

# COURSE BOOK

**Bachelor of Commerce**

**2024-25**



**Centurion**  
**UNIVERSITY**

*Shaping Lives...*  
*Empowering Communities...*

**SCHOOL OF MANAGEMENT**

**CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT**

**OdishaIndia**

## Preface

The B.Com. Program is designed to enable the students to develop practically applicable knowledge of Banking & Accounting sector through an enhanced approach to both risk and business management. The program develops a broad array of analytical skills in business, as well as more specialized skills in these fields through the study of accounting, business economics, securities markets, commodity and currency market, mutual funds, financial planning and analysing & interpreting financial statements. Students will also receive classroom-based training, practical training and preparation for various industry certifications if they opt. Our programs address the educational needs of those seeking successful careers in institutional finance which includes careers in banking, brokerage, insurance, and other financial fields.

## Programme objectives:

The objective of this course is to prepare a select cadre of future-ready professionals who will not only be efficient & effective managers but also inspirational & innovative leaders with a particular emphasis on creative & refreshing approach to business problems resolution and identifying & tapping new opportunities in the market place.

The program is designed to familiarize students with the Banking and Accounting operations and also to prepare and analyse the Financial Statements. The curriculum provides an integral part of the education for students looking for Banking & Accounting positions in SMEs as well as Corporate houses and Businesses

## Program Features:

- Job oriented curriculum
- Projects & Presentations
- Training on latest Accounting Software
- Internship
- Hands on training using Simulation Software
- Regular seminars and grooming sessions

## Program Outcomes (PO):

<b>PO-01</b>	Knowledge Acquisition	Graduates will demonstrate a deep and comprehensive understanding of the fundamental concepts, theories and practices in their respective major and minor disciplines.
<b>PO-02</b>	Critical Thinking and Problem Solving	Graduates will be proficient in critical thinking and problem-solving, capable of applying analytical skills to address complex challenges within their fields.
<b>PO-03</b>	Effective Communication	Graduates will communicate effectively, both in written and oral forms, enabling them to convey complex information

		clearly and persuasively.
<b>PO-04</b>	Research and Inquiry Skills	Graduates will possess research and inquiry skills, including the ability to gather, analyze and interpret data to make informed decisions and contribute to knowledge advancement.
<b>PO-05</b>	Interdisciplinary Integration	Graduates will demonstrate the ability to integrate knowledge and principles from multiple disciplines, fostering a multidisciplinary perspective in their work.
<b>PO-06</b>	Ethical and Social Responsibility	Graduates will uphold ethical principles and exhibit social responsibility in their professional conduct, considering the impact of their actions on society and the environment.
<b>PO-07</b>	Leadership and Teamwork	Graduates will be effective leaders and team members, capable of collaborating and leading diverse teams to achieve common goals.
<b>PO-08</b>	Innovation and Entrepreneurship	Graduates will exhibit innovation and entrepreneurship skills, enabling them to identify opportunities and drive positive change in their respective fields.
<b>PO-09</b>	Adaptability and Lifelong Learning	Graduates will be adaptable to evolving technologies and methodologies and exhibit a commitment to lifelong learning and professional development.
<b>PO-10</b>	Cultural Competence and Global Perspective	Graduates will demonstrate cultural competence, respecting and valuing diverse perspectives and working effectively in multicultural settings to address global challenges through local actions.
<b>PO-11</b>	Digital and Technological Skills	Graduates will be able to access, evaluate and use appropriate Integrated Communication Technologies as per the requirement.
<b>PO-12</b>	Sustainability Consciousness	Graduates will be environmentally conscious and consider sustainability principles in their decision-making processes and actions.

#### BBA Programme helps in

1. Serving as a frontline executive in Business Enterprise including manufacturing and services (FMCG, FMCD, telecom, retail, infrastructure, financial services, etc.)
2. Pursuing higher education (MCOM, CA, CMA , MBA, etc.);
3. Starting one's own business as an entrepreneur

These are the broad statements that describe the career and professional accomplishments that the program is preparing the graduates to achieve what students are able to perform after the completion of the program.

<b>PSO-1</b>	Major	Graduates will demonstrate advanced expertise and a profound
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[illegible]

Basket	Type of Course	Minimum Credit Requirement for UG	
		4 Years	3 years
		Proposed	Proposed
I	Major (Core) Courses	80	60
II	Minor / Domain (Multi-Disciplinary)	32	24
	Skill Courses (SFS)	8	8
III	Ability Enhancement Courses	12	12
IV	Value Added Courses	12	12
V	Summer Internship / Community Engagement	4	4
VI	Research Project / Dissertation / Production Action Learning	12	0
TOTAL		160	120

Major/Core Courses			
Course Title	Code	Credit	T+P+P
Business Organisation and Management	CUBB1001	4	3+0+1
Business Economics	CUBB1002	4	3+0+1
Financial Accounting	CUCO1001	4	3+1+0

Business Mathematics	CUCO1002	4	3+1+0
Business Statistics	CUBB1024	4	2+2+0
Macro Economics	CUBB1006	4	3+0+1
Marketing Essentials	CUBB1007	4	3+0+1
Human Resource Management	CUBB1008	4	3+0+1
Financial Management	CUBB1009	4	3+0+1
Corporate Accounting	CUCO1003	4	3+1+0
Corporate Law	CUCO1004	4	3+1+0
Income-tax Law and Practice	CUCO1005	4	3+1+0
Business Research	CUBB1013	4	2+0+2
Business Law	CUBB1014	4	3+1+0
Financial Planning	CUBB1015	2	1+0+1
Cost Accounting	CUCO1006	4	3+0+1
Goods & Services Tax and Customs Law	CUCO1007	4	3+1+0
Advanced Managerial Accounting	CUFM2350	4	3+0+1
Financial Market, Institution and Services	CUBB1020	4	3+0+1
Retail Banking and Insurance	CUBB1021	4	3+0+1
Entrepreneurship and Start-up Ecosystem	CUBB5002	2	1+0+1
<b>TOTAL</b>		<b>80</b>	
<b>Value Added Courses</b>			
<b>Course Title</b>	<b>Code</b>	<b>Credit</b>	<b>T+P+P</b>
Environmental Science	CUTM1674	4	3+0+1
Gender Justice and Human Rights	CUCO1012	3	1.5+0+1.5
Indian Society and Culture	CUBB1029	2	1+0+1
Climate Change, Sustainability and Organisations	CUTM1187	3	1.5+0+1.5
<b>TOTAL</b>	CUTM1015	<b>12</b>	
<b>Ability Enhancement Courses</b>			
<b>Course Title</b>	<b>Code</b>	<b>Credit</b>	<b>T+P+P</b>
Job Readiness	CUTM1016	6	0+0+6
Foreign Language	CUBB1026	2	1+1+0
Creative Writing	CUBB1027	2	0+2+0
Dining Etiquette	CUBB1028	2	0+2+0
<b>TOTAL</b>		<b>12</b>	
<b>Minor / Domain Courses</b>			
<b>Banking and Finance</b>	<b>Code</b>		

Course Title		Credit	T+P+P
Banking and Insurance	CUCO1008	4	3+0+1
Advanced Corporate Accounting	CUCO1009	4	3+0+1
Auditing and Corporate Governance	CUCO1010	4	3+0+1
Security Analysis And Portfolio Management	CUBB3002	4	3+0+1
Banking Law & Practice	CUBC2434	4	3+0+1
E-Banking Solutions & Digital Banking	CUCO1011	4	3+0+1
<b>TOTAL</b>		<b>24</b>	


Business Organisation and Management			
Code:CUBB1001		Credit: 3+0+1	
Course Code	Course Title	Credits	Type
			(T+P+Pj)
CUBB1001	Business Organisation and Management	4	3+0+1

### Course Objectives

- Identify and describe the core principles underlying business establishment, organization, and expansion and analyze the factors influencing the size of business units and determine the concept of optimum size.
- Explain the elements and functions of management, including managerial roles, levels, and skills in the current business environment.
- Illustrate the planning process, including business forecasting, strategic planning, and decision-making and analyze organizational design, structure, and the distribution of authority.
- Investigate the role of change, innovation, and strategic decision-making in business growth and sustainability.
- Discuss the impact of technological advancements and competitive pressures on business strategies.

### Course Outcomes:

After completion of the course students will be able:

CO1: Define key business concepts such as forms of business organization, principles of management, and strategic planning.

CO2: Use principles of planning and forecasting to develop business strategies and make informed decisions.

CO3: Evaluate different business models and organizational structures based on their suitability and effectiveness in various contexts.

CO4: Develop a strategic plan incorporating business forecasting, MBO, and decision-making processes for hypothetical business scenarios and propose solutions for enhancing business growth and sustainability in response to technological changes and competitive



pressures.

CO5: Critically assess case studies on technological and competitive changes, such as the impact of COVID-19 on business models like hybrid and cloud kitchens.

### Course Outcome to Program Outcome Mapping:

Course Outcomes (CO)	PO1	PO2	PO3	PO4		PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2	2	2		2	2	1	1	2	1	2	2
CO2	3	3	2	2		2	2	1	2	3	1	2	2
CO3	3	3	2	3		3	2	1	2	3	1	2	2
CO4	3	3	3	3		3	3	2	3	3	2	3	3
CO5	3	3	3	3		3	2	2	3	3	2	3	3

**\*High-3, Medium-2, Low-1**

### COURSE CONTENTS:

#### MODULE I

##### Business and its Establishment

Business; Social Responsibility of Business, Establishment of New Business; Principles of Organization; Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum size; Forms of Business Organization; Corporate Expansions; Preparation of Important Documents – MoU.

#### MODULE II

##### Management

Elements and Functions of management; Managerial roles, levels, and skills in current scenario, Recent Developments of Management Thought (Fayols 14 Principles of Management, Scientific Management Theory)

#### MODULE III

##### Planning, Organizing & Controlling

Planning Process, Business Forecasting, MBO, Strategic Planning; Decision-Making, Forecasting, Organizational Design and Organizational Structure, Power, and Distribution of Authority. Directing and Principle of Controlling, Process of Control and Types of Controls, Human Aspect of Controls.

## **MODULE IV**

### **Business growth and Sustainability**

Change, Context, Decision making, enterprise, innovation, strategies.

[Case study and Class discussion: Technological changes, Changes due competition, Situational Context, COVID online, Hybrid (Zomato, Cloud kitchen)]

### **Readings**

- Y.K.Bhushan - Business organization and management - Sultan Chand
- R.K.Sharma and Shashi k Gupta : Industrial Organisation and Management - Kalyani Publications
- Sherlekar - Business Organisation and Management - Himalaya Publishers
- C.B.Gupta - Industrial Organisation and Management - Sultan Chand
- Harold Koontz Heinz Weihrich and A. Ramachandra Aryasri : Principles of management,McgrawHill
- CB.Gupta - Management Theory and practice, - Sultan Chand
- L.M. Prasad - Principles & Practice of Management, Sultan Chand
- Stephens Robbins - Management,Pearson Education 9. .V.S.P.Rao - Management Excel Books India

### **Articles**

- "The Role of Corporate Social Responsibility in Business: A Review of Literature" Authors: Visser, W. Journal: Corporate Social Responsibility and Environmental Management
- "Business Strategy and Social Responsibility: Aligning Business Objectives with Social Goals" Authors: Porter, M.E., Kramer, M.R. Journal: Harvard Business Review
- "Henri Fayol's 14 Principles of Management: A Review" Authors: Al-Khalifa, K.N., Peterson, A. Journal: Journal of Management History
- "Scientific Management Theory and Its Modern Implications" Authors: Taylor, F.W. Journal: International Journal of Management Reviews
- "The Strategic Planning Process: Concepts and Case Studies" Authors: Mintzberg, H. Journal: Strategic Management Journal
- "Organizational Structure and Control: Balancing Authority and Accountability" Authors: Galbraith, J.R. Journal: Administrative Science Quarterly

- "Innovation Strategies for Business Growth and Sustainability" Authors: Christensen, C.M. Journal: California Management Review
- "Sustainable Business Models: Strategies for Adapting to Technological and Competitive Changes" Authors: Bocken, N.M.P., de Pauw, I., Bakker, C., van der Grinten, B. Journal: Journal of Cleaner Production
- "The Impact of COVID-19 on Business Models: A Case Study of the Food Delivery Industry" Authors: Pantano, E., Pizzi, G., Scarpi, D., and Dennis, C. Journal: Journal of Business Research
- "Technological Change and Competitive Dynamics in the Business Environment" Authors: Schilling, M.A. Journal: Strategic Management Journal

<b>Business Economics</b>
Code:CUBB1002
Credit: 3+0+1

Course Code	Course Title	Credits	Type (T+P+Pj)
CUBB1002	Business Economics	4	3+0+1

**Course Rationale:** The goal of the course is to provide students with a customized, hands-on approach to economics while improving their comprehension of business tactics and decisions. A better comprehension of production procedures that emphasizes the connection between changes in input and output, improving production efficiency, and optimization

### Course Objectives

- To apply micro economic concepts and techniques in evaluating business decisions taken by firms
- How tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action, and finally choose among alternatives
- Acquire conceptual and theoretical knowledge of business economics from a management perspective;
- Understand and appreciate the tools of Business economics and their applications and to develop the ability to evolve business/management strategy using economic reasoning;

- Appreciate the new challenges to business management in the internet age and appreciate the linkages between economics and the functional areas of business

## COURSE OUTCOMES

After completion of the course students will be able:

CO1: Acquire the conceptual and theoretical knowledge of microeconomics which is relevant for evaluating economic behavior of an individual economic agent.

CO2: Demonstrate the use of microeconomic concepts like utility satisfying and maximizing traits of consumers, elasticity and opportunity cost in strategic planning; develop an economic perspective of business problems being a leader in future in digital economy.

CO3: Evaluate and compare the various types of market structures and use them when planning price policy of a firm and industry and communicate ideas with the policy maker

CO4: Understand and appreciate the production dynamics – including cost, revenue and profit considerations and according frame policy to remove disequilibrium in market structure

CO5: Learn the optimization functions for both consumer and producer equilibrium; help to the students how to sustainable resources and utilized economic theory on their day to day life

### Course Outcome to Program Outcome Mapping:

Course Outcomes (CO)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2	1									
CO2	3				3			2				

CO3			3	2				2					
CO4		3				2	1						
CO5				3			3			2			

**\*High-3, Medium-2, Low-1**

## Course Syllabus

### Module I:

Economics: Central problem of an economy. Theory of consumer behaviour: cardinal utility theory, ordinal utility theory (indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods). Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity of demand and supply.

### Module II:

**Producer and optimal production choice:** optimizing behaviour in short run (geometry of product curves, law of diminishing marginal productivity, three stages of production), optimizing behaviour in long run (isoquants, isocost line, optimal combination of resources) Costs and scale: traditional theory of cost-Short run and Long run (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale.

### Module III:

**Theory of firm and market organization:** perfect competition, monopoly, price discrimination; monopolistic competition-basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity.

**Module IV:Factor market:** demand for a factor by a firm under marginal productivity theory perfect competition in the product market, monopoly in the product market, market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

### Books Recommended:

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
1. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
2. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan

3. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson

<b>Financial Accounting</b>	
<b>Code: CUCU1001</b>	<b>Credit: 3+0+1</b>

Course Code	Course Title	Credits	Type
			(T+P+Pj)
CUCU1001	Financial Accounting	4	3+0+1

**Course Objectives:**

- To provide learners with a solid understanding of the theoretical framework and the principles of financial accounting, focusing on the application of accounting standards and concepts.
- To impart the skills necessary to record different types of business transactions and prepare accurate financial statements in accordance with generally accepted accounting principles (GAAP).
- To train learners in preparing financial statements such as the balance sheet, profit and loss account, and other relevant documents for different types of business entities, including sole proprietors, partnership firms, and non-profit organizations.
- To equip learners with the skills to measure business income and apply the relevant accounting standards for recognizing revenue and handling depreciation.
- To help learners prepare accounts for special business scenarios, such as consignment transactions, hire purchase agreements, inland branches, and insurance claims for business losses.

