LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)
FOR UNDERGRADUATE PROGRAMMES

Department of B.Com (Accounting & Finance)
Effective from June 2024

SYLLABUS

(2024 Restructured Curriculum)

B. Com (Accounting & Finance)

SCHOOL OF COMMERCE & ECONOMICS

LUCEAT LUX VESTRA

LOYOLA COLLEGE (AUTONOMOUS)

CHENNAI 600034

PREFACE

In an era marked by financial disruption, regulatory transformations, and evolving industry expectations, a proactive curriculum restructuring becomes not just relevant but essential. The Department of B.Com (Accounting & Finance) at Loyola College (Autonomous), Chennai, has responded to this academic imperative through a meticulously restructured Learning Outcomes-Based Curriculum Framework (LOCF), effective from June 2024. This strategic reform aims to redefine commerce education by bridging academic knowledge with the practical demands of today's global financial ecosystem.

The revised curriculum is the outcome of thoughtful collaboration with a dynamic mix of stakeholders—industry professionals, experienced faculty, alumni trailblazers, and academically curious students. Rooted in the core disciplines of Accounting and Finance, the new framework is structured to build competencies that align with national priorities and global trends.

Our primary objective is to substitute well-rounded graduates who are:

- **Employable**, with skills that make them immediately industry-ready,
- **Entrepreneurial**, with the confidence and knowledge to launch ventures, and
- **Ethically grounded**, with a vision for inclusive and sustainable growth.

Key Pillars of the Restructured Curriculum

- **Industry Relevance**: The courses have been updated with components like Data Analytics in Finance, Financial Reporting (IFRS & US GAAP), Financial Analytics & Control, and Forensic Accounting to reflect the demands of modern financial institutions and regulatory frameworks.
- **Skill-Centric Learning**: Emphasis is laid on enhancing both technical and behavioral skills through software training (Tally Prime, MS Excel), real-time internships, capstone projects, and professional competency courses.
- **Global Competency**: The program integrates international accounting standards, trade finance, and portfolio management concepts to ensure global exposure.
- **Research Orientation**: With a dedicated course on Research Methodology and Capstone Project, students are encouraged to explore and innovate.

Competency-Based Curriculum Design

The curriculum has been consciously scaffolder into three progressive levels of competencies to ensure a seamless academic and professional transition:

1. **Foundational Competencies-** Students build a robust base in core subjects like Financial Accounting, Business Statistics, Digital Skills for Accounting, and Business Law. These courses establish essential knowledge and basic analytical thinking.
2. **Transferable Competencies -** Through subjects like Financial Analytics & Control, Strategic Financial Management, and International Business, students cultivate decision-making abilities, financial acumen, and adaptability that are applicable across sectors.
3. **Functional Competencies-** Advanced courses such as Financial Services & Capital Markets, Forensic Accounting, Investment Analysis, and internships help students

specialize and apply their learning in practical business contexts, preparing them for careers in investment banking, auditing, taxation, or entrepreneurship.

Experiential Learning & Holistic Development

The program encourages:

- Hands-on application through **internships, simulations, and case studies**
- Participation in **academic societies and research activities**
- Exposure to **emerging technologies** and evolving global standards

The Department of B.Com (Accounting & Finance) envisions nurturing ethically driven and analytically sharp professionals who are capable of navigating complexities and contributing meaningfully to the financial world.

VISION AND MISSION OF LOYOLA COLLEGE

VISION

Towards holistic formation of youth, grounded in excellence, through accompaniment to serve the humanity.

MISSION

- To provide inclusive education through an integral and holistic formative pedagogy.
- To promote skills that prepare them for the future.
- To kindle in young minds the spirit of social and environmental justice with a blendof academic excellence and empathy.
- To stimulate critical and conscientious scholarship leading to meaningful and innovative human capital.

CORE VALUES

- Cura Personalis
- Pursuit of Excellence
- Moral Rectitude
- Social Equity
- Fostering solidarity
- Global Vision
- Spiritual Quotient

VISION AND MISSION OF THE DEPARTMENT

VISION

- To provide students with an excellent career-oriented programme to meet global standard in the domain of Accounting & Finance.

MISSION

- To provide application-oriented skills in the domain of accounting & Finance.
- To enable the students to acquire competency to excel their skills in Accounting and Finance sectors.
- To prepare the students with behavioral skills to enable them to become a socially responsible citizen.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)
(School of Commerce and Economics)

PEO 1	**Globally Relevant Curriculum** To expose the students in various fields of economics and commerce.
PEO 2	**Core Competency Development** To think critically and creatively towards dynamic global business and economic environment.
PEO 3	**Professional Skill Development** To empower the students with strong interpersonal, decision making, reasoning, communication and leadership skills
PEO 4	**Social Skills and Ethics** To develop competent, committed, conscious, creative, and socially responsible citizens
PEO 5	**Environment and Sustainability** To develop a multidisciplinary perspective to augment innovatively towards business, economic and environment sustainability.
PEO 6	**Life Long Learning** To enable students to involve in lifelong learning in the pursuit of excellence.

PROGRAMME OBJECTIVES (POs)
(School of Commerce and Economics)

PO 1	**Disciplinary Knowledge** Apply the scientific knowledge acquired in classrooms and labs in real-life situations and work environment.
PO 2	**Professional Skills** Internalize the learnt concepts of economics and commerce that will enable them to become skilled professionals.
PO 3	**Entrepreneurship and Employment skills** Become empowered individuals who will emerge as entrepreneurs or be employed in various positions in industry, academia, and Government.
PO 4	**Competency Development** Adapt in the workplace by possessing the capacity to embrace new opportunities of emerging technologies, leadership, and teamwork in dynamic economic and business environment.
PO 5	**Self-Directed and Life Long Learning** Engage in independent and life-long learning, especially through MOOCs and other online courses to acclimatize themselves in a dynamic work environment.
PO 6	**Environment and Sustainability** Contribute innovatively towards business, economic and environment sustainability.
PO 7	**Social Skills and Ethics** Become competent, committed, conscious, creative, and compassionate men and women for and with others.

PROGRAMME SPECIFIC OBJECTIVES (PSOs)
(Department of B.com Accounting and Finance)

PSO 1	Demonstrate the acquired competencies in financial reporting (IFRS & US GAAP) standards.
PSO 2	Exhibit the decision-making skills in the areas of Accounting & Business management.
PSO 3	Equip with relevant financial and analytical skills to be a career ready and globally competitive.
PSO 4	Adapt with latest trends and technologies required for rapid changing business environment.
PSO 5	Apply the gained practical knowledge in various business scenarios.
PSO 6	Become global financial professionals in the domain of accounting and finance
PSO 7	Develop ethical values to become a socially responsible citizen.

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI

DEPARTMENT OF PLANT BIOLOGY AND BIOTECHNOLOGY

OVERALL COURSE STRUCTURE

Restructured LOCF curriculum effective from June 2024

	I	II	III	IV	V	VI	Hr	Cr
PART I:	GL 4(2)	GL 4(2)					8	4
PART II:	GE 4(2)	GE 4(2)					8	4
PART III:	MC 12(12)	MC 12(12)	MC 23(23)	MC 23(23)	MC 24(24)	MC 20(20)	114	114
				ME 5(5)			5	5
					RC 4(3) MS 2 (2)	MS 10(8)	16	13
		IN (2)		IN (2)	IN (2)			6
	AR 5(3)	AR 5(3)	AR 5(3)				15	9
		MOOC/ SS*	MOOC/ SS*	MOOC/ SS*	MOOC/ SS*	SS*		
PART IV:	CD (BT AT/NME) 2(2)	CD (BT AT/NME)2(2)					4	4
	FC 3(1)	FC 3(2)	FC 2(1)	FC 2(1)			10	5
PART V:		CC(1)		CC(1)		CC(1)		3
		OR*						1
Hours/Credits	**30(22)**	**30(27)**	**30(27)**	**30(32)**	**30(31)**	**30(29)**	**180**	**168**

GL-General Language; **GE**-General English; **MC**-Major Core; **AR**-Allied Required; **AO**-Allied Optional; **ME**-Major Elective; **MS**-Major Skill; **BT**-Basic Tamil; **AT**-Advanced Tamil; **NME**-Non-Major Elective; **FC**-Foundation Course; **IN**-Internship; **SS**-Self Study; **CD**-Cross Disciplinary; **RC**-Research and Competency Skill; **MOOC**-Massive Open Online Course; **CC**- Co-curricular Activities; **OR**-Outreach.

