

Model Curriculum for Three/Four Year Degree Course (With
Multiple Entry /Exit Option)

Based on NEP-2020

Commerce



Odisha State Higher Education Council, Bhubaneswar
Government of Odisha

Contents

1. **Structure and Regulation**.....
2. **Core Courses (4 Credits each)**.....
3. **Multidisciplinary Courses**.....
(3 courses to be chosen from **baskets of Multidisciplinary** for Semester-I/II/III with 3 credits each)
4. **Ability Enhancement Courses**.....
(Odia and English are the compulsory courses under Semester-I/II respectively with 4 Credits each)
5. **Skill Enhancement Courses (SEC)**.....
(3 courses to be chosen from **baskets of SEC** for Semester-I/II/III respectively with 3 credits each)
6. **Value Added Courses**.....
 - a. *Environmental Studies and Disaster management compulsory under Semester-I with 3 Credits*
 - b. *3 courses to be chosen from baskets of VAC for Semester-III/V/VI with 3 credits each*
7. **Summer Vocational Course**
(Students may opt for vocational courses after 2nd Semester and 4th Semester for Certificate Course or Diploma Course respectively with 4 credit each)

UNDER GRADUATE COMMERCE NEP SYLLABUS STRUCTURE

Semester I	Core-I (Hons):	CORE-I.1 Financial Accounting
		CORE-I.2 Cost Accounting
	Core-II	CORE-II.1 Business Organisation Management
	Core III	NIL
	Multidisciplinary	Economics
	AEC- Ability Enhancement Course	Odia or Hindi or Sanskrit or Urdu or Any other Indian language offered by the University excluding alternate English
	SEC- Skill Enhancement Course	NIL
VAC- Value Added Course	Environmental Studies and Disaster Management	
Semester II	Core-I	CORE-I.3 Corporate Accounting and Reporting CORE-I.4 Income Tax Law & Practice
	Core II	NIL
	Core III	CORE III.1 Business Statistics and Data Interpretation
	Multidisciplinary	Fundamentals of Entrepreneurship and E-Commerce
	AEC- Ability Enhancement Course	English (Business Communication)
	SEC- Skill Enhancement Course	Quantitative and Logical Thinking
	VAC- Value Added Course	NIL
Semester III	Core-I	CORE-I.5 Financial Markets and Institutions CORE-I.6 GST and other Indirect Taxes (Customs) CORE-I.7 Management Accounting
	Core II	CORE –II.2 Financial Literacy or Fundamentals of Investment and Planning
	Core III	NIL
	Multidisciplinary	Entrepreneurship Development and Start-up or Business Model Innovation or Any other course from the basket course already opted under earlier segment can't be repeated
	AEC- Ability Enhancement Course	NIL

	SEC-Skill Enhancement Course	NIL
	VAC- Value Added Course	Understanding India or Any other course from VAC basket
Semester IV	Core-I	CORE-I.8 Financial Management & Risk Management
		CORE-I.9 Auditing and Corporate Governance
		CORE-I.10 Corporate Legal Framework
	Core II	NIL
	Core III	CORE-III.2 Business Regulatory Framework
	Multidisciplinary	NIL
	AEC- Ability Enhancement Course	NIL
	SEC-Skill Enhancement Course	NIL
	VAC- Value Added Course	NIL
	Community Engagement and service / Field work/Internship	Internship Program or Field Work on Community Arts and Culture/ Financial Inclusion
Semester V	Core I	CORE-I.11 Financial Statement Analysis
		CORE-I.12 Business Data Analytics
		CORE-I.13 Fundamentals of IND-AS & IFRS
	Core II	CORE-II.3 Digital Marketing or Insurance Theory and Practices
	Core III	NIL
	Multidisciplinary	NIL
	AEC- Ability Enhancement Course	NIL
	SEC-Skill Enhancement Course	Fundamentals of Data Science and Data Management
VAC- Value Added Course	Introduction to Artificial Intelligence	
Semester VI	Core I	CORE-I.14 Fundamentals of Financial Modelling
		CORE-I.15 Business Application Software
	Core II	NIL
	Core III	CORE-III.3 Human Resource Management or Mathematics
	Multidisciplinary	NIL
	AEC- Ability Enhancement Course	NIL
	SEC-Skill Enhancement Course	Income Tax e-Return Filing or Introduction to Financial Technology (Fin-Tech)
VAC- Value Added Course	Business Ethics and Values	
Semester VII	Core I	CORE-I.16 Research Methodology & Research Ethics

		CORE-I.17 Fundamentals of Securities Analysis and Portfolio Management
		CORE-I.18 Fundamentals of Operation Research and Quantitative Technique
		CORE-I.19 Corporate Restructuring & Business Valuation
	Core II	CORE-II.4 Marketing and Supply Chain Management or Treasury & Forex Management
	Core III	NIL
	Multidisciplinary	NIL
	AEC- Ability Enhancement Course	NIL
	SEC- Skill Enhancement Course	NIL
	VAC- Value Added Course	NIL
Semester VIII	Core I	CORE-I.20 International Business Environment
		CORE-I.21 Sustainable Development and Corporate Social Responsibility
		CORE-I.22 Fundamentals of Commodity Markets
		CORE-I.23 Social Entrepreneurship and Incubation
	Core II	CORE-II.5 Banking Theory and Practices or Securities Market Operations
	Core III	NIL
	Multidisciplinary	NIL
	AEC- Ability Enhancement Course	NIL
	SEC- Skill Enhancement Course	NIL
	VAC- Value Added Course	NIL

Core I

Semester I

Financial Accounting

Course Objectives

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Course Outcomes

At the end of this course the learner will be able to;

- Apply the generally accepted accounting principles while recording transactions and preparing financial statements of sole-traders;
- Compute depreciation and inventories to be recorded in financial statements
- Demonstrate accounting process under computerized accounting System;
- Create financial statements of sole proprietor and partnership firms;
- Prepare accounts for inland branches and not-for-profit organizations.

Unit I: Introduction

- Accounting principles: Concepts and Conventions. Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind-AS), Accounting Cycle: Journal, Ledger, Trial Balance, Financial Statements (IND AS-1). Capital & Revenue Recognition (IND AS 18), Accounting for Inventory (IND AS-2)
- **Depreciation (IND AS-16):** Nature of depreciation causes of depreciation, Factors, Methods of computing depreciation; Disposal of depreciable assets- change of method, Relevant Accounting Standard. **Final Accounts:** Preparation of Financial Statements of a Sole Trader including adjustments. Errors & their rectification.

Unit II:

- **Accounting for partnership Firms:** Partner's Capital Accounts; profit and Loss Appropriation Account, Accounts Prepared on admission, Death and Retirement of Partners; Accounts on Dissolution of partnership Firm.
- **Accounting for Hire purchase and Installment Purchase;** Lease accounting (IND AS 116)/ Royalty accounting

Unit III: Accounting for Branch and Not-for Profit organizations

- **Accounting for Branch:**
Concept of Dependent branches; Branch Accounting debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home

branches.

