules of Construction – Powers and Functionaries – Provisions as to orders, rules, etc	15
IV	The Foreign Exchange Management Act, 1999 - Introduction, Board structure of FEMA, Definitions, Regulation & Management of Foreign Exchange, Contraventions & Penalties – Procedure for Compliance	15
V	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the offence of Money Laundering, Obligations of Banking Companies, Financial Institutions and Intermediaries or a person carrying on a designated business or profession, Adjudication authorities & Procedures	15
Course Outcomes		
CO 1	Incorporate and manage companies effectively in accordance with the provisions of the Companies Act, 2013.	
CO 2	Prepare and manage company audits and ensure compliance with statutory requirements regarding financial records and disclosures.	
CO 3	Interpret and apply the General Clauses Act, including understanding legal definitions and the scope of its provisions.	
CO 4	Analyze and apply FEMA regulations regarding foreign exchange transactions and compliance.	
CO 5	Evaluate the provisions of the Prevention of Money Laundering Act (PMLA), and apply them in the context of financial institutions and designated businesses.	
Text Books		
1	Khandelwal, S. S., & Goyal, V. K. (2020). Corporate Laws (10th ed.). Vikas Publishing House.	
2	Bagrial, A. K. (2019). Companies Act, 2013: A Practical Guide (5th ed.). Universal Law Publishing	
3	Sarkar, S. (2021). Corporate Governance: Principles, Policies and Practices (4th ed.). PHI Learning Pvt. Ltd.	
4	Mishra, M. R., & Mishra, P. (2020). General Clauses Act: With Case Laws (7th ed.). Central Law Agency.	
5	Natarajan, S., & Gopalan, V. (2021). The Foreign Exchange Management Act: A Comprehensive Guide (2nd ed.). LexisNexis.	
Reference Books		
1	Sundaram, K., & Varma, A. (2019). Prevention of Money Laundering Act (1st ed.).	

	Bharat Law House.
2	Ramaiya, A. (2020). Guide to the Companies Act (19th ed.). Wadhwa & Company.
3	Dr. J. Jayasankar, Corporate Laws Margham Publications, Chennai.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.icaai.org/post/sm-foundation-p2-may2025
2	https://icmai.in/studentswebsite/Syl-2022-Fdn-Stdy-Mtrls.php
3	https://www.sebi.gov.in
4	https://www.finmin.nic.in

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	2	2	3	3	3	3	3	2
CO 4	3	2	2	2	3	3	3	2	2	3	2
CO 5	3	3	3	2	2	2	3	3	3	2	2
Total	15	11	14	12	12	13	14	13	14	12	12
Average	3	2.2	2.8	2.4	2.4	2.6	2.8	2.6	2.8	2.4	2.4

Core Course – 7: Corporate Financial Reporting									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				5	6	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Develop a deep understanding of consolidation accounting, including the treatment of goodwill, non-controlling interest, and fair value of net assets.								
LO 2	Gain proficiency in the accounting procedures for banking companies, with a focus on provisioning for NPAs and Basel III regulations.								
LO 3	Master the preparation of financial statements for insurance companies, including revenue accounts, profit and loss accounts, and valuation balance sheets.								
LO 4	Understand government accounting standards, principles, and the challenges of financial reporting in the public sector.								
LO 5	Gain practical knowledge in sustainability reporting, including the GRI guidelines, BRSR, and other integrated reporting frameworks for corporate responsibility.								
Perquisites	Students should have studied Corporate Accounting – I in Semester III								
Unit	Contents								Hours
I	Introduction to Consolidation - Measurement of Fair Value of Net Assets, Non-controlling Interest, Goodwill/ Gain on Bargain Purchase – Preparation of Consolidated Financial Statements [Inter – Company Excluded]								15
II	Accounting of Banking Companies – Provisioning of Non-Performing Assets [NPAs] – Basel III norms – Preparation of Financial Statements of Banking Companies								15
III	Accounting of Insurance Companies – Preparation of Revenue Account,								15

	Profit and Loss Account, Balance Sheet of Life and General Insurance Companies – Preparation of Valuation Balance Sheet.	
IV	Government Accounting Standards issued by Government Accounting Standards Advisory Board - Government Accounting and Reporting – Basic and Introductory Problems on Government Accounting	15
V	4P Bottom Line Reporting - Sustainability Reporting and Global Reporting Initiative - Business Responsibility and Sustainability Report - Integrated Reporting - Human Resource Reporting - Value Added Statement - Economic Value Added and Market Value Added	15
Theory – 20% Problems – 80%		
Course Outcomes		
CO 1	Prepare consolidated financial statements for groups of companies and calculate goodwill, non-controlling interest, and gains on bargain purchases.	
CO 2	Understand and apply accounting norms for banking companies, including NPA provisioning and compliance with Basel III standards.	
CO 3	Prepare the financial statements of insurance companies, including specialized accounts for life and general insurance.	
CO 4	Solve problems related to government accounting, preparing basic financial reports under GASAB standards.	
CO 5	Prepare and interpret sustainability reports, BRSR, and integrated reports for business responsibility and environmental, social, and governance (ESG) practices.	
Text Books		
1	Gupta, R. L., & Radhaswamy, M. (2021). Advanced Accountancy - Volume II (19th ed.). Sultan Chand & Sons.	
2	Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). Advanced Accounts - Volume II. S. Chand Publishing.	
3	Jain, S. P., & Narang, K. L. (2021). Advanced Accountancy (20th ed.). Kalyani Publishers.	
4	Maheshwari, S. N., & Maheshwari, S. K. (2020). Advanced Accounting - Volume II (10th ed.). Vikas Publishing House.	
5	Tulsian, P. C. (2019). Advanced Accounting (6th ed.). Pearson Education.	
Reference Books		
1	ICAI (2022). Study Material on Accounting Standards. Institute of Chartered Accountants of India.	
2	Chawla, S. & Jain, S. (2021). Corporate Accounting (7th ed.). Kalyani Publishers.	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	https://www.icai.org/post/intermediate-nset	
2	https://icmai.in/studentswebsite/Syl-2022-Inter-Std-Mtrls.php	

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	3	3	3	3	3	3	2	2
CO 4	3	3	3	3	3	3	2	2	3	3	2
CO 5	3	3	3	3	3	3	3	3	3	2	2
Total	15	12	15	15	14	14	13	13	15	11	12

Average	3	2.4	3	3	2.8	2.8	2.6	2.6	3	2.2	2.4
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Core Course – 8: Auditing and Assurance									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				5	6	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the different types of audits and their significance in financial reporting.								
LO 2	Develop skills for planning, executing, and documenting audit engagements.								
LO 3	Gain the ability to assess audit risk, evaluate internal controls, and apply various audit techniques effectively.								
LO 4	Understand how technology can be integrated into auditing and emerging trends such as forensic audits, corporate governance audits, and social audits.								
LO 5	Be familiar with the relevant audit standards (SA) and the audit process for company auditors, including the preparation of the audit report.								
Perquisites	-								
Unit	Contents								Hours
I	Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit. Audit Engagement and Planning- Audit programme– Audit Documentation- Audit evidence– Audit notebook- Audit working papers. Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system. Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic audit-Corporate Governance audit- Social audit.								15
II	Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of Financial statements, SA 230- Audit documentation, SA 300- Planning an audit of Financial statements.								15
III	Company Auditor- Qualification and disqualification - Appointment of auditors – ceiling on the number of Auditor ship - Removal/ Resignation of auditor – Remuneration - Auditors lien – Rights, powers and Duties of auditors- Branch audit, Joint audit- CARO requirements.								15
IV	Audit of items of financial statements- Sale and service income, other income [Interest, rent, dividend, Net gain/ loss on sale of investments etc.], Purchases, employee benefit expenses, Finance cost, Depreciation and amortization, Other operating and Non-operating expenses. Audit of share capital, reserves and surplus, Long term borrowings, Short term borrowings, Current liabilities and provisions, Property, plant and equipment, Loans and advances, Investments (Current and Non-Current), Current assets								15
V	Audit Report – Preparation and Presentation- Basic elements- SA 700-								15

	Forming an opinion and reporting on financial statements, Types of Opinion- Modified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion. SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors' report- An overview of Independent auditor's report and its presentation.	
Course Outcomes		
CO 1	Effectively plan and conduct various types of audits including statutory, cost, forensic, and social audits.	
CO 2	Apply audit techniques to assess financial risks and evaluate the internal control systems of organizations.	
CO 3	Demonstrate proficiency in preparing and presenting audit reports, including forming an opinion based on audit findings.	
CO 4	Gain practical knowledge of auditing financial statement items such as income, expenses, liabilities, and assets.	
CO 5	Interpret and apply audit standards in the context of different audits and engagements.	
Text Books		
1	Arens, A. A., Elder, R. J., & Beasley, M. S. (2020). Auditing and Assurance Services: An Integrated Approach (15th ed.). Pearson Education.	
2	Basu, S. (2018). Auditing: Principles and Techniques (3rd ed.). Tata McGraw-Hill.	
3	Dandekar, V. D. (2019). Principles and Practices of Auditing (7th ed.). Vikas Publishing House.	
4	Singh, S., & Bansal, N. (2020). Advanced Auditing and Professional Ethics (1st ed.). Cengage Learning.	
5	Snape, J. (2021). Modern Auditing (9th ed.). Wiley.	
Reference Books		
1	Kumar, R., & Gupta, P. (2019). Auditing: Theory and Practice (5th ed.). Sahitya Bhawan Publications.	
2	Rao, S. S., & Reddy, K. R. (2016). Auditing and Assurance Services (1st ed.). Tata McGraw-Hill Education.	
3	Arora, M. N. (2017). Practical Auditing (11th ed.). Sultan Chand & Sons.	
4	Awasthi, A., & Sharma, R. (2018). Auditing and Assurance: Theory and Practice (1st ed.). Taxmann Publications.	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	https://www.icaai.org	
2	https://www.iaasb.org	
3	https://www.sebi.gov.in	
4	https://www.aicpa.org	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	2	2	3	3	3	3	3	2
CO 4	3	2	2	2	3	3	3	2	2	3	2
CO 5	3	3	3	2	2	2	3	3	3	2	2
Total	15	11	14	12	12	13	14	13	14	12	12

Average	3	2.2	2.8	2.4	2.4	2.6	2.8	2.6	2.8	2.4	2.4
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Core Course – 9 : Cost Accounting									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				4	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the fundamentals of cost accounting, its scope, and significance. Gain knowledge about various cost classifications and their applications.								
LO 2	Learn material control systems and techniques for managing material costs effectively.								
LO 3	Analyze the different methods for computing employee and labour costs.								
LO 4	Master the different overhead absorption techniques and methods of costing.								
LO 5	Apply job costing, batch costing, contract costing, and process costing to real-life business situations.								
Perquisites	-								
Unit	Contents								Hours
I	COST ACCOUNTING Definition, meaning, scope, objectives, Significance- Relationship between Financial, Cost, Management Accounting – Terminology- Cost unit, Cost centre, Cost object, Cost driver. Classification of cost [CAS-1] - Elements of Cost and Preparation of Cost Sheets, responding to Cost sheet and Tenders [Financial bid] Overview of integrated and non-integrated accounts - Reconciliation between Cost accounting records with Financial books.								15
II	MATERIAL COST [Introduction to CAS 6] Material control system- Objectives & requisites, elements of material control- Terminology- Bill of material, Purchase requisition, Material requisition note, Stores record & Ledger- Purchase order- Goods received note- Bin card. Techniques of Material Control – Perpetual inventory system, ABC Analysis, JIT, Computation of Economic Ordering Quantity, Estimation of Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, Weighted average methods only).								15
III	EMPLOYEE/ LABOUR COST [Introduction to CAS 7] Classification of labour costs, Time Keeping – Time booking – Methods of Remuneration – Time Rate System – Piece rate system - Incentive schemes – Differential piece rate (Taylor’s, Merrick’s,) Premium Bonus plans (Halsey, Halsey Weir, Rowan Plans only) Labour turnover – Meaning, causes, Measurement of labour turnover (Addition, Separation, Replacement, Flux)- Treatment of specific items of employee cost (Supervisors salary/ Foreman’s salary, Statutory Bonus, Leave travel assistance, Night shift allowance, Fringe benefits, Holiday wages & Attendance bonus, Employer’s contribution towards retirement) Computation of employee cost, Cash required for payment of wages- Treatment of idle time and over time.								15
IV	OVERHEADS [Introduction to CAS 3]								15

	Definition of Overhead, Meaning, Classification, Overhead Accounting – Allocation, Apportionment & Reapportionment and its methods Absorption of Overheads – Computation of overhead recovery rates Direct Material cost, Direct wages, Prime cost, Direct Labour Hour, Machine Hour) Machine Hour Rate- Simple and Comprehensive Machine Hour Rate.	
V	METHODS OF COSTING Job Costing- Preparation of Job cost sheet and Job cost ledger Batch Costing- Computation of Economic Batch Quantity only Contract Costing – Preparation of Contract ledger, Contractee’s account only Process Costing – Normal loss and abnormal loss (Excluding Inter process profit and Equivalent production) Service Costing- Transport and Cinema theatre only.	15
Theory – 20% Problems – 80%		
Course Outcomes		
CO 1	Define and explain cost accounting concepts, objectives, and classification of costs. Prepare and interpret cost sheets and financial bids.	
CO 2	Apply material control techniques and calculate Economic Ordering Quantity (EOQ).	
CO 3	Classify labour costs and compute employee cost, while understanding incentive schemes and the impact of labour turnover.	
CO 4	Effectively allocate and apportion overheads and compute recovery rates.	
CO 5	Apply costing methods to different business scenarios including job costing, batch costing, contract costing, and process costing.	
Text Books		
1	Shukla, M. C., Gupta, M. P., & Grewal, T. S. (2019) Cost Accounting. S Chand Publisher, New Delhi, India.	
2	Tulsian, P. C., & Tulsian, Bharat. (2017) Cost Accounting for CA-IPC (Group-I). S Chand Publisher, New Delhi, India	
3	Jain, S. P., Narang, K. L., Agrawal, Simmi., & Sehgal, Monika. (2019) Cost Accounting: Principles and Practice. Kalyani Publishers, New Delhi, India.	
4	Thothadri, S., Nafeesa, S., & Jalalutheen, R. B. S. A. (2019) Cost Accounting. McGraw-Hill Education, New Delhi, India.	
5	Hanif, M. (2017) Modern Cost and Management Accounting. McGraw-Hill Education, New Delhi, India.	
Reference Books		
1	Bhalla, Kapileshwar., & Sharma, Parveen. (2020) Problems and Solutions in Cost and Management Accounting for CA Intermediate. McGraw-Hill Education, New Delhi, India.	
2	Arora, M. N. (2021) Cost Accounting: Principles and Practice. 13th Ed. Vikas Publishing, Chennai, Tamil Nadu, India.	
3	Cost Accounting (Paper-8), The Institute of Cost Accountants of India.	
4	Cost & Management accounting (Paper-3 Intermediate), The Institute of Chartered Accountants of India.	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf	

2	https://icmai.in/CASB/casb-resources.php
3	https://www.icai.org/post.html?post_id=17759

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	3	3	3	3	3	3	2	2
CO 4	3	3	3	3	3	3	2	2	3	3	2
CO 5	3	3	3	3	3	3	3	3	3	2	2
Total	15	12	15	15	14	14	13	13	15	11	12
Average	3	2.4	3	3	2.8	2.8	2.6	2.6	3	2.2	2.4