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DEPARTMENT OF B.COM (ACCOUNTING & FINANCE)

2024 RESTRUCTURED CURRICULUM

OVERALL COURSE STRUCTURE

S.No	Sem	Subject Code	Course Title	T/L/P	Category*	Credit	Hrs
1	I	UFR1GL04 UFR1GL05	Language Paper –I	T	GL	2	4
2	I	UEL1GE06	Academic Writing(English)	T	GE	2	4
3	I	UAF1MC01	Financial Accounting (New)	T	MC	6	6
4	I	UAF1MC02	Financial Planning & Performance	T	MC	6	6
5	I	UCC1AR01	Business Statistics & Operations Research (New)	T	AR	3	5
6	I	UTL1CD05/ UTL1CD06	Basic Tamil-I / Advanced Tamil –I	T	NME	2	2
7	I		Personality Development	T	FC	1	3
						22	30
1	II	UFR2GL04 UFR2GL05	Language Paper- II	T	GL	2	4
2	II	UEL2GE06	Presentation kills(English Paper –II)	T	GE	2	4
3	II	UAF2MC01	Business Law (New)	T	MC	6	6
4	II	UAF2MC02	Financial Analytics & Control	T	MC	6	6
5	II	UCC2AR01	Digital Skills for Accounting (New)	L	AR	3	5
6	II	UTL2CD05/ UTL2CD06	Basic Tamil-II /Advanced Tamil-II	T	NME	2	2
7	II		Life Issues & Coping Strategies	T	FC	2	3
	II	UAF2IN01	Internship-I	P	IN	2	
	II		Extension Activities_ Outreach		OR	1	
	II	UAF2CC01	Academic Societies		CC	1	
						27	30
1	III	UAF3MC01	Corporate Accounting	T	MC	6	6
2	III	UAF3MC02	Strategic Financial Management-I	T	MC	6	6
3	III	UAF3MC03	Financial Reporting	T	MC	6	6
4	III	UAF3MC04	Company Law(New)	T	MC	5	5
5	III	UCC3AR01	International Business (New)	T	AR	3	5
6	III		Social Awareness	T	FC	1	2
						27	30

1	IV	UAF4MC01	Advanced Corporate Accounting	T	MC	6	6
2	IV	UAF4MC02	Strategic Financial Management II	T	MC	6	6
3	IV	UAF4MC03	Principles of Management	T	MC	5	5
4	IV	UAF4MC04	Data Analytics in Finance & Accounts-I	L	MC	6	6
5	IV	UAF4ME01	Design Thinking and Entrepreneurship (New)	T	ME	5	5
		UAF4ME02	Logistics & Supply Chain Management (New)				
6	IV		Environmental Studies	T	FC	1	2
	IV	UAF4IN01	Internship-II	P	IN	2	
	IV	UAF4CC01	Academic Societies		CC	1	
						32	30
1	V	UAF5MC01	Auditing & Assurance (New)	T	MC	6	6
2	V	UAF5MC02	Income Tax Law & Practice	T	MC	6	6
3	V	UAF5MC03	Cost Accounting	T	MC	6	6
4	V	UAF5MC04	Data Analytics in Finance &Accounts –II	L	MC	6	6
5	V	UAF5RC01	Research Methodology (New)	T	RC	3	4
	V	UAF5IN01	Capstone Project (New)	P	IN	2	
6	V	UAF5MS01	Professional Competency (New)	T	MS	2	2
						31	30
1	VI	UAF6MC01	Management Accounting	T	MC	5	5
2	VI	UAF6MC02	Banking Theory Law & Practice	T	MC	5	5
3	VI	UAF6MC03	Goods & Services Tax & Customs (New)	T	MC	5	5
4	VI	UAF6MC04	Forensic Accounting (New)	T	MC	5	5
5	VI	UAF6MS01	Financial Services & Capital Markets	T	MS	4	5
6	VI	UAF6MS02	Investment Analysis and Portfolio Management (New)	T	MS	4	5
	VI	UAF6CC01	Academic Societies		CC	1	
						29	30

SYLLABUS

Course Code	UAF1MC01
Course Title	Financial Accounting
Credits	06
Hours/Week	06
Category	MC
Semester	I
Regulation	2024

Course Overview

1. Introduces a comprehensive array of accounting concepts utilized across diverse business sectors.
2. Equips students with an understanding of accounting practices applicable to branches, departments, and partnership firms.
3. Covers the fundamentals of depreciation and the intricacies of the hire-purchase system.
4. Prepares students for practical application of accounting principles in real-world scenarios, emphasizing compliance with regulatory requirements.

Course Objectives

1. Comprehensive understanding of financial accounting concepts, delving into their intricacies.
2. Analyze the preparation and utilization of various accounts within departments and branches.
3. Acquire proficiency in accounting methods employed by partnership firms and in hire-purchase transactions.
4. Develop a thorough understanding of the theoretical framework of accounting alongside accounting standards, facilitating adherence to industry best practices.

Prerequisites Basic knowledge about Accounting

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to financial accounting- Basic Accounting Concepts and Conventions - Various business entities – Journal, Ledger, Preparation of Trial Balance – Preparation Final Accounts of Sole trading concern.	14	CO1 CO2 CO3	K1,K2,K3 K4,K5,K6
II	Accounts of Non-trading Organization – Preparation of Receipts and Payments Accounts– Income and	15	CO1 CO2 CO3	K1,K2,K3 K4,K5,K6

	Expenditure Accounts and Balance Sheet.			
III	Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Change of method of providing depreciation - Hire Purchase System – Default and repossession – Hire Purchase Trading Account – Installment System – Calculation of profit.	16	CO1 CO2 CO3	K1,K2,K3 K4,K5,K6
IV	Meaning of Branch Accounts - Objectives and Advantages of Branch Accounting Types of Branches –Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office –Debtors System- Departmental Accounting – Basis of Allocation of Expenses – Calculation of profit – Inter- Departmental Transfer at Cost or Selling Price	16	CO1 CO2 CO3	K1,K2,K3 K4,K5,K6
V	Partnership Accounts–Introduction- features-Dissolution of Partnership Firm Preparation of Realization Accounts and Capital Accounts-insolvency of a partner-application of the decision in Garner vs. Murray- insolvency of all partner	14	CO1 CO2 CO3	K1,K2,K3 K4,K5,K6

Textbooks:

1. Advanced Accounting, Gupta R L & Gupta V K, Sultan Chand & Sons, NewDelhi.
2. Financial Accounting, S.P. Jain &K. L Narang, Kalyani Publishers.
3. Financial Accounting, Reddy & Murthy, Margham Publications.

Suggested Readings:

1. Financial Accounting R.Gupta R. L, & Gupta V. K., Sultan Chand Publications
2. Advanced Accounts, M C Shukla, T.S Grewal, S C Gupta.,S Chand publications
3. Financial Accounting, Gabriel John & Marcus A, Tata McGraw Hill Publishing Company Ltd
4. Financial Accounting, S.N. Maheshwari, S.K. Maheshwari & Sharad K. Maheswari, Vikas Publishing House.

Web Resources:
1. www.accountingcoach.com 2. www.accountingstudyguide.com 3. https://www.ifrs.org/ 4. https://www.icai.org/post/accounting-standards-as 5.http://icmai.in/upload/Students/Syllabus2016/Archive/Foundation/Paper-2-Fdn-Syl2016.pdf 6. http://www.mca.gov.in/MinistryV2/llpact.html 7. https://www.investopedia.com/terms/b/branch-accounting.asp 8. https://www.yourarticlelibrary.com

Course Outcomes (COs) and Cognitive Level Mapping

COs	**CO Description**	**Bloom's Level**
CO1	Demonstrate a comprehensive understanding of financial accounting concepts, showcasing proficiency in navigating their complexities and nuances.	**K1, K2**
CO2	Analyze the preparation and application of diverse accounts within organizational structures such as departments and branches, enabling strategic decision-making in accounting practices.	**K3 ,K4**
CO3	Expertise to proficiently handle accounting methods specific to partnership firms and hire-purchase transactions, ensuring competency in specialized financial domains.	**K5, K6**

Course Code	UAF1MC02
Course Title	**Financial Planning and Performance**
Credits	05
Hours / Week	06
Category	Major Core (MC)
Semester	I
Regulation	2019

Course Overview

1. In this subject student will discuss about different strategic planning techniques that plays a vital role to maximise the potential growth of business.
2. Budgeting, Forecasting and analysis will create a platform to understand the necessity to perform both qualitative and quantitative analysis towards the attainment of company's goal.
3. Helps to determine which of the company's products or product lines generate the largest portion of its net profit.
4. In responsibility centre students will discuss about the responsibility of Cost centre, Profit centre and investment centre to evaluate the performance of business.
5. In depth knowledge of segment reporting will enable the students to know the importance of transparency in information to investors and creditors regarding the financial results and position of the most important operating units of a company.
6. The perspectives of Balance score card will focus on the accomplishment of vision and mission of the company.

Course Objectives

1. To course aims to explain strategic planning, forecasting and budgeting for better financial decisions.
2. To make use of budget to prepare an annual profit plan, analyse performance by using flexible budgets and compare actual results to planned results.
3. To explain the importance and use of standard cost systems, propose performance measures and discuss key performance indicators
4. To understand the role and importance of each responsibility centre in growth of business.
5. To learn about different performance measures used for analysing the financial strength of business.

Prerequisites	Basic knowledge in Budgeting & Forecasting

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UNIT	CONTENT	HOURS	COs	CLs
I	**Strategic Planning** Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process.	14	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5 K6
II	**Budgeting and Forecasting** Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Regression analysis - Learning curve	16	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5

	analysis - Expected value - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projections.			K6
III	**Cost and Variance Measures** Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.	16	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5 K6
IV	**Responsibility centres and reporting segments** Types of responsibility centre's - Transfer pricing - Reporting of organizational segments	16	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5 K6
V	**Performance Measures:** Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues – Key performance indicators (KPIs) - Balanced scorecard	16	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5 K6

Text Books

1. Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
2. Cost Management A Strategic Emphasis, Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
3. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson

Suggested Readings

1. Chavan M, (2009), "The balanced scorecard: a new challenge", Journal of Management Development, Vol. 28 No. 5, pp. 393-406.
2. Arnoldo C Hax,Nicolas S Majluf, The Corporate Strategic Planning Process,Informs journal on applied analytics, Volume 14, Issue 1,January-February 1984 Pages 3-173
3. Chinniah, Anbalagan, An Assessment of Zero-Based Budgeting to Protect the Leakage of Finance in Government and an Organizational Development. International Journal of Research in Commerce & Management. Jan-Jun2013, Vol. 3 Issue 5, p1-10. 10p.
4. Neringa Stonciuviene, Erika Januskeviciene, The Principles of Establishment of Investment Responsibility Centres, Financial Environment and Business Development, pp 435-448
5. Robert F.Gox,Ulf Schiller, An Economic Perspective on Transfer Pricing,Handbook of Management accounting Research,Volume 2, 2006, Pages 673-695