- **Accounting for Not-for-Profit Organizations**

Meaning of Not-for-Profit Organization; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Unit IV: Computerized Accounting Systems

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, and Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Suggested Readings

- ✓ *Goyal, Bhusan Kumar- Fundamentals of Financial Accounting Taxmann's.*
- ✓ *S.P. Jain and K.L. Narang- Financial Accounting– Kalyani Publisher*
- ✓ *Gupta R.L. Radhaswamy. M-Financial Accounting, Sultan Chandand Sons*
- ✓ *R.K. Mittal / M.R.Bansal/Sahadev Swain, Financial Accounting, VK Global Publication*
- ✓ *Tulsian P.C., Financial Accounting, Pearson Education*
- ✓ *S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. VikasPublishingHouse.*
- ✓ *JawaharLal& S. Srivastava, B. Com- Financial Accounting, Himalaya Publishing House.*

Core II

Cost Accounting

Course Objectives

- To develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment.
- To provide knowledge about various methods of cost determination under specific situations.
- To acquire the ability to use information determined through cost accounting for decision making purposes.

Course Outcomes

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

- Understand and analyse the different cost concepts.
- Analyse various components of cost of production.
- Compute unit cost and total cost by preparing a cost statement.
- Compute employee cost, employee productivity and employee turnover.
- Determine cost for different industries using job costing, process costing, contract costing and service costing.

Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Cost centre, profit centre and responsibility centre, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

Unit 2: Elements of Cost: Material and Employee Cost

- Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives
- Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Unit 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads, Under and over-absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

Unit 4: Methods of Costing

Job costing, Contract costing, Process costing/ Operation Costing (including process losses, valuation of work- in-progress), Service costing/ Operating costing and Activity Based Costing.

Suggested Readings

- ✓ *Tulsian, P.C. (2020). Cost Accounting. Delhi, India: S.Chand.*
"Advanced Cost Accounting" by Saxena and Vashist - published by Kalyani Publishers, Cuttack, Odisha.
- ✓ *Arora, M.N. (2021). Cost Accounting-principles and practice. Delhi, India: Vikas Publishing House.*
- ✓ *Goel, R. K., &Goel, I. (2019).Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com.. Delhi, India: Cengage Publications.*
- ✓ *Gupta, S., Reeta, &Prabhakar, R. R. (2021).Cost Accounting for B.Com. Delhi, India: Sultan Chand.*
- ✓ *Maheshwari, S. N., & Mittal, S. N. (2020).Cost Accounting. Theory and Problems. Delhi, India: ShriMahaveer Book Depot.*
- ✓ *Maheshwari, S. N., Mittal S. K. & Mittal, S.N. (2021). Cost Accounting: Principles & Practice, Delhi, India: Shree Mahaveer Book.*
- ✓ *Mitra, J. K. (2021).Cost and Management Accounting. Delhi, India: Oxford University Press.*
- ✓ *Nigam, B. M. L. & Jain, I. C. (2023). Cost Accounting: Principles and Practice. Delhi, India: PHI Learning.*
- ✓ *Singh, S. (2019). Fundamentals of Cost Accounting. Allahabad, India: KitabMahal.*

Core III

Semester II

Corporate Accounting and Reporting

Course Objectives

The course aims to:

- Understand the principles of corporate accounting and financial reporting.
- Apply accounting standards and regulations to prepare and analyze financial statements.
- Interpret financial information to assess the financial performance and position of a company.
- Develop skills in financial reporting and disclosure requirements for different stakeholders.
- Analyze contemporary issues and challenges in corporate accounting and reporting.

Course Outcomes

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

- Understanding of Corporate Accounting Principles.
- Preparation and Analysis of Financial Statements.
- Interpretation of Financial Information.
- Financial Reporting Skills.
- Analysis of Contemporary Issues.

Unit I: Accounting for Share Capital and Debentures

Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares. Issue and redemption of preference shares; Issue and redemption of debentures;

Unit II: Final Account of Companies including one Person Company (IND-AS.1)

Preparation of financial statements of corporate entities including one Person company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Financial Statements.

Unit III: Corporate Reconstruction and Profit or Loss Prior to Incorporation

- **Internal Reconstruction:** Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.
- **External Reconstruction:** accounting for amalgamation in the nature of merger and in the nature of acquisition (IND-As.103)
- **Profit or loss Prior to Incorporation:** Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

Unit IV: Consolidated Financial statement and Reporting

- Consolidation process and elimination entries, Intercompany transactions, Revaluation of assets and liabilities, Non-controlling interests (NCI), equity method investments (IND-As.110), issue of bonus shares and distribution of dividend from pre and post-acquisition period. Preparation of consolidated financial statements.
- Reporting: Financial reporting (As per IND-As.1), Non-financial reporting: Business Responsibility and Sustainability Reporting (As per LORD, SEBI), Environmental Social and Governance Reporting, Sustainability Reporting (As per GRI).
Integrated Reporting (As per IIRC)

Suggested Readings

- ✓ *Goyal, B. K., Corporate Accounting. New Delhi: Taxmann Publication.*
- ✓ *Jain, S. P., & Narang, K. L. Corporate Accounting. New Delhi: Kalyani Publishers.*
- ✓ *Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Corporate Accounting. New Delhi: Vikas Publishing House.*
- ✓ *Mukherjee, A., & Hanif, M. Corporate Accounting. New Delhi: TataMcGraw Hill Education.*
- ✓ *Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.*
- ✓ *Sehgal, A. Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication.*
- ✓ *Dam, B. B. & Gautam, H. C. Corporate Accounting. Guwahati: Gayatri Publications.*
- ✓ *Goyal, V. K., & Goyal, R. Corporate Accounting. New Delhi: PHI Learning.*
- ✓ *Monga, J. R. Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.*

Core IV

Income Tax Law & Practice

Course Objectives

- The course aims to provide knowledge of the various provisions of income- tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals.
- It also aims to enable learners to understand the provisions relating to filing of return of income.

Course Outcomes

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

- Comprehend the concepts of taxation, including assessment year, previous year, assessee, person, income, total income, agricultural income and determine the residential status of persons;
- Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
- Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
- Calculate the tax liability of an individual as well as deductions from gross total income and determine the total income of an individual;
- Comprehend the provisions relating to filing of return of income;

Unit I: Introduction

- **Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)
- **Residential status**–Meaning, Determination of Residential Status, Scope of total income on the basis of residential status, Exempted income.

Unit II: Computation of Income under different Heads

Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains & Income from other sources.

Unit III: Computation of Total Income and Tax Liability

Aggregation of income and set-off and carry forward of losses, Deductions from Gross Total Income, Exemptions, Rebates and reliefs, Computation of total income of individuals; Tax liability of an individual.

Unit IV: Preparation of Return of Income

Filing of returns: Manually, Assessment Procedures, Filing of Returns, Return Forms, Provision & Procedures of Compulsory On-Line filing of returns for specified assessee.

Suggested Readings

- ✓ *Singhania, V. K., &Singhania, M. Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.*
- Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.*
- Singhania, V. K., &Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.*
- ✓ *Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt.Ltd.*
- ✓ *Study material of ICAI Intermediate Paper 4A: Income-tax Law.*

Core V

Semester III

Financial Markets and Institutions

Course Objectives

- Understand the structure and organization of financial markets.
- Analyze the functions and operations of various financial institutions.
- Explore the role of financial intermediaries in the economy.
- Examine the regulatory frameworks governing financial markets and institutions.
- Assess the impact of financial market developments on economic activity.
- Develop critical thinking and analytical skills in evaluating financial market trends and dynamics

Course Outcomes

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

- Students are able to know the features of different financial markets and their role in economic development.
- Students are able to know the functions of financial markets and capital markets.
- Students are able to know about the commercial Banks and their role in project financing and working capital finance and also about the massive growth of NPAs.
- Students are able to know about the role of insurance companies, NBFCs and Mutual Funds.
- Understand the basics of financial services and its various dimensions.