Core Course – 10 : Financial Management									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				4	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the basic concepts, objectives, and importance of financial management in a business.								
LO 2	Analyze the factors that affect the capital structure of a company and determine the right debt-equity ratio. Use various capital budgeting techniques to evaluate investment projects.								
LO 3	Calculate and analyze the cost of capital using different methods.								
LO 4	Understand and apply different dividend policies and models.								
LO 5	Assess the working capital requirement and manage working capital efficiently.								
Perquisites	-								
Unit	Contents								Hours
I	Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management - Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Leverage concept – computation of Financial, Operating and Combined leverage, EBIT – EPS Analysis [Problems]								15
II	Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period, Discounted Pay Back– Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR), Profitability Index, Sensitivity Analysis – Risk Analysis, Decision Tree Analysis. [Problems]								15
III	Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – Weighted Average cost of capital (WACC) [Problems]								15
IV	Dividend policies – Factors affecting dividend policies - Dividend Models (Walter’s, Gordon’s, Modigliani Miller Hypothesis only. [Problems]								15
V	Working capital – components of working capital – working capital operating cycle – Factors influencing working capital –Forecasting of working capital requirement. [Problems]								15
Theory – 20% Problems – 80%									

Course Outcomes	
CO 1	Explain the role of financial management and financial managers in an organization.
CO 2	Evaluate investment projects using capital budgeting techniques like NPV, IRR, and payback period.
CO 3	Compute the cost of equity, debt, preference shares, and retained earnings.
CO 4	Understand different dividend models and how they affect the financial decisions of a company.
CO 5	Plan and forecast working capital requirements based on business needs and economic factors.
Text Books	
1	Pandey, I. M. (2021) Financial Management. 25th Ed. Pearson Education, New Delhi, India.
2	Berk, Jonthan., & Demarzo, Peter. (2016) Financial Management. Pearson Education, New Delhi, India.
3	Rustagi, R. P. (2020) Taxmann's Fundamentals of Financial Management. Taxmann's Publication, New Delhi, India
4	Chandra, Prasanna. (2019) Financial Management, Theory and Practice. McGraw-Hill Education, New Delhi, India.
5	Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Financial Management for CA Intermediate. McGraw-Hill Education, New Delhi, India.
Reference Books	
1	Jhabak, Pawan. (2015) Advanced Financial Management. Himalaya Publishing House, India.
2	Maheswari, S. N. (2018) Financial Management. Sultan Chand & Sons Publishers, New Delhi, India
3	Khan, M. Y., & Jain, P. K. (2018) Financial Management: Text, Problems and Cases. McGraw-Hill Education, New Delhi, India.
4	Kishore, Ravi M. (2020) Taxmann's Financial Management-Theory/Problems/Cases. Taxmann's Publication, New Delhi, India.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.coursera.org/courses?query=financial%20management
2	https://www.khanacademy.org/college-careers-more/finance-and-capital-markets
3	https://corporatefinanceinstitute.com/resources/knowledge/finance/

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	3	3	3	3	3	3	2	2
CO 4	3	3	3	3	3	3	2	2	3	3	2
CO 5	3	3	3	3	3	3	3	3	3	2	2
Total	15	12	15	15	14	14	13	13	15	11	12
Average	3	2.4	3	3	2.8	2.8	2.6	2.6	3	2.2	2.4

Core Course – 11 : Human Resource Management							
Course Code	L	T	P	S	Credits	Hours	Marks

	5				4	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	To explore to the aspects relating of Human resource management								
LO 2	To equip with the various processes of Recruitment and Selection								
LO 3	To be acquainted with Training methods and the concept of Performance Appraisal								
LO 4	To learn about Industrial Relations								
LO 5	To assimilate knowledge on employee welfare.								
Perquisites	-								
Unit	Contents								Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								15
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test-types– Kinds of employment interview – Medical Screening – Appointment Order.								15
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.								15
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement- Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.								15
V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits								15
Course Outcomes									
CO 1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.								
CO 2	Formulate action plans for employee Recruitment and Selection.								
CO 3	Choose appropriate methods of Training.								
CO 4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.								
CO 5	Formulate strategies for employee welfare.								
Text Books									
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.								
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing								

	House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
5	Dr. K. Sundar & Dr. J. Srinivasan, Human Resource Management, Vijay Nicole Imprints Private Limited, Chennai
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Agarwal, J. P., & Shukla, P. (2018). Strategic Management and Business Policy (2nd ed.). Tata McGraw-Hill Education.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	2	2	3	3	3	3	3	2
CO 4	3	2	2	2	3	3	3	2	2	3	2
CO 5	3	3	3	2	2	2	3	3	3	2	2
Total	15	11	14	12	12	13	14	13	14	12	12
Average	3	2.2	2.8	2.4	2.4	2.6	2.8	2.6	2.8	2.4	2.4

Core Course – 12 : Income Tax – Law and Practice									
Course Code	L	T	P	S	Credits	Hours	Marks		
	5				4	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the basic principles and framework of the Income Tax Act, 1961.								
LO 2	Analyze the tax treatment of different types of income, including salary, house property, capital gains, and income from other sources.								
LO 3	Apply the provisions related to exemptions, deductions, and set-off of losses in the computation of total income. Compute income tax liability under the old and new tax regimes for individuals and firms.								
LO 4	Examine the concept of tax planning and its significance in financial decision-making.								

LO 5	Use technology for e-filing of tax returns, understanding tax assessments, and the process of e-verification. Assess the role of tax authorities and the procedure involved in assessment and reassessment.	
Perquisites	-	
Unit	Contents	Hours
I	Income Tax Act 1961 – Definition – Income, Person, Assessee, Assessment Year and Previous Year - Residential Status [Sec. 6] – Incidence of Tax [Sec. 5] – Incomes exempt from Tax [Sec. 10]- Heads of income [Sec. 14]- Gross Total income [Sec.80B (5)]- Agricultural income and its impact on income tax computation. Salaries- Basic elements of salary- Definition [Sec.17(1)]– Basis of charge [sec. 15]- Tax treatment of Provident Fund, Gratuity, Leave salary encashment, Commutation of pension, Allowances, Perquisites, Profit in lieu of salary Sec.17(3) – Deduction under Sec.16 - Computation of income from salary	15
II	House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec.23(2)(a)] -Unoccupied property [Sec.23(2)(b)]- Deductions from house property [Sec. 24] – Recovery of unrealized rent and arrears rent [Sec. 25 A]– Treatment of Loss from house property under various circumstances. Meaning of business and Profession- Chargeability [Sec.28]- Computation of profits and gains of business and profession – Admissible deductions [Sec. 30, 31] – Specific Disallowances – Depreciation [Sec.32] – Treatment of Loss under business and profession.	15
III	Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset- Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]– Treatment of Loss under Capital Gains. Income from Other Sources – Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.	15
IV	Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off & carry forward and Set-off of Losses. Deductions in respect of certain payments [Chapter VIA] – 80C, 80CCC, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U – Deduction in respect of income – Simple problems pertaining to computation of tax payable [Individuals only] Computation of Tax payable under old regime and New Regime [Sec.115BAC]	15
V	Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment- meaning and process	15

	Central Board of Direct Taxes [CDBT] – Powers of Board, Income tax authorities – Role and Powers – Types of Assessment [Self-Assessment, Best Judgement Assessment, Scrutiny and Re-assessment] - Procedure for assessment – PAN (Permanent Account Number).	
Theory – 20%, Problems – 80%		
Course Outcomes		
CO 1	Be able to explain the fundamental concepts and provisions of the Income Tax Act, 1961, including definitions, residential status, and tax incidence.	
CO 2	Develop the ability to compute income under various heads, including salary, business income, capital gains, and income from other sources.	
CO 3	Gain skills in applying deductions and exemptions to reduce taxable income and understand the computation of tax under both regimes.	
CO 4	Enhance their decision-making skills in tax planning and corporate taxation strategies.	
CO 5	Demonstrate proficiency in the e-filing of income tax returns and understanding modern digital tax compliance tools. Understand the principles of tax administration, including the role of authorities, assessment procedures, and appeals.	
Text Books		
1	Singhania, Vinod. Income Tax Law and Practice, Taxmann Publications.	
2	Dinesh, A. & Arora, R. Direct Tax Laws and Practice. Bharat Law House.	
3	Bhatia, H. L. Taxation: Income Tax and GST. Vikas Publishing.	
4	Ahuja, G. & Gupta, R. Systematic Approach to Income Tax. Bharat Law House.	
5	Maheshwari, S. K. Income Tax Law and Practice. Vikas Publishing.	
Reference Books		
1	Gaur, V. P. & Narang, D. B. Income Tax Law and Accounts. Kalyani Publishers.	
2	Ravindra, A. & Ramesh, P. Direct Taxes: Law and Practice. S. Chand & Co.	
3	Kapoor, N. D. Income Tax and GST. Sultan Chand & Sons.	
4	Mishra, R. K. Direct Taxation: Income Tax and Tax Planning. Taxmann Publications.	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	https://incometaxindia.gov.in	
2	https://www.taxmann.com	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	2	2	3	3	3	3	3	2
CO 4	3	2	2	2	3	3	3	2	2	3	2
CO 5	3	3	3	2	2	2	3	3	3	2	2
Total	15	11	14	12	12	13	14	13	14	12	12
Average	3	2.2	2.8	2.4	2.4	2.6	2.8	2.6	2.8	2.4	2.4

Core Course – 13 : Management Accounting									
Course	L	T	P	S	Credits	Hours	Marks		

Code									
	6				4	6	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the core principles, objectives, and functions of Management Accounting, and its relationship with Cost Accounting and Financial Accounting.								
LO 2	Analyze and interpret financial statements using various tools such as comparative statements, common size statements, and trend analysis. Compute key financial ratios for liquidity, solvency, profitability, and turnover analysis, and interpret their significance. Prepare and interpret income statements and balance sheets, emphasizing ratio analysis.								
LO 3	Develop and control budgets through functional, fixed, and flexible budgets, and understand the process of Zero-based budgeting.								
LO 4	Understand and apply standard costing concepts, compute variances, and analyze them for better cost control.								
LO 5	Evaluate decisions using Marginal Costing techniques like break-even analysis, cost-volume-profit analysis, and the application of these techniques in pricing decisions, make or buy decisions, and others.								
Perquisites	-								
Unit	Contents								Hours
I	Management Accounting – Meaning, Objectives, Functions, Significance and Limitations – Relationship between Management Accounting, Cost Accounting & Financial Accounting. Analysis and interpretation of Financial Statements- nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.								18
II	Ratio analysis - interpretation, benefits and limitations. Classification of ratios – based on purpose, user, financial statements Computation of ratios including preparation of Income Statement and Balance sheet liquidity/ Solvency, [Current ratio, Quick ratio, Absolute liquidity ratio, Fixed Assets ratio, Debt- Equity Ratio, Proprietary ratio, Capital Gearing ratio] Profitability – Return on Capital Employed [ROCE]- Return on shareholder's funds, Return on Equity Shareholder's funds, Return on Total Assets, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Earnings per Share [EPS], Price – Earnings Ratio [P/E Ratio], Pay-out ratio, Retained earning ratio, Dividend yield ratio, Interest Service coverage ratio, Debt service coverage ratio Turnover – Stock turnover, Debtors turnover, Creditors turnover, Fixed Assets turnover, Working capital turnover.								18
III	Budget and budgetary control- meaning, objectives, merits - Types of budgets- Preparation of Functional budgets [Material Procurement, Raw Materials Purchase Budget, Production, Production Cost Budget Sales, Overheads (Manufacturing OH, Sales OH), Cash]								18
IV	Fixed and flexible budgets- Introduction to Zero based budgeting [ZBB] Standard Costing – Meaning, Importance, Standard Costing Vs. Budgetary control, Advantages of Standard Costing – Computation of Material [Total,								18

	Price and Usage] and Labour [Total, Rate and Efficiency] Variances ONLY	
V	<p>Marginal Costing – Definition- Techniques- Cost Volume Profit Analysis - Break-Even Analysis - Break Even Chart - Differences between Absorption Costing and Marginal Costing- Determination of Cost and profit under Absorption Costing and Marginal Costing.</p> <p>Applications of Marginal Costing in Decision Making – Pricing Decision, Make or Buy, Accept or Reject Order, Key Factory analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.</p>	18
Theory – 20%, Problems – 80%		
Course Outcomes		
CO 1	Define the purpose and scope of Management Accounting and explain its relationship with Cost and Financial Accounting.	
CO 2	Analyze and interpret financial statements using comparative statements, common-size analysis, and trend analysis. Compute and interpret key financial ratios and understand their impact on business decisions.	
CO 3	Develop various budgets (functional, fixed, flexible) and implement budgetary controls to monitor financial performance.	
CO 4	Understand and apply standard costing principles, compute material and labor variances, and identify key areas for cost control.	
CO 5	Apply marginal costing techniques to evaluate key business decisions like pricing, make-or-buy, and sales mix.	
Text Books		
1	Maheswari, S. N. (2015) Management Accounting. Sultan Chand Publications, New Delhi, India.	
2	Srinivasan, N. P., & Murugan, Sakthivel M. (2018) Principles and Practice of Management Accounting. New Age International Publishers, India	
3	Khan, M. Y., & Jain, P. K. (2017) Management Accounting: Text, Problems and Cases. 7th Ed. McGraw-Hill Education, New Delhi, India.	
4	Pillai, R. S. N., & Bagavathi, V. (2018) Management Accounting. S Chand & Co Publisher, New Delhi, India.	
5	Prasath, Saravana. (2019) Advanced Management Accounting. Wolters Kluwer Publisers, India.	
Reference Books		
1	Gupta, K. L. (2018) Management Accounting. Sahitya Bhawan Publications, Agra, India.	
2	Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Cost and Management Accounting with Quick Revision Book. McGraw-Hill Education, New Delhi, India	
3	Zad, N. S. (2021) MCQs on Corporate & Management Accounting Theory and Problem Based MCQs. Taxmann's Publication, New Delhi, India	
4	Sharma and Shashi K. Gupta- Management accounting, Kalyani Publishers	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	https://www.cimaglobal.com	
2	https://www.investopedia.com/terms/r/ratios.asp	

MAPPING WITH PROGRAMME OUTCOMES AND

PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
CO 2	3	2	3	3	3	2	2	2	3	2	3
CO 3	3	2	3	2	2	3	3	3	3	3	2
CO 4	3	2	2	2	3	3	3	2	2	3	2
CO 5	3	3	3	2	2	2	3	3	3	2	2
Total	15	11	14	12	12	13	14	13	14	12	12
Average	3	2.2	2.8	2.4	2.4	2.6	2.8	2.6	2.8	2.4	2.4

Core Course – 14 : Goods and Services Tax and Customs Law									
Course Code	L	T	P	S	Credits	Hours	Marks		
	6				4	6	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the genesis and concept of Goods and Services Tax (GST) in India, including the need for its implementation and the benefits it brings to the Indian economy. Explain the framework of GST as introduced in India, including the role of the GST Council and GSTN. Interpret key provisions of the CGST, IGST, and GST Acts, focusing on the concepts of supply, place of supply, time of supply, and value of supply.								
LO 2	Understand the concept and application of input tax credit (ITC) under GST, including the conditions and procedures for registration, invoicing, and record maintenance. Comprehend the taxation of e-commerce operators, OIDAR (Online Information Database Access and Retrieval) services, and the reverse charge mechanism.								
LO 3	Compute various GST-related calculations, including the determination of ITC, payment of tax, and filing of returns.								
LO 4	Understand the basics of Customs duty, the levy and collection process, types of customs duties, and procedures for import/export.								
LO 5	Master key customs concepts such as assessment of customs duty, baggage rules, and exemptions.								
Perquisites	-								
Unit	Contents								Hours
I	Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST- GST Council – Composition and Powers – GSTN – Role of GSTN in Front End and Back End Interface. Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act)								18
II	Place of supply, Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act), Important Terminologies – Harmonized System of Nomenclature [HSN], Services Accounting Code [SAC] Overview of Taxability of E-Commerce Operators and OIDAR Services,								18