Web Resources

1. https://www.intrafocus.com /balanced-scorecard/
2. https://www.wallstreetmojo.com /responsibility-
3. https://balancedscorecard.org /strategic-planning-
4. https://managementhelp.org /strategic planning/index.htm
5. https://www.accountingtools.com/ articles/what-is-the-cost-variance-
6. https://www.venasolutions.com/ blog/budgeting-forecasting/
7. https://www.ibm.com/ topics/

Course outcome

Upon successful completion of this course, the student will able to:

COs	CO Description	Cognitive Level
CO1	To understand the different strategic planning models for long term success of business.	K1 & K2
CO2	To improve the analytical knowledge in order to provide valuable suggestion for the growth of business.	K3
CO3	To apply various financial techniques for the attainment of future goals.	K4
CO4	To assess and integrate the information for the enhancement of effective decisions.	K5
CO5	To construct important quantifiable measures to track and assess the current status of business	K6

Course Code	UCC1AR01
Course Title	Business Statistics and Operations Research (BS&OR)
Credits	03
Hours/Week	05
Category	Allied course (AR)
Semester	I
Regulation	2024

Course Overview

1. The focus of this course is mastery of insights and decision-making skills using data sets.
2. The course aims to analyze descriptive statistics, variance analysis, correlation, and regression.
3. It examines various types of time series analysis essential for the current work environment.
4. This course will help you to explore the real-world transportation and game theory problems.
5. It will also help you to study the application of technology for statistical analysis and interpretation of findings for business problem solving.

Course Objectives

On successful completion of the course, students will be able

1. To examine and analyze the essential terminology, concepts, tools, and techniques employed in conducting statistical analysis within the business context.
2. To acquire a comprehensive understanding of calculating central tendency measures, dispersion, asymmetry, correlation coefficients, and regression to effectively interpret business data.
3. To gain insight into time series analysis, index numbers and articulate their applications of methods for future predictions.
4. To define the field of operations research, elucidate its techniques, and explore its practical applications in solving complex business problems.

Prerequisites	Basic knowledge of Statistics and Operation Research

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S.No	Content	Hrs	COs	Cognitive Level
I	**INTRODUCTION AND INCIDENCE OF TAXATION** **MEASURES OF CENTRAL TENDENCY** Measures of Central tendency: Simple averages – Mean, Median and Mode –Geometric mean and Harmonic Mean – weighted Arithmetic mean. Measures of Dispersion: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of Variation – Combined Mean and Standard Deviation. Skewness: Karl Pearson and Bowley's Coefficient of Skewness – Moments – Kurtosis.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

II	**CORRELATION & REGRESSION ANALYSIS** Curve fitting: Fitting a straight line and second-degree parabola. Correlation: Scatter diagram – Limits of Correlation Coefficient – Spearman's Rank Correlation Coefficient– Simple problems. Regression: Properties of Regression Coefficients and Regression lines.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	**TIME SERIES ANALYSIS** Time Series: Components of Time Series-Additive and multiplicative models –Measurement of trend – Graphical Method - Semi-average method-moving average method-least squares method. Measurement of Seasonal Variation –Method of Simple averages – ratio-to trend method – ratio to moving average method-method of link relatives.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	**ELEMENTS OF OPERATION RESEARCH** Elements of Operation Research: Objectives – Characteristic features – Scope and limitations – Applications- Linear Programming: Requirements – Assumptions – Advantages and limitations - Formulation of LPP – Solving L.P.P. by Graphical method.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	**TRANSPORTATION AND GAME THEORY** Transportation: Objectives – Maximization of the profit – Minimization of the cost – Techniques in transportation problems – NWCR – LCM- VAM- MODI - Game Theory: Introduction – Two-Person Zero-Sum Games – Pure Strategies – Mixed Strategies.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. Vittal,P.R. (2021), Business Statistics and Operation Research, Margham Publications, Chennai.
2. Gupta, S.P. (2022), Statistical Methods-Sultan Chand and Sons Publishers. New Delhi.

Suggested Readings

1. Robert A. Donnelley (2020), Business Statistics, Pearsons, New Delhi.
2. Agarwal, Business Statistics & Operations Research, Kalyani publishers, Ludhiana.
3. Yule and Kendall (2016), Introduction to Theory of Statistics, Universal book stall, New Delhi.
4. R.S.N. Pillai and Bagavathi, Practical statistics, S.Chand & Company Limited, New Delhi.

Web Resources
1. Business Statistics | Download book (freebookcentre.net) 2. https://dea.gov.in/data-statistics 3. http://mospi.nic.in/ 4. https://www.niti.gov.in/content/national-statistics 5. https://data.gov.in/ 6. https://commerce.gov.in/trade-statistics/

Course Outcomes (COs) and Cognitive Level Mapping

Cos	CO Description	Cognitive Level
CO 1	Understand and recall the core concepts of operations research in linear programming models.	K1, K2
CO 2	Apply and analyze the knowledge of linear programming concepts to formulate in real-life problems.	K3, K4
CO 3	aluate and develop the optimum strategy using different operational chniques.	K5, K6

Course Code	UAF2MC01
Course Title	Business Law (BL)
Credits	06
Hours/Week	06
Category	Major Core (MC) - Theory
Semester	II
Regulation	2024

Course Overview

1. This course provides contract law and related legal frameworks essential for understanding business transactions and legal obligations.
2. Through structured units, students will explore the fundamentals of contract formation, particular contract types, corporate laws, sale of goods regulations, negotiable instruments, and other pertinent legal frameworks governing business operations.
3. Emphasis is placed on understanding key legal concepts, analyzing case studies, and applying legal principles to real-world scenarios

Course Objectives

1. Enable the students with a foundational understanding of the Indian Contract Act, including contract formation, nature, and classification.
2. Students analyze the implications of multinational agreements and e-contracts in contemporary business environments. It helps students to examine special contracts like indemnity, guarantee, bailment, and pledge and their implications in business transactions.
3. Explore the Sale of Goods Act, focusing on contracts of sale, conditions, warranties, and related legal aspects. Through the introduction of cyber laws, the Competition Act, Arbitration and Conciliation Act, and the Consumers Protection Act to understand their significance in contemporary business environments.

Prerequisites	Basic knowledge of Business Law

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S.No	**Content**	**Hrs**	**COs**	**Cognitive Level**
I	**INTRODUCTION TO CONTRACT LAW** Understanding the Indian Contract Act: Formation, Nature, and Classification of Contracts. Distinction between Contracts and Agreements. Elements of Valid Contracts and Analysis of Void and Unlawful Agreements. Examination of Laws Governing Contracts and Strategies for Enforcing Contractual Obligations.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	**ESSENTIALS OF CONTRACT FORMATION** Exploration of Essential Elements of Contracts: Offer, Acceptance, Consideration, and Free Consent. Analysis of Multinational Agreements and E-contracts. Strategies and Constraints in Enforcing Contractual Obligations.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

III	**SPECIAL CONTRACTS AND CORPORATE LAWS** Discharge of Contracts: Quasi Contracts and Modes of Discharge. Examination of Special Contracts: Indemnity, Guarantee, Bailment, and Pledge. Overview of the Indian Contract Act, 1872. Understanding Performance of Contracts and Remedies for Breach. Essentials of Corporate Laws: Company Types, Formation Procedures, and Director Responsibilities. Overview of the Companies Act and Limited Liability Partnership Act.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	**SALE OF GOODS ACT AND NEGOTIABLE INSTRUMENTS** Exploration of the Sale of Goods Act, 1930: Contracts of Sale, Conditions, and Warranties. Analysis of the Negotiable Instruments Act, 1881: Types of Instruments, Endorsements, and Discharge. Introduction to Partnership Laws and Features of Limited Liability Partnerships.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	**OTHER LEGAL FRAMEWORKS** Overview of the Right to Information Act, Prevention of Money Laundering Act, and Laws of Intellectual Property. Examination of Consumer Protection Laws and Practices of Corporate Governance in India. Introduction to Cyber Laws, Competition Act, Arbitration and Conciliation Act, and Consumers Protection Act.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. Kapoor, N.D. Mercantile Laws, Sultan Chand and Sons.
2. Business Law, P. C. Tulsian and Bharat Tulsian,McGraw Hill Education (India).
3. Kuchhal, Mercantile Law, Vikas Publishing House, 2019
4. R. S. N. Pillai & Bhagirathi, Mercantile Law, Sultan Chand & Sons, 2020
5. Balachandran V, & Thothadri, Business Law, Tata McGraw-Hill, 2020

Suggested Readings

1. V. K. Jain & Shashank S, Business Laws, Taxmann Publication, 2020
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani,M.V.Business Laws, Sultan Chand and Sons.
4. BadreAlam, S.& Saravanavel, P.MercantileLaw

Web Resources

1. https://openstax.org/details/books/business-law-i-essentials
2. https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P1_Revised_1409_22.pdf
3. https://www.companylawindia.com/business-laws-regulation/
4. https://tndls.ac.in/branches/

Course Outcomes (COs) and Cognitive Level Mapping

Cos	CO Description	Cognitive Level
CO 1	Enable the students with a foundational understanding of the Indian Contract Act, including contract formation, nature, and classification.	K1, K2
CO 2	Analyze the implications of multinational agreements and e-contracts in contemporary business environments.	K3, K4
CO 3	Explore the Sale of Goods Act, focusing on contracts of sale, nditions, warranties, and related legal aspects to contemporary siness environments.	K5, K6

Course Code	UAF2MC02
Course Title	**Financial Analytics and Control**
Credits	05
Hours / Week	06
Category	Major Core (MC)
Semester	II
Regulation	2019

Course Overview

1. Aware of enterprise resource system and implement control measures to prevent security breaches.
2. Data analytics techniques helps to frame effective decision based on the available information.
3. Helps to reduce operations cost and improve customer's service.
4. Allocate the required expenses to different departments promptly.
5. To take necessary measures to safeguard the assets against fraud.