**Course Outcomes:**

- **CO1:** Demonstrate the ability to apply Generally Accepted Accounting Principles (GAAP) when recording transactions and preparing financial statements.

- **CO2:** Accurately measure business income by applying relevant accounting standards, including the recognition of revenue and the treatment of depreciation.
- **CO3:** Effectively prepare financial statements for sole proprietors, partnership firms, and non-profit organizations, including adjustments related to business activities.
- **CO4:** Prepare accounts for specific business scenarios, including consignment business, hire purchase, and inland branches, as well as understand the process of submitting insurance claims for business losses.
- **CO5:** Use financial accounting knowledge to guide business enterprises in making informed financial decisions and accurately submitting claims or preparing records.

#### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	1			1		3		3
CO2	1	3	2	2			2			3		3
CO3	1	2	2	1				2	1	3		3
CO4		2	2									3
CO5	1	2	2	1			2			3		3

**\*High-3, Medium-2, Low-1**

#### Course Syllabus:

#### Module 1: Theoretical Framework (10 hours)

#### Theory

- Accounting as an information system and its significance.
- Users of financial accounting information and their needs.
- -Qualitative characteristics of accounting information (relevance, reliability, comparability).
- Functions, advantages, and limitations of accounting.
- Branches of accounting: financial, management, cost accounting.
- Bases of accounting: cash basis vs accrual basis.
- Financial accounting principles, including GAAP, Ind AS and IFRS.

- Application of accounting standards (AS and Ind AS) to various entities in India.
- **Accounting Process:** From recording a business transaction to preparing a trial balance, including necessary adjustments.

## **Module 2: Business Income and Accounting for Depreciation (10 hours)**

### **Theory:**

- Concept of business income: revenue and business income.
- Measuring business income with relevance to accounting period, continuity doctrine, and matching concept.
- Revenue recognition: recognition of income and expenses as per AS 9 and Ind AS 18.
- Depreciation: Nature, methods, and factors affecting depreciation.
- Straight-line method.
- Diminishing balance method.

## **Module 3: Financial Statements of Sole Proprietorship and Partnership Firms (15 hours)**

### **Theory**

- Preparation of financial statements for non-corporate entities:
- Sole proprietorship: Trading, Profit & Loss Account, Balance Sheet with adjustments.
- Partnership firms: Admission, Retirement, and Dissolution.

## **Module 4: Accounting for Hire Purchase, Instalment Systems, and Consignment Accounts (15 hours)**

### **Theory**

#### **Hire Purchase and Instalment Systems:**

- Characteristics, advantages, and disadvantages.
- Accounting for hire purchase transactions (high-value and small-value goods), including default and repossession.



**Module 5: Accounting for Branches, Insurance Claims, and Not-for-Profit Organizations (20 hours)**

**Theory**

**Branch Accounting:**

- Dependent branches: debtor's system, stock and debtors' system, branch final account system.
- Independent branches: accounting treatment, necessary adjustment entries, incorporation of branch trial balances in head office books.

**Insurance Claims:**

- Process of taking up insurance policies for loss of stock and loss of profit.
- Procedure for lodging insurance claims, including the average clause and indemnity period.

**Not-for-Profit Organizations:** Meaning, significance of receipts and payments, income and expenditure accounts, and balance sheets.

**Text Books:**

1. Anthony, R.N., Hawkins, D., & Merchant, K.A. (2010). *Accounting: Text and Cases*. New York: McGraw-Hill Education India.
2. Dam, B.B., & Gautam, H.C. (2019). *Financial Accounting*. Guwahati: Gayatri Publications.
3. Horngren, C. T., & Philbrick, D. (2017). *Introduction to Financial Accounting*. London: Pearson Education.
4. Lal, J., & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
5. Monga, J.R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.
6. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2016). *Advanced Accounts*. Vol. I. New Delhi: Sultan Chand Publishing.

7. Maheshwari,S.N.,Maheshwari,S.K.,&Maheshwari,S.K.(2018). <i>FinancialAccounting</i> . New Delhi:Vikas Publishing House Pvt.Ltd.
8. Sehgal,D.(2014). <i>Financial Accounting</i> . New Delhi:Vikas Publishing House Pvt.Ltd.
9. Goyal, B. K., & Tiwari, H. N. (2019). <i>Financial Accounting</i> . New Delhi: Taxmann Publication.
10. Goldwin,N.,Alderman, W.,&Sanyal,D.(2016). <i>FinancialAccounting</i> .Boston:Cengage Learning.
11. Tulsian,P. C. (2002). <i>Financial Accounting</i> . Chennai: Pearson Education.

<b>Business Mathematics</b>
<b>Code: CUCO1002</b> <b>Credit: 3+1+0</b>

Course Code	Course Title	Credits	Type (T+P+Pj)
CUCU	<b>Business Mathematics</b>	4	3+1+0

### Course Objective

1. Familiarize learners with foundational mathematical tools for business and economics applications.
2. Enable learners to use matrices and determinants for solving linear equations and analysing economic systems.
3. Develop skills in differential and integral calculus for optimization and marginal analysis in business contexts.
4. Equip learners with the ability to perform financial computations, including interest, annuities, and valuation of assets.
5. Introduce linear programming techniques for solving real-world business optimization problems.

### Course Outcomes

1. Demonstrate the use of matrices for solving systems of linear equations and analyse economic input-output models.

2. Apply differential calculus to business problems involving marginal analysis, elasticity, and optimization.
3. Solve complex business problems using advanced calculus techniques, including constrained optimization.
4. Perform financial calculations related to interest, annuities, and valuation of financial instruments.
5. Formulate and solve linear programming problems (LPPs) for business decision-making, including duality analysis.

#### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	2		2	1	1	3		3
CO2	1	3	2	2	2		3			3		3
CO3	1	3	2	3	3		2	2		3		3
CO4	1	2	2	1	1	2	3	1		3	2	3
CO5	1	3	2	3	3		2	3	1	3		3

**\*High-3, Medium-2, Low-1**

#### Course Syllabus

##### Module I: **Matrices and Determinants** (10 Hours)

- Definition and types of matrices.
- Algebra of matrices, matrix inversion, and determinants.
- Business applications of matrices, including the Leontief Input-Output Model (open model).
- Solving systems of linear equations using the Matrix Inversion Method and Cramer's Rule.

##### Module II: **Basic Calculus** (10 Hours)

- Mathematical functions: linear, quadratic, polynomial, exponential, logarithmic, and logistic.
- Concepts of limits and continuity.

##### Module III: **Advanced Calculus** (12 Hours)

- Partial differentiation: up to the second order, Euler's theorem, and homogeneity.
- Total differentials and implicit function differentiation.
- Integration: standard methods, definite integrals, and applications in marginal analysis, consumer and producer surplus, sales rates, and learning curves.

#### **Module IV: Mathematics of Finance (13 Hours)**

- Interest rates: nominal and effective, with inter-relationships in compounding scenarios.
- Compounding and discounting applications: depreciation, capital expenditure, and leasing.
- Types of annuities: ordinary, due, deferred, perpetual, and continuous.
- Present and future value calculations for financial instruments such as loans, debentures, and sinking funds.

#### **Module V: Linear Programming (15 Hours)**

- Formulation of linear programming problems (LPPs).
- Graphical solutions: unique, multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints.
- Simplex method: maximization and minimization cases, shadow prices, and identification of degeneracy.
- Duality in LPP: formulation, primal-dual relationships, and economic interpretation.

#### **Text Books:**

1. Anthony,M.,&Biggs,N.(1996).*Mathematics for Economics and Finance*. Cambridge: Cambridge University Press.
2. Ayres,F.J.(1963).*Theoryand Problems of Mathematics of Finance*. NewYork: McGraw Hill Publishing.
3. Budnick,P.(1986).*Applied Mathematics for Business, Economics,& Social Sciences*.NewYork:McGrawHill Publishing.
4. Dowling,E.(2011).*Introduction to Mathematical Economics*. New York: McGraw Hill Publishing
5. Kapoor,V.K.,&Sancheti,D.C.(2014).*BusinessMathematics, Theory & Applications*. Delhi:S.Chand Publishing.
6. Sharma, S. K., & Kaur, G. (2019). *Business Mathematics*. Delhi: S. Chand Publishing.Thukral,J.K.(2017).*BusinessMathematics*.NewDelhi:Maximax Publishing House.

<b>Business Statistics (84 hours)</b>	
Code:CUBB1024	Credit: 2+2+0

Course Code	Course Title	Credits	Type (T+P+Pj)
CUBB1024	Business Statistics	4	2+2+0

The course aims to introduce students to statistical concepts and techniques that are crucial for understanding data, interpreting results and applying statistical methods in various business contexts.

#### Course Objectives:

- Understand the role of statistics in business and its importance in decision making
- Develop the ability to collect, organize and present data effectively.
- To understand statistical data and descriptive statistics for business data analysis.
- Gain proficiency in using Excel for data analysis
- Develop critical thinking and problem-solving skills through the application of statistical methods to business scenarios.

#### Course Outcomes:

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

CO1: Demonstrate an understanding of key statistical concepts and methodologies, including sampling techniques, data collection, data presentation, statistical tools, regression analysis.

CO2: Utilize appropriate statistical methods to analyse data and interpret the results in a business context, making data driven decisions.

CO3: Competently use statistical software (EXCEL) to perform data analysis and generate reports.

CO4: Know about the basic knowledge of about various types of correlation and regression.

CO5: Leverage statistical tools and reasoning to solve real-world business problems and enhance decision-making processes.

#### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	2	2	1	1				1		3		1	1	3
CO2	1	3	2	2					2		3		2		3
CO3	1	2	2	1					2		3		2		3
CO4		2	2								3		2		3
CO5	1	2	2	1					2		3		2		3

**\*High-3, Medium-2, Low-1**

## **COURSE CONTENTS:**

### **Module I: Introduction to Statistics & Basic Concepts:**

Introduction – Meaning, Functions and Uses of Statistics; Limitations of statistics, Collection of Data, Techniques of Data Collection, Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data. Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Meaning and Types (Graphs).

**Practice:** Data Collection, compilation and drawing appropriate graphs/charts (use of excel).

### **Module II: Measures of Central Tendency:**

**Measures of Central Tendency:** Arithmetic Mean: Calculation of Arithmetic Mean for

Individual, Discrete and Continuous Series, Weighted average.

**Median:** Calculation of Median for Individual, Discrete and Continuous Series.

**Mode:** Calculation of Mode for Individual, Discrete and Continuous Series using, Empirical relation between Mean Median and Mode. – Problems

**Practice:** Measures of Central tendency (use of excel).

### **Module III: Measures of Dispersion:**

**Measures of Dispersion:** Range, Mean Absolute deviation, Quartiles, Quartile Deviation, Variance, Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series; Skewness.

**Practice:** Measures of Dispersion (use of excel), Calculate the Coefficient of variation of two distributions (with figures of mean and standard deviation) and compare their consistency and variability.

### **Module IV: Analysis of Correlation and Regression:**

**Correlation:** - Meaning and Types of correlation- Positive and negative correlation simple, partial, and multiple correlation, Pearson's coefficient of Correlation.

**Regression:** Meaning of Regression, Regression lines, Regression equations and estimation.

**Practice:** Calculation of Correlation and regression (use of excel)

**Books for Reference:**

1. Levin, Richard, David S. Rubin, Statistics for Management. 7th ed., Pearson Education.

2. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

3. P. K. Viswanathan, Business Statistics: An Applied Orientation, Pearson Education.

4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business,

Cengage Learning.

6. Vohra N. D., Business Statistics, McGraw Hill Education.

### Macro Economics

Code: CUBB1006

Credit: 3+0+1

Course Code	Course Title	Credits	Type (T+P+Pj)
CUBB1006	Macro Economics	4	3+0+1

### Course Rationale:

Gaining an understanding of fundamental macroeconomic principles is the goal of the course. The open economy is included in the policy framework and the contemporary instruments of macroeconomic analysis are explored.

### Course Objectives:

- Develop a macro-economic perspective
- Understand macro-economic paradigms
- Acquire knowledge of economic environment of a nation and the role of government in the economy;
- To develop a basic understanding of macroeconomic stability and its importance to develop an ability to understand macroeconomic policies and their likely impacts;

- To appreciate the challenges to government decision-making in a globalized world to gain an understanding of the linkages between economic policies and business performance.

### Course Outcomes:

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

CO1: Understand the theoretical and conceptual knowledge of macroeconomics. Understand the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like savings, investment, GDP, money, inflation, and the balance of payments.

CO2: Demonstrate a firm knowledge of the interrelationships among consumers, government, business and the rest of the world in Indian macro-economy.

CO3: Learn fiscal and monetary policy decisions to counter economic problems by using macro-economic instruments; develop the ability to distinguish the functions of these tools in controlling inflation, regulating money supply, and promoting economic growth.

CO4: Identify the process of how the nation's output of goods and services is measured through the national income.

CO5: Ability to understand about how to make sustainable economic growth of a nation

### Course Outcome to Program Outcome Mapping:

Course Outcomes (CO)	PO1	PO2	PO3	PO4		PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2	1										
CO2	2		3	2									
CO3		3	2			3							
CO4	3		2				1						
CO5				3	2		3						

**\*High-3, Medium-2, Low-1**



**Course Syllabus:****Module: I: Measurement of macroeconomic variables:**

Circular flow of Income; National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; Classical theory of income and employment: Quantity Theory of Money – Cambridge version, Classical aggregate demand curve, Classical theory of interest rate.

**Module II: Keynesian theory of Income and employment:**

Simple Keynesian model, components of aggregate demand-Consumption, Saving, Investment, equilibrium income, changes in equilibrium, multiplier (investment, Government expenditure, lump sum tax, foreign trade).

**Module III: Money:**

Functions of money, quantity theory of money, determination of money supply and demand, H theory of money multiplier, indicators and instruments of monetary control; Inflation: meaning, demand and supply side factors, consequences of inflation, anti-inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run).

**Module IV: Open Economy:**

Brief introduction to BoP account, market for foreign exchange and exchange rate, monetary and fiscal policy in open economy.

**Books Recommended**

1. Froyen, R. T., 'Macroeconomics', Theories and Policies, Pearson
2. Mankiw, G. N., 'Macroeconomics', Worth publishers
3. Dornbusch and Fischer, 'Macroeconomics', Tata McGraw Hill

**Marketing Essentials (70 hours)**

Code:CUBB1007

Credit: 3+0+1

Course Code	Course Title	Credits	Type (T+P+Pj)

CUBB1007	Marketing Essentials	4	3+0+1
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## Introduction

This course provides an introduction to the principles and practices of marketing. It explores how organizations create value for customers, build strong brands, and achieve business success through effective marketing strategies. The course combines foundational theory with a hands-on project to prepare students for marketing roles in a competitive environment.

## Course Objectives

- To provide foundational knowledge of marketing concepts and their practical applications.
- To develop skills in understanding consumer behaviour and market dynamics.
- To foster analytical and strategic thinking for creating effective marketing solutions.

## Course Outcomes

By the end of this course, students will be able to:

- Evaluate complex market environments and consumer behaviour trends.
- Develop integrated marketing strategies that align with business objectives.
- Apply digital and traditional marketing tools to optimize customer engagement.
- Apply data analytics to measure and improve marketing performance.
- Develop and present comprehensive marketing projects with strategic insights.