	Reverse charge mechanism, E-invoicing and E-way Bill [Problems relating to Time of Supply, Place of Supply and Value of Supply]	
III	Input Tax Credit [ITC] – Eligibility and conditions – Registration [Normal and Composition] – Persons liable for registration – Procedure for registration- Amendment of registration- Cancellation of registration - Tax invoice, Credit and Debit Notes, Accounts and Records – Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Furnishing of returns - Returns – GSTR 1- Furnishing details of outward supplies – GSTR2A & 2B, GSTR 3B, GSTR9, GSTR 9C. [Problems relating to Computation of Input Tax Credit]	18
IV	Basic Concepts- Important Definitions, Territorial Waters, High Seas- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods, Procedure for Assessment of Customs duty	18
V	Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions	18
Theory – 80%, Problems – 20%		
Course Outcomes		
CO 1	Define and explain the origin, concept, need, and benefits of GST in India.	
CO 2	Interpret key provisions under GST, including supply, place of supply, time of supply, and value of supply. Compute GST-related amounts, prepare GST returns, and understand the filing process for various GST forms.	
CO 3	Understand and apply the concept of Input Tax Credit (ITC) and the registration process under GST. Analyze the taxability of e-commerce operators and understand the reverse charge mechanism, e-invoicing, and e-way bill.	
CO 4	Understand the basics of Customs law, including customs duties,	
CO 5	Understand the process relating to import/export procedures, and baggage rules.	
Text Books		
1	Ravi, P. (2020). GST and Customs: Theory and Practice. Vikas Publishing.	
2	Kumar, R. (2021). Indirect Taxes: GST & Customs. S. Chand & Co.	
3	Gupta, N. (2021). GST Law and Procedures (5th ed.). Taxmann Publications.	
4	Sharma, V. K. (2020). GST: Law and Practice (3rd ed.). CCH India.	
5	Singh, A. & Khurana, V. (2019). GST and Customs: Complete Guide (2nd ed.). Pragati Prakashan.	
Reference Books		
1	Gupta, Vineet., & Gupta, N. K. (2019) Bharat's Fundamentals of Goods & Services Tax. Bharat Law House Publisher, New Delhi, India	
2	Kaparti, Amarendar. (2021) Indirect Tax Laws. Bharat Law House Publishers, New Delhi, India.	
3	Bansal, K. M. (2021) Taxmann's GST & Customs Law. 5th Ed. Taxmann's Publication, New Delhi, India.	
4	V. S. Datey: Goods & Services Tax, Taxmann's Publication, New Delhi, India.	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	https://www.gstn.org.in	

**MAPPING WITH PROGRAMME OUTCOMES AND
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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	3	3	2	3	3	3	3	2	3
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CO 4	3	2	2	2	3	3	3	2	2	3	2
CO 5	3	3	3	2	2	2	3	3	3	2	2
Total	15	11	14	12	12	13	14	13	14	12	12
Average	3	2.2	2.8	2.4	2.4	2.6	2.8	2.6	2.8	2.4	2.4

Core Course –15 : Project Work and Viva Voce									
Course Code	L	T	P	S	Credits	Hours	Marks		
	6				4	6	Internal	External	Total
							50	50	100
<p>(1) Project Work is an integral part of B.Com (Finance & Taxation) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Finance & Taxation domain so as to stimulate trainee's desire to face its challenges and problems.</p> <p>(2) The project work shall broadly relate to</p> <ul style="list-style-type: none"> (a) Accounting & Auditing (b) Tax Laws Practice (c) Management Accounting & Decision Making (d) Auditing & Assurance Services (e) Wealth Management Services (f) Financial Management (g) Capital Markets & Financial services. <p>The above domains are not exhaustive. Students can choose any domain related to the Finance & Taxation management.</p> <p>(3) The students should submit a project report in the sixth semester during the last week of February. Project Work Evaluation & Viva Voce examinations shall be conducted during March. The report shall not exceed 50 typed pages, excluding tables, figures, bibliographies and appendices.</p> <p>(4) The paper on Institutional Training shall carry hundred marks divided as follows:</p> <ul style="list-style-type: none"> Project Report & Viva Voce - 60 Marks Continuous Internal Evaluation - 40 Marks <p>(5) The Evaluation of project Reports and Viva voce shall be co-ordinated by the H.O.D. and Senior Faculty members of the department along with external examiners appointed. The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.</p> <p>(6) The decision of the Head of the Department shall be final and binding on the student with respect to the project work.</p>									

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

GENERIC ELECTIVE COURSES / DISCIPLINE SPECIFIC ELECTIVE COURSES

Generic Elective Course – 1 [A] Business Mathematics and Logical Reasoning for Professional Accounting									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand Mathematical Principles: Grasp the fundamental concepts of ratios, proportions, indices, logarithms, permutations, and combinations, and their applications in business and problem-solving.								
LO 2	Solve Mathematical Equations and Inequalities: Learn to solve simultaneous linear equations (up to three variables) and apply graphical methods to analyze linear inequalities and optimization problems.								
LO 3	Apply Mathematics to Financial Problems: Develop the ability to calculate simple and compound interest, EMIs, present and net present values, annuities, and CAGR, and interpret financial metrics effectively.								
LO 4	Explore Sequences, Series, and Set Theory: Understand arithmetic and geometric progressions, relationships between AM and GM, and solve problems using Venn diagrams and set theory concepts.								
LO 5	Enhance Logical Reasoning Skills: Analyze number series, coding-decoding patterns, odd-one-out problems, direction tests, seating arrangements, and blood relation puzzles to strengthen logical reasoning.								
Perquisites		-							
Unit	Contents								Hours
I	Ratio and Proportion, Indices and Logarithms: Business Applications of Ratios and Proportions, Laws of Indices, Exponents of Logarithms and Anti Logarithms Permutations and Combinations: Basic Concepts – Factorial, Permutations, Results, Circular Permutations, Permutation with Restrictions, Combination with Standard Results.								12
II	Equations: Simultaneous Linear Equations upto three Variables Linear Inequalities with Objective Functions and Optimisation – Graphical Method Only								12
III	Application of Mathematics in Finance:								12

	Simple Interest, Compound Interest, Effective Rate of Interest, Calculation of EMI, Present Value, Net Present Value, Annuities, Normal Rate of Return, Effective Rate of Return, Compounded Annual Growth Rate [CAGR]	
IV	Sequences and Series: Introduction – Arithmetic and Geometric Progressions – Relationship between AM and GM and Sum of n terms of special Series. Set Theory: Sets and Relations – Venn Diagram	12
V	Logical Reasoning: Number Series – Coding and Decoding and Odd Man Out, Direction Tests, Seating Arrangements, Blood Relations	12
Course Outcomes		
CO 1	Apply Ratios and Logarithms in Business Scenarios: Utilize ratios, proportions, indices, and logarithms to address practical business and mathematical problems.	
CO 2	Formulate and Solve Equations and Inequalities: Solve complex linear equations and inequalities and apply graphical optimization techniques to real-world scenarios.	
CO 3	Perform Financial Calculations Accurately: Calculate financial indicators such as EMIs, annuities, CAGR, and present values with proficiency, aiding in informed decision-making.	
CO 4	Analyze Mathematical Relationships: Solve sequence and series problems, understand the connections between arithmetic and geometric progressions, and represent relationships visually using Venn diagrams.	
CO 5	Demonstrate Logical Thinking: Tackle logical reasoning challenges such as number series, coding, direction tests, and seating arrangements with structured problem-solving approaches.	
100 % Problems to be Examined in Examination		
Text Books		
1	Kapoor, V. K. (2022). Business Mathematics. Sultan Chand & Sons.	
2	Gupta, S. C., & Kapoor, V. K. (2022). Fundamentals of Mathematical Statistics. Sultan Chand & Sons.	
3	Grewal, B. S., & Grewal, J. S. (2021). Higher Engineering Mathematics (44th ed.). Khanna Publishers.	
4	Bansal, R. K., & Dhami, H. S. (2020). Business Mathematics and Statistics. Ane Books Pvt. Ltd.	
5	Mishra, A., & Chand, J. (2021). Quantitative Techniques for Business. Himalaya Publishing House.	
Reference Books		
1	Goyal, J. K., & Gupta, H. (2021). Business Mathematics and Statistics. Vikas Publishing House.	
2	Ranganathan, C., & Mishra, K. (2020). Mathematics for Management. McGraw Hill Education.	
3	Arora, P. N., & Arora, S. (2019). Mathematics for Commerce. Kalyani Publishers.	
4	Aggarwal, R. S. (2019). Quantitative Aptitude. S. Chand Publishing.	
5	Pillai, R. S. N., & Bagavathi, V. (2020). Statistics for Economics and Business Management. S. Chand Publishing.	

Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.icaai.org/post/sm-foundation-p2-may2025
2	https://icmai.in/studentswebsite/Syl-2022-Fdn-Stdy-Mtrls.php

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

Generic Elective Course – 1[B] Enterprise Information Systems									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	<ul style="list-style-type: none">Define and explain the significance of Enterprise Information Systems (EIS) in modern business environments.Understand the role of EIS in streamlining operations, decision-making, and achieving organizational goals.Illustrate the concepts of Business Process Management (BPM) and Business Process Automation (BPA).Identify the benefits of BPA and explain its implementation steps.Analyze real-world examples of Automated Business Processes (ABP).								
LO 2	<ul style="list-style-type: none">Compare traditional commerce with e-commerce and m-commerce models.Describe the components and architecture of e-commerce systems (2-tier and 3-tier).Explain the process of purchasing on e-commerce platforms and the governing laws for digital commerce.Evaluate the benefits of digital payments and their impact on businesses.Analyze innovative e-commerce solutions such as Amazon Go as case studies								
LO 3	<ul style="list-style-type: none">Identify the components of an Information System and their roles in businesses.Explain network communication systems and their importance in secure information management.Recognize various information security controls and logical access mechanisms.Understand how malware operates, including examples like DD Bomb Worm, and its potential threats to devices.Examine types of synchronous attacks and methods for information security auditing.								
LO 4	<ul style="list-style-type: none">Define ERP and understand its importance in integrating organizational processes.								

	<ul style="list-style-type: none">Describe key ERP modules and their applications in finance, operations, HR, and supply chain management.Evaluate case studies to understand the practical implications of ERP implementation.Discuss the integration of Management Information Systems (MIS) with Business Intelligence (BI) for effective decision-making.	
LO 5	<ul style="list-style-type: none">Explain the concept of virtualization and its role in network and telecom expansion.Understand grid computing and its applications in data processing.Discuss cloud computing models (private, public, hybrid, and community) and analyze their advantages and drawbacks.Evaluate innovative cloud storage solutions, with insights into Google's cloud infrastructure.Explore emerging trends such as mobile computing, green computing, Web 3.0, IoT, AI, and Machine Learning.	
Perquisites	-	
Unit	Contents	Hours
I	Enterprise Information System – Introduction – Need for EIS in businesses - Business Process Management (BPM) - Business Process Automation [BPA]- Benefits of BPA - 8 steps of BPA - Example of ABP [Automated Business Process] - Enterprise Risk Management (ERM) - Benefits of ERM - Internal Control Systems and components of ERM - Risk and BPA - Types of Business Risk - Flow chart Preparation for Business Risk Identification, Measurement and Explanation - Data Flow Diagram (DFD) - Risk and Control - INR 1 Crore remedy - Regulatory compliance.	12
II	Introduction of E-Commerce & M-Commerce - Traditional vs e-commerce - old vs. new model - ecommerce components - How to buy in .com website - Ecom architecture via internet and mobile app - 2-tier and 3-tier systems - ecommerce governing laws - Digital payments modes - Benefits of digital payments - Amazon Go: Future of ecommerce & m-commerce [Case Study]	12
III	Information Systems and Security - Introduction to Information System- IS and its components - Network Communication System - Information Security controls - Logical Access Controls- DD Bomb worm Malware - How a malware can hack your phone? - synchronous Attack-DL,SA,WT,PB - Information Security Auditing - Logical Access controls - Hacking of security system	12
IV	Enterprise Resource Planning - What is ERP? - ERP Modules (FI-CO-S&D-HR, PP-MM-QM-PM-PSM-CRM-SCM) - ERP Case Studies - Why do we need ERP? - MIS & Business Intelligence (BI)	12
V	Emerging Technologies – Virtualization - Virtualization: Telecom Network expansion - Grid Computing - Cloud Computing - Cloud computing advantages - Cloud computing Drawbacks - Private cloud, Public cloud & Hybrid cloud - Inside google's cloud storage infrastructure - Community Cloud - Cloud Service Models - Mobile Computing - Green Computing, BYOD, Web 3.0 - Internet On Things (IoT) - Artificial Intelligence (AI), Machine Learning (ML)	12
Course Outcomes		

CO 1	<ul style="list-style-type: none"> • Comprehend the fundamentals of Enterprise Information Systems (EIS) and their relevance in enhancing business efficiency and competitive advantage. • Demonstrate the application of EIS in improving decision-making processes within organizations. • Design and implement Business Process Management (BPM) strategies to optimize organizational workflows. • Apply the principles and steps of Business Process Automation (BPA) to achieve operational efficiency. • Evaluate and develop Automated Business Processes (ABP) with real-world applications.
CO 2	<ul style="list-style-type: none"> • Distinguish between traditional commerce models and e-commerce/m-commerce ecosystems. • Design e-commerce solutions with a clear understanding of system architecture (2-tier and 3-tier) and components. • Analyze the legal and technological frameworks governing e-commerce transactions. • Explore innovative digital payment systems and assess their impact on consumer behavior and business operations. • Investigate future trends in e-commerce and m-commerce through case studies like Amazon Go.
CO 3	<ul style="list-style-type: none"> • Articulate the structure and components of Information Systems (IS) and their role in business environments. • Implement effective information security controls to safeguard organizational assets. • Identify and respond to cybersecurity threats, including malware attacks and synchronous attacks. • Conduct information security audits to ensure compliance and data integrity.
CO 4	<ul style="list-style-type: none"> • Explain the concept and significance of Enterprise Resource Planning (ERP) in integrating business functions. • Assess the functionalities of various ERP modules (e.g., FI-CO, HR, SCM, CRM) in addressing organizational needs. • Evaluate case studies to understand the real-world impact of ERP systems on operational success. • Leverage Management Information Systems (MIS) and Business Intelligence (BI) tools for strategic decision-making.
CO 5	<ul style="list-style-type: none"> • Analyze the potential of emerging technologies such as virtualization, grid computing, and cloud computing in transforming business operations. • Evaluate the benefits and limitations of different cloud service models (private, public, hybrid, community). • Investigate advancements in mobile computing, green computing, Web 3.0, and IoT and their implications for businesses. • Demonstrate an understanding of Artificial Intelligence (AI) and Machine Learning (ML) and their applications in data-driven decision-making.
Text Books	