Course Objectives

1. To enable the students to know the importance of ERP system for the organisations.
2. To analyse the huge information and to derive prompt decision by using data visualization tools.
3. To helps the companies to allocate the indirect expenses to different cost pools.
4. To maximise the customer's value and achieve a competitive advantage.
5. To analyse the different internal control measures before its implementation to safeguard the assets of the company.

Prerequisites	Basic knowledge in Finance.

SYLLABUS

UNIT	**CONTENT**	**HOURS**	**COs**	**CLs**
I	**Information systems and Data Governance** Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data policies and procedures - Life cycle of data - Controls against security breaches	14	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5 K6
II	**Technology-enabled finance transformation and Data Analytics** Systems Development Life Cycle – Process automation - Innovative applications - Business intelligence - Data mining - Analytic tools - Data visualization	16	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5 K6
III	**Cost Measurement Concepts**	16	CO1 CO2 CO3	K1 K2 K3

	Cost behaviour and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs		CO4 CO5	K4 K5 K6
IV	**Supply chain management and Business process improvement** Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes	16	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5 K6
V	**Internal controls** Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - Systems controls and security measures	16	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4 K5 K6

Text Books

1. Financial Analysis And Control, by Prof. Dr. A. H. Gaikwad, Prof. Dr. G.M. Dumbre, Prof. Dr. M.G. Mulla, Prof. Dr. R.D. Darekar (Author), 1 January 2013,Success Publications.
2. Financial Analysis And Control , Dr. Suhas Mahajan, Dr. Mahesh Kulkarni, First Edition,Nirali Prakashan Publications.

Suggested Readings

1. Henk A Akkerman's et all , 2011, The impact of ERP on supply chain management: Exploratory findings from a European Delphi study, European Journal of Operational Reaserch,volume 146,issue 2,16 April 2003,pages 284-301.
2. Huseyin Ince et al. / The Impact of ERP Systems and Supply Chain Management Practices on Firm Performance: Case of Turkish Companies, Procedia - Social and Behavioral Sciences 99 (2013) 1124 – 1133
3. Joachin Gassen & Enver Yucessan,Kristina Schwedler, Measurement Concepts: Evidence from an Online Survey of Professional Investors and their Advisors, Volume 19, 2010 - Issue 3

Web Resources

1. https://corporatefinanceinstitute.com
2. https://www.elsevier.com/books

3. https://www.mca.gov.in/content/mca/global/en/home.html
4. https://www2.deloitte.com
5. https://www.icai.org/
6. https://www.ebookbou.edu.

Course outcome

Upon successful completion of this course, the student will able to:

COs	**CO Description**	**Cognitive Level**
CO1	To Understand the importance of data information maintained by the organisations.	K1 & K2
CO2	To enable the management to apply suitable costing techniques to allocate the expenses.	K3
CO3	To analyse the internal control measures to protect the company's assets.	K4
CO4	To evaluate the financial statements to attain the goals of the organization	K5
CO5	To implement ERP system for better management of resources.	K6

Course Code	UCC2AR01
Course Title	Digital Skills for Accounting
Credits	03
Hours/Week	05
Category	Allied Required (AR)
Semester	II
Regulation	2024

Course Overview

1. Designed to study the fundamental concepts of digital accounting and finance.
2. Explores the operational functions and financial analysis capabilities within MS Excel.
3. Provides a hands-on explanation of accounting functionalities and principles using Tally Prime.
4. Encompasses the latest advancements and revisions in accounting standards.

Course Objectives

On successful completion of the course, students will be able

1. Comprehend Understand the importance of digitalized accounting system and the spread sheet in business applications.
2. Familiarize them with the features and functions of a spread sheet.
3. Understand the concepts of accounting, reporting and analysis using spread sheet.
4. Evaluate the advanced features in tally prime software.
5. Evaluate the recent developments and updates in accounting standards.

Prerequisites	Basic knowledge on digital skills for accounting and finance

SYLLABUS

S.No	Content	Hrs	COs	Cognitive Level
I	**INTRODUCTION** Fundamentals of Computers; Computer Hardware – Software – Input and Output devices – Cloud Computing – Introduction to MS Excel – Entering – Editing and Formatting of Data & Charts – Managing Worksheets – Changing Views – Data Tools – Applying Conditional Logics – Managing Pivot Tables – Protecting Data – Creating Aggregate Reports.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	**FUNCTION KEYS IN MS EXCEL** Depreciation (DB, DDB, VDB), Simple interest (PMT, NPER, INTRATE) – Present Value, Net Present Value, Future Value (PV, NPV, FV) – Internal Rate of Return (IRR, MIRR) – Logical Functions; AND, OR, NOT, IF, TRUE - Text Functions; UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT – Practical Exercises Based on Financial, Logical and Text Functions.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

III	**FUNDAMENTALS OF TALLY PRIME** Computerized Accounting using Tally Prime – Fundamentals of Tally Prime – Creation of Company, Features and Configurations, Creating Accounting Ledgers and Groups, Inventory Master Creation – Vouchers, Voucher entries, creating new voucher types, creating item and account invoice, cost center and cost categories, and order processing.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	**ACCOUNTING FEATURES IN TALLY PRIME** Advanced features of Tally in accounting – Payroll administration – configuration and recording TDS transactions – E-Filing of TDS returns – Emailing in Tally – enabling GST and defining tax details – transferring ITC to GST – GST reports – GST tax payments – annual returns in GST – E-Way bill – Contents – Filing of GST returns.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	**ACCOUNTING STANDARDS** Disclosure of Accounting Policies (AS-1) – Valuation of Inventories (AS-2) – Cash Flow Statements (AS-3) – Depreciation of Accounting (AS-6) – Revenue Recognition (AS-9) – Accounting for Fixed Assets (AS-10).	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. R.L Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
2. Learn Tally. ERP 9 with GST and E-way bill, Rajesh Chedda, Ane Books Pvt. Ltd. 3rd Edn.
3. Microsoft Excel 2016 Data analysis and business modeling, Wayne L. Winston, Microsoft.

Suggested Readings

1. John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Greg Harvey, Excel 2016 for Dummies, Chennai.

Web Resources:

1. http://www.functionx.com/excel/Lesson01.htm
2. https://www.tallyschool.com/tally-accounting-tutorials/
3. https://www.investopedia.com/terms/b/blockchain.asp
4. https://www.investopedia.com/terms/b/blockchain.asp
5. https://www.udemy.com/course/introduction-to-excel-for-finance-and-accounting/?kw=Excel+in+finance&src=sac

Course Outcomes (COs) and Cognitive Level Mapping

Cos	CO Description	Cognitive Level
CO 1	Unsderstand and describe the fundamentals and functional keys in MS Excel.	K1, K2
CO 2	Compute and apply the features of accounting concepts in TALLY PRIME.	K3, K4
CO 3	Evaluate and develop competency in preparing balance sheet and ancial statements in TALLY PRIME.	K5, K6

Course Code	UAF3MC01
Course Title	Corporate Accounting
Credits	06
Hours/Week	06
Category	Major core (MC) – Theory
Semester	III
Regulation	2024

Course Overview

1. Understanding the legal procedures and its applicability in share transactions.
2. Explaining the importance of creating various reserves in case of Redemption of Shares and Debentures.
3. Analyzing the significance of Financial Statements and applicability of Indian Accounting Standards.
4. Evaluating the value of goodwill and shares and its impact in Business.
5. Integrating theoretical knowledge with practical applications by analyzing the case studies.

Course Objectives

1. To understand the significance of the issue of shares by the Companies.
2. To explore the legal procedure under Companies Act 2013 in regard to Redemption of Preference shares and Debentures.
3. To analyze the financial statements of the Company and the applicability of Indian Accounting Standards.
4. To develop the skills to understand the significance of the Goodwill and Shares in the Business.
5. To apply the provisions to alter the capital of the firm.

Prerequisites	Basic knowledge in Accounts.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Accounting for Share Capital: Issue of Shares; Forfeiture and Reissue of shares, Accounting treatment of premium, Buy-back of shares, Capital Redemption Reserve, Bonus Shares, Rights Issue, ESOPs, ESPS, Sweat Equity Shares.	15	CO1 CO2 CO3	K1, K2, K3, K5, K6
II	Redemption of preference shares-Premium on redemption of Preference shares -Deferred Tax - Acquisition of Business-Profit Prior to incorporation.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Final Accounts of the Company-Introduction, Statement of Profit & Loss account –Balance sheet-Determination of Managerial Remuneration- Overview of Ind AS-Ind AS - 1,2,3,4,5,6,10.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

IV	Valuation of Goodwill and Shares-Definition-Nature of Goodwill-Need for valuing goodwill-Factors affecting Goodwill-Methods of Valuation of Goodwill; Introduction to valuation of shares-Factors affecting valuation of Shares-Methods of valuation of shares.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Alteration of Share Capital- Different kinds of Alteration of Share Capital and the necessary Accounting Entries-Internal Reconstruction-Reduction of Capital and its procedure.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. S.P .Jain,K.L.Narang,Simmi Agarwal,Monika Sehgal- Advanced Accountancy-Volume II –Kalyani Publications, 23rd Revised Edition,2021.
2. Bhushan Kumar Goyal, Basic Corporate Accounting, Taxmann's publications, 7th Edition January 2022.
3. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.13th Revised Edition 2015(Reprint 2022)
4. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.