Unit I: An Introduction to Financial System and its Components

Financial markets and institutions. Financial intermediation, Functions and components of Financial System Financial system and economic development .An overview of the Indian financial system.

Unit II: Financial Market

Money market-functions, organization and instruments. Role of Central Bank in money market; Indian money market-An overview. Capital Markets- functions, organization and instruments. Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India.

Unit III: Financial Institution

Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs).problems of NPA, Financial Inclusion. Life and non-life insurance companies in India; Non-banking financial companies (NBFCs); Mutual Funds; Types and role in Capital Market, Regulation of Mutual Funds.

Unit IV: Financial Services

Meaning, types, Leasing and hire-purchase, Consumer and housing finance; Venture capital finance; Factoring services, Bank Guarantees and Bank Undertakings, Letter of Credit; Credit Rating Agencies.

Suggested Readings

- ✓ *Gupta S. K. Financial Market, Institution and Services, kalyani publishing house.*
- ✓ *Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company*
- ✓ *Khan, M.Y., Indian Financial System Theory and Practice. New Delhi: Vikas Publishing House*
- ✓ *Financial Services and Markets, Pandian Punithavathy Vikas Publishing*
- ✓ *Sharma, G.L., and Y.P. Singh. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi*
- ✓ *Khan and Jain, Financial Services, Tata McGraw Hill*
- ✓ *Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.*
- ✓ *Annual Reports of Major Financial Institutions in India.*

Core VI

GST and other Indirect Taxes (Customs)

Course Objectives

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers, to be applied in real life business scenario.

Course Outcomes

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

- Explain the concept, need, and utility of indirect taxes;
- Implement the provisions relating to supply under GST in real life scenario;
- Apply the provisions of levy of GST and identify various returns under GST and payment of taxes;
- Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty

Unit I: Basic Concepts

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

Unit II: Concept of supply and Levy of GST

Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

Unit III: Procedures under GST

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

Unit IV: E-filing of GST returns and Customs Law

Understanding the GST return preparation process, Data entry and validation of GST return details, Uploading GST returns using offline/online tools, Filing GSTR-1 (Outward Supplies), Filing GSTR-3B (Monthly Summary Return), Filing GSTR-9 (Annual Return). Compliance and Error Handling; Overview of GST compliance requirements, Identifying common errors and discrepancies in GST returns, Strategies for error correction and reconciliation. Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

Suggested Readings

- ✓ *Rout P.K. & Others GST and Indirect Taxes, kalyani publishing house.*
- ✓ *Haldia, Arpit&Mohd, Taxmann's GST Law & Practice*
- ✓ *Bangar, Vandana&Bangar,Yogendra, Comprehensive Guide to Indirect Tax Laws–GST & Customs*

Latest revisions and notifications relating to GST & Customs

Core VII

Management Accounting

Course Objectives

The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Outcomes

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

- Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
- Analyse budgetary control system as a tool of managerial planning and control.
- Evaluate the standard costing system as a tool of managerial control.
- Recognise the concept of marginal costing and cost-volume-profit analysis.
- Analyse techniques of decision making.
- Discuss the concept of responsibility accounting and performance measurement.

Unit 1: Introduction to Management Accounting

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.

Unit 2: Budgetary Control and Standard Costing Systems

- Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)
- Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.

Unit 3: Marginal Costing

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

Unit 4: Decision Making

Steps in Decision making process. Concept of relevant costs. solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions.

Suggested Readings

- ✓ *Sharma / Gupta Management accounting, kalyani publishing house.*
- ✓ *Management Accounting, 4th Edition
Pillai R.S.N. & Bagavathi S. Chand Publishing*
- ✓ *Arora, M. N. (2019). Management Accounting. Delhi, India: Himalaya Publishing House.*
- ✓ *Management Accounting: Principles & Practice, 3rd Edition
Sahaf M.A. Vikas Publishing*
- ✓ *COST AND MANAGEMENT ACCOUNTING RAVI M KISHORE, taxman
publishing house.*
- ✓ *Goel, R. K., & Goel, I. (2019). Concept Building Approach to Management Accounting for B.Com(Hons.), Delhi, India: Cengage.*
- ✓ *Maheshwari, S. N., & Mittal, S. N. (2019). Management Accounting. Delhi, India: Shri Mahaveer Book Depot.*
- ✓ *Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). Principles of Management Accounting. Delhi, India: Sultan Chand & Sons.*
- ✓ *Maheshwari, S. N. (2015). Management Accounting and Financial Control. Delhi, India: Sultan Chand & Sons.*
- ✓ *Shah, P. (2015). Management Accounting. Delhi, India: Oxford University Press.*
- ✓ *Singh, S. (2023). Management Accounting. Delhi, India: PHI Learning Pvt. Limited.*
- ✓ *Singh, S. K., & Gupta, L. (2021). Management Accounting: Theory and Practice. Delhi, India: A. K. Publications.*
- ✓ *Tulsian, P. C., & Tulsian, B. (2023). Advanced Management Accounting.*
- ✓ *Drury, C. (2020). Management and Cost Accounting. China: Cengage.*
- ✓ *Horngren, C. T., Foster, G., & Dattar, S. M. (2002). Cost Accounting: A Managerial Emphasis. Delhi, India: Prentice Hall of India Ltd.*
- ✓ *Khan, M. Y., & Jain, P. K. (2021). Management Accounting. Delhi, India: Tata McGraw Hill Publishing Co.*
- ✓ *Usry, M. E., & Lawrence, H. H. (2010). Cost Accounting: Planning and Control. Delhi, India: S. Chand.*

Core VIII

Semester IV

Financial Management & Risk Management

Course Objectives

The course aims to familiarize the learners with the principles and practices of financial management.

Course Outcomes

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

- Explain the nature and scope of financial management and assess the impact of time value of money in different business decisions;
- Analyze capital budgeting process and apply capital budgeting techniques for business decisions;
- Discuss the various sources of finance in today's competitive industry and explain various theories and factors affecting capital structure decisions;
- Critically examine various theories of dividend, identify and analyze factors affecting dividend policy;
- Design a model of risk assessment and control.

Unit I: Introduction

Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of a Finance Manager. Time value of money, Risk and Return Analysis; emerging dimensions in finance area- Crypto currencies, block chain, behavioral finance, sustainable finance.

Unit II: Financing Decision

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Determinants of Optimum Capital Structure.

Unit III: Investment Decision and Dividend Decision

- **Long-term investment decision:** Capital Budgeting Process, Capital Budgeting Techniques; Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.
- **Short-term investment decision:** Concept of Working Capital, working capital cycle, Risk-return Trade off, working capital estimation, cash management,

receivables management, inventory management, payables management.