## Course Outcome to Program Outcome Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	1	2	1	1	1	1	2		1	2	1	3	2	1
CO2	3	3	1	2	2					2		1	3	3	3
CO3	3	3	3	3		2		3	1	1	3	1	3	3	3
CO4	3	3	3	3	1	2		3	1	1	3	1	3	3	3
CO5	3	3	3	3		2	1	3	1	1	3	1	3	3	3

**\*High-3, Medium-2, Low-1**

## Course Details

**Module 1: Introduction to marketing (12 Hours)**

Definition, importance, and scope of marketing. Evolution of marketing: traditional vs. modern approaches and orientations (Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept). Core Marketing Concepts. Marketing vs. selling. Marketing Myopia. Products vs. Services. Marketing Environment: Environmental Scanning, Components of Macro and Micro Environment, Factors Affecting Marketing Environment (PESTEL) and SWOT frameworks in the Indian context. The marketing mix (McCarthy's 4 Ps; Boom and Bitner's 7 Ps and 4 Cs). Strategic marketing planning process.

#### **Module 2: Segmentation, Targeting and Positioning (8 Hours)**

Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning; Consumer Behaviour for study, Factors influencing consumer behaviour and Buyer decision-making processes. Real-world applications of consumer insights.

#### **Module 3: Product and Pricing Decisions (12 Hours)**

Product concept, Classification of products (Consumer and Industrial), Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing)

#### **Module 4: Place and Promotion Strategies (10 Hours)**

Promotion Mix: Factors determining promotion mix, Promotional Tools –basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers.

#### **Text and Reference Books**

- Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
- Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
- Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
- Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

#### **Suggested Activities and Project (28 hours)**

- Case Studies: Analyze marketing strategies of local, national and multinational companies.
- Developing customer personas and analyzing buying behavior.

- Field Research: Conduct primary research on customer preferences and competitor analysis.
- Final Project: Students will develop a marketing plan for a real or hypothetical business. This includes conducting a comprehensive market analysis, defining the STP strategy, and presenting actionable recommendations for the marketing mix.

<b>Human Resource Management</b>	
Code: CUBB1008	Credit: 3+0+1

Course Code	Course Title	Credits	Type (T+P+Pj)
CUBB1008	Human Resource Management	4	3+0+1

#### Course Rationale:

This course intends to provide knowledge and skills to manage human resources of an organization.

#### Course Objectives

- To acquaint students with knowledge and skills to manage and resolve human resource issues faced by organizations in general.
- To equip students with tools to be used in human resource planning, recruitment and selection.
- To provide knowledge on types of training programs and their importance
- To develop understanding on methods of performance appraisal, compensation policies and their effectiveness in organizations
- To make the students appreciate the importance of employee health and safety; employee welfare, Grievance handling mechanism and healthy employer- employee relations.

#### Course Outcomes

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

CO1: Prepare appropriate Human Resource Plan in an organisation

CO2: Carry out recruitment and selection process

CO3: Organize an induction programme for newly joined employees

CO4: Develop HR policies for development and retention of human resources

CO5: Manage performance, grievances of employees

**Course Outcome to Program Outcome Mapping:**

Course Outcomes (CO)	PO1	PO2	PO3	PO4		PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3					2	3	2				
CO2	3	3		2						2			
CO3		3	2			2							
CO4							3	2					
CO5	3	2		2									

**\*High-3, Medium-2, Low-1**

**Course Contents:**

**Module: I**

Concept, nature and scope of human resource management vis-a-vis personnel management. role and functions of HR manager, HR role in strategy formulation, Emerging challenges of human resource management

**Module: II**

**Human Resource planning:** Forecasting demand and supply, HRIS, succession planning; **Job analysis:** job description & job specification; **Recruitment and Selection:** Sources of recruitment (internal & external), E- recruitment, Selection Process; **Orientation Process.**

**Module: III**

**Human Resource Development:** Concept and challenges **Training and Development:** Concept, needs, methods and effectiveness; **Career Planning:** Career anchor and career life stages; **Performance Management System:** concepts, use, methods, common problems of

rating; **Compensation:** job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans, fringe benefits

#### Module: IV

**Industrial Relations:** Introduction to industrial relations, Trade unions role, types, functions, problems, **Industrial dispute-** concept, causes & machinery for settlement of disputes; **Grievance-** concepts, causes & grievance redressal machinery; **Discipline-** concept, aspect of discipline & disciplinary procedure; **Collective Bargaining-** concept, types, process, problems, essentials of effective collective bargaining.

#### Text Books:

- Dessler, G: Human Resource Management, Pearson.
- Pattanaik B - Human Resource Management, PHI
- E.B. Flippo-Personnel Management
- C.B. Mamoria - Personnel Management.
- R. Armstrong- Human Resources Management
- Fisher Schenfeldt & Shaw - Human Resource Management
- P. Subba Rao - Human Resources Management - Texts & Cases, Excell Books

#### Financial Management

Code: CUBB1009

Credit: 3+0+1

Course Code	Course Title	Credits	Type (T+P+P)
CUBB1009	Financial Management	4	3+0+1

#### Course Rationale:

- It focuses on graduating students with in-depth knowledge of corporate finance, investment management and corporate evaluation. Apply appropriate methods and

analytical procedures to conduct analysis of practical financial problems and propose valid solutions based on this analysis.

### Course Objectives:

- The course aims to familiarize the learners with the principles and practices of financial management.
- To understand the concept of time value of money and its use in corporates.
- To analyze the techniques of capital budgeting used for decision making.
- To understand the concept of working capital management

### Course Outcomes:

On successful completion of the course, students

1. Will able to take short term and long term financial decisions in a company.
2. Can apply time value of money for decision making. They also can do the risk return analysis for the investment.
3. Will be able to find out the cost of capital and can take correct decision for preparing capital structure of a company.
4. Can apply capital budgeting techniques to take long term investment decisions in a company.
5. Can calculate and manage the working capital requirement of a company.

### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3		3									3	3	3
CO2	3	3		3									3	3	3
CO3	3	3		3									3	3	3
CO4	3	3		3									3	3	3
CO5	3	3		3									3	3	3

**\*High-3, Medium-2, Low-1**

## **COURSE CONTENTS:**

### **Module I:**

#### **Introduction**

Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures.

### **Module II: Cost of Capital and Financing Decision**

Different Sources of Finance including internal sources, external sources and other sources, Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights, Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

### **Module III: Capital Budgeting**

**Long -term investment decisions:** Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitability Index Method..

### **Module IV: Managing Profit**

Trade-Off Theory. Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

### **Module V: Working Capital Decisions**

**Working Capital Management: Management of Cash** - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

### **Text Books:**



- Chandra, P. (2007).. Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill.
- Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.

#### Reference Books:

- Khan, M.Y & Jain, P. K (2018). Financial Management New Delhi: Tata McGraw Hill.

### Corporate Accounting

**Code:**

**Credit :3+0+1**

Course Code	Course Title	Credits	Type
			(T+P+Pj)
	<b>Corporate Accounting</b>	4	3+0+1

#### Course Objectives:

- To help learners acquire conceptual knowledge of the corporate accounting system, including accounting for share capital, debentures, and financial statements.
- To enable learners to apply accounting principles and techniques in preparing the financial statements of companies, including profit & loss accounts, balance sheets, and cash flow statements.
- To provide practical exposure to students for preparing the balance sheet after internal reconstruction of a company and analyzing major amalgamations of companies.
- To train learners in understanding the regulatory process of e-filing annual reports of companies and the use of online tools for accounting processes.

#### Course Outcomes (COs):

1. CO1: Describe the rationale, merits, and demerits of issuing bonus shares for a company.
2. CO2: Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software.
3. CO3: Prepare a balance sheet after internal reconstruction of a company.

4. CO4: Analyze the case study of major amalgamations of companies in India.

5. CO5: Describe the process of e-filing annual reports of companies.

**Course Outcome to Program Outcome Mapping:**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	1		2			3		2
CO2	1	3	2	2	2		2	3		3	1	2
CO3	1	3	2	2	2		2		1	3		3
CO4	1	2	3	2	3	1	3			3		2
CO5	1	2	2	1	2	3	2		1	3	2	3

**\*High-3, Medium-2, Low-1**

**Course Syllabus:**

**Module I: Accounting for Share Capital & Debentures (10 hours)**

- Types of shares (Equity, Preference, etc.)

- Issue and Pro-rata allotment of shares.

- Concept & process of book building.

- Forfeiture and reissue of forfeited shares.

- Issue of rights and bonus shares.

- Employee Stock Options (ESOPs) and Buy Back of shares.

- Issue and redemption of preference shares and debentures.

**Module II: Preparation of Financial Statements of Companies (12 hours)**

- Preparation of financial statements as per Division I and II of Schedule III of the Companies Act, 2013.

- Profit & Loss Account, Balance Sheet, and Cash Flow Statement.

- Application of financial statement preparation for One Person Companies (OPCs).
- Exclusion of managerial remuneration calculations.
<b>Module III: Internal Reconstruction and Profit or Loss Prior to Incorporation (15 hours)</b>
<b>- Internal Reconstruction:</b>
- Different forms of internal reconstruction.
- Accounting treatment for alteration and reduction of share capital.
- Preparation of balance sheet after internal reconstruction.
<b>- Profit or Loss Prior to Incorporation:</b>
- Meaning and accounting treatment of profit or loss prior to incorporation.
<b>Module IV: Amalgamation of Companies (15 hours)</b>
<b>- Concepts of Amalgamation and Business Combination:</b>
- Amalgamation, mergers, and acquisitions.
- Consideration/purchase price for amalgamation.
- Accounting entries for amalgamation/business combination.
- Preparation of amalgamated balance sheet (excluding inter-company holdings).
- Application of AS 14/Ind AS 103 for amalgamation.
<b>Module V: Corporate Financial Reporting (20 hours)</b>
<b>- Corporate Financial Reporting:</b>
- Meaning, need, and objectives of corporate financial reporting.
- Constituents of an Annual Report and how it differs from financial statements.
- Mandatory and voluntary disclosures in an annual report.
- Content of the Report of the Board of Directors.
<b>- E-Filing of Annual Reports:</b>
- Process of e-filing of annual reports of companies.
- Use of XBRL (Extensible Business Reporting Language) for filing.

- Practical exercises in filing annual reports (with reference to relevant accounting standards/Ind AS).

### Text Books:

1. Bergeron, B. (2003). *Essentials of XBRL: Financial Reporting in the 21<sup>st</sup> Century*. New Jersey: John Wiley & Sons.
2. Dam, B. B. & Gautam, H. C. (2019). *Corporate Accounting*. Guwahati: Gayatri Publications. Goyal, B. K. (2019). *Corporate Accounting*. New Delhi: Taxmann Publication.
3. Goyal, V. K., & Goyal, R. (2012). *Corporate Accounting*. New Delhi: PHI Learning.
4. Jain, S. P., & Narang, K. L. (2015). *Corporate Accounting*. New Delhi: Kalyani Publishers. Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Mayur Paper backs.
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Corporate Accounting*. New Delhi: Vikas Publishing House.
6. Mukherjee, A., & Hanif, M. (2005). *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts. Vol. - II*. New Delhi: S. Chand Publishing.
8. Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publication. Tulsian, P. C., & Tulsian, B. (2016). *Corporate Accounting. S*. New Delhi: Chand Publishing.

### Corporate Law

Code:

Credit: 3+0+1

Course Code	Course Title	Credits	Type (T+P+Pj)
	<b>Corporate Law</b>	4	3+0+1

### Course Objectives:

- Understand key provisions of the Companies Act, 2013 related to share capital and securities.
- Learn the procedures for company meetings, resolutions, and voting mechanisms.
- Understand dividend declaration, financial statement requirements, and CSR disclosures.
- Learn the appointment, duties, and responsibilities of auditors.
- Understand the roles, powers, and responsibilities of directors and Key Managerial Personnel.

#### Course Outcomes (COs):

- **CO1:** Explain relevant definitions and provisions related to the issue of prospectus and allotment of shares.
- **CO2:** Synthesize company processes, meetings, and decisions, including the role of resolutions and electronic voting.
- **CO3:** Describe the framework for dividend distribution, accounts of the company, and the role of audit and auditors in corporate governance.
- **CO4:** Determine the role of the Board of Directors, their powers, duties, and legal position.
- **CO5:** Understand the regulatory aspects of Oppression and Mismanagement, corporate restructuring, and the Winding Up process; study the composition and powers of NCLT and NCLAT.

#### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	1			1		3		3
CO2	1	3	2	2			2			3		3
CO3	1	2	2	1				2	1	3		3
CO4	1	3	2	3	3		2	2		3		3
CO5	1	3	2	3	3		2	3	1	3		3

**\*High-3, Medium-2, Low-1**

<b>Course Syllabus:</b>
<b>Module I: Preliminary to Companies Act, 2013 (10 hours)</b>
- Definitions: Prospectus, Share Capital, and Allotment of Securities.
- Key Provisions:
- Private Placement of shares.
- Basic requirements for share capital.
- Alteration of share capital.
- Sweat equity and bonus issues.
- Issue of shares at premium and discount.
- Further issue of shares and buy-back of shares.
<b>Module II: Management and Administration (12 hours)</b>
- <b>Company Meetings:</b>
- Board meetings, Annual General Meeting (AGM), and Extraordinary General Meetings (EGM).
- Requisites of a valid meeting.
- Procedures for convening meetings and recording minutes.
- Resolutions: Types of resolutions and their legal implications.
- <b>Voting and Postal Ballots:</b>
- Voting through electronic means (e-voting).
- Postal ballot procedures and legal framework.
<b>Module III: Dividends, Accounts, and Audit (15 hours)</b>
- Declaration and payment of dividends.
- Legal requirements for declaring dividends.
- <b>Accounts of Companies:</b>
- Maintenance, authentication, and filing of financial statements.
- Corporate Social Responsibility (CSR) disclosures.
- <b>Auditing and Auditors:</b>

- Appointment, qualifications, and disqualifications of auditors.

- Rotation and removal of auditors.

- Duties and responsibilities of auditors.

- Auditor's report and the role of the Audit Committee.

#### **Module IV: Directors and Their Powers (15 hours)**

##### **- Board of Directors:**

- Appointment and qualifications of directors.

- Director Identification Number (DIN).

- Disqualifications and removal of directors.

##### **- Legal Position and Powers:**

- Legal status and authority of directors.

- Powers, duties, and responsibilities of directors.

- Types of directors: Additional Director, Alternate Director, Nominee Director, and Casual Vacancy Directors.

- Key Managerial Personnel (KMP), Managing Directors, Managers, and Whole-Time Directors.

#### **Module V: Oppression, Mismanagement, Corporate Restructuring, and Winding Up (18 hours)**

##### **- Oppression and Mismanagement:**

- Concept and legal remedies for oppression and mismanagement.

- Rights of shareholders and powers of the Tribunal.

##### **- Corporate Restructuring:**

- Compromises and Arrangements: Legal framework for compromises and arrangements with creditors.

- Amalgamation: Concept and legal procedures involved.

##### **- Winding Up:**

- Concept and modes of winding up.

- Winding up under the Insolvency and Bankruptcy Code, 2016.

<b>- National Company Law Tribunal (NCLT) &amp; Appellate Tribunal (NCLAT):</b>
- Definitions, composition, and functions of NCLT and NCLAT.
- Powers and procedures of NCLT, including appeal processes.
- Powers of NCLT to punish for contempt.
<b>Text Books:</b>

1. Chadha R., & Chadha, S. (2018). *Company Laws*. Delhi: Scholar Tech Press.
2. Hicks, A., & Goo, S. H. (2017). *Cases and Material on Company Law*. Oxford: Oxford University Press.
3. Kuchhal, M. C., & Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir Book Depot.
4. Kumar, A. (2019). *Corporate Laws*. New Delhi: Taxmann Publication.
5. Sharma, J. P. (2018). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.


### Income Tax Law and Practice

<b>Code:</b>	<b>Credit: 3+0+1</b>

Course Code	Course Title	Credits	Type (T+P+Pj)
	<b>Income Tax Law and Practice</b>	4	3+0+1

<b>Course Objectives:</b>

- To provide learners with a comprehensive understanding of the provisions of income



tax law in India, particularly focusing on the Income Tax Act, 1961 and its amendments.