1	Laudon, K. C., & Laudon, J. P. (2020). Management Information Systems: Managing the Digital Firm (16th ed.). Pearson Education.
2	Turban, E., Pollard, C., & Wood, G. (2018). Information Technology for Management: On-Demand Strategies for Performance, Growth, and Sustainability (11th ed.). Wiley.
3	Whitman, M. E., & Mattord, H. J. (2022). Principles of Information Security (7th ed.). Cengage Learning.
4	Shanks, G., & Seddon, P. B. (2019). Enterprise Systems: Strategic Alignment and Architecture (2nd ed.). Springer.
5	Bahga, A., & Madiseti, V. (2019). Cloud Computing: A Hands-On Approach (2nd ed.). CreateSpace Independent Publishing Platform.
Reference Books	
1	Chaffey, D. (2019). Digital Business and E-Commerce Management: Strategy, Implementation and Practice (7th ed.). Pearson Education.
2	Laudon, K. C., & Traver, C. G. (2023). E-Commerce 2023: Business, Technology, Society (17th ed.). Pearson Education.
3	Stallings, W., & Brown, L. (2018). Computer Security: Principles and Practice (4th ed.). Pearson Education.
4	Monk, E., & Wagner, B. (2020). Concepts in Enterprise Resource Planning (5th ed.). Cengage Learning.
5	Rajaraman, V. (2016). Introduction to Information Technology (2nd ed.). PHI Learning Private Limited.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	IBM Resources
2	Netsuite and Techtargat
3	Shopify
4	CISCO [COSO]
5	BPM Institute

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

Generic Elective Course – 2 [A] Statistical Methods for Professional Accounting									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	<ul style="list-style-type: none">Understand the methods of data representation, including diagrams, frequency distributions, and graphical representations.Develop skills to create and interpret histograms, frequency polygons,								

	ogives, and pie charts.	
LO 2	<ul style="list-style-type: none">Analyse relationships between variables using scatter diagrams and calculate correlation coefficients (Pearson's and rank).Formulate regression equations and understand regression coefficients.	
LO 3	<ul style="list-style-type: none">Understand the construction and application of index numbers, including Fisher's Index and Cost of Living Index.Analyse and interpret market indices like BSE and NSE.	
LO 4	<ul style="list-style-type: none">Understand the principles of probability, including independent/dependent variables, mutually exclusive events, and Bayes' Theorem.Solve problems involving compound and total probability.	
LO 5	<ul style="list-style-type: none">Differentiate between discrete and continuous random variables.Apply binomial, Poisson, and normal distributions to real-world problems.	
Perquisites		-
Unit	Contents	Hours
I	Introduction to Statistical Representation of Data – Diagrammatic representation of data – frequency distribution – Graphical representation of frequency distribution – Histogram – Frequency Polygon – Ogive – Piechart Measures of Central Tendency and Dispersion – Mean, Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation – Co-efficient of Quartile Deviation	12
II	Correlation and Regression – Scatter Diagram – Karl Pearson's coefficient of correlation – Rank Correlation – Regression Lines – Regression Equations, Regression co-efficient.	12
III	Index Numbers – Uses of Index Numbers – Construction of Index Numbers – Fisher's Index – Cost of Living Index - Methods of Construction of Index Numbers – Fixed Based and Chain Based – Interpretation of BSE Index and NSE Index	12
IV	Probability – Independent and Dependent Variables – Mutually exclusive events – Total and Compound Probability – Baye's Theorem	12
V	Theoretical Distributions – Random Variables – Discrete and Continuous Variables - Theoretical Distributions – Binomial and Poisson Distribution – Normal Distribution – Basic Applications	12
Theory – 20% Problems – 80%		
Course Outcomes		
CO 1	Master data representation techniques and graphical tools for statistical analysis. Compute central tendency and dispersion measures to summarize data effectively.	
CO 2	Analyze variable relationships through correlation and regression techniques.	
CO 3	Construct and interpret index numbers, emphasizing their economic and practical applications.	
CO 4	Apply probability concepts and Bayes' Theorem in statistical problem-solving.	
CO 5	Understand and apply theoretical probability distributions for real-world scenarios.	
Text Books		
1	Gupta, S. C., & Kapoor, V. K. (2020). Fundamentals of Mathematical Statistics. New Delhi: Sultan Chand & Sons.	
2	Berenson, M. L., Levine, D. M., & Krehbiel, T. C. (2019). Basic Business	

	Statistics: Concepts and Applications (14th ed.). Upper Saddle River, NJ: Pearson Education.
3	Sharma, J. K. (2018). Business Statistics. New Delhi: Vikas Publishing House.
4	Freund, J. E., & Perles, B. M. (2021). Modern Elementary Statistics (13th ed.). Boston, MA: Pearson Education.
5	Levin, R. I., & Rubin, D. S. (2020). Statistics for Management (8th ed.). New Delhi: Pearson Education.
Reference Books	
1	Spiegel, M. R., & Stephens, L. J. (2018). Schaum's Outline of Statistics (6th ed.). New York, NY: McGraw Hill Education.
2	Aczel, A. D., & Sounderpandian, J. (2017). Complete Business Statistics (8th ed.). Boston, MA: McGraw Hill Education.
3	Hogg, R. V., McKean, J. W., & Craig, A. T. (2019). Introduction to Mathematical Statistics (8th ed.). Boston, MA: Pearson.
4	Bowerman, B. L., O'Connell, R. T., & Murphree, E. S. (2018). Business Statistics in Practice (8th ed.). New York, NY: McGraw Hill Education.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.icai.org/post/sm-foundation-p2-may2025
2	https://icmai.in/studentswebsite/Syl-2022-Fdn-Stdy-Mtrls.php

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

Generic Elective Course – 2 [B] Digital Finance									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Define the concept of digital transformation in finance and differentiate it from FinTech. Identify the reasons driving digital transformation in the financial sector.								
LO 2	Explore the role of technologies like authentication, big data, artificial intelligence, and blockchain in finance. Understand the significance of platforms and ecosystems in digital finance.								
LO 3	Explain the nature, features, and classification of cryptocurrencies. Analyze the acceptance and implications of cryptocurrencies in global and regional markets.								
LO 4	Develop insights into strategies for digital transformation in the financial sector. Examine the models of coexistence and cooperation among actors in the digital finance ecosystem.								
LO 5	Understand the legal and self-regulatory measures governing digital finance.								

	Study the regulatory framework for digital currencies in India and other countries.	
Perquisites		-
Unit	Contents	Hours
I	Digital transformation of finance What is digital transformation of finance? Is digital transformation of finance equal to FinTech? Reasons of digital transformation in finance. Stages of digital transformation	12
II	Key digital technologies – Authentication, Big data, Artificial intelligence, Blockchain Key organizational technologies – Platforms, Ecosystems.	12
III	Cryptocurrencies Nature of cryptocurrencies - Main features of cryptocurrencies. - Acceptance of cryptocurrencies - Classification of cryptocurrencies.	12
IV	Strategies of digital transformation in the financial sector Actors of the ecosystem of digital finance - Digital transformation of traditional companies - Cooperation between different actors of digital finance - Possible models of coexistence - Legal regulation and self-regulation.	12
V	Prospects of digital finance in different countries - Case study on Digital Currency - Digital Currency in India – RBI’s regulatory framework	12
Course Outcomes		
CO 1	Explain the concept of digital transformation in the financial sector, distinguishing it from FinTech and understanding its importance in modern financial practices.	
CO 2	Acquire the knowledge to identify and explain key digital technologies such as authentication, big data, artificial intelligence, and blockchain, and their application in the financial industry.	
CO 3	Develop a thorough understanding of the nature, features, and classification of cryptocurrencies, and be able to assess their impact on global finance.	
CO 4	Analyze the regulatory frameworks governing digital finance, including self-regulation and legal aspects of cryptocurrencies, with a focus on India's regulatory approach under the RBI.	
CO 5	Explore the global prospects of digital finance, with an emphasis on case studies such as digital currencies in India, and critically evaluate how various countries are adopting and regulating digital finance.	
Text Books		
1	Dapp, T. (2018). Digital Transformation in Financial Services. Springer.	
2	Narayan, S., & Tiwari, R. (2020). FinTech: The Digital Transformation of Financial Services. Wiley.	
3	Pereira, A. (2019). Blockchain and Cryptocurrencies: A Global Perspective. Oxford University Press.	
4	Koller, G., & Koller, B. (2021). Artificial Intelligence and Blockchain in Finance: Innovations, Challenges, and Future Prospects. Springer.	
5	Schwab, K. (2016). The Fourth Industrial Revolution. Crown Business.	
Reference Books		
1	Tapscott, D., & Tapscott, A. (2016). Blockchain Revolution: How the Technology Behind Bitcoin and Other Cryptocurrencies is Changing the World. Penguin.	
2	Christensen, C. M., Raynor, M. E., & McDonald, R. (2015). Disrupting Digital	

	Business: Create an Authentic Experience in the Digital Economy. McGraw-Hill Education.
3	Mougayar, W. (2016). The Business Blockchain: Promise, Practice, and the 2030 Revolution. Wiley.
4	Zohar, D. (2020). Cryptocurrency: How Bitcoin and Digital Money are Challenging the Global Economic Order. Palgrave Macmillan.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://link.springer.com/book/9783030217634
2	https://www.wiley.com/en-us/FinTech%3A+The+Digital+Transformation+of+Financial+Services-p-9781119263319
3	https://link.springer.com/book/10.1007/978-3-030-43773-2

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

Generic Elective Course – 3 [A] International Trade and Export Management									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Differentiate between international and domestic markets and understand the impact of globalization, disintermediation, and liberalization on trade.								
LO 2	Analyze and apply classical and modern international trade theories to real-world scenarios.								
LO 3	Evaluate international trade policies and regulations, including tariffs, subsidies, quotas, and taxation.								
LO 4	Conduct market research and develop entry strategies considering economic, political, and cultural factors.								
LO 5	Understand and implement export procedures, documentation, and foreign exchange mechanisms. Identify emerging trends in international trade, including India's foreign trade policies and global relations.								
Prerequisites		-							
Unit	Contents								Hours
I	Introduction to International Trade – Difference between International and Domestic Market – Impact of Globalisation, disintermediation and Liberalisation on the International Market – Terminologies in International Trade – Balance of Trade, Balance of Payments								12
II	International Trade Theories – Mercantilism – Absolute Advantage – Comparative Advantage – Heckscher Ohlin Theory – Product life cycle								12

	Theory – Country Similar perspective – Global Strategic Rivalry – Porter’s national competitive advantage.	
III	International Trade Policies and Regulations – Objectives of Fair-Trade Policies - Components - Tariffs – Subsidies – Quotas – Local Content Requirements – Administrative Requirements – Taxation [Indirect Taxation] in Global markets	12
IV	International Market Research and Analysis – Significance – Process - Navigating the Global Data Sources – Understanding the political, Economic and Cultural contexts – Market Segmentation and Target Customer profiling – Formulating a Market Entry Strategy -	12
V	Export Procedure and Documentation – Definition of Export and Import – Exchange rate mechanism in Export - Outward and Inward remittances in Foreign Exchange - Buying and Selling of Foreign Exchange - Different types of foreign currency rates - NOSTRO, VOSTRO and LORO accounts - Complete export documents, including principal, auxiliary and regulatory documents - Importance of various export documents - Online procedure for filing shipping bill and export declaration - Role of customs house agents. Emerging Trends in International Trade – Overview of India’s Foreign Trade Policy and International Relations.	12
Course Outcomes		
CO 1	Explain the fundamental concepts, terminologies, and mechanisms involved in international trade.	
CO 2	Critically assess trade theories and their relevance in contemporary global markets.	
CO 3	Develop fair and sustainable trade policies with a thorough understanding of international regulations.	
CO 4	Conduct comprehensive market analyses and devise informed strategies for global market entry.	
CO 5	Manage export processes efficiently, ensuring compliance with documentation and regulatory requirements. Analyze the impact of foreign trade policies and propose strategic recommendations for enhancing international competitiveness.	
Text Books		
1	Hill, C. W. L., & Hult, G. T. M. (2020). Global business today (11th ed.). McGraw-Hill Education.	
2	Salvatore, D. (2019). International economics: Trade and finance (13th ed.). Wiley.	
3	Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2018). International economics: Theory and policy (11th ed.). Pearson Education.	
4	Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (2021). International business (9th ed.). Cambridge University Press.	
5	Gandolfo, G. (2013). International trade theory and policy (2nd ed.). Springer.	
Reference Books		
1	Bhagwati, J. (2007). In defense of globalization. Oxford University Press.	
2	Joshi, R. M. (2019). International business (6th ed.). Oxford University Press.	
3	WTO. (2023). World trade report 2023: Latest global trade trends. Geneva: World Trade Organization.	
Note: Latest Editions of the Books shall be used		

Web Resources	
1	https://unctad.org
2	https://www.oecd.org/economy
3	https://www.intracen.org

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	2	3	3	3	3	3	3	3
CO 2	3	3	3	2	3	2	3	3	3	3	2
CO 3	3	3	2	3	3	3	3	3	2	3	3
CO 4	3	3	2	3	3	3	3	2	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	13	13	15	14	15	14	14	15	14
Average	3	3	2.6	2.6	3	2.8	3	2.8	2.8	3	2.8

Generic Elective Course – 3 [B] Supply Chain Management									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Define and explain the meaning and importance of supply chain management (SCM).								
LO 2	Identify the building blocks of a supply chain network and evaluate its performance measures.								
LO 3	Analyze and apply various decision-making models in supply chain management.								
LO 4	Understand and implement inventory management techniques, including Economic Order Quantity (EOQ) and multi-echelon systems. Plan and optimize supply chain facilities, capacity, and inventory using modern tools and strategies.								
LO 5	Evaluate the role of internet technologies and e-commerce in enhancing SCM efficiency, including ERP integration, e-procurement, and e-logistics. Learn from real-world case studies to understand the practical challenges and solutions in SCM.								
Prerequisites		-							
Unit	Contents							Hours	
I	Supply chain management – Meaning, Importance - Building Blocks of a Supply Chain Network - Performance Measures - Decisions in the Supply Chain World - Models for Supply Chain Decision-Making							12	
II	Supply Chain Inventory Management - Economic Order Quantity Models - Reorder Point Models - Multi echelon Inventory Systems							12	
III	Foundations of Supply Chain Solutions - Supply Chain Planning - Supply Chain Facilities Layout - Capacity Planning - Inventory Optimization- Dynamic Routing and Scheduling							12	
IV	Internet Technologies and Electronic Commerce in SCM - Relation to ERP - E-procurement - E-Logistics -Internet Auctions -E-markets - Electronic business process optimization- Business objects in SCM							12	
V	Case Studies in SCM - Digital Equipment Case Study - IBM Case Study – Deere & Company – Intel – Starbucks – AGCO – Terex – Avaya – Sunsweet Growers -							12	