- **Dividend Decision:** Theories for relevance and irrelevance of dividend decision for corporate valuation-Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

Unit IV: Risk Management

Introduction, meaning, definition and types of risk; operational and financial risks. Risk management process; identification, assessment, risk treatment; risk transfer, risk avoidance, risk retention and risk control, review and evaluation of plan. Risk management approach and methods; avoidance, loss prevention, loss reduction separation, duplication, diversification; risk reporting process; internal reporting and external reporting, risk organisation and risk management organization structure; traditional and modern structure

Suggested Readings

- ✓ *Sharma R. K. & Gupta S. K. Financial Management, kalyani publishing house.*
- ✓ *Fundamentals of Financial Management AmitSinghal Vikas Publishing*
- ✓ *Khan, M.Y., & Jain, P.K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India.*
- ✓ *Kothari, R. Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd.*
- ✓ *Pandey, I.M. Financial Management. New Delhi: Vikas Publications.*
- ✓ *Rustagi, R.P. Fundamentals of Financial Management. New Delhi: Taxmann Publication.*
- ✓ *Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. Corporate Finance. New York: McGraw Hill Education.*
- ✓ *Chandra, P. (2007). Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Education.*
- ✓ *Horne. J. C., & Wachowicz, J. M. (2008). Fundamentals of Financial Management. New Jersey: Prentice Hall.*
- ✓ *Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India.*
- ✓ *Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd.*
- ✓ *Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.*
- ✓ *Rustagi, R. P. (2015). Fundamentals of Financial Management. New Delhi: Taxmann Publication.*
- ✓ *Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). Corporate Finance. New York: McGraw Hill Education.*
- ✓ *Sharma, S. K., & Zareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.*
- ✓ *Singh, P. (2010). Financial Management. New Delhi: Ane Books Pvt. Ltd.*
- ✓ *Singh, J. K. (2016). Financial Management-Theory and Practice. Delhi: Galgotia Publishing House.*

Core IX

Auditing and Corporate Governance

Course Objectives

The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

Course Outcomes

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

- Summarise the basic concepts of auditing and acquaint with latest developments in the area of auditing.
- Describe the need of auditing and the role of auditors.
- Demonstrate the principles, procedures and techniques of auditing.
- Interpret the contents of audit reports.
- Analyse the provisions of Companies Act, 2013 relating to auditor and auditing.

Unit I: Introduction to Auditing

- Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends In auditing: Nature & Significance of Tax Audit – Cost Audit - Management audit.
- Internal Control: meaning and objectives. Internal Check: meaning, objectives. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

Unit II: Vouching And Verification And Valuation Of Assets And Liabilities

- Meaning - Definition – Importance – Routine Checking and Vouching – Voucher - Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure
- Meaning and Objectives of verification and valuation – Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

Unit III: Audit of Limited Companies and Audit Report

- Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor, Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies.
- **Audit Report and Special Audit** Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

Unit IV: Corporate Governance

Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

Suggested Readings

- ✓ *Das / Das Auditing and Corporate Governance, kalyani publisher.*
- ✓ *P N Reddy & Appannaiah, Auditing, HPH*
- ✓ *BN Tandon, Practical Auditing, Sultan Chand*
- ✓ *Dr. Nanje Gowda, Principles of Auditing, VBH*
- ✓ *Dr. Alice Mani: Principles & Practices of Auditing, SBH.*
- ✓ *K. Venkataramana, Principles And Practice Of Auditing, SHBP.*
- ✓ *MS Ramaswamy, Principles and Practice of Auditing.*
- ✓ *Dinakar Pagare, Practice of Auditing, Sultan Chand*
- ✓ *Kamal Gupta, Practical Auditing, TMH*
- ✓ *R.G Sexena - Principles and Practice of Auditing, HPH*

Core X

Corporate Legal Framework

Course Objectives

The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

Course Outcomes

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

- Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
- Synthesize company processes, meetings, and decisions;
- Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
- Determine the role of Board of directors and their legal position;
- State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers.

Unit I: Introduction to Companies Act, 2013

Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.

Unit II: Management and Administration

Board Meetings, Annual General Meeting, Extraordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

Unit III: Directors and their Powers

Board of directors, classification of directors, women directors, independent director; appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit IV: Oppression, Mismanagement, Corporate Restructuring and Winding-Up

Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016. National Company Law Tribunal and Appellate Tribunal-Definitions; Constitution of National Company Law

Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

Suggested Readings

- ✓ *Garg /Gupta/Dhingra Corporate Law, kalyani publisher.*
- ✓ *CORPORATE LAWS, Vandana Bansal, Anjali Arora & Jyoti Prakash Rath Vikas Publishing.*
- ✓ *Business and Corporate Laws* *Tulsian*
P.C. S. Chand Publishing.
- ✓ *Kumar, A. Corporate Laws. New Delhi: Taxmann Publication.*
- ✓ *Sharma, J. P. An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.*
- ✓ *Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.*
- ✓ *Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press.*
- ✓ *Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.*
- ✓ *Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.*
- ✓ *Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.*

Core XI

Semester V

Financial Statement Analysis

Course Objectives

The course provides a user perspective on the role of accounting and financial reporting in capturing and conveying economic information about an organization and aims at helping students acquire confidence in using the concepts and vocabulary of accounting to analyse and communicate about business performance and resource allocation

Course Outcomes

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

- Learn about the basics of analytics, the types and their application;
- Learn the technique of projecting growth, income and cash from accounting data for the future through time-series models;
- Learn accounting ratios and forecasting through the SLR model;
- Learn data visualization through graph, SLR & the method of Least Squares for estimation of parameters;
- Learn the use of R-Programming for analysing accounting data.

Unit I: Introduction to Analytics

Introduction to Analytics, Analysis & Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics (Descriptive, Predictive & Prescriptive); Application of Analytics in Business Functions.

Unit II: Financial Statements Analysis (Using Descriptive & Predictive Models)

Financial statement analysis-Techniques of financial statement analysis- Descriptive analysis of Comparative Statements, Common-size Statements, Trend percentages, Cash Flow Statement (Overview only). Future Cash/ Cash Flow, Growth & Income projection of a business from accounting data available from financial statements through time series model.

Unit III: Accounting Ratios and Forecasting

Classification of ratios–Ratio formation (Overview only)–Ratio interpretation (Practical Problem); Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis; Projection of future at ios through Simple linear Regression model.

Unit IV: Data Visualization and Decision making

- Histogram, Bar Chart, Pie Chart, Scatter Plot, Box Plot, Line Charts. Simple Regression Analysis (SLR) (Overview only): Introduction, SLR Model Building, Estimation of parameters using Ordinary Least Squares.