Suggested Readings

1. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications
2. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi

Web Resources

1. https://www.moneycontrol.com/promo/mc_interstitial_dfp.php?size=1280x540
2. https://economictimes.indiatimes.com/markets/stocks/news/share-buyback-boom-promoters-wooing-hnis-before-new-tax-rules-spoil-the-charm/articleshow/113212705.cms
3. https://indiankanoon.org/doc/1137525/
4. https://www.financialexpress.com/business/industry-reduction-of-capital-the-most-effective-mechanism-to-engineer-a-squeeze-out-794398/

Course Outcomes (COs) and Cognitive Level Mapping

Cos	Description	Cognitive Level
CO 1	Understand and recall the provisions required for the Companies as per Companies Act 2013.	K1, K2
CO 2	Analyze financial statements to effectively navigate legal provisions and its compliance with accounting standards.	K3, K4
CO 3	Evaluate the consequences in business from the perspective of the buyback of shares, redemption of preference shares and debentures, value of goodwill, shares and changes in capital	K5, K6

Course Code	UAF3MC02
Course Title	**Strategic Financial Management – I**
Credits	06
Hours / Week	06
Category	Major Core (MC)
Semester	III
Regulation	2024

Course Overview

This Course-

1. This course aims to understand and analyse the information contained in the financial statements with a view to predict the profitability as well financial soundness of business.
2. To get in depth knowledge about the interrelation of risk –return concept especially when business takes investment decision.
3. To aware about the different types of financial instruments and their long term financial benefits.
4. To learn the role of financial markets in economic growth and sustainability.
5. Helps to know the importance of optimum utilisation of cash to ensure the required level of liquidity and maximisation of profit.
6. This course teaches the provisions and statutory requirements for merger and acquisition.
7. Helps to take initiative for corporate restructuring when the company is facing significant problem.
8. This course aims to describe the methods of payment of international trade and trade financial methods.

Course Objectives

1. To understand the importance of financial management in Business.
2. To apply the risk return relationship techniques for investment decisions.
3. To analyse the pros and cons of different types of financial instruments for better investment decision.
4. To find the market for trading the securities to raise the required funds for the development of business.
5. To describe the importance of working capital management to maximise profitability

Prerequisites	Basic knowledge in financial statements and market securities

SYLLABUS

UNIT	SYLLABUS	HOURS	COs	Cognitive Level
UNIT 1: Financial Statement Analysis and Profitability Analysis	Common size financial statements - Common base year financial statements – ROA and ROE – Return on Total Assets – Factors in measuring income – Source, stability and trends of sales and revenue – Relationship between revenue and receivables and revenue and inventory – Effect on revenue due to changes in revenue recognition and measurement methods – Cost of sales analysis – Variation	10	CO1 CO2 CO3	K1, K2, K3, K5, K6

	analysis – Calculation and Interpretation of sustainable equity growth			
UNIT 2: Financial Ratios and Special Issues	Liquidity (current, quick, cash, cash flow, net working capital) – Leverage (solvency, operating, finance, debt to equity, debt to total assets, fixed charge coverage, interest coverage, cash flow to fixed charge), Activity (receivable turnover, inventory turnover, A/P turnover, days sales outstanding, days inventory outstanding, days purchases, asset turnover. Cash cycle) – Profitability (gross profit, net profit, EBITDA, ROA, ROE), Market (market/book, P/E, book value per share, basic and diluted earnings per share, earnings yield, dividend yield, dividend payout ratio) – Special Issues (Impact of foreign operations, Effects of changing prices and inflation, Impact of changes in accounting treatment, Accounting and economic concept of value and income, Earning Quality).	14	CO1 CO2 CO3	K1, K2, K3, K5, K6
UNIT 3: Risk & Return and Long-term Financial Management	Risk and Return-Calculating return - Types of risk - Relationship between risk and return-long term Financial Management-Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments-Debt Financing Vs Equity Financing.	10	CO1 CO2 CO3	K1, K2, K3, K5, K6
UNIT 4: Raising Capital	Raising Capital: Financial markets and regulation - Market efficiency – Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchase - Lease financing.	8	CO1 CO2 CO3	K1, K2, K3, K5, K6

UNIT 5: Working Capital Management & Corporate Restructuring and International Finance	Working capital management: Working capital terminology - Cash management - Marketable securities management - Accounts receivable management – Inventory management - Types of short-term credit -Short-term credit management. Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade.	18	CO1 CO2 CO3	K1, K2, K3, K5, K6

Text Books

1. Financial Statement Analysis, K. R. Subramanyam, and John Wild, McGraw Hill
2. Principles of Corporate Finance, Richard Brealey, Stewart Myers, and Franklin Allen, McGraw Hill
3. Fundamentals of Financial Management, James Van Horn, and John Wachowicz, Pearson.
4. Financial Management Principles and practice, Cengage Learning, William R .Lasher , 7th edition.

Suggested Readings

1. Rajesh Kumar, 3 - Wealth creation by Johnson & Johnson,Strategic financial management Cash book,2017, page 61-96
2. **Robert J. Kirk, in IFRS: Financial instruments, A Quick Reference Guide, 2009,**
3. Piotr Staszkiewicz, Lucia Staszkiewicz, in Finance, Fundamentals of financial instruments pricing 2015,
4. Erik Devos, He Li, Do firms lease to hedge? CEO risk-taking and operating lease intensity, European Financial Management, 10.1111/eufm.12282, 27, 3, (426-459), (2020).
5. Mian Sajid Nazir and Talat Afza, Impact of Aggressive Working Capital Management Policy on Firms' Profitability, The IUP Journal of Applied Finance, Vol. 15, No. 8, 2009

Web Resources

1. https://corporatefinanceinstitute.com
2. https://theinvestorsbook.com /dividend-policy.html
3. https://www.adb.org/sites
4. https://www.icsi.edu/
5. https://ramp.com/blog/

Course outcome

Upon successful completion of this course, the student will able to:

COs	**CO Description**	**Cognitive Level**
CO1	To describe the process of managing the finance of business to achieve the desired goals.	K1 & K2
CO2	To execute strategic knowledge while taking financial and investment decisions. To ensure efficient plans to maximize the value for the shareholders.	K3 & K4
CO3	To evaluate the targets of the business in order to tackle the challenges along the way. To formulate strategic decisions that prioritises the attainment of organisation goals in the long term.	K5 & K6

Course Code	UAF3MC03
Course Title	**Financial Reporting**
Credits	06
Hours / Week	06
Category	Major Core (MC)
Semester	III
Regulation	2024

Course Overview

This Course-

1. Aims to teach the accounting standards based on US GAAP and IFRS.
2. To explain the identification of the five-step process to recognise the revenue.
3. To understand the statutory requirements for equity transactions and enable the stakeholders to evaluate the financial performance of business.
4. To understand the valuation of assets and liabilities based on US GAAP and IFRS.
5. To focus on determination of current assets/liabilities thereby maintain an inventory management for the growth of business.

Course Objectives

1. To enable the students to get in-depth knowledge of financial reporting according to US GAAP and IFRS.
2. To understand the IFRS framework in comparison and differences with GAAP.
3. Helps to understand the significant difference between GAAP and IFRS while preparing financial statements.
4. To analyse the different methods for valuation of assets and liabilities under GAAP and IFRS
5. To produce the reports in consistent and transparent way.

Prerequisites	Basic knowledge in general accounting standards

SYLLABUS

UNIT	SYLLABUS	HOURS	COs	CognitiveLevel
UNIT 1: Basic Financial Statements	Balance sheet - Income statement – Statement of Comprehensive Income - Statement of changes in Equity - Statement of Cash Flows - Integrated Reporting (IR) – Purpose of IR – Six Capitals under IR – Value Creation Process – Reporting Format – Benefits and Challenges of Adopting IR - Differences between US GAAP and IFRS	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
UNIT 2: Revenue Recognition	5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Matching	8	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	principle, Accruals & Deferrals, Adjusting Journal Entries			
UNIT 3: Current Assets and Current Liabilities	Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
UNIT 4: Asset Valuation	Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights-based intangibles (Patent, Copyright, Trademark, Franchise, License, Leasehold Improvements) – Goodwill	8	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
UNIT 5: Valuation Of Liabilities & Equity Transactions	Inter-period Tax Allocation/Deferred Income Taxes – Deferred Tax Assets and Deferred Tax Liabilities - Temporary and Permanent Differences – Operating and Finance Leases – Financial Statement Presentation of Operating and Finance Leases. Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock Dividends and Stock Splits - Stock Options – Business Combinations & Consolidations	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. Intermediate Accounting, Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Wiley
2. Advanced Accounting, Joe Ben Hoyle, Thomas Schaefer, Timothy Doupnik, McGraw Hill.

Suggested Readings

1. Alali ,Lai ceo,volume 26,issue I,International financial reporting standards — credible and reliable? An overview-June 2010- page 79-86

2. John R.Graham, Campbell R.Harvey and Shiva Rajgopal, The economic implications of corporate financial reporting, https://www.sciencedirect.com/science/journal/01654101 volume 40 issue 1-3 , December 2005, Pages 3-73
3. Bellandi,Fransesco, Dual Reporting Under U.S. GAAP and IFRS,The CPA Journal, New York,volume 77,Issue 12.Dec,2007 32-41
4. Sharon S. Seay, University of West Georgia, THE ECONOMIC IMPACT OF IFRS---A FINANCIAL ANALYSIS PERSPECTIVE, Academy of Accounting and Financial Studies Journal, Volume 18, Number 2, 2014, 119-139.

Web Resources

1. https://www.datapine.com/blog/financial-reporting-and-analysis/
2. https://planful.com/blog/what-is-financial-reporting/
3. https://online.hbs.edu/blog/post/gaap-vs-ifrs
4. https://assets.kpmg/content/dam/kpmg/xx/pdf/2020/03/ifrs-us-gaap-2020.pdf
5. https://www.flatworldsolutions.com/financial-services/GAAP-vs-IFRS.