- To enable students to apply tax provisions effectively in the computation of total income and tax liability of individuals and Hindu Undivided Families (HUFs).
- To familiarize learners with the practical aspects of filing returns of income, both manually and online, and understanding the associated procedures.
- To equip students with knowledge of various exemptions, deductions, and rebates under the Income Tax Act, 1961, and their application in the computation of taxable income.
- To provide learners with an understanding of the legal and procedural aspects of tax audits, assessments, and appeals under the Income Tax Act, 1961.

#### Course Outcomes (COs):

- **CO1:** Comprehend the basic concepts of taxation, including assessment year, previous year, assesses, person, income, total income, and agricultural income. Determine the residential status of individuals and HUFs.
- **CO2:** Compute income under different heads (Salary, House Property, Business, Capital Gains, and Other Sources), applying the relevant charging provisions, deeming provisions, exemptions, and deductions.
- **CO3:** Apply the clubbing provisions and provisions related to the set-off and carry forward of losses to determine the gross total income.
- **CO4:** Calculate the tax liability of individuals and HUFs, considering deductions from gross total income and determining total income and tax payable.
- **CO5:** Understand the provisions related to filing of returns of income, including manual and online filing processes.

#### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	1		2	1	1	3		3
CO2	1	3	2	2	2		3			3		3
CO3	1	3	2	3	3		2	2		3		3

CO4	1	2	2	1	1	2	3	1		3	2	3
CO5	1	3	2	3	3		2	3	1	3		3

**\*High-3, Medium-2, Low-1**

## Course Syllabus:

### Module I: Basic Concepts (10 hours)

#### Taxation Overview

- Types of taxes: Direct and Indirect taxes.
- Canons of taxation.
- Direct Tax: Need, features, and basis of charges.
- Income Tax (Income Tax Act, 1961): Basic concepts.
- Residential Status: Importance of determining residential status.
- Scope of Total Income: What constitutes total income?
- Income which do not form part of total income.
- Agricultural Income: Taxability and exemptions.

### Module II: **Income from Salary and House Property** (12 hours)

#### - Income from Salary:

- Meaning of salary, basis of charge, conditions for chargeability.
- Allowances, Perquisites, Deductions, and Exemptions.
- Computation of taxable income from salary.

#### - Income from House Property:

- Basis of charge.
- Determination of Annual Value.
- Deductions and exemptions related to house property.
- Computation of taxable income from house property.

<b>Module III: Profits and Gains from Business or Profession, Capital Gains, and Income from Other Sources (15 hours)</b>
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<b>- Business or Profession:</b>
----------------------------------

- |   |
|---|
| - Meaning of business income, methods of accounting.      |
| - Deductions and disallowances under the Income-tax Act.  |
| - Computation of presumptive income under Income-tax Act. |
| - Computation of taxable income from Business/Profession. |

<b>- Capital Gains:</b>
-------------------------

- |   |
|---|
| - Meaning of Capital Asset and basis of charge.                 |
| - Exemptions related to capital gains.                          |
| - Meaning of Transfer and computation of taxable capital gains. |

<b>- Income from Other Sources:</b>
-------------------------------------

- |  |
|--|
| - Basis of charge for income from other sources (e.g., Dividend, Interest on Securities, Lottery, etc.). |
| - Permissible and impermissible deductions under this head.  |

<b>Module IV: Computation of Total Income and Tax Liability of Individuals and HUFs (15 hours)</b>
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<b>- Inclusion of Income of Others:</b>
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- |  |
|--|
| - Income of other persons included in assessee's total income. |
|--|

<b>- Aggregation of Income:</b>
---------------------------------

- |   |
|---|
| - Set-off and carry forward of losses.                    |
| - Deductions from gross total income.                     |
| - Rebates and Reliefs available under the Income-tax Act. |

<b>- Computation of Total Income:</b>
---------------------------------------

- |   |
|---|
| - Determination of tax liability of individuals and HUFs.           |
| - Calculation of tax payable after applying deductions and rebates. |

<b>Module V: Preparation of Return of Income (10 hours)</b>
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- Filing of Returns:
- Manual filing of returns.
- Online filing of returns (TDS, Income Tax Returns).
- Compulsory Online Filing for specified assesses.
- Procedure for e-filing: Steps involved, documentation required, and filing deadlines.
<b>Text Books:</b>

1. Ahuja, G., & Gupta, R. (2020). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
2. Singhanian, V.K., & Singhanian, M. (2020). *Student's Guide to Income Tax including GST-Problems & Solutions*. New Delhi: Taxmann Publications Pvt. Ltd.
3. Study material of ICAI Intermediate Paper 4A: Income-tax Law.

<b>BUSINESS RESEARCH(84 hours)</b>

Course Code	Course Title	Credits	Type (T+P+Pj)
	Business Research	4	2+0+2

**Course Objectives:**

The course aims to equip students with the knowledge and skills necessary to conduct rigorous and impactful business research, contributing to their overall competence in the business field.

- To introduce students to the fundamental concepts and principles of business research, including its purpose, scope, and relevance in the business environment.
- To develop students' skills in formulating research questions, designing research projects, and selecting appropriate methodologies to address specific business problems. To foster an appreciation for the ongoing development of research skills and the continuous need to stay informed about new research methodologies and tools in the field of business.
- To familiarize students with various tools and techniques used in business research, including data collection methods, sampling techniques, and data analysis software. To

enhance students' abilities to critically analyze and interpret data, allowing them to draw meaningful conclusions and make informed recommendations.

- To provide opportunities for students to apply research methods to real-world business issues, enabling them to understand how research can inform business strategy and decision-making.
- To develop students' abilities to effectively communicate research findings through written reports and oral presentations, tailored to both academic and business audiences.

### Course Outcomes:

On successful completion of this course

CO1: Students will be able to identify and articulate research problems or questions relevant to business scenarios. Students will be able to apply research findings to solve real-world business problems and make strategic decisions based on data-driven insights.

CO2: Students will develop the ability to conduct comprehensive literature reviews, critically evaluating existing research to identify gaps and inform their research questions.

CO3: Students will be able to design a research project, including selecting appropriate methodologies, sampling techniques, and data collection methods.

CO4: Students will be proficient in collecting, analyzing, and interpreting data using relevant tools and techniques, including statistical software where applicable. Students will enhance their critical thinking skills by evaluating research outcomes, drawing conclusions, and making informed decisions based on evidence.

CO5. Students will be able to write clear and concise research reports, presenting findings in a manner suitable for academic and business audiences.

### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3		3									2		3
CO2		3			2				3				2		3
CO3	3	3	2	3									2		3
CO4	2	3	2	3							3		2		3
CO5		3	3	3					3				2		3

**\*High-3, Medium-2, Low-1**

**Course Contents:**

**Module I:**

**Research methodology:**

Research: Meaning and Objective, Types of Research, Research methods and methodology, Role of Research in business and industry, Limitation of Research, Process of Research; Review of Literature. Research Problems: meaning, Selection of problem, techniques in defining problem; setting objectives.

**Module II:**

**Planning a Research:**

**Research Design:** meaning, types & principles, Sample Design: meaning, steps & methods, Determination of Sample Size, Scaling Technique, Methods of data Collection, Questionnaire- meaning, designing, preparation and administering questionnaires, problems in questionnaires, features of good questionnaire, Data processing: Editing, coding, classification, tabulation & presentation, analysis and interpretation of data, concepts of validity and reliability

**Data Analysis Using Excel**

**Module III:**

**Testing of Hypothesis & Report writing:**

Meaning & formulation of hypothesis, Parametric test (Z test, T Test), Non-parametric Test (Chi-square test), ANOVA, Correlation. Reporting: Meaning, types of reports, research report format; characteristics of report, Steps in report writing, Guidelines for effective reporting writing, bibliography.

**Text Book:**

1. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan,

Business Statistics: A First Course, Pearson Education.

2. Business Research Methods by Donald R. Cooper and Pamela S. Schindler

3. Gupta Suresh: Research Methodology, Deep and Deep Publications, New Delhi

4. Kothari, C.R, Research methodology, New Age International Publishers, New Delhi

<b>Business Laws</b>	
<b>Code:</b> CUBB1014	<b>Credit: 3+1+0</b>

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Type (T+P+Pj)</b>
CUBB1014	Business Laws	4	3+1+0

### **Course Objectives:**

To provide a comprehensive understanding of the fundamental principles and key provisions of the Indian Contract Act, 1872.

- To enable students to analyze the essential aspects of the Sale of Goods Act, 1930, focusing on rights and obligations under a contract of sale.
- To familiarize students with the general principles of partnership law under the Indian Partnership Act, 1932, and the Limited Liability Partnership Act, 2008.
- To develop insights into regulatory frameworks, including the Competition Act, 2002, and the Consumer Protection Act, 2019, emphasizing consumer rights and competitive practices.
- To equip students with knowledge of the Foreign Exchange Management Act, 1999, including its application in regulating foreign exchange and adherence to RBI guidelines.

### **Course Outcomes:**

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

**CO1:** Analyze the essentials of valid contracts and apply the principles of contract law in real-world scenarios.

**CO2:** Evaluate the rights and duties of buyers and sellers under the Sale of Goods Act and resolve disputes related to the sale of goods.

**CO3:** Distinguish between different forms of partnerships, including LLPs, and assess their legal and operational implications.

**CO4:** Critically examine the principles of competition law and consumer protection regulations to identify and address unfair trade practices.

**CO5:** Apply the regulatory framework of the Foreign Exchange Management Act to financial and cross-border transactions while adhering to KYC norms.

### **Course Outcome to Program Outcome Mapping:**

COs/POs	PO-01	PO-02	PO-03	PO-04	PO-05	PO-06	PO-07	PO-08	PO-09	PO-10	PO-11	PO-12
CO1	3	3	2	2	1	2	1	1	2	1	2	1
CO2	3	3	2	2	1	2	1	2	1	1	1	1
CO3	3	3	2	2	2	2	2	2	1	1	2	1
CO4	3	3	2	3	2	3	2	1	2	1	2	2
CO5	3	2	2	3	2	3	1	1	3	1	3	2

**\*High-3, Medium-2, Low-1**

## **COURSE CONTENTS:**

### **Module I:**

#### **Indian Contract Act, 1872**

Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.

### **Module II:**

#### **Sale of Goods Act, 1930**

Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.

### **Module III:**

#### **Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008**

General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.

### **Module IV:**

#### **Competition Act, 2002 and Consumer Protection Act, 2019**



**Competition Act, 2002:** Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;  
**Consumer Protection Act, 2019:** Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

**Module V:**

**Foreign Exchange Management Act, 1999**

Important definition, Regulation and management of foreign exchange, RBI Guide lines on KYC.

**Text Books:**

- Bose, D.C.(2008). *Business Law*. New Delhi: PHI Limited.
- Chopra, R. K. (2015). *Business Laws*. New Delhi: Himalaya Publishing House.
- Kuchhal, M. C., & Kuchhal, V. (2018). *Business Laws*. New Delhi: Vikas Publishing.
- Singh, A. (2009). *Business Law*. Delhi: Eastern Book Company.

**Financial Planning**

Code: CUBB1015

Credit: 1+0+1

Course Code	Course Title	Credits	Type (T+P+Pj)
CUBB1015	Financial Planning	2	1+0+1

**Course Objectives:**

After completing this course, students will be able to:

- Grasp the fundamentals of financial planning and acquire knowledge of tax planning strategies
- Understand different types of investments, along with their risk-return characteristics.
- Comprehend retirement planning and the significance of risk management and insurance.

**Course Outcome:**

After successfully completing this course, students will be able to:

CO1: Explain the fundamentals of financial planning, including its goals, objectives, and importance.

CO2: Identify and compare different types of savings plans and the importance of emergency fund planning.

CO3: Apply the principles of portfolio management, including asset allocation and portfolio construction.

CO4: Identify available deductions and exemptions and create tax-efficient investment plans.

CO5: Evaluate different insurance products and policies to meet personal and family needs.

**Course Outcome to Program Outcome Mapping:**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3		3									3	3	3
CO2	3	3		3									3	3	3
CO3	3	3		3									3	3	3
CO4	3	3		3									3	3	3
CO5	3	3		3									3	3	3

**\*High-3, Medium-2, Low-1**

**Course Contents:**

Module: I

Fundamentals of Financial Planning: Overview of Financial Planning, Importance of financial planning, Financial planning goals, objectives, Importance and process, Role of a Financial Planner

**Budgeting and Savings:** Importance of Budgeting, Steps to Create a Budget, Types of Savings Plans, Emergency Fund Planning

Module: II

Investment Basics: Types of Investments, Risk and Return, Diversification, Investment Strategies

**Portfolio Management:** Principles of Portfolio Management, Asset Allocation, Portfolio Construction, Performance Measurement

Module: III

**Tax Planning:** Basics of Taxation in India, Tax Planning Strategies, Deductions and Exemptions, Tax-efficient Investment Plans

Insurance Planning: Life Insurance, Health Insurance, Property and Casualty Insurance, Insurance Products and Policies

Module: IV

Retirement Planning: Importance of Retirement Planning, Retirement Goals and Needs, Pension Plans and Provident Fund, Annuities and Retirement Products

Estate Planning: Basics of Estate Planning, Wills and Trusts, Power of Attorney, Estate Taxation

**Text Books:**

1. "Rich Dad Poor Dad" by Robert T. Kiyosaki

2. "Let's Talk Money" by Monika Halan

3. "The Intelligent Investor: A Guide to Financial Independence" by Benjamin Graham (with Indian Perspective Additions)

4. "Yours Financially" by Amit Trivedi

**Cost Accounting**

**Code:**

**Credit: 3+0+1**

Course Code	Course Title	Credits	Type
			(T+P+Pj)
	<b>Cost Accounting</b>	4	3+0+1

**Course Objectives:**

- To develop an understanding of contemporary cost concepts and their relevance in modern business environments.
- To explore and explain the application of rational approaches towards cost systems and cost ascertainment.
- To provide learners with knowledge about various methods of cost determination under different business scenarios.
- To equip learners with the ability to analyze and use cost accounting information for effective decision-making.
- To enable learners to evaluate the practical implications of cost information in managerial decision processes.

**Course Outcomes (COs):**

- CO1: Determine various types of costs involved in production, including direct, indirect, fixed, variable, and semi-variable costs.
- CO2: Compute module costs, total cost of production, and prepare cost statements for manufacturing and service sectors.
- CO3: Compute employee cost, employee productivity, and employee turnover, and understand the impact of these factors on overall costs.
- CO4: Determine the cost under various costing methods, such as job costing, batch costing, process costing, contract costing, and service costing.
- CO5: Apply Activity-Based Costing (ABC) for cost determination in manufacturing and service industries.

**Course Outcome to Program Outcome Mapping:**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	2		2	1	1	3		3
CO2	1	3	2	2	2		3			3		3
CO3	1	2	2	1	1		2	2		3		3
CO4	1	3	2	3	3		2	2		3		3
CO5	1	3	2	3	3		2	3	1	3		3

**\*High-3, Medium-2, Low-1**

**Course Syllabus:**

**Module I: Concept and Nature of Cost Accounting (12 hours)**

- Concept of cost and costing.
- Importance and features of costing systems.
- Cost Classification: Direct and indirect costs, fixed, variable, and semi-variable costs.
- Cost Unit and Cost Center: Meaning of a unit from the viewpoint of the producer.
- Establishment of an ideal cost accounting system.
- Cost Reduction and Cost Control.
- Installation of costing systems in organizations.
- Application of Information Technology (IT) in cost accounting systems.
- Preparation of Cost Sheet: Cost sheet for manufacturing and service sectors.

**- Material Cost:**

- Direct and indirect material costs.
- Valuation of Materials: Principles as per AS-2/Ind AS-2 and CAS-6.
- Material control techniques, including Just in Time (JIT), Kanban, and Kaizen.
  - Inventory control techniques: Economic Order Quantity (EOQ).
- Methods of inventory valuation: FIFO, LIFO, and Weighted Average.
- Treatment of waste, scrap, spoilage, defective goods, and obsolescence.