- **Accounting Data Analytics Tools:** Spread sheets, Data Science Languages, Data Manipulation in Spread sheet, Spread sheet Functions-Advanced functions

Suggested Readings

- ✓ *Sharma, R. K., & Gupta, S. K. (2016). Management Accounting. Cuttack, Odisha: Kalyani Publishers.*
- ✓ *Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications.*
- ✓ *Bernstein, L. A. (1974). Understanding Corporate Reports: A guide to Financial Statements. Homewood, California: Dow Jones-Irwin.*
- ✓ *Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India,*
- ✓ *Friedson, M. S., & Alvarez, F. (2011). Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley.*
- ✓ *Foster, G. (1986). Financial Statement Analysis. London: Pearson Education.*
- ✓ *Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Publisher.*
- ✓ *Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education.*
- ✓ *Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance. New York: McGraw Hill Education.*
- ✓ *Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: TataMcGraw Hill Education.*
- ✓ *Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai*
- ✓ *Narasimhan, M. S. (2016). Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India.*
- ✓ *Soffer, L. C., & Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London: Pearson Education.*

Core XII

Business Data Analytics

Course Objectives

- Understand the fundamentals of data analytics: Students should be able to grasp the basic concepts and principles of data analytics, including data types, data sources, and data processing techniques.
- Develop proficiency in data manipulation and exploration: Students should gain hands-on experience in manipulating and exploring data using tools such as spreadsheets, databases, and data visualization software.
- Learn statistical methods and techniques for data analysis: Students should acquire knowledge of statistical methods commonly used in business data analysis, including descriptive statistics, hypothesis testing, regression analysis, and time series analysis.
- Apply data analytics techniques to real-world business problems: Students should be able to identify business problems that can be addressed through data analysis, formulate appropriate analytical approaches, and interpret the results to make informed business decisions.
- Gain proficiency in data visualization: Students should develop skills in visualizing data effectively using graphs, charts, and dashboards to communicate insights and findings to stakeholders.
- Understand the ethical and legal considerations in data analytics: Students should be aware of ethical issues related to data privacy, confidentiality, and bias, and understand the legal frameworks governing the collection, storage, and use of data.
- Explore emerging trends and technologies in business data analytics: Students should stay updated on the latest trends, tools, and technologies in the field of data analytics, including machine learning, artificial intelligence, and big data platforms.

Course Outcomes

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

- Learn about the basics of analytics, the types and their application;
- Learn the technique of projecting growth, income and cash from accounting data for the future through time-series models;
- Learn accounting ratios and forecasting through the SLR model;
- Learn data visualization through graph, SLR & the method of Least Squares for estimation of parameters;
- Learn the use of R-Programming for analysing accounting data.

Unit 1: Introduction to Business Data Analytics

Understanding Data Analytics in Business, Definition and Importance of Business Data Analytics, Overview of Data Analytics Lifecycle: Collection, Cleaning, Analysis, Interpretation, and Visualization, Role of Data Analytics in Decision-Making and Business Strategy, Data Collection and Preprocessing. Sources of Business Data: Internal and

External, Data Collection Methods: Surveys, Interviews, Observations, etc. Data Cleaning and Preprocessing Techniques: Handling Missing Values, Outliers, and Data Transformation, Exploratory Data Analysis (EDA). Descriptive Statistics: Measures of Central Tendency, Dispersion, and Distribution, Data Visualization Techniques: Histograms, Box Plots, Pie-charts, Doughnut, Scatter Plots etc. Identifying Patterns and Trends in Data using EDA

Unit 2: Business Analytics Tools in Excel

Introduction to Excel for Data Analytics, Advanced Data Analysis in Excel, PivotTables and Pivot Charts for Data Summarization and Visualization. Data Analysis Tools: Goal Seek, Solver, Scenario Manager, Slicer etc., Practical Applications in Excel, Case Studies and Business Scenarios, Hands-on Exercises and Projects to Apply Excel Skills in Real-World Analytics Tasks, Integration with External Data Sources and Automation Techniques

Unit 3: Data Visualization with Power BI

Introduction to Power BI, Overview of Power BI: Features, Components, and Benefits, Connecting to Data Sources: Excel, Databases, Online Services, etc. Creating Interactive Dashboards and Reports, Data Transformation and Modeling in Power BI, Creating Advanced Data Visualizations: Charts, Maps, and Gauges, Advanced Analytics and Insights in Power BI, Analyzing Data with Power BI, Sharing and Collaborating on Power BI Dashboards and Reports

Unit 4: Data Visualization with Tableau

Introduction to Tableau, Overview of Tableau Desktop and Tableau Server, Connecting to Data Sources: Excel, Databases, Cloud Services, etc. Building Interactive Dashboards and Visualizations, Data Preparation and Analysis in Tableau, Data Cleaning and Transformation using Tableau Prep Builder, Exploratory Data Analysis with Tableau Desktop: Drag-and-Drop Analytics, Creating Calculated Fields and Parameters, Advanced Visualization Techniques in Tableau, Implementing Advanced Chart Types: Tree Maps, Heat Maps, and Dual Axis Charts, Dashboard Design Best Practices and Interactivity Features

Project Work and Assessment: Application of Business Data Analytics Techniques and Tools in Real-World Business Scenarios, Project Planning, Execution, and Presentation, Integration of Skills Learned Throughout the Course

Suggested Readings

- ✓ *Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley.*
- ✓ *Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley.*
- ✓ *Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.*
- ✓ *North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.*
- ✓ *Paul, T. (2011). R Cook book. New York: O'Reilly Media'*
- ✓ *Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.*

Core XIII

Fundamentals of IND-AS & IFRS

Course Objectives

The objective of this paper is to let the students know the fundamentals of Accounting standards and corporate reporting practices. This paper will help the students to gain the knowledge on selective accounting standard.

Course Outcomes

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

- Understand the concepts of Indian Accounting Standards along with the difference between Ind AS and IFRS.
- Know the contents of Annual Report and concept of triple bottom line.
- Prepare statement of Cash flow statement and to have broad idea about PPP and inventory valuation.
- Know basic ideas about fair value of items of financial statement and the history of adoption of Indian Accounting Standards.
- Understand concepts of corporate reporting practices.

Unit I: Introduction

Accounting Standards: Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.

Unit II: Regulatory Framework

Preparation of Financial Statements as per Ind As: Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.

Unit III:

Provisions Under Accounting Standards for items Appearing in Financial Statements: Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (IndAS 37), Earnings per Share (Ind AS 33), Separate financial statements (IndAS-27), Annual Report, Triple Bottom Line, Statement of Cash Flows (Ind AS-7), Income Tax (Ind AS -12).

Unit IV:

Provisions under Accounting Standards for items that Do Not Appear In Financial Statements: Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34), Impairment of Assets (Ind AS-36), Fair value measurement (Ind AS-113), Leases (Ind AS-116)

Suggested Readings

- ✓ *Chatterjee, B. D. & Jain Jinender, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann, New Delhi.*
- ✓ *Maller, S., Accounting under Ind AS, Bloomsbury, New Delhi.*
- ✓ *Rawat, D. S. & Jain Jinender, Students " Guide To Ind ASs (Converged IFRSs), Taxmann, New Delhi.*
- ✓ *Uma Devi. R., Reporting Practices-Financial and Non-Financial, CSMFL, Inda.*
- ✓ *Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH*

Core XIV

Semester VI

Fundamentals of Financial Modelling

Course Objectives

- Understand the principles and importance of financial modeling in decision-making.
- Develop proficiency in constructing financial models using Excel.
- Apply financial modeling techniques to analyze investment decisions, forecast financial performance, and assess risk.
- Interpret and communicate the results of financial models effectively.
- Gain practical skills relevant to careers in finance, accounting, and business analysis.

Course Outcomes

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

- Understanding Financial Modeling Principles.
- Proficiency in Excel-Based Modeling.
- Application of Financial Modeling Techniques.
- Interpretation and Communication of Results.
- Practical Skills for Finance and Business Analysis.
- Problem-Solving and Critical Thinking.
- Collaboration and Teamwork.