Course Outcomes	
CO 1	Develop a comprehensive understanding of supply chain structures and their significance in modern businesses.
CO 2	Utilize performance measures and decision-making models to enhance supply chain efficiency.
CO 3	Optimize inventory management systems to meet dynamic market demands.
CO 4	Implement foundational supply chain solutions such as layout design, capacity planning, and routing.
CO 5	Integrate internet technologies and electronic commerce into SCM practices for improved business processes. Critically evaluate SCM practices through case studies of industry leaders like IBM, Intel, and Starbucks.
Text Books	
1	Chopra, S., & Meindl, P. (2019). Supply chain management: Strategy, planning, and operation (7th ed.). Pearson.
2	Simchi-Levi, D., Kaminsky, P., & Simchi-Levi, E. (2021). Designing and managing the supply chain: Concepts, strategies, and case studies (4th ed.). McGraw-Hill Education.
3	Rushton, A., Croucher, P., & Baker, P. (2022). The handbook of logistics and distribution management (7th ed.). Kogan Page.
4	Christopher, M. (2016). Logistics and supply chain management (5th ed.). Pearson.
5	Stadtler, H., Kilger, C., & Meyr, H. (Eds.). (2015). Supply chain management and advanced planning: Concepts, models, software, and case studies (5th ed.). Springer.
Reference Books	
1	Blanchard, D. (2021). Supply chain management best practices (3rd ed.). Wiley.
2	Lambert, D. M. (2020). Supply chain management: Processes, partnerships, performance (5th ed.). Supply Chain Management Institute.
3	Monczka, R., Handfield, R., Giunipero, L., & Patterson, J. (2020). Purchasing and supply chain management (7th ed.). Cengage Learning.
4	Harrison, A., Van Hoek, R., & Skipworth, H. (2021). Logistics management and strategy: Competing through the supply chain (6th ed.). Pearson.
5	Watson, M., Lewis, S., Cacioppi, P., & Jayaraman, J. (2012). Supply chain network design: Applying optimization and analytics to the global supply chain (1st ed.). Pearson FT Press.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.cscmp.org
2	https://ctl.mit.edu
3	https://ocw.mit.edu

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	2	3	3	3	3	3	3	3
CO 2	3	3	3	2	3	2	3	3	3	3	2
CO 3	3	3	3	3	3	3	3	3	2	3	3
CO 4	3	2	2	2	2	2	3	2	2	3	2
CO 5	3	3	3	3	3	3	3	3	3	3	3

Total	15	14	14	12	14	13	15	14	13	15	13
Average	3	2.8	2.8	2.4	2.8	2.6	3	2.8	2.6	3	2.6

Generic Elective Course – 4 [A] Indian Economy									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the major features and development strategies of the Indian economy.								
LO 2	Examine population trends, demographic transitions, and their influence on economic development. Analyze India's industrial policies and their impact on economic growth and development. Assess the impact of policies on poverty, inequality, and employment in India.								
LO 3	Evaluate the structural changes and constraints in India's development strategy.								
LO 4	Compare India's performance in international indices such as HDI, GHI, and SDGs with other countries.								
LO 5	Explore sectoral analyses including tax reforms, financial inclusion, and banking sector transitions.								
Prerequisites		-							
Unit	Contents								Hours
I	Indian Economy – Major Features – Development Goals and Strategies - Models of Economic Development-LPG and Macroeconomic Implications - Agricultural Development in India - Planning and Industrial Policy - Performance of Public Sector – Nationalisation and Privatisation – Bases and current status - Structural constraints and Indian development strategy -Import substitution vs. Export promotion - Growth and development under different policy regimes - Regional Imbalances in India - India's Performance on Sustainable Development Goals - Structural changes in Indian Economy - Savings and investment - Impact of COVID-19 on India's GDP and recovery - India: The Next Economic Superpower?								12
II	Population and Human Development - Three Stages of Demographic Transition - Demographic Trends in India - Causes of Rapid of Growth of Population - Population and Economic Development - India's Population Policy -Education Policy -Education and Development of Human Resource -National Health Policy- Health and Family Welfare - Development of health infrastructure - Status of Nutritional Insecurity - State Hunger Index in India - ICDS and Its Impact on Child Nutritional Status								12
III	Growth and Distribution - Approaches to measure poverty - Estimates of Poverty- Trends of poverty - Multidimensional poverty in India: patterns of reduction across population subgroups - Inequality and it's measurement - Trend of Inequality - Evolution of PDS - Policies and Programmes to Reduce Poverty and Inequality - Growth and poverty - Growth in Employment, GDP and Employment Elasticity - Unemployment and its Trend – MGNREGA - Schemes to reduce unemployment								12
IV	International Comparisons -								12

	Human Development Index (HDI): India vis-à-vis other countries - Global Hunger Index (GHI): India vis-à-vis other countries - Inequality: India vis-à-vis other countries - Multidimensional Poverty: India vis-à-vis developing countries - Women Empowerment: A Comparative Study among the SAARC Countries - Social Protection of India Compared to other Countries - International Comparison Program (ICP): India vis-à-vis other countries - Towards achieving SDGs: India vis-à-vis other countries	
V	Specific Sectoral analysis - Socio-economic development and tax reforms - Financial sector reforms and financial inclusion – Indian Banking Sector Reforms and Transitions - Indian economy: Recent outlook and challenges	12

Course Outcomes

CO 1	Analyze India's economic development under different policy regimes.
CO 2	Critically evaluate the performance of public and private sectors in India. Understand the interplay between population growth, education, and health policies on human development.
CO 3	Examine poverty and inequality trends and assess the effectiveness of public distribution systems and other social policies.
CO 4	Compare India's socio-economic indicators with global benchmarks and understand international economic positioning..
CO 5	Explore recent challenges and opportunities in the Indian economy, including post-COVID-19 recovery strategies

Text Books

1	Datt, R., & Mahajan, A. (2020). Indian economy (72nd ed.). S. Chand Publishing.
2	Misra, S. K., & Puri, V. K. (2021). Indian economy: Its development experience (41st ed.). Himalaya Publishing House.
3	Kapila, U. (2022). Indian economy: Performance and policies (24th ed.). Academic Foundation.
4	Panagariya, A. (2008). India: The emerging giant. Oxford University Press.
5	Basu, K. (2015). An economist's miscellany: From India to the global economy. Oxford University Press.

Reference Books

1	Dreze, J., & Sen, A. (2013). An uncertain glory: India and its contradictions. Princeton University Press.
2	Bhagwati, J., & Panagariya, A. (2013). Why growth matters: How economic growth in India reduced poverty and the lessons for other developing countries. PublicAffairs.
3	Nayak, P. (2019). Economic development in India: Challenges and prospects. Routledge.

Note: Latest Editions of the Books shall be used

Web Resources

1	https://www.economist.com/india
2	https://epw.in
3	https://www.undp.org

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
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CO 1	3	3	3	2	3	3	3	3	3	3	3
CO 2	3	3	3	2	3	2	3	3	3	3	2
CO 3	3	3	3	3	3	3	3	3	2	3	3
CO 4	3	3	2	3	2	2	3	2	2	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	14	13	14	13	15	14	13	15	14
Average	3	3	2.8	2.6	2.8	2.6	3	2.8	2.6	3	2.8

Generic Elective Course – 4 [B] Contemporary Economics									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the fundamental assumptions of economics, including consumer behavior and the dynamics of demand and supply.								
LO 2	Analyze macroeconomic issues such as unemployment, inflation, GDP growth, and budget deficits. Evaluate the methodologies for computing national income and their implications for policymaking.								
LO 3	Assess sectoral issues in India, including social security, educational reforms, and healthcare challenges. Identify and address societal issues like poverty, education accessibility, pollution, and resource allocation.								
LO 4	Develop insights into the objectives and implementation of economic policies concerning competition, inequality, trade, and globalization..								
LO 5	Formulate strategies to overcome societal and economic challenges through innovative policy measures and sustainable practices								
Perquisites		-							
Unit	Contents								Hours
I	Basic Behavioural and Technical Assumption in Economics – Consumer Behaviour – Demand and Supply								12
II	Macro-Economic Issues - Unemployment, Inflation, GDP Rate and its analysis – Computation of National Income – Analysis of Budget Deficit [Central Budget]								12
III	Sectoral Issues - Social Security Issues in India – Educational Reforms in India – Challenges pertaining to Health Sector								12
IV	Societal Issues in India – Poverty, Health Facilities for All, Education for All, Crime and Drugs – Pollution – Resource Allocation – Policy guidelines to overcome the societal changes								12
V	Objectives and Implementation of Economic Policy – Competition Policy, Inequality and Redistribution, Environmental Policy, Investment in Human Capital, Trade and the Balance of Payments, Globalisation and Economic Development								12
Course Outcomes									
CO 1	Demonstrate a thorough understanding of the principles governing consumer behavior and market equilibrium. Critically evaluate macroeconomic indicators and their impact on national and global economies.								
CO 2	Apply analytical tools to assess the performance of different economic sectors								

	and propose actionable solutions.
CO 3	Design informed policy recommendations to address pressing societal issues in India.
CO 4	Integrate knowledge of environmental, trade, and competition policies into strategic economic decisions.
CO 5	Synthesize global economic trends with localized issues to propose sustainable development frameworks. Cultivate a nuanced perspective on economic globalization and its implications for economic development.
Text Books	
1	Blanchard, O. (2021). Macroeconomics (8th ed.). Pearson.
2	Mankiw, N. G. (2020). Principles of Economics (9th ed.). Cengage Learning.
3	Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
4	Krugman, P., & Wells, R. (2020). Microeconomics (5th ed.). Worth Publishers.
5	Dornbusch, R., Fischer, S., & Startz, R. (2020). Macroeconomics (13th ed.). McGraw-Hill Education.
Reference Books	
1	Todaro, M. P., & Smith, S. C. (2020). Economic Development (13th ed.). Pearson.
2	Ahuja, H. L. (2020). Advanced Economic Theory: Microeconomic Analysis (21st ed.). S. Chand Publishing.
3	India Ministry of Finance. (2023). Economic Survey of India 2022-23. Government of India.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.khanacademy.org/economics-finance-domain/microeconomics
2	https://mru.org
3	https://www.niti.gov.in
4	https://www.indiabudget.gov.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	2	3	3	3	3	3	3	3
CO 2	3	3	3	2	3	2	3	3	3	3	2
CO 3	3	3	3	3	3	3	3	3	2	3	3
CO 4	3	3	2	3	2	2	3	2	2	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	14	13	14	13	15	14	13	15	14
Average	3	3	2.8	2.6	2.8	2.6	3	2.8	2.6	3	2.8

Discipline Specific Elective Course 5 [A] – Indian Accounting Standards [Ind AS]										
Course Code	L	T	P	S	Credits	Hours	Marks			
	4				3	5	Internal	External	Total	
							50	50	100	
Learning Objectives										
LO 1	<ul style="list-style-type: none">Understand the principles and procedures for the first-time adoption of Ind									

	AS. <ul style="list-style-type: none"> Analyze the impact of transitioning from previous GAAP to Ind AS. Gain insights into accounting for business combinations and acquisitions. Learn to apply the purchase method for recording business combinations and identify goodwill and its subsequent measurement.
LO 2	<ul style="list-style-type: none"> Comprehend the recognition and measurement principles for insurance contracts. Evaluate key concepts like liabilities, embedded derivatives, and risk adjustments in insurance contracts. Understand the classification and presentation of non-current assets held for sale. Assess the implications of discontinued operations in financial reporting and disclosure.
LO 3	<ul style="list-style-type: none"> Learn the disclosure requirements for financial instruments under Ind AS 107. Identify and communicate risks arising from financial instruments. Understand the reporting framework for operating segments. Gain the ability to allocate resources and assess performance based on segment reporting.
LO 4	<ul style="list-style-type: none"> Master the classification, measurement, and recognition of financial instruments. Understand the principles of hedge accounting and impairment of financial assets. Develop skills to prepare and present consolidated financial statements. Learn how to identify and account for subsidiaries, associates, and joint ventures under Ind AS 110.
LO 5	<ul style="list-style-type: none"> Gain insights into the principles for accounting for regulatory deferral accounts. Understand how to recognize and measure revenue from contracts with customers. Learn to apply the five-step model for revenue recognition under Ind AS 115. Evaluate the implications of revenue recognition on financial performance and disclosures.
Perquisites -	
Unit	Contents
I	Introduction to Ind AS – Ind AS 101 – First time adoption of Ind AS. Ind AS 103 – Business Combinations
II	Ind AS 104 – Insurance Contracts Ind AS 105 – Non Current Assets held for sale & discontinued operations.
III	Ind AS 107 – Financial Instruments: Disclosure Ind AS 108 – Operating Segments
IV	Ind AS 109 – Financial Instruments Ind AS 110 – Consolidated Financial Statements
V	Ind AS 114 – Regulatory Deferrral Accounts Ind AS 115 – Revenue from contracts with customers.
Hours	
	12
	12
	12
	12
	12

	Theory – 20% Problems / Case Digest – 80%	60
Course Outcomes		
CO 1	<ul style="list-style-type: none">• Apply the principles of first-time adoption of Ind AS to ensure compliance and consistency in financial reporting during the transition period.• Account for business combinations effectively, including the recognition of assets, liabilities, and goodwill.	
CO 2	<ul style="list-style-type: none">• Evaluate and implement the accounting treatment of insurance contracts by recognizing liabilities and measuring risk adjustments.• Classify, present, and disclose non-current assets held for sale and handle discontinued operations in financial reports.	
CO 3	<ul style="list-style-type: none">• Demonstrate proficiency in disclosure requirements for financial instruments, including credit risk, liquidity risk, and market risk.• Analyze and prepare financial statements based on operating segment reporting, facilitating resource allocation and performance assessment.	
CO 4	<ul style="list-style-type: none">• Implement the recognition, measurement, and classification requirements for financial instruments, including hedge accounting and impairment.• Prepare consolidated financial statements, effectively identifying and incorporating subsidiaries, associates, and joint ventures.	
CO 5	<ul style="list-style-type: none">• Recognize and measure regulatory deferral accounts and assess their impact on financial performance.• Apply the five-step revenue recognition model to account for contracts with customers, ensuring accurate and transparent revenue reporting.	
Text Books		
1	Gupta, A. (2022). Indian Accounting Standards (Ind AS): An Overview. New Delhi, India: Taxmann Publications.	
2	Tulsian, P. C., & Tulsian, B. (2022). Indian Accounting Standards (Ind AS) Made Easy. New Delhi, India: McGraw Hill Education.	
3	Delloite. (2021). Indian Accounting Standards (Ind AS) – A Practical Guide. New Delhi, India: Wolters Kluwer.	
4	ICAI. (2023). Compendium of Indian Accounting Standards (Ind AS). New Delhi, India: The Institute of Chartered Accountants of India.	
5	Kapoor, S., & Bansal, R. (2021). Ind AS Demystified. Mumbai, India: CCH India.	
Reference Books		
1	KPMG. (2022). Insights into Indian Accounting Standards (Ind AS). New Delhi, India: KPMG Press.	
2	IFRS Foundation. (2023). IFRS Standards: 2023 Consolidated without Early Application. London, UK: IFRS Foundation.	
3	PwC. (2023). Ind AS: Practical Implementation Challenges. New Delhi, India: PwC Publications.	
4	Aggarwal, R. S. (2019). Quantitative Aptitude. S. Chand Publishing.	
5	ICAI. (2023). Guidance Notes on Indian Accounting Standards. New Delhi, India: The Institute of Chartered Accountants of India.	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	https://www.mca.gov.in	
2	https://www2.deloitte.com/in/en/pages/audit/topics/ind-as.html	

3	https://www.pwc.in/insights/ind-as.html
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**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	2	3	3	3	3	3	3	3	3
CO 2	3	2	3	3	3	2	3	3	3	2	3
CO 3	2	3	3	3	2	3	3	2	2	3	3
CO 4	3	2	3	2	3	3	2	3	2	3	2
CO 5	3	3	3	3	3	3	2	3	3	3	3
Total	14	13	14	14	14	14	13	14	13	14	14
Average	2.8	2.6	2.8	2.8	2.8	2.8	2.6	2.8	2.6	2.8	2.8