**Module II: Employee Cost and Overheads (12 hours)**

- Meaning and classification of employee costs.
- Components of employee costs: wages, salaries, bonuses, and other incentives.
- Wage and Incentive Systems: Time rate and piece rate plans, profit sharing.
- Employee Productivity and Cost: Techniques for labour cost control.
- Employee Turnover and its impact on cost.

- Remuneration and Incentive Schemes: Rowan and Halsey Plans.

- Overheads:

- Definition and classification of overheads (production, administration, selling, and distribution).

- Production Overheads: Allocation and apportionment of costs.

- Cost Absorption Methods: Methods of overhead absorption and treatment of over-absorption and under-absorption.

- Research & Development Costs: Treatment in cost accounting.

### **Module III: Methods of Costing: Job Costing, Batch Costing, and Process Costing (15 hours)**

- Job Costing:

- Meaning, application, and accounting for job costing.

- Job Cost Sheet: Preparation and analysis.

- Batch Costing:

- Meaning of batch costing and its application in modern industries.

- Costing methods for batches, cost accumulation, and cost determination.

- Process Costing:

- Meaning and application of process costing in industries.

- Methods for determining costs in process costing.

- Normal and Abnormal Loss: Costing and accounting treatment.

- Inter-process Costing and profit determination.

- Decision making: Choice between job costing and process costing.

### **Module IV: Methods of Costing: Contract Costing, Service costing (15 hours)**

- Meaning, features, and types of contracts.

- Methods of cost determination in contract costing.

- Escalation Clause and Cost-Plus Contracts: Treatment in costing.

- Service Costing:

- Meaning, scope, and application of service costing.

- Factors influencing service cost ascertainment.

- Ascertainment of Service Cost:

- Transport services.

- Hospital services.

- Canteen services.

- Hotel services.

#### **Module V: Activity-Based Costing (ABC) (12 hours)**

- Concept of Activity-Based Costing (ABC):

- Significance and basic features of ABC.

- Stages in ABC: Identifying activities and cost drivers.

- Resource Drivers and Cost Drivers: Their role in cost allocation.

- Application of ABC in both manufacturing and service industries:

- Benefits of ABC in more accurate cost allocation.

- Using ABC to optimize resource usage and decision-making.

#### **Text Books:**

1. Banarjee, B. (2014). *Cost Accounting – Theory and Practice*. New Delhi: PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). *Taxman's Cost Accounting*. New Delhi: Taxmann Publication Pvt. Ltd.
3. Lal, J., & Srivastava, S. (2013). *Cost Accounting*. New Delhi: McGraw Hill Publishing Co.
4. Mowen, M. M., & Hansen, D. R. (2005). *Cost Management*. Stanford: Thomson.

5. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

<b>Goods &amp; Services Tax (GST) and Customs Law</b>	
<b>Code:</b>	<b>Credit: 3+1+0</b>

Course Code	Course Title	Credits	Type
			(T+P+Pj)
	<b>Goods &amp; Services Tax (GST) and Customs Law</b>	4	3+1+0

### Course Objectives

- Provide an in-depth understanding of the concept, structure, and significance of indirect taxes, particularly GST.
- Familiarize learners with the taxable events, provisions, and processes under GST law.
- Enable learners to understand exemptions, input tax credit mechanisms, and compliance requirements.
- Equip learners with skills to analyse penalties, interest, and GST return filing procedures.
- Develop a foundational understanding of the customs law, including its key provisions and practical implications.

### Course Outcomes

- CO1. Explain the concept, need, and utility of indirect taxes, including the taxable event of supply under GST.
- CO2. Describe and apply provisions related to the levy and exemptions under GST for various goods and services.



- CO3. Examine the input tax credit mechanism and related compliance.
- CO4. Analyze provisions regarding penalties and interest, and effectively prepare and file GST returns online.
- CO5. Understand and interpret significant provisions of customs law, including valuation and exemptions.

#### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	2		2	1		3		3
CO2	1	3	2	2	2		3			3		3
CO3	1	3	2	3	3		2	2		3		3
CO4	1	3	2	3	3		2	3		3		3
CO5	1	2	2	1	1	2	3	1		3	2	3

**\*High-3, Medium-2, Low-1**

#### Course Syllabus

#### Module I: Basic Concepts (8 Hours)

- Concept and features of indirect taxes.
- Difference between direct and indirect taxes.
- Concept and objectives of GST.
- Relevant definitions under GST law and constitutional aspects of GST.
- GST Council: Constitution, structure, and functioning.

#### Module II: Concept of Supply and Levy of GST(8 Hours)

- Concept of supply: composite and mixed supply.
- Place, time, and value of taxable supply.
- Significance of consideration in GST.

#### Module III: Levy of GST (12 Hours)

- Basis of charge of GST: inter-state and intra-state supply.

- GST rates for various goods and services.
- Reverse charge mechanism and composition levy.
- Exemptions under GST: goods and services exempted through notifications.
- Input tax credit: eligibility, conditions, and utilization.
<b>Module IV: Procedures under GST (14 Hours)</b>
- Registration under GST law and documentation requirements.
- Tax invoices, credit notes, and debit notes.
- Filing GST returns and maintaining electronic ledgers: liability, credit, and cash.
- Assessments under GST: self-assessment, provisional assessment, scrutiny, and audit.
- Interest and penalties under GST, e-way bill provisions.
- Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) mechanisms.
<b>Module V: Customs Law (10 Hours)</b>
- Key concepts: territorial waters, high seas, and levy of customs duty.
- Types of customs duties and their application.
- Valuation for customs duty purposes.
- Baggage rules and exemptions under customs law.
Text Books:
1. Singhania, V. K., &Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
2. Singhania, V. K., &Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited. I am running a few minutes late; my previous meeting is running over.
<b>Advanced Managerial Accounting</b>

**Code: CUBB3001****Credit: 3+0+1**

Course Code	Course Title	Credits	Type (T+P+P)
CUBB3001	Advanced Managerial Accounting	4	3+0+1

**Course Rationale:**

Advent of new business models and a rapid evolution of new businesses driven by factors such as digital technologies requires finance managers/leaders to adapt the financial information for it to remain relevant (over and beyond what is mandated by the regulators and markets) for the business leaders. This course builds a strong foundation in managerial accounting as well as exposes the students to the emerging concepts/metrics relevant for new age businesses.

**Course Objectives:**

- To equip the students with various concepts, tools and techniques Cost and Management accounting.
- To provide thorough understanding and techniques of financial statements analysis.
- To provide an understanding of methods of cost accounting and its relevance in management decision making.

**Course Outcomes:**

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

- CO1: Critically analyze and improve the operations of organisations through the application of management accounting techniques;
- CO2: Read, interpret and analyze financial statements; combine financial analysis with other information to assess the financial performance and position of a company;
- CO3: Interpret and analyze the financial statements by using the techniques of financial statement analysis for managerial decision-making;
- CO4: Apply relevant costing methods to analyze specific business issues.
- CO5: Develop (plan and forecast) budgets for difference business.

**Course Outcome to Program Outcome Mapping:**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3			3				3			3	3	3
CO2	3	3	3			3				3			3	3	3
CO3	3	3	3			3				3			3	3	3
CO4	3	3	3			3				3			3	3	3
CO5	3	3	3			3				3			3	3	3

## Course Syllabus

### Module: I Concept of Management Accounting

Concept; Tools of Management Accounting; Difference between Financial Accounting, Cost Accounting & Management Accounting, and their Scopes; Role of Management Accountant in Decision Making

### Module: II Financial Performance Analysis

Corporate Financial Statements: Income Statement and Balance Sheet, concepts of triple balance sheet and The integrated report framework

Financial Statement Analysis: Common Size Statements, Comparative Analysis, Trend Analysis, Financial Ratio Analysis, Inter-firm and intra-firm comparison.

### Module: III Standard Costing and CVP Analysis

Standard Costing and Variance analysis: Concept of Standard Cost and Standard Costing, Types of Variance (Material Variance and Labour Variance); Activity Based Costing

CVP Analysis and CVP Application in decision making;

### Module: IV Budgetary Control

Budget, Budgeting, Classification of Budget: Cash Budget, Fixed Budget and Flexible Budget, Zero-Base Budgeting, Responsibility Accounting;

### Books Recommended:

- 1.Horngren, Foster & Dater - Cost Accounting: A Managerial Emphasis (Pearson)
- 2.M.N. Arora – Cost and Management Accounting Theory and Problems Vikash
- 3.Khan and Jain- Management Accounting-TMH

## Financial Market, Institution and Services

Course Code	Course Title	Credits	Type (T+P+Pj)
CUBB1020	Financial Market, Institution and Services	4	3+0+1

### Course Rationale:

This course will enable the students to understand the role and functioning of financial markets, financial institution and financial products. Also students will get knowledge on issues related to risk and return, the role of regulatory bodies, operations of insurance companies and mutual funds.

### Course objectives:

- Understand the role and importance of various financial markets such as money, capital, currency, debt, derivative, and commodity markets.
- Gain insights into the secondary market in India, including stock markets, regional and modern stock exchanges, and international stock exchanges.
- Understand the concepts of financial services and classify financial services, including fund-based and non-fund-based services.

### Course Outcomes

- Investigate the various elements influencing financial markets and explore how these markets are interconnected with the broader economy.
- Analyze the processes involved in issuing corporate securities and examine the functions and operations of primary and secondary markets in India.
- Identify and Analyze different financial services such as leasing, hire purchase, factoring, and forfaiting that organizations use for short-term funding.
- Analyze mutual funds and insurance products to understand their role and benefits as investment options.
- Analyze the Concept of Credit Ratings: Investigate the different types of credit ratings, their advantages and disadvantages, and how they influence investment decision-making.

**Course Outcome to Program Outcome Mapping:**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3			3				3			3	3	3
CO2	3	3	3			3				3			3	3	3
CO3	3	3	3			3				3			3	3	3
CO4	3	3	3			3				3			3	3	3
CO5	3	3	3			3				3			3	3	3

**Course Contents:**

**Module: I**

Introduction to Financial System and Economic Development, Indicators of Financial Development, Role of financial intermediaries in an emerging market, Concepts Related to Financial Markets and Institutions, Financial Instruments – Financial Markets – Capital Markets & Money, Markets – Interlink Between Money Market& Capital, Market – Characteristics of Financial Markets – Functions of Stock Exchange, Financial Sector reforms, financial inclusion.

**Module: II**

Financial Regulations and Regulatory Institutions in India (RBI, SEBI,IRDA,PFRDA), Other Important Financial Institutions – I (Provident Fund, Pension Fund, Insurance Companies)

**Module: III**

Mutual Fund,, Credit Rating Agencies,, Merchant Bank,, Venture Capital Funds, Private Equity

**Module: IV**

Money Markets in India, (Call Money Market, Treasury Bill, Commercial Paper, Certificate of Deposit), Classification of Stock Market and Securities - IPO, Stock Exchanges, Stock Market Indices, Market Micro-Structure in Stock Market, Foreign Exchange Market - Foreign Exchange Market Structure, Risk Management in Foreign Exchange Market

<b>Text Book:</b>	
Madurra Jeff, " Financial Market and Institution", South Western Cenage Learning	
<b>Reference Books:</b>	
Financial Instution and Market by L .M. Bhole	
Indian Financial System by M.Y Khan	
<b>Retail Banking and Insurance</b>	
<b>Code:</b> CUBB1021	<b>Credit:</b> 3+0+1

Course Code	Course Title	Credits	Type
			(T+P+Pj)
CUBB1021	Retail Banking and Insurance	4	3+0+1

#### Course Objectives:

- To provide a comprehensive understanding of retail banking operations, services, and their integration with insurance products.
- To explore the evolution, role, and significance of retail banking and insurance in the Indian financial system.
- To familiarize students with various insurance products, underwriting processes, and the regulatory framework in India.
- To develop skills in analyzing customer needs and offering suitable banking and insurance products.
- To examine recent trends, challenges, and innovations in the retail banking and insurance sectors.

#### Course Outcomes:

- Demonstrate knowledge of retail banking services and customer relationship management in banking.
- Evaluate various types of retail banking products like loans, deposits, and credit cards.
- Understand the structure and functioning of the insurance industry in India, including life, health, and general insurance.

- Analyze regulatory and compliance aspects related to retail banking and insurance under RBI and IRDAI frameworks.
- Assess customer profiles and recommend suitable financial and insurance products.

### Course Outcome to Program Outcome Mapping:

COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO 1	3	3		3									3	3	3
CO 2	3	3		3									3	3	3
CO 3	3	3		3									3	3	3
CO 4	3	3		3									3	3	3
CO 5	3	3		3									3	3	3

### Course Syllabus

#### Module 1: Introduction to Retail Banking

Definition and Scope of Retail Banking

Evolution and Growth in India

Key Products: Savings Accounts, Current Accounts, Fixed Deposits, Loans (Home, Vehicle, Personal), Credit and Debit Cards

Retail Banking Process and Delivery Channels: Branch Banking, Internet Banking, Mobile Banking

Customer Relationship Management in Retail Banking

#### Module 2: Regulatory Framework for Retail Banking in India

Role of the Reserve Bank of India (RBI)

Banking Ombudsman Scheme

Guidelines on KYC and AML Compliance



Emerging Trends: Neo-banks, Open Banking, and Green Banking
<b>Module 3: Introduction to Insurance</b>
Basics of Insurance: Principles, Importance, and Types (Life, Health, General)
<b>Insurance Products in India:</b> Term Plans, Endowment Plans, ULIPs, Vehicle, and Property Insurance
The Role of Actuaries in Insurance
Underwriting and Claims Management
<b>Module 4: Insurance Market in India</b>
History and Evolution of Insurance in India
Role of the Insurance Regulatory and Development Authority of India (IRDAI)
Bancassurance: Models and Benefits
Customer Profiling and Insurance Need Analysis
<b>Module 5: Integration of Retail Banking and Insurance</b>
Concept and Scope of Bancassurance
Cross-Selling Techniques and Benefits
Marketing Strategies for Combined Products
Challenges and Opportunities in Indian Markets
<b>Module 6: Technology, Innovations, and Future Trends</b>
Digital Banking and Payment Systems
Fintech and InsurTech: Role in Enhancing Customer Experience
Artificial Intelligence, Blockchain, and Big Data in Retail Banking and Insurance
Sustainable Banking and Insurance Practices
<b>Text Books:</b>
<ul style="list-style-type: none"> <li>"Retail Banking in India" by R. K. Uppal – Focuses on Indian retail banking practices and emerging trends.</li> <li>"Insurance Principles and Practice" by M. N. Mishra and S. B. Mishra – A comprehensive book covering insurance operations and regulations in India.</li> <li>"Banking Awareness" by N. S. Toor – Essential for understanding banking systems and practices in India.</li> <li>"Principles of Banking" by Indian Institute of Banking &amp; Finance (IIBF) – Detailed</li> </ul>

insights into banking operations with a focus on the Indian financial ecosystem.

- "Digital Banking in India" by Abhishek Gupta – Discusses the rise of digital banking innovations in India.
- "Insurance Management" by S. Arunajatesan and T. R. Viswanathan – Explains insurance operations and practices in India.

### **Entrepreneurship and Start-Up Ecosystem**

**Code-CUBB5002**

**Credit- 1+0+1**

Course Code	Course Title	Credits	Type
			(T+P+Pj)
	<b>Entrepreneurship and Start-Up Ecosystem</b>	2	1+0+1

#### **Course Rationale:**

This course emphasis on the skillset and the knowledge required to be an entrepreneur. It will facilitate the students in applying their knowledge to work in forming their own enterprise. This course will expose students to gain knowledge regarding the start-up ecosystem and will familiarize the students regarding the procedure to apply and to register in Start-Up Odisha and Start-Up India.