Course outcome

Upon successful completion of this course, the student will able to:

COs	**CO Description**	**Cognitive Level**
CO1	To describe the accounting standards based on US GAAP and IFRS	K1 & K2
CO2	To understand **revenue recognition principles** using the **5-step approach** and the importance of maintaining **accounts receivables and payables**.	K3, K4
CO3	To apply US GAAP and IFRS provisions for asset and liability valuation, retained earnings, and dividend policies.	K5 , K6

Course Code	UAF3MC04
Course Title	Company Law
Credits	05
Hours/Week	05
Category	Major core (MC) – Theory
Semester	III
Regulation	2024

Course Overview

1. Understanding the legal framework governing companies, including the Companies Act, key definitions, and concepts such as corporate personality and perpetual succession.
2. Explaining the steps involved in forming a company, from preliminary contracts to certification of incorporation, along with the roles and legal status of promoters.
3. Analyzing the significance and contents of memorandum and articles of association, including alterations, and doctrines such as ultra vires and constructive notice.
4. Studying various types of capital, share issuance, redemption, transfer, and distribution of profits through dividends, along with regulatory compliance and investor protection measures.
5. Delving into the mechanisms of general and board meetings, roles and responsibilities of directors, appointment and removal procedures, directorial powers, and corporate governance standards.

Course Objectives

1. To understand Company Law fundamentals and their applicability, facilitating effective business navigation.
2. To explore company formation processes and advantages of incorporation, aiding informed entrepreneurial decisions.
3. To analyze the Memorandum and Articles of Association for compliance and risk mitigation.
4. To grasp capital structure, profit distribution mechanisms, and governance practices for sustainable growth and investor confidence.

Prerequisites	Basic knowledge of Commerce.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	The jurisprudence of Company Law - Applicability of the Companies Act - Definitions and Key Concepts - Meaning of Company – Legal status of the registered company - Corporate Personality - Perpetual succession - Separate property- Transferability of shares - Capacity to sue or be sued - Concept of Corporate Veil – Types of Registered Companies - Private Company - Public Company Small Company - Holding Company – Subsidiary Company - Associate Company - Dormant Company Government Company.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

II	Formation of company -Preliminary contracts – Certification of Incorporation - Advantages of Incorporation -Promotion - Certificate of Commencement of Business– Promoters– Functions & Legal Status–MCA 21 – Scheme for filing statutory documents & other transactions by companies through electronic mode – Features of MCA 21- Company Law Administration – National Company Law Tribunal & Appellate Tribunal.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Memorandum of Association - Nature and Contents - Alteration of memorandum - Doctrine of ultra-vires - Articles of Association - Purpose and Content -Alteration of Articles - Doctrine of constructive notice and Indoor management.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	Meaning and Types of Capital - Issue and Allotment - Issue of Share Certificates Further Issue of Share Capital - Issue of shares on a Private and Preferential basis - Rights issue and Bonus Shares - Sweat Equity Shares and ESOPs - Issue and Redemption of Preference Shares - Transfer and Transmission of Securities - Buyback of Securities - Reduction of Share Capital - Payment of Stamp Duty - Registers and Records Profit and Ascertainment of Divisible Profits - Declaration and Payment of Dividend - Unpaid Dividend Account - Investor Education and Protection Fund - Right to Dividend - Rights Shares and Bonus shares to be held in abeyance - Secretarial Standards on Dividend - Dividend Distribution Policy.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Annual General Meeting – Extraordinary General Meeting – Requisites for a valid Meeting –Quorum- Minutes of the Meeting – Board meeting – Voting and Poll – Resolution - Legal Position of Directors – Composition of Board of Directors-Appointment and Removal of Directors-Disqualification of Directors - Director Identification Number-Power of Board - Duties of Directors - Number of Directorship - Board Committees.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. Kapoor N D, Company Law, Sultan Chand &Sons, New Delhi, (2023).
2. Dr M R Sreenivasan, Company Law, Margham Publication, Chennai (2023)
3. Gogna P.P.S, A Textbook of Company Law, 11th Edition, S. Chand, New Delhi (2019).
4. G K Kapoor, Sanjay Dhamija, Company Law and Practice, 24th Edition, Taxmann (2019).

Suggested Readings

1. Company law & practice: A comprehensive book textbook on Companies Act 2013, Taxman publications.
2. Executive programme, Company law material by ICSI.
3. Dr. N.V.Paranjape book on Company Law.
4. Dr Ramaiya's Guide to Companies Act 2013.
5. Avtar Singh's book on Company law, EBC explorer publications.

Web Resources

1. https://www.icai.org/post.html?post_id=17760
2. https://www.icsi.edu/student_pn/academic-portal/new-syllabus-2022/executive-programme/
3. https://onlinecourses.swayam2.ac.in/cec20_hs23/preview
4. https://onlinecourses.swayam2.ac.in/cec23_lw02/preview

Course Outcomes (COs) and Cognitive Level Mapping

Cos	CO Description	Cognitive Level
CO 1	Understand and recall the foundational knowledge of Company Law to effectively navigate legal frameworks, ensuring compliance and ethical corporate conduct.	K1, K2
CO 2	Analyze foundational knowledge of Company Law to effectively navigate legal frameworks, ensuring compliance and ethical corporate conduct.	K3, K4
CO 3	Evaluate and devise legal documents, doctrines, and regulatory requirements governing capital structure, profit distribution, and corporate governance, fostering effective risk management and regulatory compliance.	K5, K6

Course Code	UCC3AR01
Course Title	International Business
Credits	03
Hours/Week	05
Category	Allied Required (AR) – Theory
Semester	III
Regulation	2024

Course Overview

1. The course aims to explore international business, encompassing key concepts, theoretical frameworks, and strategic considerations.
2. Students will gain an in-depth analysis of operational aspects, including market entry strategies and financial considerations.
3. Examining international trade and investment complexities provides insights into global market dynamics.
4. It enables strategic insights into managing a diverse global workforce and addressing human resource challenges.
5. Integrating theoretical knowledge with practical applications facilitates a deep understanding of the nuances of international business operations.

Course Objectives

1. Understand the global landscape and the drivers shaping international business. And Explore the roles, principles, and significant achievements of international institutions such as UNCTAD, IMF, IBRD, and WTO.
2. Evaluate theories of foreign direct investment and instruments of trade policy.
3. Apply strategic management principles to global operations and explore entry strategies into international markets.
4. Manage global production, marketing, and finances, considering location, scale, and cost factors.
5. Develop strategies for people management in international business, including selection of expatriate managers and cross-cultural management.

Prerequisites	Basic knowledge about Trade.

SYLLABUS

S.No	**Content**	**Hrs**	**COs**	**Cognitive Level**
I	**INTRODUCTION TO INTERNATIONAL BUSINESS** Understanding the Global Landscape - Definition and Drivers of International Business - Evolution of International Business Environment - Country Attractiveness and Comparative Analysis - Trends in Globalization and Its Impact on Businesses - Effects and Benefits of Globalization - International Institutions: UNCTAD, IMF, IBRD, and WTO - Basic Principles, Major Achievements, and Roles of International Institutions.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

II	**THEORETICAL FRAMEWORKS IN INTERNATIONAL TRADE AND INVESTMENT** Understanding Trade and Investment Theories - Overview of Theories - Mercantilism, Absolute Advantage, Comparative Cost, and Hecksher-Ohlin - Theories of Foreign Direct Investment: Product Life Cycle, Eclectic, Market Power, and Internationalization - Instruments of Trade Policy: Voluntary Export Restraints, Administrative Policy, Anti-dumping Measures, and Balance of Payments	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	**STRATEGIC ENTRY INTO GLOBAL MARKETS** Strategic Management for Global Operations - Strategic Compulsions and Options in International Business - Global Portfolio Management and Entry Strategies - Various Forms of International Business and Their Advantages - Organizational Challenges in International Business - Organizational Structures and Approaches to Control - Performance Evaluation Systems in Global Business	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	**OPERATIONS AND FINANCIALS IN GLOBAL BUSINESS** Managing Production, Marketing, and Finances Globally - Global Production: Location, Scale, and Cost Considerations - Standardization vs Differentiation in Global Operations - Make or Buy Decisions and Global Supply Chain Management - Globalization of Markets: Marketing Strategies and Challenges - Considerations in Product Development, Pricing, Production, and Channel Management - Foreign Exchange Determination Systems: Concepts, Types of Exchange Rate Regimes, and Factors Affecting Exchange Rates	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	**HUMAN RESOURCE MANAGEMENT IN THE GLOBAL CONTEXT** People Management in International Business - Selection of Expatriate Managers - Cross-Cultural Management and Challenges - Training and Development Strategies for Global Workforce - Compensation Models in International Business - Disadvantages of International Business and Mitigation Strategies - Conflict Management in International Business: Sources, Types, and Resolutions - Negotiation Strategies and Ethical Issues in International Business Decision-Making	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. Dr Aswathappa International Business, Himalaya Publishing House.
2. Francis Cherunilam; International Business, Prentice Hall of India.

Suggested Readings

1. International Business, Paul Justin, Prentice Hall of India P Ltd, 2011, 5th Edition Global Marketing, Keegan Warren J. and Green Mark C, Prentice Hall/ Penguin Books Ltd., 2009, 4th Edition
2. International Marketing, Graham John L, SalwanPrashant, Cateora Philip R, TataMcGrawHill Education, 2008, 13th Edition
3. International Marketing Management-An Indian Perspective, Varshney R. L. &Bahattacharya.B. Sultan Chand & Sons24th Edition
4. P. Subba Rao – International Business – HPH
5. Jyothi – International Business.
6. Anagai, Cheema & Others; Glimpses of Emerging Trends in Trade and Development.
7. P.K Sinha & S.Sinha - International Business Management.