Discipline Specific Elective Course 5 [B] – International Financial Reporting Standards [IFRS]									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	<ul style="list-style-type: none">Understand the purpose, importance, and global relevance of International Financial Reporting Standards (IFRS).Compare and contrast IFRS with local accounting standards and frameworks such as Ind AS and GAAP.Learn the principles for transitioning to IFRS using IFRS 1.Identify practical challenges and solutions for the first-time adoption of IFRS								
LO 2	<ul style="list-style-type: none">Explain the recognition, measurement, and disclosure requirements of share-based payment transactions under IFRS 2.Apply the principles of business combinations under IFRS 3, including identifying acquired assets, liabilities, and goodwill.Classify and measure non-current assets held for sale and report discontinued operations in financial statements under IFRS 5.								
LO 3	<ul style="list-style-type: none">Classify and measure non-current assets held for sale and report discontinued operations in financial statements under IFRS 5.Understand and implement the disclosure requirements of financial instruments under IFRS 7, focusing on liquidity, credit, and market risks.								
LO 4	<ul style="list-style-type: none">Identify and report operating segments using the principles in IFRS 8, ensuring proper allocation of segment revenue, profit, and assets.Learn the classification, measurement, and impairment principles for financial instruments under IFRS 9, including hedge accounting.								
LO 5	<ul style="list-style-type: none">Prepare and present consolidated financial statements using IFRS 10, ensuring compliance with the principles of control and consolidation.Differentiate between joint operations and joint ventures under IFRS 11 and apply the appropriate accounting treatment for each.								
Prerequisites		-							
Unit	Contents								Hours
I	International Financial Reporting Standards – Introduction – importance & relevance in global scenario –								12

	IFRS 1 First-time Adoption of International Financial Reporting Standards	
II	IFRS 2 Share-based Payment IFRS 3 Business Combinations	12
III	IFRS 5 Non-current Assets Held for Sale and Discontinued Operations IFRS 7 Financial Instruments: Disclosures	12
IV	IFRS 8 Operating Segments IFRS 9 Financial Instruments	12
V	IFRS 10 Consolidated Financial Statements IFRS 11 Joint Arrangements	12
	Theory – 100%	60
Course Outcomes		
CO 1	<ul style="list-style-type: none">Explain the importance of IFRS in the global financial reporting landscape and its role in ensuring transparency and comparability of financial statements.Analyze the key differences between IFRS, Ind AS, and local GAAP, and understand their implications for global business operations.Implement the principles of IFRS 1 for the first-time adoption of IFRS, addressing practical challenges in transitioning from other frameworks.	
CO 2	<ul style="list-style-type: none">Apply IFRS 2 principles to account for share-based payment transactions, ensuring accurate recognition and measurement in financial statements.Account for business combinations under IFRS 3, including the recognition of assets, liabilities, goodwill, and non-controlling interests.	
CO 3	<ul style="list-style-type: none">Classify and measure non-current assets held for sale and present discontinued operations under IFRS 5, ensuring compliance with disclosure requirements.Prepare comprehensive financial disclosures for financial instruments under IFRS 7, including details on credit, liquidity, and market risks.	
CO 4	<ul style="list-style-type: none">Implement the principles of IFRS 8 to identify and report operating segments, ensuring proper resource allocation and performance evaluation.Classify, measure, and account for financial instruments under IFRS 9, including the application of hedge accounting and impairment models.	
CO 5	<ul style="list-style-type: none">Prepare consolidated financial statements under IFRS 10, ensuring accurate representation of group entities and compliance with consolidation principles.Differentiate and account for joint arrangements as joint operations or joint ventures under IFRS 11, adhering to their respective accounting treatments.	
Text Books		
1	Churyk, N. T., Reinstein, A., & Krull, G. (2020). Mastering IFRS: A Practitioner’s Guide. Hoboken, NJ: Wiley.	
2	IFRS Foundation. (2023). IFRS Standards: 2023 Consolidated without Early Application. London, UK: IFRS Foundation.	
3	Gupta, A. (2021). Understanding IFRS: Concepts and Applications. New Delhi, India: Taxmann Publications.	
4	ICAI. (2023). Compendium of Accounting Standards (IFRS). New Delhi, India:	

	The Institute of Chartered Accountants of India.
5	Ernst & Young (EY). (2022). International GAAP 2023: Generally Accepted Accounting Practice under IFRS. London, UK: Wiley.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.ifrs.org
2	https://www.pwc.com
3	https://www2.deloitte.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	2	3	3	3	3	3	3	3	3
CO 2	3	2	3	3	3	2	3	3	3	2	3
CO 3	2	3	3	3	2	3	3	2	2	3	3
CO 4	3	2	3	2	3	3	2	3	2	3	2
CO 5	3	3	3	3	3	3	2	3	3	3	3
Total	14	13	14	14	14	14	13	14	13	14	14
Average	2.8	2.6	2.8	2.8	2.8	2.8	2.6	2.8	2.6	2.8	2.8

Discipline Specific Elective Course 6 [A] – International Taxation and Technology									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the federal tax legislative process and the role of the IRS in enforcing tax laws.								
LO 2	Apply knowledge of US GAAP and taxpayer types to the preparation of tax returns and related filings.								
LO 3	Accurately compute individual taxes, including gross income, capital gains, tax credits, and deductions.								
LO 4	Manage and calculate taxes related to property transactions, estate and gift taxation, and partnerships.								
LO 5	Compute taxes for C and S corporations, including AMT, consolidation, and distribution rules. Complete filing forms, schedules, and extensions accurately for various types of taxpayers.								
Perquisites		-							
Unit	Contents								Hours
I	Federal Tax legislative process - IRS – Jurisdiction – Tax System – Types of Tax Payers. Overview of US GAAP – comparison. Accounting methods- Recognition – valuation – long term contracts - Tax election types – Authoritative hierarchy – Commutations with clients.								12
II	Individual Taxation - Concept – Filing Status and Exemptions - Gross income - Capital gains and losses - Inclusions and Exclusions - Adjustment and Itemized deductions - Passive activity losses -Loss limitations – Savings and retirement plan benefits Tax computation and credits – Alternative minimum tax – Income								12

	recognition for Foreign Nationals Simulations -Filing Forms and schedules -- due dates – extension – tax calculation	
III	Property Transactions - Types of assets – basis and holding periods – depreciation, depletion and amortization – Sale and exchange (Taxable and nontaxable) - gains and losses – Netting process – Related party transactions. Estate and Gift taxation - Transfers - Annual exclusion and deductions - determination – deduction – unified credit. Simulations -Filing Forms and schedules -- due dates – extension – tax calculation	12
IV	Partnerships - determination of income /losses - Basis of partner interest and assets contribution to partnership - Election – Transaction between partner and partnership - Liabilities treatment –Distribution of assets – change in ownership - liquidation - termination Simulations -Preparation of Forms and schedules -- due dates – extension – tax calculation	12
V	C CORPOATION - Determination – computation - earnings and profits - AMT- losses treatment – Entity transactions- contribution and distribution – Consolidation S CORPOATION - Eligibility and election – income determination – losses – other stated items – basis of shareholders interest - Entity transactions- contribution and distribution – Built in gains tax Simulations - Preparation of Forms and schedules -- due dates – extension – tax calculation	12
	Theory – 20% Problems / Case Digest – 80%	60
Course Outcomes		
CO 1	Tax Preparation Skills: Proficiently prepare tax returns for individuals, partnerships, C corporations, and S corporations, ensuring accuracy and compliance with all relevant tax rules.	
CO 2	Application of Tax Rules: Apply detailed knowledge of property transactions, estate and gift taxation, and partnerships to solve real-world tax scenarios.	
CO 3	Practical Simulation: Use simulations to complete forms, schedules, and tax filings accurately, managing due dates, extensions, and tax calculations effectively in various tax contexts.	
CO 4	Understanding Tax Computation: Develop the ability to compute taxes for individuals and businesses, including applying the Alternative Minimum Tax (AMT) and other specific tax scenarios such as capital gains and foreign national taxation.	
CO 5	Accurately complete C and S corporation tax forms and schedules, ensuring compliance with deadlines and correct tax calculations.	
Text Books & Reference Books		
1	Hellerstein, W. L., & Hellerstein, S. F. (2023). Federal Income Taxation: A Contemporary Approach (6th ed.). West Academic Publishing.	
2	Brannon, I. D., & Albrecht, W. S. (2022). Principles of Federal Taxation for Business and Investment Planning (17th ed.). Cengage Learning.	
3	Gleason, R. A., & Bittker, B. I. (2021). Federal Income Taxation: A Guide to Individuals, Businesses, and Estates (11th ed.). McGraw-Hill Education.	
4	Graetz, M. J. (2020). Taxing the Wealthy: The Gift and Estate Tax (2nd ed.). Oxford University Press.	

5	Kimmel, P. D., & Weygandt, J. J. (2021). Tax Compliance and Tax Filing: A Simulation Approach (4th ed.). Wiley.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.irs.gov
2	https://www.taxfoundation.org
3	https://www.bloombergtax.com

**MAPPING WITH PROGRAMME OUTCOMES AND
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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	2	3	3	3	3	3	3	3	3
CO 2	3	2	3	3	3	2	3	3	3	2	3
CO 3	2	3	3	3	2	3	3	2	2	3	3
CO 4	3	2	3	2	3	3	2	3	2	3	2
CO 5	3	3	3	3	3	3	2	3	3	3	3
Total	14	13	14	14	14	14	13	14	13	14	14
Average	2.8	2.6	2.8	2.8	2.8	2.8	2.6	2.8	2.6	2.8	2.8

Discipline Specific Elective Course 6 [B] – Corporate Finance									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Develop skills to evaluate various financing sources, estimate working capital requirements, and appraise risky investments using advanced techniques like sensitivity analysis and simulation. Gain expertise in the SEBI guidelines and other regulatory frameworks, and apply these guidelines effectively in making decisions related to financing, corporate governance, and ethical practices.								
LO 2	Develop the ability to align financial strategies with business objectives, focusing on the long-term financial health of an organization while managing short-term risks and opportunities.								
LO 3	Acquire proficiency in using various financial tools and techniques, including risk-adjusted discount rates, probability analysis, and simulation models, to make sound investment and financing decisions.								
LO 4	Learn to make well-informed financing decisions using option pricing models and other analytical tools to manage cash flows and corporate risks effectively.								
LO 5	Corporate Governance and Ethical Decision-Making: Gain a thorough understanding of corporate governance principles, SEBI regulations, CSR, and ethical practices in managing corporate resources and stakeholder relationships.								
Perquisites		Basics Knowledge on Securities Markets, Financial Services							
Unit	Contents								Hours
I	Indian Capital Market – Basic problem of Industrial Finance in India. Equity – Debenture financing – Guidelines from SEBI, *advantages and disadvantages and cost of various sources of Finance - Finance from international sources, financing of exports – role of EXIM bank and commercial banks.– Finance for rehabilitation of sick units								12
II	Estimating working capital requirements – Approach adopted by								12

	Commercial banks, Commercial paper- Public deposits and inter corporate investments.	
III	Appraisal of Risky Investments, certainty equivalent of cash flows and risk adjusted discount rate, risk analysis in the context of DCF methods using Probability information, nature of cash flows, Sensitivity analysis; Simulation and investment decision.	12
IV	Simulation and financing decision - cash inadequacy and cash insolvency- determining the probability of cash insolvency- Financing decision in the Context of option pricing model and agency costs- Inter-dependence of investment- financing and Dividend decisions.	12
V	Corporate Governance - SEBI Guidelines- *Corporate Disasters and Ethics- Corporate Social Responsibility- Stakeholders and Ethics- Ethics, Managers and Professionalism.	12
	Theory – 100%	60
Course Outcomes		
CO 1	Utilize knowledge of Indian financial regulations, including SEBI guidelines, and international financing standards, to ensure compliance and enhance corporate transparency.	
CO 2	Demonstrate the ability to integrate financial management decisions with corporate governance practices, ensuring that both contribute to the ethical and sustainable growth of the organization.	
CO 3	Apply advanced investment appraisal techniques like Discounted Cash Flow (DCF), risk-adjusted discount rates, and probability analysis to evaluate risky investments and determine their potential return on investment.	
CO 4	Understanding Tax Computation: Develop the ability to compute taxes for individuals and businesses, including applying the Alternative Minimum Tax (AMT) and other specific tax scenarios such as capital gains and foreign national taxation.	
CO 5	Balance the needs of various stakeholders (e.g., shareholders, employees, customers, community) through responsible financial decisions, creating long-term value for the organization. Integrate CSR initiatives into the financial decision-making process, recognizing their role in promoting sustainable business practices and contributing to the well-being of society.	
Text Books		
1	Agarwal, S. (2020). Indian Capital Markets: A Comprehensive Guide (5th ed.). Taxmann Publications.	
2	Khan, M. Y., & Jain, P. K. (2020). Financial Management: Text, Problems, and Cases (8th ed.). Tata McGraw-Hill.	
3	Smith, A. C. (2020). Corporate Social Responsibility: A Case Study Approach (1st ed.). Wiley.	
4	Graetz, M. J. (2020). Taxing the Wealthy: The Gift and Estate Tax (2nd ed.). Oxford University Press.	
5	Kimmel, P. D., & Weygandt, J. J. (2021). Tax Compliance and Tax Filing: A Simulation Approach (4th ed.). Wiley.	
Reference Books		
1	Ross, S. A., Westerfield, R., & Jaffe, J. (2021). Corporate Finance (12th ed.). McGraw-Hill Education.	