#### **Course Objective:**

- To create an environment to understand the Start-Up Ecosystem
- To develop and hone the Entrepreneurial Skill Set in Students for Enterprise Start-up
- To motivate Students to Create their own Entrepreneurial Venture
- To explain the advantages of registering in Start- Up Odisha and Start-Up India
- To Sensitize the students to understand entrepreneurship as a career and skills required.

#### **Course Outcomes**

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

- CO1: Understand the concept of entrepreneurship and its importance in the economy.
- CO2: Gain knowledge of the start-up ecosystem, key players, and government policies.
- CO3: Develop skills to identify business opportunities and conduct feasibility studies.
- CO4: Understand the process of starting and scaling a start-up, including funding sources, legal requirements, and market strategies.
- CO5: Analyze the challenges and risks involved in entrepreneurship and how to manage them effectively.
- CO6: Explore case studies of successful Indian start-ups to understand best practices.

### CO-PO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3					2		2				3	3	3
CO2	3	3					2		2				3	3	3
CO3	3	3					2		2				3	3	3
CO4	3	3					2		2				3	3	3
CO5	3	3					2		2				3	3	3

### Course Syllabus

#### Module: I

**Start-up Environment:** Definition and characteristics of start-ups, Types of start-ups (Social, impact based, rural start-ups), **Start-up India policy**, Start-up Odisha policy, Knowledge of Key Accelerators, Incubators and Mentors in India, Understanding their role and advantages and disadvantages.

#### Module: II

**Entrepreneurship:** Concept of entrepreneurship and intrapreneurship, Types of Entrepreneurs, Nature and Importance, Entrepreneurial Traits and Skills, Entrepreneurship as a career, Identification of opportunity and converting idea to reality, Role of family,

Society, EDIs. Sickness of Small-Scale Industries, Causes and symptoms of sickness, cures of sickness, Role of Banks and Governments in reviving industries.

### Module: III

**Entrepreneurial Skill Set and Motivation:** Motivational Factors, Different Types of Skill Set needed for an Entrepreneur, Existing Skills vs Acquired Skills. Soft Skills, Leadership Skills, Communication Skills

### Books Recommended:

1. Entrepreneurship Development and Management, Vasant Desai, HPH

2. Entrepreneurship Management, Bholanath Dutta, Excel Books

3. Entrepreneurial Development, Sangeeta Sharma, PHI

4. Entrepreneurship Development by Khanka

### Value Added Courses – Compulsory

### Environmental Science

Course Code	Course Title	Credits	Type
			(T+P+Pj)
CUTM1674	Environmental Science	4	3+0+1

### Introduction

The National Education Policy (NEP) 2020 underlines the importance of making environmental education an integral part of curricula and encouraging environmental awareness and sensitivity towards its conservation and sustainable development. Environment Education, therefore, needs to include areas such as climate change, pollution, waste management, sanitation, conservation of biological diversity, management of biological resources and biodiversity, forest and wildlife conservation, and sustainable development.

### Course Objectives

- To understand the relationship among human being, natural resource and environment on the historical perspectives.
- To orient students towards the principles of sustainable development goals and train them for conserving Biodiversity and maintaining Ecosystem balance.
- To analyze environmental issues and problems critically, and develop strategic environmental management policies and practices.

### Course Outcome

After the successful completion of the course, students should be able to:

CO1: Explain the historical perspectives of human, natural resource and environment interactions.

CO2: Identify, classify, evaluate and prospect the natural resources integrated with Sustainable Development Goals.

CO3: Analyze issues and concerns of Biodiversity conservation and Ecosystem services at local, regional and global scales.

CO4: Demonstrate their environmental management competency to combat pollution, waste generation and climate change.

CO5: Conduct independent project works and address current environmental challenges complying with Environmental agreements, treaties, acts and laws.

### Course Outcome to Program Outcome Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	2	2	3	2	1	1	1	3	1	2
CO2	3	3	3	3	3	3	2	3	3	3	1	3
CO3	3	3	3	3	3	2	2	2	3	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	1	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3

\*High-3, Medium-2, Low-1

### Course Syllabus

#### Module-1: Human and Environment

Introduction to Human and the Environment: Overview of human-environment interactions throughout history; Importance of mastery of fire, the origin of agriculture, and the emergence of city-states; Discussion on the impact of ancient civilisations on the environment. Emergence of Environmentalism: Anthropocentric and eco-centric perspectives; Study of significant thinkers and their contributions to environmental philosophy; Environmental movements, Analysis of critical events such as the UN Conference on Human Environment 1972.

### **Module-2: Natural Resources and Sustainable Development**

Understanding Natural Resources: Definition and classification of natural resources; Renewable and Non-renewable, Biotic and abiotic resources, Forest, Grasslands, Wildlife, Water, Mineral, Food, Land, Energy; Introduction to sustainable development: Sustainable Development Goals (SDGs), targets and indicators; Discussion on challenges and strategies for achieving sustainability. World commission on Environment and Development.

### **Module-3: Conservation of Biodiversity and Ecosystem**

Levels and types of Biodiversity, Biodiversity in India and the world, Biodiversity Hotspots, Land Use and Loss of Biodiversity: deforestation, urbanisation, desertification; trends in biodiversity loss; Case studies on the impact of human activities on biodiversity hotspots. Conservation of Biodiversity and Ecosystems: Understanding biodiversity and its distribution; Discussion on major ecosystem types: forests, grasslands, agriculture, coastal and marine and their characteristics; Ecosystem services: Classification and significance; Exploration of threats to biodiversity and ecosystems; *in-situ* and *ex-situ* conservation, protected areas, traditional knowledge, sacred groves, community based conservation.

### **Module-4: Environmental Pollution and Management**

Pollution and its impact; Overview of pollution: air, water, soil, noise, solid waste, hazardous waste; Discussion on transboundary pollution and its consequences; Understanding environmental issues at micro, meso, synoptic, and planetary scales; Case studies highlighting the adverse effects of pollution on human health and ecosystems. Addressing Environmental Pollution and Health: Strategies for pollution control and management; Examination of air, water, soil, and noise pollution and their health impacts; Introduction to waste management practices and their significance. Introduction to environmental management systems such as ISO 14001 and the role of organizations like UNEP and IPCC in global environmental governance; Case studies on the implementation of environmental policies and regulations in different contexts.

### **Module-5: Environmental Policies and Practices**

Introduction to environmental laws and regulation: Constitutional provisions - Article 48A, Article 51A(g) and other derived environmental rights; Introduction to environmental legislations on the forest, wildlife and pollution control: The Wild Life (Protection) Act, 1972; The Water (Prevention and Control of Pollution) Act, 1974; The Forest (Conservation)

Act, 1980; The Air (Prevention and Control of Pollution) Act, 1981; The Environment (Protection) Act, 1986; The Biological Diversity Act, 2002; Noise Pollution (Regulation and Control) Rules, 2000; National Green Tribunal; Climate Change policies, Greenhouse gas emissions and their impact on global climate; Climate change mitigation measures and practices: UNFCCC, Concept of NET ZERO. Environmental Treaties: Major international environmental agreements, conventions and their significance: CBD, CITES, UNCCD, Analysis of India's status and commitments under these agreements.

### SUGGESTED READINGS

- Rajagopalan, R. (2011). Environmental Studies: From Crisis to Cure. India: Oxford University Press.
- Sinha, N. (2020) Wild and Wilful. Harper Collins, India.
- Krishnamurthy, K.V. (2003) Textbook of Biodiversity, Science Publishers, Plymouth, UK.
- Kanchi Kohli and Manju Menon (2021). Development of Environment Laws in India, Cambridge University Press.
- Ministry of Environment, Forest and Climate Change (2019). A Handbook on International Environment Conventions & Programmes. <https://moef.gov.in/wp-content/uploads/2020/02/convention-V-16-CURVE-web.pdf>
- Headrick, Daniel R. (2020). Humans versus Nature- A Global Environmental History, Oxford University Press.
- Chiras, D. D and Reganold, J. P. (2010). Natural Resource Conservation: Management for a Sustainable Future. 10th edition, Upper Saddle River, N. J. Benjamin/Cummins/Pearson.
- Harper, Charles L. (2017). Environment and Society, Human Perspectives on Environmental Issues 6th Edition. Routledge.
- Jackson, A. R., & Jackson, J. M. (2000). Environmental Science: The Natural Environment and Human Impact. Pearson Education.
- Pittock, Barrie (2009) Climate Change: The Science, Impacts and Solutions. 2nd Edition. Routledge.

### Gender, Human Rights and Ethics

**Code:**CUTM1014

**Credit:** 1.5+0+1.5

Course Code	Course Title	Credits	Type (T+P+Pj)

CUTM1014	Gender, Human Rights and Ethics	3	1.5+0+1.5
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### Course Objectives:

This course is about gender, human rights, and ethics in which the student will be sensitized and exposed to related issues in the context of business and organizations in India. The specific objectives are:

- To develop an understanding of gender, human rights, and ethics in an unequal society like India
- Sensitization of how gender, human rights, and ethics are significant in organizations.
- Integrating concerns related to gender, human rights, and ethics in organizations.

### Course Outcomes:

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

CO1: Students will analyse the differences between sex and gender, the social construction of gender, and its outcomes, including gender roles, labour division, and power hierarchies.

CO2: Students will evaluate gender implications in workplace practices, management, and leadership

CO3: Will gain an understanding of human rights concepts, types, and their relevance in organizations. They will explore international human rights laws, the Universal Declaration of Human Rights, and organizational challenges related to social discrimination and inequality.

CO4: Develop knowledge of Indian and Western ethical systems, including utilitarianism, duty ethics, virtue ethics, and ethical relativism.

CO5: Investigate the persistence of social discrimination, efforts to address past violations, and the ongoing struggle for justice and accountability.

### Course Outcome to Program Outcome Mapping:

CO/PO	PO-01	PO-02	PO-03	PO-04	PO-05	PO-06	PO-07	PO-08	PO-09	PO-10	PO-11	PO-12
CO1	3	3	2	2	2	3	2	1	2	3	1	2
CO2	3	3	2	2	2	3	3	2	2	2	1	2
CO3	3	3	2	3	2	3	2	1	2	3	2	2
CO4	3	2	2	3	2	3	1	1	2	1	2	2



CO5	3	3	2	3	2	3	2	2	2	2	1	2
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**\*High-3, Medium-2, Low-1**

## Course Contents:

### Module: I

Difference between sex and gender; social construction of gender and its outcomes in the form of behavior, roles, gender based division of labour, hierarchy; gender relations. Gender issues in organisations - significance of relations between structures, practices, context, interactions and power for construction of gender at organisational level Gender implications at workplace, management and leadership, Laws and Acts Comparing different types of organisations; how to create a gender sensitive organisation.

### Module: II

Introduction to human rights, Meaning and Definition, Types Human Rights Law: Protection, violation and the legal framework for their protection - International Human Rights Law, Universal Declaration of Human Rights Conflicts of Rights and its Significance to Organisations: Challenges of the past and challenges for the future. Persistence of social discrimination and inequality; efforts in the search for justice for past violations, continued struggle for human rights and accountability in an organisational context.

### Module: III

Introduction to and study of ethics; Indian and Western ethics Different ethical systems and perspectives; ethical relativism and its implications, utilitarianism, duty ethics and virtue ethics in organisations Critique of various ethical positions and develop their own position in an organizational context.

### References:

- “Why Gender is a Development Issue”, Handout 4, Oxfam Gender Training Manual (1994)
- Freedman, Jane. (2002), “Introduction: Feminism or Feminisms?” in *Feminism*, Viva Books, N. Delhi.
- Chafetz, J.S. (1990), “The Coercive Bases of Gender Inequality”, in *Gender Equity: An Integrated Theory of Stability and Change*, Sage.

<b>Indian Society and Culture</b>	
<b>Code:</b> CUTM1187	<b>Credit:</b> 1+0+1

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Course Code	Course Title	Credits	Type
			(T+P+Pj)
CUTM1187	Indian Society and Culture	2	1+0+1

Course Rationale:

The purpose of this course is to expose students of Technology and Management to different aspects of Indian society and culture.

#### Course Objectives:

Students will develop

- An understanding of societal and cultural dimensions of the dynamic nature of society and the environment in which they will live and work as scientists engineers, entrepreneurs, or managers.
- More specifically, they will appreciate how societal and cultural issues interface with technology, science and business in the context of overall development of the country.

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#### Course Outcomes:

**CO1:** Gain insights into the roots of Indian society, its rural and urban social structures, and the functioning of social institutions. They will analyze issues related to caste, tribes, Dalits, and other excluded groups, along with the dynamics of power and conflicts.

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**CO2:** Develop a basic understanding of Indian culture, including languages, literature, and cultural change. They will examine the impacts of cultural evolution on Indian society and its diverse communities.

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**CO3:** Understand key social movements such as tribal, women, and environmental movements. They will also explore the contributions of reformers and nation-builders, such

as Rammohan Roy, Jyotirao Phule, M.K. Gandhi, B.R. Ambedkar, and others, in shaping modern India.

**CO4:** Analyze pressing social issues in modern India, including poverty, gender disparities in development, the plight of slums and the informal sector, and challenges faced by children and the physically challenged.

**CO5:** Understand the interlinkages between science, technology, and development in the Indian context.

**Course Outcome to Program Outcome Mapping:**

CO/PO	PO-01	PO-02	PO-03	PO-04	PO-05	PO-06	PO-07	PO-08	PO-09	PO-10	PO-11	PO-12
CO1	3	3	2	3	2	3	2	1	2	3	1	2
CO2	3	2	2	2	2	2	1	1	2	3	1	2
CO3	3	3	2	3	2	3	2	1	2	3	1	2
CO4	3	3	2	3	3	3	2	2	2	2	1	2
CO5	3	3	2	2	3	2	1	2	2	2	2	3

**\*High-3, Medium-2, Low-1**

**Course Contents:**

**Module: I**

**Introduction to Indian Society:** Indian Society - Roots of Indian Society; Social Structure – Rural and Urban Contexts; Social Institutions in Indian Society; Caste, Tribe, Dalits and Other Excluded Groups; Power and Conflicts.

**Module: II**

**Introduction to Culture in Indian Society:** Basic understanding of culture in India; Languages and Literature in India; Culture Change and its Impact on Indian Society

**Module: III**

**Social Movements** : tribal, women and environment, *Reformers and Radicals*: Rammohan Roy, Syed Ahmed Khan, Jyotirao Phule, Gopal Krishna Gokhale, Bal Gangadhar Tilak, Tarabai Shinde, Dayananda Saraswati and Vivekananda *Nurturing a Nation* :M. K. Gandhi, Rabindra Nath Tagore, B R Ambedkar, Mohammad Ali Jinnah, EV Ramaswami, Jawaharlal Nehru, Rammanohar Lohia, Jayaprakash Narayan, Verrier Elwin Peasant, Tribal, Women and Environment movement

#### Module: IV

**Social Issues in Modern India**: Poverty - multidimensional aspects; Gender issues in development; Constitution of India: Slums; Informal sector; Child, Physically challenged

#### Module: V

**Science, Technology and Society**: Appropriate Technology; Science, Technology and Development Linkage; Science and Technology Policy.

### Climate Change, Sustainability and Organisation

**Code:** CUTM1015 **Credit:** 1.5+0+1.5

Course Code	Course Title	Credits	Type (T+P+Pj)
CUTM1015	Climate Change, Sustainability and Organisation	3	1.5+0+1.5

#### Course Rationale:

This course will develop an understanding about climate change in general, responses and debates. It will create awareness about the impact of climate change on organisations in performance, growth and sustainability.

#### Course Objectives:

- To develop an understanding about climate change in general, responses and debates
- To create awareness about the impact of climate change on organisations in performance, growth and sustainability

- To facilitate in developing reference points to factor in aspects of climate change in organizational planning and development
- To develop an understanding of sustainable development, SDGs and their relevance for sustainability of organisations
- To comprehend the application of the Integrated Reporting Framework for Sustainability in business.