Web Resources

https://www.investopedia.com/insights/what-is-international-trade/
https://niftindia.in/international-trade-courses-india.html
https://www.imf.org/en/Publications/fandd/issues/Series/Back-to-Basics/Trade
https://www.coursera.org/courses?query=international%20trade

Course Outcomes (COs) and Cognitive Level Mapping

Cos	CO Description	Cognitive Level
CO 1	Understand the global landscape and the drivers shaping international business. And Explore the roles, principles, and significant achievements of international institutions such as UNCTAD, IMF, IBRD, and WTO.	K1, K2
CO 2	Evaluate theories of foreign direct investment and instruments of trade policy. To apply strategic management principles to global operations and explore entry strategies into international markets.	K3, K4
CO 3	Manage global production, marketing, and finances, considering location, scale, and cost factors. Develop strategies for people management in international business, including selection of expatriate managers and cross-cultural management.	K5, K6

Course Code	UAF4MC01
Course Title	Advanced Corporate Accounting
Credits	06
Hours/Week	06
Category	Major core (MC) – Theory
Semester	IV
Regulation	2024

Course Overview

1. Understand the legal provisions for when the companies get amalgamated and merged.
2. Explore the impact of NPA in Banking Industries.
3. Analyzing the significance of Consolidated Financial Statements as per Companies Act 2013.
4. Examine the reasons for liquidation of the companies and to understand how the liquidation process will carry on.
5. Evaluate the importance of CSR activities in companies' financial statements
6. Apply the EVA to know the health of various industries.
7. Integrate the concept of green accounting for the business sustainability in the environment.

Course Objectives

1. To understand the legal provisions for amalgamation and accounting treatment.
2. To explore the provisions for Banking Companies and the reasons for keeping different reserves.
3. To analyze the consolidated financial statements of the Company.
4. To develop the skills to understand how the business is getting to be liquidated.
5. To cultivate the critical thinking in contemporary Issues in Accounting.

Prerequisites	Basic knowledge in Accounts.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Amalgamation – Distinction between AS-14"Acccounting for Amalgamation" and IND AS -103'Buisness Combinations"-Amalgamation in the Nature of Merger & Amalgamation in the nature of Purchase. Methods of Computing Purchase consideration – Accounting in the Books of Transferor Company and Transferee company.	15	CO1 CO2 CO3	K1, K2, K3, K5, K6
II	Accounting for Banking Companies- Meaning of Bank,-Banking and Banking Industry-Different kinds of reserves as per RBI **-BASEL Norms-** Rebate on Bills discounted—Categories of Non-Performing Assets- Preparation of Profit & Loss account- Balance Sheet.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Accounting for Holding companies-Advantages-Disadvantages-Consolidated Financial Statements-Procedure for the preparation of Consolidated Financial Statements- Consolidated Profit & Loss account & Balance Sheet.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

IV	Liquidation of Company Accounts-Meaning of Liquidation –Winding up-Distinction between Winding up and Liquidation-Distinction between Liquidation & Insolvency , Insolvency and Bankruptcy code 2016-Salient features-Modes of winding up-Preferential Creditors-Procedure for the preparation of Statement of Affairs-Statement of Deficiency/Surplus Account(List H)-Liquidators Final Statement.	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Contemporary Issues in Accounting-**Human Resource accounting**, Objectives, Benefits ,Problems and Limitations-**Social Responsibility accounting**, Corporate Social Responsibility, CSR activities, Meaning of Social Accounting-Measurement of social cost benefit-**Economic Value added**, Need for EVA, Evolution of EVA concept-MVA; Calculating EVA, Improving EVA-Importance of EVA-**Green Accounting-** Meaning and importance of Green Accounting – Benefits-Limitations, Need for adoption of Green accounting-Steps for incorporating Green accounting, Green accounting In India.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. 1. S.P .Jain,K.L.Narang,Simmi Agarwal,Monika Sehgal- Advanced Accountancy-Volume II –Kalyani Publications, 23rd Revised Edition,2021.
2. Bhushan Kumar Goyal, Basic Corporate Accounting, Taxmann's publications, 7th Edition January 2022.
3. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.13th Revised Edition 2015(Reprint 2022)
4. Reddy T.S. & Murthy, A , Corporate Accounting, Margham Publications, Chennai.

Suggested Readings.

1. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications
2. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi

Web Resources

1. https://www.ibm.com/case-studies/vodafone-idea
2. https://sbu.ac.in/docs/Manthan/1.%20In%20COVID-19%20Period%20Review%20Impact%20and%20Status%20of%20NPAs%20in%20Indian%20Banking%20Sector%20A%20Case%20Study%20of%20Axis%20Bank-%20Dr.%20Deepmala%20Pandey.pdf
3. https://www.livemint.com/Industry/TDenpfU0nhiXjlqAE6ZtPJ/12-large-NPA-cases-listed-for-insolvency-yet-to-come-before.html

Course Outcomes (COs) and Cognitive Level Mapping

Cos	CO Description	Cognitive Level
CO 1	Understand and recall the legal frame work for amalgamation, banking companies, holding companies, liquidation, Social accounting, HRM accounting and EVA as per Companies Act 2013.	K1, K2
CO 2	Analyze financial statements to effectively navigate legal provisions and its applications in various business.	K3, K4
CO 3	Evaluate the impact of various business activities in the financial statement as well economic performance of the companies.	K5, K6

Course Code	UAF4MC02
Course Title	**Strategic Financial Management - II**
Credits	06
Hours / Week	06
Category	Major Core (MC)
Semester	IV
Regulation	2024

Course Overview

1. This course aims to understand and analyse the information contained in the financial statements with a view to predict the profitability as well financial soundness of business.
2. To formulate better pricing policies to retain the customers and sustainability in competitive business.
3. To aware about risk management process and its implementation in the organisation.
4. To apply different decision making methods to attain maximum profit in long run.
5. To practice the ethics for the development of business and sustainability.

Course Objectives

1. To understand the importance of strategic financial management in Business.
2. To apply the risk management techniques to mitigate the risks.
3. To evaluate the various methods to take long term decisions.
4. To find the market for trading the securities to raise the required funds for the development of business.
5. To describe the professional ethics for sustainability in business.

Prerequisites	Basic knowledge in Finance.

SYLLABUS

UNIT	SYLLABUS	HOURS	COs	Cognitive Level
UNIT 1: Cost Volume Profit Analysis	Cost/volume/profit analysis - Breakeven analysis – Sensitivity analysis - Profit performance and alternative operating levels - Analysis of multiple products	8	CO1 CO2 CO3	K1, K2, K3, K5, K6
UNIT 2: Marginal Analysis and Pricing	Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue- Special orders and pricing - Make versus buy - Sell or process further- Add or drop a segment - Capacity considerations. Pricing methodologies - Target costing - Elasticity of demand - Product life	16	CO1 CO2 CO3	K1, K2, K3, K5, K6

	cycle considerations - Market structure considerations – Regulations on pricing practices			
UNIT 3: Enterprise risk management	Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk	12	CO1 CO2 CO3	K1, K2, K3, K5, K6
UNIT 4: Investment Decisions	Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Net present value, internal rate of return, comparison of NPV and IRR - Modified IRR, Adjusted NPV - Payback and discounted payback - Risk analysis in capital investment - Profitability Index	12	CO1 CO2 CO3	K1, K2, K3, K5, K6
UNIT 5: Professional Ethics	Business Ethics - Types of Business Fraud - Ethical considerations for management accounting and financial management professionals - Ethical considerations for the organization - Moral Philosophies- Governmental and International Implications for Organizational Ethics -Sustainability and social responsibility - Peer Pressure, Groupthink Behavior, Legal Behavior vs Ethical Behavior - Data Ethics and Principles - Governmental Data Protection Regulations	12	CO1 CO2 CO3	K1, K2, K3, K5, K6

Text Books

1. Financial Statement Analysis, K. R. Subramanyam, and John Wild, McGraw Hill
2. Principles of Corporate Finance, Richard Brealey, Stewart Myers, and Franklin Allen, McGraw Hill
3. Fundamentals of Financial Management, James Van Horn, and John Wachowicz, Pearson.

Suggested Readings

1. Rajesh Kumar, 3 - Wealth creation by Johnson & Johnson,Strategic financial management Cash book,2017,page 61-96
2. **Robert J. Kirk, in IFRS: Financial instruments , A Quick Reference Guide, 2009,**
3. Piotr Staszkiewicz, Lucia Staszkiewicz, in Finance, Fundamentals of financial instruments pricing 2015,
4. Omar Masood et all, A Discussion of Financial Regulations' Impact on the Subprime Crisis: Implications for Financial Markets, INTERNATIONAL JOURNAL OF BUSINESS, 15(1), 2010, ISSN: 1083−4346
5. Tongxia Li, Rahimie Karim, Qaiser Munir, The determinants of leasing decisions: an empirical analysis from Chinese listed SMEs, Managerial Finance, 10.1108/MF-06-2015-0166, 42, 8, (763-780), (2016).