2	Hull, J. C. (2018). Risk Management and Financial Institutions (5th ed.). Wiley.
3	Tirole, J. (2017). Financial Crises, Contagion, and the Lender of Last Resort (1st ed.). Princeton University Press.
4	Elton, E. J., Gruber, M. J., Brown, S. J., & Goetzmann, W. N. (2020). Modern Portfolio Theory and Investment Analysis (9th ed.). Wiley.
5	Shapiro, A. C. (2020). Multinational Financial Management (11th ed.). Wiley.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.sebi.gov.in

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	2	3	3	3	3	3	3	3	3
CO 2	3	2	3	3	3	2	3	3	3	2	3
CO 3	3	3	3	3	2	3	3	2	2	3	3
CO 4	3	3	3	3	3	3	3	3	2	3	2
CO 5	3	3	3	3	3	3	2	3	3	3	3
Total	15	14	14	15	14	14	14	14	13	14	14
Average	3	2.8	2.8	3	2.8	2.8	2.8	2.8	2.6	2.8	2.8

Discipline Specific Elective Course 7 [A] – Forensic Audit									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the principles and methodologies of forensic auditing. Identify fraud indicators and design strategies for fraud prevention.								
LO 2	Apply forensic accounting techniques to detect and analyze financial discrepancies.								
LO 3	Gain proficiency in using technology and software for forensic investigations.								
LO 4	Analyze legal and ethical considerations in forensic audits. Develop the ability to prepare detailed forensic audit reports and present findings effectively.								
LO 5	Explore emerging trends and innovations in forensic auditing.								
Prerequisites		Basics Knowledge on Auditing and Assurance							
Unit	Contents								Hours
I	Introduction to Forensic Audit - Definition, Scope, and Importance - Distinction between Audit and Forensic Audit - Legal and Ethical Framework - Fundamentals of Fraud Examination Types of Fraud: Financial, Corporate, Cyber - Red Flags of Fraud - Role of a Forensic Auditor in Fraud Detection and Prevention.								12
II	Forensic Audit Process - Planning and Execution. Forensic Accounting Techniques - Ratio Analysis, Trend Analysis, Data Analysis, Interviews and Benford's Law - Use of Technology and Software in Forensic Auditing and Document Review - Reporting Findings.								12
III	Legal Aspects and Standards - Relevant Laws and Regulations Bharatiya Nagarik Suraksha Sanhita, 2023, Bharatiya Nyaya Sanhita, 2023, and								12

	Bharatiya Sakshya Adhiniyam, 2023 [Relating to Forensic Audits only] Compliance with Auditing Standards.	
IV	Cyber Forensics - Basics of Cybersecurity - Investigation of Digital Fraud and Cybercrimes- Tools for Cyber Forensics. Emerging Trends in Forensic Audit - Artificial Intelligence in Fraud Detection- Blockchain and Its Role in Preventing Financial Crimes.	12
V	Case Studies in Forensic Audit - Real-world Examples: Corporate Scandals and Fraud Investigations - Lessons Learned and Best Practices. [Cases Pertaining to Satyam Fraud, Enron Scandal, Madoff, Lehman Brothers]	12
	Theory – 100%	60
Course Outcomes		
CO 1	Differentiate between standard audits and forensic audits, and recognize their unique applications. Conduct detailed investigations into financial fraud and irregularities.	
CO 2	Utilize advanced forensic tools and techniques for fraud detection and analysis.	
CO 3	Interpret and apply legal frameworks relevant to forensic audits.	
CO 4	Investigate cyber frauds and leverage digital forensic tools effectively. Develop insights into emerging trends like AI and blockchain in fraud prevention.	
CO 5	Provide actionable recommendations to organizations for fraud prevention and mitigation.	
Text Books		
1	Bologna, G. J., & Lindquist, R. J. (2013). Fraud Auditing and Forensic Accounting (4th ed.). Wiley.	
2	Singleton, T. W., Singleton, A. J., Bologna, G. J., & Lindquist, R. J. (2010). Fraud Auditing and Forensic Accounting (3rd ed.). Wiley.	
3	Hopwood, W. S., Leiner, J. J., & Young, G. R. (2012). Forensic Accounting and Fraud Examination (2nd ed.). McGraw-Hill Education.	
4	Golden, T. W., Skalak, S. L., & Clayton, M. M. (2011). A Guide to Forensic Accounting Investigation (2nd ed.). Wiley.	
5	Albrecht, W. S., Albrecht, C. C., Albrecht, C. O., & Zimbelman, M. F. (2018). Fraud Examination (6th ed.). Cengage Learning.	
Reference Books		
1	Crumbly, D. L., Heitger, L. E., & Smith, G. S. (2019). Forensic and Investigative Accounting (8th ed.). Wolters Kluwer.	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	https://www.acfe.com	
2	https://www.aicpa.org	
3	https://www.pwc.com/fraudacademy	
4	https://www.ifss.org	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	2	3	3	3	2	3	3	3	2	3

CO 3	3	3	3	3	3	3	3	2	2	3	3
CO 4	3	3	3	3	3	3	3	3	2	3	2
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	14	15	15	15	14	15	14	13	14	14
Average	3	2.8	3	3	3	2.8	3	2.8	2.6	2.8	2.8

Discipline Specific Elective Course 7 [B] – Information Systems and Security Audit									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the principles, objectives, and methodologies of IS and security audits. Analyze risks in IT systems and design appropriate audit controls.								
LO 2	Evaluate compliance with legal, regulatory, and ethical standards in audits.								
LO 3	Use modern tools and technologies for effective auditing.								
LO 4	Interpret and apply audit frameworks like COBIT, ISO 27001, and ITIL.								
LO 5	Investigate real-world security breaches and propose actionable recommendations. Explore emerging challenges and opportunities in IS and security auditing.								
Prerequisites		Basics Knowledge on Auditing and Assurance							
Unit	Contents								Hours
I	Introduction to Information Systems Audit - Definition, Scope, and Importance of Information Systems (IS) Audit - Objectives of IS Audit: Efficiency, Accuracy, and Compliance - Overview of IS Audit Standards (e.g., ISACA’s IS Audit Standards).								12
II	Fundamentals of Security Audit - Purpose and Scope of Security Audits. Key Components: Risk Management, Controls, and Compliance. Types of Security Audits: Internal, External, Compliance, and Penetration Testing.								12
III	Audit Frameworks and Methodologies - IS Audit Frameworks: COBIT, ISO 27001, ITIL.- Security Audit Methodologies: Risk-Based Audit, Control-Based Audit. Phases of IS Audit: Planning, Fieldwork, Reporting, and Follow-Up. Risk Assessment and Control in IS Audit - Identifying and Analysing IT Risks - Controls in IS Audit: Preventive, Detective, and Corrective Controls.								12
IV	Legal, Regulatory, and Ethical Considerations - Laws and Regulations Pertaining to IS Security (e.g., GDPR, IT Act 2000). Ethical Principles in Conducting Audits - Data Privacy and Protection Laws. Security Audit Tools and Technologies - Tools: Nmap, Nessus, Wireshark, Metasploit. Security Monitoring and SIEM (Security Information and Event Management). Emerging Technologies: AI for Risk Analysis, Blockchain for Audit Trails.								12
V	Case Studies in IS and Security Audit - Analysis of Real-World Audit Scenarios. - Lessons Learned from Security Breaches and Compliance								12

	Failures- Recommendations for Future Audits. Emerging Trends and Challenges - Challenges in Cloud Security Audits. Securing IoT Devices and Big Data Systems. - Future of IS Audit: Automation and Continuous Auditing.	
	Theory – 100%	60
Course Outcomes		
CO 1	Conduct comprehensive IS and security audits using standardized methodologies. Identify vulnerabilities and recommend controls to mitigate risks in IT systems.	
CO 2	Implement and manage compliance with data protection and privacy regulations.	
CO 3	Utilize cutting-edge tools and techniques for auditing complex IT environments. Develop detailed audit reports and communicate findings effectively.	
CO 4	Adapt to emerging technologies and challenges in the field of IS auditing.	
CO 5	Contribute to organizational governance and risk management through effective auditing practices.	
Text Books		
1	Weber, R. (1999). Information Systems Control and Audit. Pearson Education.	
2	Cannon, D. M., Bergmann, T. J., & Pamplin, W. D. (2017). CISA Certified Information Systems Auditor All-in-One Exam Guide (4th ed.). McGraw-Hill Education.	
3	Hall, J. A., & Singleton, T. (2020). Information Technology Auditing (5th ed.). Cengage Learning.	
4	ISACA. (2019). COBIT 2019 Framework: Governance and Management Objectives. ISACA Press.	
5	Calder, A. (2019). IT Governance: An International Guide to Data Security and ISO27001/ISO27002 (7th ed.). Kogan Page.	
Reference Books		
1	Stallings, W., & Brown, L. (2018). Computer Security: Principles and Practice (4th ed.). Pearson.	
2	Ross, S. J. (2016). Information Security Management Principles (2nd ed.). BCS Learning & Development.	
Note: Latest Editions of the Books shall be used		
Web Resources		
1	https://www.isaca.org	
2	https://www.nist.gov	
3	https://www.sans.org	
4	https://www.cisa.gov	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	2	3	3	3	2	3	3	3	2	3
CO 3	3	3	3	3	3	3	3	2	2	3	3
CO 4	3	3	3	3	3	3	3	3	2	3	2
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	14	15	15	15	14	15	14	13	14	14
Average	3	2.8	3	3	3	2.8	3	2.8	2.6	2.8	2.8

Discipline Specific Elective Course 8 [A] – Environmental, Social and Governance [ESG] – Principles and Practices									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the evolution, principles, and concepts of corporate governance at both Indian and international levels.								
LO 2	Evaluate the legislative framework governing corporate entities in India across various sectors.								
LO 3	Differentiate governance practices in professionally managed and promoter-driven companies.								
LO 4	Analyze the significance of transparency, business ethics, and anti-bribery practices in governance. Assess environmental policies and their impact on organizational sustainability.								
LO 5	Develop strategies for implementing green initiatives to mitigate environmental challenges. Explore the role of corporate governance in fostering ethical, sustainable, and transparent business practices.								
Prerequisites		Basics Knowledge on Companies Act, 2013							
Unit	Contents								Hours
I	Conceptual Framework of Corporate Governance: Evolution of Corporate Governance - Corporate governance concepts - Corporate Governance Forums - Corporate Governance Codes and international legislative framework on corporate governance - Indian & International concept of Corporate Governance								12
II	Legislative Framework of Corporate Governance in India: Listed Companies - Unlisted Companies - PSUs - Banks and Insurance Companies - Stewardship Code								12
III	Concept of Governance in Professional Managed Company & Promoters Driven Company - Board Disclosures and Website Disclosures - Business Ethics - Code of Conduct and Anti-bribery								12
IV	Environment: Environmental Policy - Environmental Impacts - Energy Consumption - Awareness on environment protection, energy conservation and management								12
V	Green Initiatives: Pollution abatement and testing - Reduction in Carbon/ CHG Emissions - Resource efficiency - Renewable Energy Intensity - Water Management - Waste Management								12
	Theory – 100%								60
Course Outcomes									
CO 1	Critically analyse corporate governance frameworks and their application across industries.								
CO 2	Identify the key differences in governance structures based on ownership and management types.								
CO 3	Design effective governance policies emphasizing ethics, transparency, and compliance.								

	Implement environmentally responsible strategies aligned with global sustainability goals.
CO 4	Evaluate the effectiveness of green initiatives and their contribution to corporate sustainability. Advocate for resource efficiency, pollution control, and renewable energy adoption within organizations.
CO 5	Enhance governance practices by integrating environmental, social, and corporate governance (ESG) principles.
Text Books	
1	Fernando, A. C. (2018). Corporate Governance: Principles, Policies, and Practices (3rd ed.). Pearson.
2	Monks, R. A. G., & Minow, N. (2011). Corporate Governance (5th ed.). Wiley.
3	Tricker, B. (2019). Corporate Governance: Principles, Policies, and Practices (4th ed.). Oxford University Press.
4	Ghosh, B. N. (2015). Business Ethics and Corporate Governance. McGraw Hill Education.
5	Mallin, C. (2018). Corporate Governance (6th ed.). Oxford University Press.
Reference Books	
1	Kolk, A. (2016). Corporate Social Responsibility and Environmental Management. Wiley.
2	Kumar, R. (2020). Environmental Management: Issues and Concerns in Developing Countries. Routledge.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.oecd.org/corporate
2	https://www.sebi.gov.in
3	https://www.unglobalcompact.org
4	https://www.wbcsd.org

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	2	3	3	3	2	3	3	3	2	3
CO 3	3	3	3	3	3	3	3	2	2	3	3
CO 4	3	3	3	3	3	3	3	3	2	3	2
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	14	15	15	15	14	15	14	13	14	14
Average	3	2.8	3	3	3	2.8	3	2.8	2.6	2.8	2.8

Discipline Specific Elective Course 8 [B] – Corporate Social Responsibility and Social Governance									
Course Code	L	T	P	S	Credits	Hours	Marks		
	4				3	5	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the principles and frameworks of CSR at national and international								

	levels. Develop and implement effective CSR policies aligned with legal and ethical standards.	
LO 2	Leverage technology for monitoring and evaluating CSR initiatives. Assess the social and economic impact of CSR projects using modern tools and models.	
LO 3	Examine the interconnections between CSR, SDGs, and corporate governance.	
LO 4	Explore the role of social governance in addressing employment equality, safety, and human rights.	
LO 5	Analyze the functioning of Social Stock Exchanges and their instruments for social enterprises.	
Prerequisites		Basics Knowledge on Companies Act, 2013
Unit	Contents	Hours
I	Corporate Social Responsibility: Concept of CSR - Principles of CSR Corporate Social Responsibility: Indian Legislative Framework - Corporate Social Responsibility: An International Perspective - CSR Policy: CSR & Permissible Activities: A Detailed Study - CSR Committee - CSR Projects & Implementation Agency: Identification - Evaluation & Monitoring - Leveraging Technology & IT Tools	12
II	Social Impact Assessment & CSR Audit: GST issues & challenges - Accounting and Taxation Aspects - Impact Measurements - Guidelines on CSR: Guidelines on CSR and Sustainability for Central Public Sector Enterprises (CPSEs) - CSR in Insurance Companies - CSR in Banking Companies	12
III	CSR and Sustainable Development Goals: CSR and Corporate Governance - CSR as Organizational Brand Building - Factors influencing CSR - Impact of CSR: Interlinkages / impact of CSR on other arms of business - Branding & Value addition - CSR Impact Assessment: Models and Approaches - CSR Impact Assessment Reporting	12
IV	Social Governance: Introduction - Company's behaviour regarding social issues includes: Employment equality, Employee health and safety and gender diversity, Product safety concerns and liability, Human rights & its development.	12
V	Social Stock Exchange: Eligibility of social enterprises - Registration - Instruments available For-Profit Social Enterprise (FPEs) - Social Impact Funds, Disclosure Requirements - Social Audit	12
	Theory – 100%	60
Course Outcomes		
CO 1	Design comprehensive CSR policies tailored to organizational goals and community needs. Monitor, evaluate, and report the impact of CSR initiatives using established guidelines.	
CO 2	Address GST, taxation, and accounting challenges in CSR implementations.	
CO 3	Align CSR initiatives with sustainable development goals for long-term impact.	
CO 4	Conduct social audits to ensure transparency and compliance with disclosure requirements.	