#### Course Outcomes:

**CO1:** Develop foundational knowledge of climate change, its impacts on various sectors such as agriculture, forestry, transportation, energy, and manufacturing, and its broader implications, including migration, disasters, and pandemics.

**CO2:** Evaluate the sustainability challenges and opportunities presented by climate change for business organizations.

**CO3:** Examine the concept of sustainable development, including debates around it and the importance of SDGs.

**CO4:** Gain knowledge of the regulatory environment, international policies, and frameworks such as Integrated Reporting for Sustainability.

**CO5:** Explore sustainable production and consumption practices, the role of design and technology in sustainability, and strategic communication and marketing for promoting sustainability.

#### Course Outcome to Program Outcome Mapping:

CO/PO	PO-01	PO-02	PO-03	PO-04	PO-05	PO-06	PO-07	PO-08	PO-09	PO-10	PO-11	PO-12
CO1	3	3	2	3	2	3	2	1	2	3	1	3
CO2	3	3	2	2	3	3	2	2	3	2	1	3
CO3	3	3	2	3	3	3	1	2	2	3	1	3
CO4	3	2	2	3	2	3	1	2	2	2	2	3

CO5	3	3	2	3	3	3	2	2	2	3	2	3
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**\*High-3, Medium-2, Low-1**

### Course Contents:

#### Module-I:

Basics of climate change; impacts on various sectors; responses and mitigation efforts by the state and non-state agencies; debates and critiques, Sectoral implications of climate change: Agriculture and Forestry; Transportation; Buildings; Energy; Industry and Manufacturing, Climate change: specific impacts (Migration, Disasters and Pandemics), Mitigation and adaptation keeping the sustainability of business organisations

#### Module-II:

Sustainable development, debates, SDGs, challenges and opportunities; The business case and leadership for action, Regulatory environment and International policy; Integrated Reporting Framework for Sustainability, Production and consumption; Design, technology, and planning for sustainability, Communication and marketing; Collaboration and partnerships

### References:

- Climate Change- Law, Policy and Governance by Usha Tandon, Eastern Book Company, 2018
- Climate Change: A Very Short Introduction by Mark Maslin, Oxford University Press, 2014
- Sustainable Development Goals Series by Zachary Romano, Springer Publication, 2024.

## ABILITY ENHANCEMENT COMPULSORY COURSE

### Job Readiness

Course Code	Course Title	Credits	Type (T+P+Pj)
CUTM1016	Job Readiness	6	0+0+6

### Course Objectives

The objectives of the course are

- Develop competent level of English proficiency, i.e., 6.5 band on the CELTS Test

- Enhance proficiency in verbal, quantitative aptitude and logical reasoning skills aiming for Level 4 mastery in MyPerfectice
- Strengthen students' employability skills through communication, analytical and problem-solving abilities

### Course Outcomes

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

CO1.Achieve competency in English language (6.5 band on the CELTS Test)

CO2. Apply English proficiency in real-world scenarios such as professional communication and presentations

CO3. Exhibit verbal ability, strong quantitative aptitude and advanced logical reasoning (Level 4 mastery in MyPerfectice)

CO4.Develop and apply enhanced employability skills, including effective communication, sharp analytical thinking and problem- solving abilities in various professional contexts.

CO5. Commitment to lifelong learning fostering a mindset of continuous improvement in English proficiency and employability skills.

Course Outcome to Program Outcome Mapping:

CO/P O	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1			3											
CO2				3	3										
CO3			2	3											
CO4			1	2	3										
CO5			2		3										

\*High-3, Medium-2, Low-1

### Course Contents

**Course I: CELTS - Listening, Speaking, Reading and Writing**

**Module I: CELTS Listening**

- Notes/ Form/Table completion
- Label the Map/Passage, Multiple Choice Questions
- Complete the Sentences, listening to Find Information
- Assessment on Listening Skills

## **Module II: CELTS Speaking**

- Speaking about self, family, hobbies, interests
- Introduction & Interview
- Topic Discussion (e.g, Environment, Post Covid 19, Job)
- Assessment on Speaking Skills

## **Module III: CELTS Reading**

- Skimming and Scanning
- Sentence Completion
- Choose the Correct options ( A, B, C, D)
- Locating the Specific Information
- Assessment on Reading Skill

## **Module IV: CELTS Writing**

- Summarising the chart, table or graph
- Comparing and contrasting graphs and tables
- Describing maps & diagrams
- Agreeing & disagreeing
- Expressing a personal view & opinion
- Assessment on Writing Skill
- Job Application: CV & Cover Letter (2nd year)
- Letter Writing
- Email Writing (2nd year)
- Getting Started –writing an introduction

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<b>Course II: CELTS</b> <b>Verbal Module I:</b> <b>Grammar (4 Hrs)</b>
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- |                       |
|-----------------------|
| • Articles            |
| • Prepositions        |
| • Subject-Verb        |
| • Spotting Errors     |
| • Sentence Correction |

<b>Module II: Vocabulary (5 Hrs)</b>
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|-------------------------|
| • Synonyms              |
| • Antonyms              |
| • Contextual Vocabulary |

<b>Module III: Reading Comprehension (3 Hrs)</b>
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|--|
| • Paragraph/ Sentence Completion       |
| • Jumbled Sentences/ Jumbled Paragraph |
| • Reading Comprehension                |

<b>Module IV: Verbal Analogies (3 Hrs)</b>
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<b>References Recommended:</b>
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<b>Books</b>
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- |  |
|--|
| • The Official Cambridge Guide to Ielts Student's Book With Answers with DVD Rom |
| • Simone Braverman's Target Band 7   |
| • Focus on IELTS Foundation Coursebook.  |

<b>Foreign Language</b>	
<b>Code-</b>	<b>Credit- 1+1+0</b>

<b>Creative Writing (56 hours</b>

Course Code	Course Title		Credits	Type (T+P+P)
	Creative Writing		2	0+2+0

### Course Objectives:

- To enhance their ability to write with clarity, voice, and style, and experimenting with different forms of creative writing, including fiction, poetry, and creative non-fiction.
- To gain a deep understanding of essential literary elements such as character development, plot structure, setting, theme, tone, and dialogue, and how to effectively incorporate these elements into their writing.
- To produce a portfolio of original creative work, showcasing a range of pieces that reflect the skills and techniques learned throughout the course.

### Course Outcomes:

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

**CO1:**To develop creative writing skills.

**CO2:** To apply management concepts to creative writing.

**CO3:** To enhance critical thinking and problem solving.

**CO4:**Toimprove communication, confidence and self-expression.

**CO5:**To foster reflective practice and personal development.

### Course Outcome to Program Outcome Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	2	2	3	1	2	1	2	2	2	2	2	1
CO2	3	2	2	2	3	1	2	3	2	1	2	1
CO3	2	3	2	2	2	1	2	2	2	1	1	1

CO4	1	2	3	1	1	1	3	1	2	2	2	1
CO5	2	2	2	2	2	2	1	1	3	2	1	1

**\*High-3, Medium-2, Low-**

## Course Syllabus:

### Module I:

**Practice: (14 hours)**

- **TASK 1:** Writing basic paragraphs.
- **TASK 2:** Creating outlines for topic based writing.
- **TASK 3:** Paragraph arrangement for cohesive writing skills enhancement.
- **TASK 4:** Analysis of various newspaper articles inclusive of editorials.
- **TASK 5:** Solving intermediate standard of English grammar for accuracy.
- **TASK 6:** Crafting formal letters and e-mail.
- **TASK 7:** Writing reports and enquiry letters.

### Module II:

**Practice: (14 hours)**

- **TASK 1:** Detailed study of each of the style of writing mentioned.

- **TASK 2:** Writing and creating potential business scenarios.
- **TASK 3:** Crafting a revolutionary business model.
- **TASK 4:** Crafting writings on leadership challenges or triumphs.
- **TASK 5:** Crafting stories of eminent entrepreneurs.
- **TASK 6:** Crafting persuasive pitch for any product or service.
- **TASK 7:** Crafting a creative essay on management topics.

### Module III:

**Practice: (14 hours)**

- **TASK 1:** Analysis of mind-mapping and brainstorming in writing.

● <b>TASK 2:</b> Character development of a manager or leader.
● <b>TASK 3:</b> Story writing inspired by random business terms.
● <b>TASK 4:</b> Reflection on management related goal.
● <b>TASK 5:</b> Script writing for management training videos.
● <b>TASK 6:</b> Article writing on management topics.
● <b>TASK 7:</b> Analysis of writings of eminent management writers.

#### Module IV:

#### Practice: (14 hours)

● <b>TASK 1:</b> Writing about personal leadership experience.
● <b>TASK 2:</b> Crafting narratives about future career goals.
● <b>TASK 3:</b> Analysis of core values and their relation to management.
● <b>TASK 4:</b> Writing on a significant mentorship experience.
● <b>TASK 5:</b> Creating a personal development plan and narrative.
● <b>TASK 6:</b> Writing scenarios illustrating effective communication.
● <b>TASK 7:</b> Blog writing on management topics.

#### Reference Books:

● <b>“The Business Writer's Handbook”</b> by Gerald J. Alred et al. (2018)
● <b>“Narrative and Storytelling in Business”</b> by John Seely Brown et al. (2004)
● <b>“On Writing”</b> by Stephen King (2010)
● <b>“The Five Most Important Questions You Will Ever Ask About Your Organization”</b> by Peter Drucker (2006)

#### Dining Etiquette (56 hours)

Course Code	Course Title	Credits	Type (T+P+Pj)
	Dinning Etiquette	2	0+2+0

**Course Objectives:**

- To understand the importance of dining etiquette in professional and social settings
- To develop confidence and professionalism during formal dining experiences.
- To practice proper table manners, conversation skills, and cultural dining awareness

**Course Outcomes:**

After the completion of the course students will be able to:

CO1: Demonstrate knowledge of basic dining etiquette, including table settings, use of utensils, and appropriate behavior in various dining scenarios.

CO2: Apply culturally appropriate dining practices in diverse social and professional settings.

CO3: Develop effective communication and interpersonal skills to create a positive impression during formal and informal dining events.

CO4: Evaluate dining situations to identify and adapt to the nuances of global dining protocols and customs.

CO5: Exhibit confidence and professionalism while hosting and attending formal dining engagements.

**Course Outcome to Program Outcome Mapping:**

the specified scale: High (3), Medium (2), Low (1).

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12
CO1	3	1	2	1	1	2	2	1	2	2	1	1
CO2	2	2	2	1	2	3	2	1	2	3	1	1
CO3	1	2	3	2	2	2	3	1	2	2	2	1
CO4	3	3	2	3	2	2	2	1	2	3	1	2
CO5	2	2	3	2	2	3	3	2	3	3	2	1

**\*High-3, Medium-2, Low-1**

**Course Syllabus:****Module 1: Pre-Meal Etiquette (14 hours)****Practice**

• Punctuality and Time Management
• Dress Code and Personal Grooming
• Greetings and Introductions
• Business Card Etiquette
•

<b>Module 2: Table Manners (14 hours)</b>
<b>Practice</b>

• Table Settings and Utensil Usage
• Napkin Etiquette and Hand Hygiene
• Eating and Drinking Etiquette
• Conversation and Interaction

<b>Module 3: Cultural Considerations (14 hours)</b>
<b>Practice</b>

• Researching Host Culture and Customs
• Dietary Restrictions and Preferences
• Gift-Giving Etiquette
• Global Dining Etiquette Variations

<b>Module 4: Business Dining Dos and Don'ts (14 hours)</b>
<b>Practice</b>

• Pre-Meal Preparation
• Engaging in Meaningful Conversations
• Respect for Hosts and Colleagues
• Post-Meal Follow-up

<b>Recommended Resources:</b>
1. Books: "The Art of Professional Dining" by Pamela Eyring

2. Articles: Harvard Business Review, Forbes, Entrepreneur
3. Videos: TED Talks, YouTube Etiquette Channels
4. Online Courses: Coursera, LinkedIn Learning

<b>Minor / Domain Courses</b>
<b>Banking &amp; Insurance</b>
<b>Code:</b>
<b>Credit:3+0+1</b>

Course Code	Course Title	Credits	Type (T+P+Pj)
	<b>Banking &amp; Insurance</b>	4	3+0+1

<b>Course Objectives:</b>

- To provide an understanding of the basic principles and functions of banking and insurance.
- To familiarize learners with the legal and regulatory frameworks governing banking and insurance in India.
- To explore the operations and services provided by banks, including lending practices and the management of non-performing assets (NPAs).
- To impart knowledge about the principles, types, and importance of insurance in risk management.
- To enhance learners' ability to analyze and evaluate the regulatory mechanisms and challenges in the banking and insurance sectors.

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<b>Course Outcomes</b>

- CO1: Explain the meaning, scope, and functions of banking along with its legal framework.
- CO2: Assess the operations and services provided by banks.
- CO3: Evaluate the lending operations of banks and identify causes and implications of NPAs.
- CO4: Explain the concept and principles of insurance and their significance in risk management.
- CO5: Analyze various types of insurance and understand the regulatory framework governing the insurance sector.

#### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	2	2	2			3		3
CO2	1	3	2	2	2	2	3	1		3		3
CO3	1	3	2	3	3	2	2			3		3
CO4	1	2	2	1	2	3	3	1		3	2	3
CO5	1	3	2	2	2	3	2			3	2	3

**\*High-3, Medium-2, Low-**

#### Module I:

Definition and function of banks, need for banks; legal framework; structure, organisation and working of banks, need for proper regulation and supervision; banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

#### Module II:



## **Banking Operations**

Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and e- banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. Basics of Negotiable Instruments

## **Module III:**

### **Loans and Advances**

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel

## **Module IV:**

Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements, Non-performing assets in Indian Banking system- issues and resolution

## **Module V:**

### **Insurance Business**

Basic concept of Risk-kinds of Business Risks; Insurance Business: concept, characteristics, functions; Fundamental principles- Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation. Reinsurance and Coinsurance: features, objectives, methods; Bancassurance: features and merits.

## **Module VI:**

### **Life and Non-Life Insurance**

Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Mis-Selling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Claims and Settlement Procedure; Regulatory Framework of Insurance: IRDA Act, 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make

Regulations.
.
<b>Text Books:</b>

1. Agarwal, O. P. (2011). *Banking and Insurance*. New Delhi: Himalaya Publishing.
2. Black, K. J., & Skipper, H. J. (2000). *Life and Health Insurance*. London: Pearson Education.
3. Gupta, P. K. (2011). *Insurance and Risk Management*. New Delhi: Himalaya Publishing.
4. Mishra, M. N., & Mishra, S. B. (2007). *Insurance Principles and Practice*. New Delhi: S. Chand Publishing.
5. Suneja, H.R. (2019). *Practical and Law of Banking*. New Delhi: Himalaya Publishing House.
6. Vaughan, E. J., & Vaughan, T. M. (2013). *Fundamentals of Risk and Insurance*. New Jersey: Wiley.

<b>Advanced Corporate Accounting</b>
<b>Code:</b> <b>Credit: 3+0+1</b>

Course Code	Course Title	Credits	Type (T+P+Pj)
	<b>Advanced Corporate Accounting</b>	4	3+0+1

<b>Course Objectives:</b>

- To provide learners with a comprehensive understanding of advanced corporate accounting principles.
- To develop the skills needed to prepare financial statements and accounts under different corporate scenarios as per the Companies Act, 2013.
- To enable learners to apply accounting techniques for consolidation of financial statements in the case of holding and subsidiary companies.

- To familiarize learners with the accounting procedures for corporate restructuring, including winding up and liquidation.
- To equip learners with the knowledge to prepare and analyze financial statements of banking and insurance companies.