Unit-1: Introduction to Financial Modeling

Definition and importance of financial modelling, Types of financial models, Overview of Excel for financial modelling. Financial Statement Modeling, Building historical and forecasted financial statements, Linking income statement, balance sheet, and cash flow statement, Sensitivity analysis and scenario planning

Unit-2: Valuation Modeling

Discounted Cash Flow (DCF) analysis, Comparable company analysis (CCA), Precedent transactions analysis (PTA). Budgeting and Forecasting; Sales forecasting techniques, Expense forecasting and budgeting, Rolling forecasts and variance analysis

Unit-3: Capital Budgeting and Investment Analysis

Net Present Value (NPV) analysis, Internal Rate of Return (IRR) analysis, Payback period and profitability index, Risk Analysis and Monte Carlo Simulation, Introduction to risk analysis in financial modelling, Monte Carlo simulation methodology, Incorporating risk factors into financial models

Unit-4: Advanced Excel Techniques for Financial Modeling

Advanced functions and formulas, Data manipulation and analysis tools, Macros and VBA for automation. Case Studies and Practical Applications; Real-world case studies applying financial modeling techniques, Industry-specific applications of financial modelling, Presentation and communication of financial model results

Core XV Business Application Software

Course Objectives

- Understand Financial Modeling Concepts.
- Develop Proficiency in Excel.
- Apply Financial Modeling Techniques.
- Enhance Analytical Skills.
- Communicate Results Effectively.
- Problem-Solving and Decision Making.
- Explore Industry Applications.
- Collaborative Learning

Course Outcomes

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

- Understanding Financial Modeling Principles.
- Proficiency in Excel-Based Modeling.
- Application of Financial Modeling Techniques.
- Effective Communication Skills.
- Critical Thinking and Analytical Skills.
- Practical Skills for Finance Careers.
- Industry-Relevant Knowledge.
- Continuous Learning and Professional Development.

Unit 1: Introduction to Business Application Software

Understanding Business Application Software, Definition and Importance of Business, Application Software, Overview of Tally and One ERP Systems, Role of Excel and PowerPoint in Business Operations, Introduction to Tally ERP 9, Installation and Setup of Tally ERP 9, Basic Navigation and Interface Overview, Creating Company Profiles and Configurations, Practical Application of Tally ERP 9, Accounting and Financial Management in Tally, Inventory Management and Stock Control, Generating Financial Reports: Balance Sheet, Profit & Loss Statement

Unit 2: Advanced Tally Features and Functions

Advanced Accounting Features in Tally ERP 9, Creation of Ledgers and Sub-ledgers, Advanced Voucher Entries: Contra, Payment, Receipt, Journal, etc., Handling Multi-

Currency Transactions, Budgets and Controls in Tally, Tally Customization and Integration, Customizing Tally Reports and Invoice Formats, Integration with Excel for Data Import and Export, Integrating Tally with Other Business Applications, Introduction to One ERP, Overview of Enterprise Resource Planning (ERP), Introduction to One ERP System and Modules, Key Features and Benefits of One ERP Implementation

Unit 3: Excel for Business Analysis and Reporting

- Excel Basics and Functions, Introduction to Excel Interface and Navigation, Basic Formulas and Functions: SUM, AVERAGE, IF, VLOOKUP, etc., Data Entry and Formatting Techniques, Advanced Excel Features, Data Analysis Tools: PivotTables, PivotCharts, Data Validation, Advanced Formulas and Functions: INDEX-MATCH, SUMIFS, COUNTIFS, etc.
- Excel Macros and Automation, Excel Integration with AI, Introduction to AI Integration in Excel, Using AI-Powered Features for Data Analysis and Prediction, Leveraging AI for Enhanced Decision-Making and Business Insights

Unit 4: Effective Presentation with PowerPoint

PowerPoint Basics and Design Principles, Introduction to PowerPoint Interface and Layout, Designing Effective Slides: Layouts, Fonts, Colors, Graphics, Tips for Creating Engaging Presentations, Advanced PowerPoint Features, Animation and Transition Effects, Slide Master and Custom Templates, AI Integration in PowerPoint, Using AI-Powered Design Suggestions, Leveraging AI for Presentation Insights and Feedback

Project Work and Assessment: Practical Application Projects

Application of Tally, One ERP, Excel, and PowerPoint Skills in Real-World Business Scenarios, Project Planning, Execution, and Presentation

Core XVI

Semester VII

Research Methodology & Research Ethics

Course Objectives

To acquaint students with the concepts of Survey and Research and provide inputs relating to research methodology, the process of research report writing.

Course Outcomes

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

- Understand Meaning of Research and role of research in various functional areas;
- Formulate hypothesis and research design;
- Identify Methods of Data collection and pilot study;
- Develop Processing and Analysis of data;
- Apply Report writing techniques and draft research report

Unit-1: Introduction to Research Methodology

Definition of research, Importance of research in academic and professional contexts, Types of research: qualitative vs. quantitative. Research Design and Planning; Formulating research questions and objectives, Selecting appropriate research designs: experimental, observational, survey, case study Developing research hypotheses and variables

Unit-2: Data Collection Methods and Sampling Techniques

Surveys: design, administration, and analysis. Interviews: types, techniques, and ethical considerations. Observational research: participant observation, structured observation. Probability sampling methods: simple random sampling stratified sampling, cluster sampling Non-probability sampling methods: convenience sampling, purposive sampling, snowball sampling.

Unit-3: Data Analysis Techniques and Research Project Design

Qualitative data analysis methods: thematic analysis, content analysis, grounded theory, Quantitative data analysis methods: descriptive statistics, inferential statistics, and regression analysis. Developing a research proposal: objectives, literature review, methodology, timeline. Planning and executing a research project: data collection, analysis, and interpretation

Unit-4: Research Ethics

Ethical principles in research: integrity, respect, fairness, responsibility. Informed consent and confidentiality, Avoiding plagiarism and maintaining academic integrity

Suggested Readings

- ✓ *Swain A.K.P.C Business Research Method & Project Work, kalyani publisher.*
- ✓ *Research Methodology, Cauvery R./ Nayak, Sudha U.K./ Girija M. &Meenakshi R.S. Chand Publishing*
- ✓ *Research Methodology: Concepts and Cases, Chawla Deepak &Neena Sodhi Vikas Publishing*
- ✓ *Cooper, D. R. & Schindler, P. S., Business Research Methods. Boston, Mass.: McGraw-Hill/Irwin*
- ✓ *Greene, W. H., Econometric Analysis. Pearson Pvt. limited*
- ✓ *Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin (2013).Business Research Methods. Cengage Learning limited*

Core XVII Fundamentals of Securities Analysis and Portfolio Management

Course Objectives

To expose the students on the various avenues available for effective investment and possible way to avoid risk in investments through portfolio Management.

Course Outcomes

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

- Understand the basic concepts of security and portfolio
- Analyze the individual security
- Construct and Manage a Portfolio
- Evaluate and revise the portfolios

Unit I

- Introduction to Security: Nature and Scope of Security Analysis; Savings vs. Investment, Elements of Investment, Objectives of Investment, Investment Philosophy, Types of Investor, Investor, Speculator & Gambler, Investment Avenues, Features of Investment, Process of Investment, Contemporary Issues in Investment Management.
- Measurement of Risk and Return: Measurement of Stock Return, Systematic Risk and Unsystematic Risk, Measurement of Beta. Measuring Risk and Return in Practice (Using Ms-Excel).