CO 5	Integrate social governance principles into business practices for ethical and sustainable operations. Facilitate the participation of social enterprises in Social Stock Exchanges.
Text Books	
1	Baxi, C. V., & Prasad, A. (2016). Corporate Social Responsibility: Concepts and Cases (2nd ed.). Springer.
2	Visser, W., Matten, D., Pohl, M., & Tolhurst, N. (2010). The A to Z of Corporate Social Responsibility. Wiley.
3	Kapoor, G. K., & Dhamija, S. (2017). Corporate Social Responsibility and Governance. Taxmann.
4	Blowfield, M., & Murray, A. (2014). Corporate Responsibility (3rd ed.). Oxford University Press.
5	Carroll, A. B., & Buchholtz, A. K. (2014). Business and Society: Ethics, Sustainability, and Stakeholder Management (9th ed.). Cengage Learning.
Reference Books	
1	Government of India. (2022). Guidelines on CSR and Sustainability for Central Public Sector Enterprises (CPSEs). Ministry of Corporate Affairs.
2	Elkington, J. (1999). Cannibals with Forks: The Triple Bottom Line of 21st Century Business. Capstone.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.unglobalcompact.org
2	https://www.oecd.org/corporate/mne/
3	https://www.worldbank.org/en/topic/corporatesocialresponsibility
4	https://sustainabledevelopment.un.org

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	2	3	3	3	2	3	3	3	2	3
CO 3	3	3	3	3	3	3	3	2	2	3	3
CO 4	3	3	3	3	3	3	3	3	2	3	2
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	14	15	15	15	14	15	14	13	14	14
Average	3	2.8	3	3	3	2.8	3	2.8	2.6	2.8	2.8

SKILL ENHANCEMENT COURSES [SEC]

Skill Enhancement Course – 1 [SEC-1]: MS OFFICE FOR COMMERCE (Practical)									
Course Code	L	T	P	S	Credits	Hours	Marks		
			2		2	2	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand the Interface: Familiarize students with the user interface of MS Office applications relevant to commerce, including Word, Excel, and PowerPoint.								
	Document Formatting: Enable students to create and format professional								

	business documents using MS Word.	
LO 2	Integration: Demonstrate the integration of MS Office tools for streamlined workflow in commerce-related tasks.	
LO 3	Presentation Design: Develop skills to create visually appealing and effective business presentations using MS PowerPoint.	
LO 4	Spreadsheet Skills: Teach students to organize, analyze, and interpret data using advanced features of MS Excel, including formulas, pivot tables, and charts.	
LO 5	Data Analysis: Introduce practical applications of MS Excel in financial analysis, sales tracking, and forecasting.	
Prerequisites	-	
Unit	Contents	Hours
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) - Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text	6
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge	6
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally	6
IV	Introduction to MS Excel &Using Formulas Working with Excel Opening a Workbook - Understanding the Display Screen Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents Clearing Cell Contents -	6

	Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook Using Formulas Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter	
V	Working on multiple Worksheets & Working with huge Datasets Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External) Working with huge Dataset Using multilevel Sort - Using Filters - Fetching Unique Records Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table (Layout & Format) Working with Charts Pie / Bar / Column / Line Charts - Titles / Legends / Data labels Copy / Pasting in Word / PowerPoint Printing Worksheets Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet Exiting Excel	6
	Practical – 100%	30
Course Outcomes		
CO 1	Master Essential MS Office Skills: Gain proficiency in using MS Word, Excel, and PowerPoint to efficiently perform commerce-related tasks.	
CO 2	Enhance Workflow Efficiency: Use MS Office's integrated features and tools to improve productivity and streamline business operations.	
CO 3	Create Professional Documents: Develop the ability to design and format business documents, such as reports and proposals, that meet professional standards.	
CO 4	Analyze and Visualize Data: Demonstrate expertise in analyzing, interpreting, and presenting data using advanced Excel tools like formulas, pivot tables, and charts.	
CO 5	Integrate Technology in Commerce: Apply MS Office applications in real-world scenarios such as financial analysis, budgeting, and marketing strategies.	
Reference Books		
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.	
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.	
3	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information.	
4	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.	

5	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labelsand-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Microsoft Materials: https://support.microsoft.com/en-us/training

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CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

Skill Enhancement Course – 2 [SEC-2]: Accounting Using Excel (Practical)									
Course Code	L	T	P	S	Credits	Hours	Marks		
			2		2	2	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Apply Core Excel Functions: Use essential Excel functions such as SUM, AVERAGE, and ROUND for basic financial calculations. Implement Logical Functions: Utilize functions like IF, AND, OR, and nested formulas to handle conditional calculations in accounting scenarios.								
LO 2	Leverage Lookup Functions: Apply VLOOKUP, HLOOKUP, INDEX, and MATCH to efficiently retrieve and reference accounting data. Perform Date and Time Calculations: Use functions like TODAY, NOW, EOMONTH, and YEARFRAC for tasks involving interest calculations, payroll processing, and scheduling.								
LO 3	Analyze Financial Data: Use statistical functions such as AVERAGEIF, COUNTIF, and MEDIAN to analyze trends and patterns in financial data. Work with Text Functions: Employ TEXT, CONCATENATE, LEFT, RIGHT, and MID to format and manipulate text for accounting reports.								
LO 4	Use Financial Functions: Apply specialized financial functions like PMT, PV, NPV, and IRR for loan amortization schedules, cash flow analysis, and investment evaluation. Validate and Protect Data: Use data validation functions and error-checking								

	tools to ensure the accuracy and reliability of accounting records.	
LO 5	Summarize Data with Pivot Tables: Create pivot tables and use related functions like GETPIVOTDATA to summarize and analyze large accounting datasets. Solve Advanced Accounting Problems: Combine multiple functions to solve complex accounting problems, such as depreciation schedules, tax calculations, and financial reconciliations.	
Perquisites	Basic Knowledge of Excel	
Unit	Contents	Hours
I	Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods	6
II	Using Financial Functions (Part 2) DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify DISC function - Returns the discount rate for a security DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction DURATION function - Returns the annual duration of a security with periodic interest payments EFFECT function - Returns the effective annual interest rate FV function - Returns the future value of an investment FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates	6
III	Using Financial Functions (Part 3) INTRATE function - Returns the interest rate for a fully invested security IPMT function - Returns the interest payment for an investment for a given period IRR function - Returns the internal rate of return for a series of cash flows ISPMT function - Calculates the interest paid during a specific period of an investment MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100 MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates NOMINAL function - Returns the annual	6

	nominal interest rate NPER function - Returns the number of periods for an investment NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period ODDFYIELD function - Returns the yield of a security with an odd first period ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period ODDLYIELD function - Returns the yield of a security with an odd last period	
IV	Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment	6
V	Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity	6
Practical – 100%		30
Course Outcomes		
CO 1	Master Excel Functions: Demonstrate proficiency in using a variety of Excel functions to perform financial and accounting calculations efficiently. Perform Conditional Analysis: Use logical functions to solve accounting problems that require decision-making based on conditions.	
CO 2	Retrieve and Reference Data: Efficiently organize, retrieve, and reference accounting data using lookup functions like VLOOKUP, HLOOKUP, and INDEX-MATCH. Handle Date and Time Tasks: Perform accurate financial scheduling and calculations involving dates and time using appropriate Excel functions.	
CO 3	Retrieve and Reference Data: Efficiently organize, retrieve, and reference accounting data using lookup functions like VLOOKUP, HLOOKUP, and	

	INDEX-MATCH. Handle Date and Time Tasks: Perform accurate financial scheduling and calculations involving dates and time using appropriate Excel functions.
CO 4	Perform Financial Modeling: Apply financial functions for creating models related to loans, cash flows, and investment analysis. Ensure Data Integrity: Use data validation techniques and error-checking tools to ensure the accuracy and reliability of financial data.
CO 5	Automate Processes: Create dynamic and automated accounting solutions by integrating multiple Excel functions. Apply to Real-World Scenarios: Solve practical accounting challenges using Excel functions, enhancing readiness for professional tasks.
Reference Books	
1	Conrad Carlberg (2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright (2023), "EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Note: Latest Editions of the Books shall be used	
Web Resources	
1	https://www.youtube.com/watch?v=kNaxTNSAtLk
2	https://www.youtube.com/watch?v=RsDFonVtKGM
3	https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/
4	Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

Skill Enhancement Course – 3 [SEC-3] – Discipline Specific [DS II]: Retail Management									
Course Code	L	T	P	S	Credits	Hours	Marks		
	2				2	2	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand Retail Concepts: Explain the fundamental concepts and principles of retail management, including the role and importance of retailing in the economy.								
LO 2	Analyze Retail Formats: Differentiate between various retail formats and channels, such as brick-and-mortar, e-commerce, and omnichannel retailing.								
LO 3	Develop Retail Strategies: Formulate strategies for store location, layout, merchandising, and pricing to enhance customer experience and profitability.								

	Manage Retail Operations: Apply knowledge of inventory management, supply chain logistics, and retail operations to improve efficiency.	
LO 4	Understand Consumer Behavior: Analyze consumer behavior and purchasing patterns to create effective marketing and promotional strategies.	
LO 5	Adapt to Trends: Evaluate emerging trends in retailing, such as sustainability, ethical practices, and digital innovations, to develop forward-thinking strategies.	
Perquisites		-
Unit		Contents
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP - Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals	
II	Retail Marketing Basic Retail Marketing Concepts – Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management	
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management	
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail	
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics	
		Theory – 100%
Course Outcomes		
CO 1	Understand Retail Dynamics: Demonstrate a comprehensive understanding of retail management concepts, practices, and their role in the economy.	
CO 2	Design Effective Retail Strategies: Develop and implement retail strategies for merchandising, pricing, and store management to meet organizational goals.	
CO 3	Optimize Retail Operations: Apply inventory management and supply chain practices to ensure operational efficiency and cost-effectiveness in retail businesses.	
CO 4	Evaluate Consumer Behavior: Analyze consumer needs and preferences to inform decision-making and enhance the retail experience.	
CO 5	Leverage Technology in Retail: Utilize modern technologies such as e-commerce platforms, point-of-sale systems, and data analytics to improve retail performance.	
Reference Books		
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House	
2	Retail Management,,: Suja Nair, Publisher: Himalaya Publishing House	
3	Retailing Management,,: Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing	
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing	
Note: Latest Editions of the Books shall be used		

Web Resources	
1	https://www.managementstudyguide.com/retail-management.htm
2	https://www.open.edu/openlearn/money-business/business-strategy-studies/retailmarketing/content-section---references
3	https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm
4	https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

Core Practical: Web Designing [Practical]									
Course Code	L	T	P	S	Credits	Hours	Marks		
			2		2	2	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	Understand Web Design Fundamentals: Explain the core principles of web designing, including usability, accessibility, and responsive design.								
LO 2	Develop Basic Web Pages: Build functional and visually appealing static web pages with foundational web technologies.								
LO 3	Apply Design Principles: Incorporate design elements such as color schemes, typography, and layout to create aesthetically pleasing web interfaces.								
LO 4	Optimize Websites: Implement basic optimization techniques for faster load times and improved user experience.								
LO 5	Understand Web Hosting and Deployment: Demonstrate knowledge of hosting websites and deploying them on the internet.								
Perquisites	-								
Unit	Contents								Hours
I	Unit 1 Introduction to Web technologies How does the Website work -Types of Websites -Static & Dynamic websites								6
II	Unit 2 Basic tools of Web design Creating account - profiling - Create home page - Add pages, transitions, navigation, design, Template creation and Icons - Social media - Mapping - Tag video, Image, tables - text -inputs - image sliders - Icon integration – Forms								6
III	Unit 3 Domain and hosting Payment terms for website and publishing - Add to Cart - Payment terms for customers - post maintenance - Domain Purchase - Types of Domains -								6

	Types of Hosting		
IV	Unit 4 Strategies to branding SEO Search engine Optimisation - Professionalise your site - Optimise for Mobile – Demonstration		6
V	Unit 5 Website project and proposal Data collection - Marketing - Communication		6
		Practical– 100%	30
Course Outcomes			
CO 1		Introduction to Web Design: Provide students with an understanding of the key principles and elements of web design, including usability, aesthetics, and user experience.	
CO 2		Responsive Design: Teach students how to create web pages that adapt to various screen sizes and devices, ensuring a consistent and accessible experience across platforms.	
CO 3		User-Centered Design: Emphasize the importance of designing websites with a focus on user needs and behavior, including navigation, accessibility, and functionality.	
CO 4		Web Design Tools and Editors: Familiarize students with popular web design tools, editors, and platforms that streamline the design and development process.	
CO 5		Web Optimization: Instruct students on methods to optimize websites for performance, including image optimization, code minification, and improving load times.	
Reference Books			
1	Web Design And Development: Concepts, Methodologies, Tools, And Applications By Information Resources Management Association		
2	WEB DESIGN TOOL: Get the skill you need to become a full front-end web developer by RAPHEL EZEKIEL		
3	Branding and Website Essentials for Entrepreneurs (Instant Insights) by Melody Hunter		
4	Magento 2 Beginners Guide: Creating a successful e-commerce website with Magento by Gabriel Guarino		
5	Web Design Tools and Techniques by Peter Kentie		
Note: Latest Editions of the Books shall be used			

**MAPPING WITH PROGRAMME OUTCOMES AND
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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

Foundation Course – Professional Ethics									
Course Code	L	T	P	S	Credits	Hours	Marks		
	2				2	2	Internal	External	Total
							50	50	100
Learning Objectives									
LO 1	<ul style="list-style-type: none">Define and Differentiate Ethical ConceptsAnalyze the Formation of Moral StandardsExplore Indian Ethical Traditions								
LO 2	<ul style="list-style-type: none">Understand and Apply Principles of Personal and Professional EthicsDistinguish Between Values and Ethics								
LO 3	<ul style="list-style-type: none">Identify and Understand Ethical Dilemmas in BusinessDevelop Solutions for Ethical Problems and Dilemmas								
LO 4	<ul style="list-style-type: none">Evaluate Ethical Models for Decision-makingApply Moral Philosophy to Ethical DecisionsUnderstand Influences on Ethical Decision-making								
LO 5	<ul style="list-style-type: none">Learn the Importance of Human Values in ManagementAnalyze Ethical Teachings of Indian Thinkers								
Perquisites		-							
Unit		Contents							Hours
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision making – Personal values and Ethical Decision-making.								6
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
		Theory – 100%							30
Course Outcomes									
CO 1	<ul style="list-style-type: none">Demonstrate Understanding of Ethical FoundationsApply Ethical Theories in Business Contexts								
CO 2	<ul style="list-style-type: none">Apply Personal and Professional Ethics in Business								

	<ul style="list-style-type: none"> Distinguish Between Ethics and Values
CO 3	<ul style="list-style-type: none"> Identify Ethical Dilemmas and Sources of Ethical Behavior Resolve Ethical Problems Effectively
CO 4	<ul style="list-style-type: none"> Evaluate and Apply Ethical Decision-making Models Integrate Moral Philosophy into Business Decision-making
CO 5	<ul style="list-style-type: none"> Incorporate Human Values into Management Practices Apply Ethical Teachings of Indian Thinkers in Business
Reference Books	
1	Tom L. Beauchamp and Norman E. Bowie, "Ethical Theory and Business", Prentice Hall, New Jersey
2	Dr.S.S.Khanka, "Business Ethics and Corporate Governance", S Chand and Company Ltd, New Delhi.
3	R.S.Naagarazan, "A Textbook on Professional Ethics and Human Values", New Age International(P) Limited
4	A.C.Fernando, "Business Ethics and Corporate Governance", Pearson.
5	A.C.Fernando, K.P.Muraleedharan, E.K.Satheesh, "Business Ethics - An Indian Perspective", Pearson India Education Service Pvt Ltd.
Note: Latest Editions of the Books shall be used	

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3

Guidelines for Summer Internship / Industrial Training									
Course Code	L	T	P	S	Credits	Hours	Marks		
	-	-	-		2	-	Internal	External	Total
							50	50	100
<ol style="list-style-type: none"> The candidate is required to undergo 2 weeks internship with a business enterprise, preferably in the domain of Finance, Accounting & Auditing, Management consulting, Wealth Management, Tax Laws Practice, to gain exposure on the practical aspects of the Finance & Taxation and its application in business. The Report shall be submitted and evaluation of the report shall be in form of presentation and it shall be jointly evaluated by the internal and external examiners for the award of credit. 									
Guidelines:									
<ul style="list-style-type: none"> Internship shall be undertaken during the vacation in Semester – IV [Minimum 2 Weeks / 15 Days] The student shall report his / her organisation choice to the head of the department for approval and only after due approval, the internship shall be commenced. The student intern is expected to comply with the college code of conduct in all interactions with the intern organisation. 									

- After the completion of internship, the certificate of completion issued by the organisation concerned shall be submitted to the Head of the Department (within a week after the completion of the Internship)
- Internship shall be restricted to the Finance & Taxation only.
- The report shall be in the form of presentation to the Board of Examiners for the award of credits.

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
Total	15	15	15	15	15	15	15	15	15	15	15
Average	3	3	3	3	3	3	3	3	3	3	3