### Course Outcomes

- CO1: Prepare consolidated financial statements, including the balance sheet of a holding company with one subsidiary.
- CO2: Make accurate accounting entries and statements for winding up and liquidation of companies.
- CO3: Prepare and interpret financial statements of banking companies in compliance with regulatory requirements.
- CO4: Prepare and analyze financial statements of insurance companies, addressing their unique accounting standards.
- CO5: Provide advisory services to corporate investors, including the preparation of accounts related to investment in securities.

### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	3	2	3	2		3			3		3
CO2	1	3	2	2	2		3			3		3
CO3	1	3	2	3	2	2	2			3	2	3
CO4	1	3	2	3	2	2	2			3	2	3
CO5	1	2	2	2	2	2	3	1		3		3

**\*High-3, Medium-2, Low-**

### COURSE CONTENTS:

#### Module I: **Accounts of Holding Company**

Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest/non-controlling interest;

cost of control/Goodwill or gain on bargain purchase. Meaning and need for consolidation of financial statements; Preparation of consolidated financial statements as per AS 21 / Ind AS 110 (with one subsidiary company).

## **Module II: Winding up of a Company**

Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; Voluntary winding up; Preparation of Liquidator's Final Statement of Account; Preparation of Statement of Affairs.

## **Module III: Accounts of Banking Companies**

Statutory books to be maintained; Special features of Bank book keeping; Advances – its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements using appropriate software.

## **Module VI: Accounts of Insurance Companies**

Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company – Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet using appropriate software; Accounts of general insurance business – Revenue Account, Profit and Loss Account, and Balance Sheet using appropriate software.

## **Module V: Investment Accounts**

Meaning of Investment Accounts; cum-interest, ex-interest, cum-dividend and ex-dividend. Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares.

## **Text Books:**

1. Dam, B. B., &Gautam, H. C. (2019). Advanced Corporate Accounting, Gayatri Publications Guwahati.
2. Goyal, V. K., & Goyal, R. (2013). Corporate Accounting. New Delhi: Phi Learning.
3. Jain, S. P., &Narang, K. L. (2016). Corporate Accounting. New Delhi: Kalyani Publishers. Goyal, B. K. (2019). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publications.

4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2009). Corporate Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Scholar Tech Press.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.
7. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publications. Tulsian, P. C., & Tulsian, B. (2010). Corporate Accounting. New Delhi: S. Chand Publishing.

<b>Auditing and Corporate Governance</b>	
<b>Code:</b>	<b>Credit: 3+0+1</b>

Course Code	Course Title	Credits	Type (T+P+Pj)
CUCU	<b>Auditing and Corporate Governance</b>	4	3+0+1

<b>Course Objectives</b>

- |  |
|--|
| <ul style="list-style-type: none"> <li>• To enable students to comprehend the process of auditing and understand its role in detecting and preventing fraud and errors in financial statements.</li> </ul>       |
| <ul style="list-style-type: none"> <li>• To provide comprehensive knowledge of auditing principles, procedures, and techniques in alignment with current legal frameworks and professional standards.</li> </ul> |
| <ul style="list-style-type: none"> <li>• To familiarize students with the ethical responsibilities and code of conduct for auditors.</li> </ul>  |
| <ul style="list-style-type: none"> <li>• To offer insights into the principles of Corporate Governance and their role in ensuring accountability and transparency in organizations.</li> </ul>                   |
| <ul style="list-style-type: none"> <li>• To explore the concept of Corporate Social Responsibility (CSR) and its importance in sustainable business practices.</li> </ul>  |

## Course Outcomes

- CO1. Explain the fundamental concepts of auditing and their applications in financial reporting.
- CO2. Apply analytical and critical thinking skills to address auditing challenges using case-based approaches.
- CO3. Utilize the Auditing, Assurance, and Ethics Handbook effectively.
- CO4. Interpret the legal framework governing company audits in India and demonstrate adherence to professional codes of conduct.
- CO5. Evaluate the importance of Corporate Governance and CSR in fostering ethical and sustainable business practices.

### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2	2	1	2		2			3		3
CO2	1	3	3	2	2					3		3
CO3	2	2	2	2						3		2
CO4	2	2	2	3	2	3				3		3
CO5	2	2	2	3	3	3	3	3	1	3		3

**\*High-3, Medium-2, Low-**

## Course Syllabus

### Module I: Introduction to Auditing

- Audit Concepts: Definition, nature, objectives, advantages, and limitations of auditing.
- Classification of Audit: Types of audits, errors, and frauds; auditor's duties and ethical principles.
- Code of Conduct: Independence of auditors and value systems.
- Audit Planning and Documentation: Development of audit plans and programmes, delegation, supervision, nature, and purpose of audit documentation.

- Internal Controls: Internal check and internal audit; audit procedures including vouching and verification of assets and liabilities.

## **Module II: Audit of Companies**

- Audit under the Companies Act, 2013: Qualifications, disqualifications, appointment, rotation, removal, remuneration, rights, and duties of auditors.

- Auditor's Report: Contents, types, and audit certification.

- Statutory Auditors' Liabilities: Legal and professional aspects.

- Auditing Standards: Overview and application in practice.

## **Module III: Special Areas of Audit**

- Specialized Audits: Cost audit, tax audit, and management audit.

- Emerging Trends in Auditing: Auditing in Electronic Data Processing (EDP) environments, and computer-aided auditing tools and techniques.

- Auditing Standards: Key provisions and interpretations.

- Relevant case studies and problem-solving exercises.

## **Module IV: Corporate Governance**

- Conceptual Framework: Theories, models, and significant committees on Corporate Governance.

- Corporate Reforms: Analysis of major reforms and best practices.

- Corporate Scandals: Case studies of governance failures in India and abroad, common issues in corporate governance.

- Codes and Standards: Governance guidelines and standards.

## **Module V: Corporate Social Responsibility (CSR)**

- Introduction to CSR: Definition, corporate philanthropy, and strategic CSR planning.

- CSR and Sustainability: Linkages with business ethics and corporate governance.

- Legal Framework: CSR provisions under the Companies Act, 2013, CSR Committees, and compliance requirements.

-CSR Models and Standards: Overview of CSR frameworks, codes, and international standards.

**Text Books:**

1. TR Sharma, Auditing.
2. BN Tandon, Practical Auditing.
3. MS Ramaswamy, Principles and Practice of Auditing.
4. Kamal Gupta, Practical Auditing.
- 5.

**Security Analysis and Portfolio Management**

Course Code	Course Title	Credits	Type (T+P+P)
	Security Analysis and Portfolio Management	4	3+0+1

**Course Rationale:**

This course will acquaint the students with the working of security markets. It will develop the skills required for portfolio management. It will identify, interpret and analyze the varied technical patterns and indicators presented on the real-life stock charts. Students will be able to understand basics of balancing risk and rewards using portfolio management.

**Course Objectives:**

1. To understand the fundamentals of investment
2. To develop the skills required for portfolio management
3. Identify, interpret and analyze the varied technical patterns and indicators presented on the real-life stock charts.

**Course Outcomes:**

After completion of the course students



1. Will be able to calculate risk and return of the investment.
2. Will be able to do the fundamental analysis for making investment decision
3. Can Identify, interpret and analyze the varied technical patterns and indicators presented on the real-life stock charts.
4. Can manage portfolios of the investors
5. Will be able to do portfolio revision and evaluation for the investors.

### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3										3	3	3
CO2	3	3	3										3	3	3
CO3	3	3	3										3	3	3
CO4	3	3	3										3	3	3
CO5	3	3	3										3	3	3

### Course contents:

#### Module: I

**Fundamentals of investment:** Investment avenues: stocks, debentures, mutual funds, over view of stock market, primary and secondary market, risk and return: types of risk, measurement of risk and return, calculation of beta, capital asset pricing model (CAPM).

#### Module: II

**Fundamental analysis:** Economic analysis, industry analysis, company analysis, bond valuation, equity valuation, Technical Analysis: technical indicators like; moving averages, Pivot point, support and resistance, candlestick chart, line charts, Efficient market hypothesis.

#### Module: III

**Portfolio analysis:** Calculation of expected return and risk of a portfolio, diversification of risk, capital market line, security market line. Portfolio revision: Passive management, active management, formula plan

**Module: IV**

**Portfolio evaluation:** Sharpe's Performance Index, Treynor's performance Index, Jensen's Performance Index

**Text Books:**

- Security Analysis and Portfolio Management, Pandian, Vikash
- Security Analysis and Portfolio Management, Kevin, PHI

**Reference Books:**

- Security Analysis and Portfolio Management, Fischer and Jordan, PHI
- Security Analysis and Portfolio Management , V.A. Avadhani, Himalaya Publishing house. <http://www.himpub.com/documents/Chapter1155.pdf>
- Security Analysis and Portfolio Management, D.Khatri, Macmillan.

**Banking Law & Practice**

**Code:**

**Credit: 3+0+1**

Course Code	Course Title	Credits	Type (T+P+Pj)
	<b>Banking Law &amp; Practice</b>	4	3+0+1

**Course Objectives**

- Familiarize students with the legal and regulatory framework of banking in India, including key legislation and compliance requirements.
- Develop an understanding of the conceptual and judicial aspects of banking law.
- Explore the operational dimensions of banking, particularly in the context of loans, advances, and securities.
- Introduce students to emerging trends in e-banking, IT applications, and cybersecurity in the banking industry.
- Prepare students for careers in banking by providing insights into practical banking operations and policies.

### Course Outcomes

- CO1: Understand the legal and regulatory framework of banking in India, including major acts and compliance mechanisms.
- CO2: Analyze key judicial interpretations and case laws relevant to banking operations.
- CO3: Acquire knowledge of the policies and practices governing loans, advances, and securities.
- CO4: Gain practical insights into e-banking, IT systems, and fraud management in the banking sector.
- CO5: Apply their knowledge to prepare for careers in the banking and financial services industry.

### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	2		2	1		3		3
CO2	1	3	2	2	2		3			3		3
CO3	1	3	2	3	3		2	2		3		3
CO4	1	2	2	3	3		2	3		3		3
CO5	1	2	2	2	2	2	3	1		3	2	3

**\*High-3, Medium-2, Low-**

### Course Syllabus

<b>Module I: Regulatory Framework and Compliances (10 Hours)</b>
- Key provisions of the RBI Act, 1935, and Banking Regulation Act, 1949.
- Prevention of Money Laundering Act, 2002.
- Role and powers of the government and RBI in banking regulation.
- Opening of new banks and branch licensing processes.
<b>Module II: Legal Aspects of Banking Operations (12 Hours)</b>
- Case laws on the responsibilities of paying and collecting bankers.
- Indemnities and guarantees: scope, application, obligations, and rights of bankers.
- Laws relating to bill finance, letters of credit, deferred payments, and securities.
- Modes of charging securities: lien, pledge, mortgage, hypothecation, etc.
- Registration of firms/companies and the creation and satisfaction of charges.
<b>Module III: Loans and Advances(12 Hours)</b>
- Policies governing the deployment of funds by banks.
- State policies on loans and advances, priority sector lending, and financial inclusion.
- Self-employment schemes, women entrepreneurs, MSMEs, agricultural and export finance.
- Microfinance and other advances: call loans, overdrafts, and short-term loans.
- Legal controls over banks' deployment of funds.
<b>Module IV: Securities for Banker's Loans (10 Hours)</b>
- Legal issues and practices in securing banker's advances and loans.
- Types of securities: guarantees, pledge, lien, mortgage, and charge.
- Collateral securities: corporate securities, documents of title, land/buildings, life policies, etc.
- Factoring, bill discounting, bank guarantees, letters of credit, and commercial papers.
<b>Module V: Electronic Banking and IT in Banks(12 Hours)</b>

- IT applications in banking: computer-based information systems.
- Electronic banking: fund management and enabling technologies.
- Modern banking tools: e-commerce, supply chain management, and customer relationship management.
- Integrated communication networks and cybersecurity in banking.
- Cybercrimes, fraud management, and the planning/implementation of IT systems.

#### **Text Books:**

1. Hajols. T. N (2009), "Money and Banking", Gopaljee Enterprises.
2. Muraleedharan, D (2009), "Modern Banking: Theory and Practice", PHI Learning Pvt. Ltd.
3. Rajesh, R, Sivagnanansithi, T (2009), "Banking Theory: Law and Practice", Tata McGraw Hill Publishing Company Ltd.
4. Shekhar, K C (2009), "Banking Theory and Practice", Vikas Publishing House Pvt. Ltd.

### **E-Banking Solutions and Digital Banking**

**Code:**

**Credit: 3+0+1**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Type (T+P+Pj)</b>
CUCO1011	<b>E-Banking Solutions and Digital Banking</b>	4	3+0+1

#### **Course Objectives:**

- To understand the fundamentals of e-banking and its impact on the financial industry.
- To explore various digital banking technologies and solutions.
- To analyze the operational and security aspects of e-banking systems.
- To evaluate the regulatory and compliance frameworks in the Indian banking sector.

- To study the adoption of digital banking solutions in rural and urban India.

### Course Outcomes:

- CO1: Comprehend the principles and functionalities of e-banking platforms.
- CO2: Gain insights into digital banking trends and technologies.
- CO3: Analyze the role of e-banking in promoting financial inclusion in India.
- CO4: Apply knowledge of cybersecurity and risk management in digital banking.
- CO5: Understand the challenges and strategies for implementing e-banking in Indian scenarios.

### Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	2	2	1	2			1		3	3	3
CO2	1	3	2	2	2			2		3	3	3
CO3	1	3	2	3	3	2	2	3		3	2	3
CO4	1	3	2	3	3	3		3		3	3	3
CO5	1	2	2	2	3	2		2		3	2	3

**\*High-3, Medium-2, Low-**

### Course Syllabus

#### Module 1: Introduction to E-Banking

Overview of e-banking and digital banking.

Evolution of banking technology: From manual to digital systems.

Key e-banking services: Internet banking, mobile banking, and payment gateways.

Benefits and challenges of e-banking.

#### Module 2: Digital Banking Platforms and Solutions

Core banking systems and their integration with digital platforms.

Digital wallets, UPI, and real-time payment systems.

Artificial Intelligence (AI) and chatbots in banking.

Open banking and API banking.

#### Module 3: Cybersecurity in Digital Banking

Threats to e-banking systems: <b>Phishing, fraud, and hacking.</b>
Security frameworks for e-banking: Encryption, two-factor authentication.
Regulatory guidelines for cybersecurity in banking by RBI.
Case studies: Security breaches in Indian banks.
<b>Module 4: Financial Inclusion through Digital Banking</b>
Role of e-banking in financial inclusion.
Digital banking initiatives for rural India (e.g., PMJDY, Aadhaar-enabled payments).
Challenges in adopting e-banking in underserved regions.
Emerging trends: Neo-banks and their impact on Indian banking.
<b>Module 5: Regulatory and Legal Framework</b>
Overview of regulatory bodies: RBI, NPCI, SEBI.
Guidelines for digital banking operations in India.
Data protection laws: Impact on digital banking.
Legal challenges in cross-border digital banking transactions.
<b>Module 6: Future Trends in Digital Banking</b>
<b>Blockchain and its applications in banking.</b>
Role of fintech startups in reshaping digital banking.
Sustainable and green banking through technology.
<b>Text Book</b>

- "Digital Banking in India: Issues and Challenges" by Dr. Pooja Mathur (2021)
- "E-Banking Management: Issues, Solutions, and Challenges" by Ritu Ahuja (2020)
- "Digital Transformation in Financial Services" by Nitin Seth (2022)
- "The Digital Payment Revolution" by Subhash Chandra Garg (2023)
- "Cybersecurity in Indian Banking: Challenges and Solutions" by V. Mohan Kumar (2021)

<b>Online Resources:</b>
<ul style="list-style-type: none"> <li>• Websites of global banking associations and regulatory bodies.</li> <li>• Industry reports by KPMG, Deloitte, and PwC on FinTech and digital banking.</li> </ul>

- This syllabus can be customized based on the specific requirements of an institution or region. Let me know if you'd like additional details or customization!

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