Unit-II

- Equity Analysis: Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis: Various Prices and Volume Indicators, Indices: Various Types of Trends and Indices.
- Market Efficiency: Concept and Importance, Random Walk Theory, the Efficient Market Hypothesis. Forms of Market Efficiency, Testing Different Form of Market Efficiency Using MS-Excel/SPSS

Unit-III

Portfolio Management: Meaning, Importance and Objectives, Phase of Portfolio Management. Portfolio Analysis: Estimating Rate of Return and Standard Deviation of Portfolio Returns; Effects of Combining Securities; Markowitz Risk-Return Optimization.

Unit-IV

Single Index Model: Portfolio Risk: Portfolio Market Risk and Unique Risk, Sharpe's Optimization Solution. Capital Asset Pricing Model and Its Assumptions, Capital Market Line, Security Market Line; Risk Free Lending and Borrowing. Arbitrage Pricing Theory and Multifactor Asset Pricing Models

Suggested Readings

- ✓ Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi.
- ✓ Bhalla V. K. - Investment Management, Portfolio Analysis - S. Chand, New Delhi.
- ✓ Clark, James Francies: Investment management. McGraw Hill, International Edition, New York.

Core XVIII Fundamentals of Operation Research and Quantitative Technique

Course Objectives

- Understand the fundamental concepts and principles of operations research and quantitative techniques.
- Learn mathematical modeling techniques for representing real-world problems in OR.
- Develop proficiency in optimization methods, including linear programming, integer programming, and nonlinear programming.
- Gain practical skills in applying quantitative techniques to analyze and solve business, engineering, and management problems.
- Learn simulation techniques for modeling stochastic systems and uncertainty in decision-making.
- Explore applications of OR and quantitative techniques in diverse fields such as supply chain management, logistics, finance, and healthcare.
- Develop critical thinking and problem-solving skills through hands-on exercises and case studies.
- Communicate quantitative analysis results effectively through written reports and presentations.

Course Outcomes

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

- Foundational Knowledge of Operations Research.
- Proficiency in Mathematical Modeling.
- Competence in Optimization Techniques.
- Understanding of Simulation Modeling.
- Applications of OR in Diverse Fields.
- Critical Thinking and Problem-Solving Abilities.
- Effective Communication of Analysis Results.
- Practical Skills for Decision Support

Unit- 1: Introduction to Operations Research

Definition and scope of operations research, Historical development of OR and its applications, Role of quantitative techniques in decision-making. Mathematical Modeling; Formulation of mathematical models for real-world problems, Linear and nonlinear models, Objective functions, decision variables, and constraints

Unit-2: Optimization Techniques and Network Analysis

Linear programming: formulation, graphical solution, simplex method, Integer programming: branch and bound, cutting planes, Nonlinear programming: gradient-based methods, convex optimization. Network modeling techniques: critical path method (CPM), program evaluation and review technique (PERT), Shortest path problems, minimum spanning trees, maximum flow problems

Unit-3: Simulation Modeling

Simulation methodology: discrete event simulation, Monte Carlo simulation, Random number generation, input modeling, output analysis, Applications of simulation in business and engineering. Decision Analysis; Decision trees: construction, analysis, and evaluation, Utility theory and risk analysis, Sensitivity analysis and decision-making under uncertainty

Unit-4: Applications of Operations Research

Supply chain optimization, Inventory management, Production planning and scheduling, Transportation and logistics. Case Studies and Practical Applications, Real-world case studies applying OR and quantitative techniques, Group projects analyzing and solving complex problems using quantitative methods, Presentation and communication of analysis results

Suggested Readings

- ✓ Operations Research, 4th Edition , Kalavathy S. Vikas Publishing

Core XIX

Corporate Restructuring & Business Valuation

Course Objectives

- Understand the concepts and motives behind corporate restructuring.
- Learn about different forms of corporate restructuring, including mergers, acquisitions, divestitures, and reorganizations.
- Gain proficiency in financial statement analysis and interpretation.
- Develop skills in business valuation techniques and methodologies.
- Analyze the impact of corporate restructuring on shareholder value.
- Explore regulatory and legal considerations in corporate restructuring.
- Apply corporate restructuring and valuation principles to real-world business scenarios.
- Communicate valuation analyses and restructuring strategies effectively.

Course Outcomes

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

- Understanding of Corporate Restructuring
- Proficiency in Financial Statement Analysis
- Competence in Business Valuation
- Analysis of Restructuring Impact on Shareholder Value
- Understanding of Regulatory and Legal Considerations
- Application of Valuation and Restructuring Principles
- Critical Thinking and Problem-Solving Abilities
- Effective Communication of Valuation Analyses

Unit I: Introduction to Corporate Restructuring

Definition and motives behind corporate restructuring, Types of corporate restructuring: mergers, acquisitions, divestitures, spin-offs, reorganizations. Financial Statement Analysis; Overview of financial statements: balance sheet, income statement, cash flow statement, Ratio analysis: liquidity ratios, profitability ratios, leverage ratios, Common-size analysis and trend analysis

Unit II: Business Valuation Methods

Introduction to business valuation: intrinsic value vs. market value, Valuation approaches: asset-based, income-based, market-based, Discounted cash flow (DCF) analysis, comparable company analysis (CCA), precedent transactions analysis (PTA). Valuation of Mergers and Acquisitions; Methods of valuing mergers and acquisitions, Synergy analysis and valuation adjustments, Valuation considerations in merger negotiations. Valuation of Divestitures and Spin-offs; Valuation considerations in divestiture transactions, Spin-off valuation techniques and analysis, Financial modeling for spin-off transactions.

Unit III: Regulatory and Legal Aspects of Corporate Restructuring

Regulatory frameworks governing corporate restructuring, Legal considerations in mergers, acquisitions, and divestitures, Compliance with antitrust laws and securities regulations

Unit IV: Impact of Corporate Restructuring on Shareholder Value

Assessing the impact of restructuring on shareholder wealth, Market reaction to restructuring announcements, Long-term implications of corporate restructuring on firm performance, Real-world case studies of corporate restructuring transactions

Core XX

Semester VIII

International Business Environment

Course Objectives

- Understand the concepts and theories of international business and globalization.
- Analyze the economic, political, legal, and cultural dimensions of the international business environment.
- Learn about international trade policies, trade agreements, and trade barriers.
- Explore foreign market entry strategies and modes of international expansion.
- Gain insights into managing cultural diversity and ethical challenges in international business.
- Understand the role of technology and innovation in shaping the global business landscape.
- Analyze international business risks and develop risk management strategies.

Course Outcomes

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

- Understanding of International Business Concepts.
- Analysis of Economic Environment.
- Assessment of Political and Legal Risks.
- Management of Cultural Diversity.
- Evaluation of Trade Policies and Agreements.
- Development of Foreign Market Entry Strategies.
- Integration of Technology and Innovation.

Unit-1: Introduction to International Business

Definition and scope of international business, Theories of international trade and investment, Drivers of globalization and its impact on businesses. Economic Environment of International Business; Global economic systems: capitalism, socialism, mixed economies, Economic indicators and measures: GDP, GNP, inflation, exchange rates, International financial institutions and their role in global finance

Unit-2: Political, Legal and Cultural Environment of International Business

Political systems and ideologies: democracy, authoritarianism, communism, Legal frameworks governing international business: international law, trade regulations, intellectual property rights, Political risk assessment and management strategies, Dimensions of culture: Hofstede's cultural dimensions theory, Cultural differences and their impact on business practices, Managing cultural diversity and fostering cross-cultural communication

Unit-3: International Trade Policies and Agreements

Trade theories: comparative advantage, absolute advantage, factor endowment theory, Trade policies: tariffs, quotas, subsidies, Regional trade agreements and their impact on international business. Foreign Market Entry Strategies; Modes of international market entry: exporting, licensing, franchising, joint ventures, acquisitions, greenfield investments, Factors influencing the choice of entry mode, Entry strategies for emerging markets vs. developed markets

Unit-4: Technology and Innovation in International Business

Role of technology in facilitating international business operations, Impact of innovation on global competitiveness, Digital transformation and its implications for international business. Managing International Business Risks; Types of international business risks: political risk, financial risk, operational risk, Risk assessment techniques and tools, Risk management strategies and contingency planning

Core XXI Sustainable Development and Corporate Social Responsibility

Course Objectives

- Understand the concepts of sustainable development, corporate social responsibility, and business ethics.
- Explore the relationship between business operations and environmental, social, and governance (ESG) issues.
- Learn about sustainability frameworks, standards, and reporting guidelines.
- Analyze the role of stakeholders in sustainability and CSR initiatives.
- Examine strategies for integrating sustainability and CSR into corporate strategies and operations.
- Assess the impact of sustainability and CSR practices on business performance and stakeholder value.
- Develop skills in sustainability reporting and communication

Course Outcomes

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

- Understanding of Sustainable Development and CSR.
- Analysis of Environmental and Social Impacts.
- Knowledge of Sustainability Frameworks and Reporting
- Stakeholder Engagement and Governance.
- Integration of Sustainability into Business Strategy.
- Assessment of CSR Performance and Impact.
- Communication and Reporting Skills.
- Application of Sustainability Principles.

Unit-1: Introduction to Sustainable Development and CSR

Definitions and concepts of sustainable development and CSR, Historical evolution and significance of sustainability and CSR in business, **Environmental Sustainability and Business Operations**; Environmental challenges and impacts of business operations, Sustainable business practices: energy efficiency, waste reduction, resource conservation

Unit-2: Social Responsibility and Stakeholder Engagement

Social issues in business: labor practices, human rights, community development, Stakeholder theory and stakeholder engagement strategies. Governance, Ethics, and Corporate Citizenship; Corporate governance principles and practices, Business ethics and

ethical decision-making, Role of corporations in global citizenship and community development.

Unit-3: Sustainability Reporting and Standards

Sustainability reporting frameworks: Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Integrated reporting and triple bottom line accounting, Assurance and verification of sustainability reports. Sustainable Supply Chain Management; Principles of sustainable supply chain management, Supplier engagement and responsible sourcing practices, Supply chain transparency and traceability

Unit-4: CSR Strategy and Implementation

Developing a CSR strategy: goal-setting, implementation, evaluation, CSR integration into corporate culture and operations, Measuring and evaluating CSR performance and impact. Case studies of companies implementing sustainability and CSR initiatives, Best practices in sustainable development and corporate social responsibility.

Core XII

Fundamentals of Commodity Markets

Course Objectives

- Understand the Basics of Commodity Markets.
- Learn about Different Types of Commodities.
- Examine Supply and Demand Dynamics.
- Understand Price Determination Mechanisms.
- Explore Risk Management Strategies.
- Study Trading and Hedging Techniques.
- Examine Regulatory Frameworks.

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

- Foundational Knowledge of Commodity Markets.
- Familiarity with Various Types of Commodities.
- Understanding of Supply and Demand Dynamics.
- Proficiency in Price Determination Mechanisms.
- Skills in Risk Management.
- Competence in Trading and Hedging.
- Awareness of Regulatory Requirements

Unit-1: Introduction to Commodity Markets

Definition of commodities, Historical evolution of commodity trading, Importance of commodities in the global economy. Types of Commodities; Classification of commodities (agricultural, energy, metals, etc.), Characteristics of different commodity types, Major commodity exchanges worldwide.

Unit-2: Participants in Commodity Markets

Overview of market participants (producers, consumers, traders, speculators, hedgers, etc.), Role of intermediaries (brokers, exchanges, clearinghouses, etc.), Importance of market liquidity. Supply and Demand Dynamics; Factors affecting commodity supply and demand, Seasonality and cyclical trends in commodity markets, Impact of geopolitical events and weather patterns. Commodity Pricing Mechanisms; Spot market vs. futures market, Basics of commodity futures contracts, Price discovery process.

Unit-3: Risk Management in Commodity Markets

Overview of price risk, credit risk, and operational risk, Introduction to hedging strategies, Risk management tools (futures, options, swaps, etc.). Fundamental analysis: Supply-demand fundamentals, production forecasts, consumption trends, Technical analysis: Chart patterns,

trend analysis, technical indicators, Sentiment analysis: Market sentiment, news impact on prices

Unit-4: Trading Strategies and Regulatory Environment

Overview of trading strategies (trend following, mean reversion, spread trading, etc.), Back-testing and performance evaluation, Risk-reward considerations, Overview of regulatory bodies and frameworks governing commodity markets, Compliance requirements for market participants, Market manipulation and insider trading.

Core XXIII

Social Entrepreneurship and Incubation

Course Objectives

- Understand Social Entrepreneurship.
- Explore Social Innovation.
- Learn about Incubation Ecosystems.
- Develop Entrepreneurial Mindset.
- Identify Social Impact Opportunities.
- Understand Funding and Financing.
- Gain Skills in Business Planning and Management.
- Promote Ethical Leadership and Governance.

Course Outcomes

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

- Comprehensive Understanding of Social Entrepreneurship.
- Ability to Innovate for Social Impact.
- Familiarity with Incubation Ecosystems.
- Entrepreneurial Mindset Development.
- Identification of Social Impact Opportunities.
- Knowledge of Funding and Financing Options.
- Skills in Business Planning and Management.
- Emphasis on Ethical Leadership and Governance.

Unit-1: Introduction to Social Entrepreneurship

Definition and characteristics of social entrepreneurship, Historical overview and contemporary examples of social enterprises. Social Impact Assessment; Methods for measuring social impact, Theory of change and logic models, Impact assessment frameworks and tools

Unit-2: Business Model Design for Social Enterprises

Adapting traditional business models for social impact, Revenue models for sustainability, Balancing financial and social objectives. Social Innovation and Ideation; Techniques for identifying social problems and needs, Ideation and brainstorming for innovative solutions, Human-centered design and prototyping

Unit-3: Incubation and Acceleration of Social Ventures

The role of incubators and accelerators in supporting social entrepreneurs, Accessing resources: funding, mentorship, and networks, Developing a social enterprise toolkit:

business planning, marketing, and legal considerations. Scaling Social Ventures; Strategies for scaling impact while maintaining mission integrity, Partnerships and collaborations for scale, Challenges and opportunities in scaling social enterprises

Unit-4: Ethics and Values in Social Entrepreneurship

Ethical dilemmas and decision-making in social entrepreneurship, Stakeholder engagement and community empowerment, Building a culture of transparency and accountability.