6. Erik Devos, He Li, Do firms lease to hedge? CEO risk-taking and operating lease intensity, European Financial Management, 10.1111/eufm.12282, 27, 3, (426-459), (2020).
Web Resources 1. https://corporatefinanceinstitute.com 2. https://theinvestorsbook.com/dividend-policy.html 3. https://www.adb.org/sites/default/files/publication 4. https://www.mca.gov.in/content/mca/global/en/home.html

Course outcome

Upon successful completion of this course, the student will able to:

COs	**CO Description**	**Cognitive Level**
CO1	To Understand the importance of Professional ethics	K1 & K2
CO2	To enable the management to take cost beneficial decision. To analyze the strategies for effective implementation of decisions.	K3 & K4
CO3	To evaluate the business strategies for analyzing the risk factors involved in the business. To formulate better strategies to capture the markets.	K5 & K6

Course Code	UAF4MC03
Course Title	Principles of Management
Credits	05
Hours/Week	05
Category	Major core (MC) – Theory
Semester	III
Regulation	2024

Course Overview

1. Comprehensive understanding of management principles and practices.
2. Explaining and exploring the evolution of management theories.
3. Analyzing the managerial roles and responsibilities in various organizational settings.
4. Emphasis on practical applications through case studies, discussions, and exercises.
5. Examination of modern trends and challenges in management.
6. Development of essential management skills for academic and professional success.

Course Objectives

1. To understand foundational management concepts, theories, and the evolving roles of managers.
2. To master planning principles, decision-making processes, and tools like Management by Objective (MBO).
3. To develop proficiency in organizing and staffing processes, including modern recruitment methods.
4. To explore leadership theories, communication techniques, and control strategies such as Management by Exception (MBE).

Prerequisites	Basic knowledge about Management.

SYLLABUS

Unit	**Content**	**Hrs**	**COs**	**Cognitive Level**
I	Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management, Changing roles and responsibilities of Managers in this 21st century.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting – Management Restructure – Process implementation, modification and De-commission.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Hybrid Work Model - Work from Home - Managing Work from Home [WFH] – Hire and Layoff in Management.	12	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in the workforce - Supervision. Coordination and Control Coordination – Meaning - Techniques of Coordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	14	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. Gupta. C.B, -Principles of Management-L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.

Suggested Readings

1. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
2. Robbins, S. P., Coulter, M., & DeCenzo, D. A. (2020). Fundamentals of Management. Pearson.
3. Daft, R. L., & Marcic, D. (2019). Understanding Management. Cengage Learning.
4. Stoner, J. A. F., Freeman, R. E., & Gilbert, D. R. (2021). Management. Pearson.
5. Hellriegel, D., & Slocum, J. W. (2019). Management: Principles and Applications. Cengage Learning

Web Resources

1. https://hbr.org/topic/management
2. https://managementstudyguide.com/
3. https://nptel.ac.in/courses/122106031
4. https://onlinecourses.nptel.ac.in/noc23_mg33/preview
5. https://onlinecourses.swayam2.ac.in/imb19_mg08/preview

Course Outcomes (COs) and Cognitive Level Mapping

Cos	CO Description	Cognitive Level
CO 1	Define management, explain its nature, scope, and evolution, differentiate it as a science or art, and understand planning's significance, identifying its elements, types, and tools, while evaluating decision-making processes effectively.	K1, K2
CO 2	Analyze and examine the significance of organizing, including organization types and staffing processes, while addressing contemporary challenges in staffing and remote management.	K3, K4
CO 3	Demonstrate an understanding of directing, coordination, and control concepts, while identifying communication barriers and implementing effective measures.	K5, K6

Course Code	UAF4MC04
Course Title	**DATA ANALYTICS IN FINANCE AND ACCOUNTING-I**
Credits	06
Hours / Week	06
Category	Major Core (MC)
Semester	IV
Regulation	2024

Course Overview

1. Introduction to fundamental concepts of business analytics.
2. Development of an analytical problem-solving mindset and data-driven decision-making skills.
3. Hands-on learning of data analytics using Excel, a widely used tool in business analytics.
4. Introduction to R programming, the standard language for data analytics.

Course Objectives

1. Understand the fundamentals of business analytics.
2. Build a mindset for analytical problem-solving approach and data-driven decision making.
3. Learn the basics of data analytics with Excel, one of the most popular data analytics tools.
4. 4. Get started with R, the lingua franca of data analytics.

Prerequisites	Basic knowledge in Finance.

SYLLABUS

UNIT	SYLLABUS	HOURS	COs	Cognitive Level
Unit I: Using data to drive business decisions	Need for data-driven decision making - Solving the business problem using Analytics - Overview of the Business Analytics cycle - Hierarchy of information user - Understanding Business Analyst roles and responsibilities - Identify the popular Business Analytics tools	8	CO1 CO2 CO3	K1, K2, K3, K5, K6
Unit II: Data Analytics using Excel	Descriptive statistics using Excel - Correlation and Regression - Probability distribution – Sampling techniques – Hypothesis testing - Organizing data with Excel - Performing simple computations and aggregations using Excel - Working with Summing and other Reporting functions in Excel - Working with pivot tables and charts - Power Query - Power Pivot - Power view - Power Map - Building tips - Display tips - Keyboard	16	CO1 CO2 CO3	K1, K2, K3, K5, K6

	shortcuts - Mouse shortcuts - Standardized layouts - Understanding table based and spreadsheet-based layouts - Best practices - Setting data rules and Cleaning data - Format as table - Data cleansing techniques using External Data			
Unit III: Power Query	Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL - Working in the Select Part of an SQL Query - Managing SQL commands - Managing Tables	12	CO1 CO2 CO3	K1, K2, K3, K5, K6
Unit IV: Power Pivot	Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options	12	CO1 CO2 CO3	K1, K2, K3, K5, K6
Unit V: Getting Started with R	Introduction to R and RStudio components: Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R	12	CO1 CO2 CO3	K1, K2, K3, K5, K6

Text Books

1. Data Analysis Fundamentals Certificate; AICPA

1. Excel 2016 for Dummies; Greg Harvey; Wiley
2. Excel Power Pivot & Power Query for Dummies; Michael Alexander, Wiley
3. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
5. Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; Wiley
6. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley
7. Data Analytics with R; Bharti Motwani; Wiley

Web Resources

1. **IBM Business Analytics Course:** IBM Business Analytics
2. **Harvard Online Course on Business Analytics:** Harvard Business Analytics
3. **DataCamp - Business Analytics with Excel & R:** DataCamp Courses

4. **Coursera - Business Analytics Specialization:** Coursera Business Analytics

Course outcome

Upon successful completion of this course, the student will able to:

COs	**CO Description**	**Cognitive Level**
CO1	To expose students in business analytics	K1 & K2
CO2	To enable students to understand the language in computers	K3 & K4
CO3	To facilitate students to find Career Opportunities in data analytics	K5 & K6

Course Code	UAF4ME01
Course Title	**Design Thinking and Entrepreneurship (New)**
Credits	05
Hours/Week	05
Category	Major Elective (ME) – Theory
Semester	IV
Regulation	2024

Course Overview

1. The course aims to inspire students by adopting an entrepreneurial mindset.
2. Students will gain an understanding of entrepreneurship's global and local impact.
3. Key traits and characteristics of successful entrepreneurs will be introduced and analyzed.
4. Through theoretical learning and practical exercises, students will explore fundamental entrepreneurship concepts.
5. The course encourages self-discovery and opportunity exploration to uncover poten ventures' economic impact.

Course Objectives

On successful completion of the course, students will be able

1. Understand the essence of entrepreneurship and its significance in contemporary society.
2. Explore the diverse landscape of entrepreneurship and its various manifestations.
3. Identify and analyze the key traits and characteristics of successful entrepreneurs.
4. Assess personal strengths and areas for development in entrepreneurial endeavours.
5. Cultivate critical thinking and problem-solving skills essential for entrepreneurial succ

Prerequisites	Basic knowledge of Entrepreneurship

SYLLABUS

S.No	Content	Hrs	Cos	Cognitive Level
I	**INTRODUCTION TO ENTREPRENEURSHIP** Introduction of Entrepreneurship - Importance of Entrepreneurship in the Economy - Characteristics and Traits of Successful Entrepreneurs - Types of Entrepreneurs and Entrepreneurial Ventures - Role of Entrepreneurs in Innovation and Economic Growth - Entrepreneurial Ecosystem and Support Networks - Entrepreneurship vs. Intrapreneurship- Ethical and Social Responsibility in Entrepreneurship	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	**IDEATION AND OPPORTUNITY RECOGNITION** Creativity and Idea Generation - Identifying Business Opportunities - Evaluating Market Needs and Trends - Feasibility Analysis - Market Research Techniques - Prototyping and Minimum Viable Product (MVP) -	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	Intellectual Property Rights (IPR). AI-driven business idea generation			
III	**BUSINESS PLANNING AND MODEL DEVELOPMENT** Components of a Business Plan - Writing a Compelling Executive Summary - Financial Projections and Budgeting - Lean Startup Methodology - Business Model Canvas - Funding Options for Startups - Pitching and Presenting Business Ideas - Venture funding models - angel investors - crowdfunding and accelerator programs.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
IV	**LAUNCHING AND SCALING THE VENTURE** Legal Considerations for Startups - Registration and Compliance - Building a Winning Team - Marketing and Branding Strategies - Sales and Distribution Channels - Scaling Strategies for Growing Ventures - Managing Risks and Challenges - Exit Strategies - growth hacking techniques, digital branding strategies, and social media scaling.	16	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	**ENTREPRENEURIAL MINDSET AND PERSONAL DEVELOPMENT** Determination of Entrepreneurship - Continuous Learning and Adaptability - Emotional Intelligence for Entrepreneurs - Networking and Relationship Building - Time Management and Prioritization.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. Barringer Bruce R., Ireland R. Duane, Entrepreneurship-Successfully Launching New Ventures, Pearson Education.
2. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi.

Suggested Readings

1. David Holt, Entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi.
2. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons.
3. Hisrich Robert D, Peters Michael P, Shepherd Dean A, Entrepreneurship, 6th Edition, The McGraw-Hill Companies.
4. GuptaC.B., Srinivasan NP, Entrepreneurial Development, Sultan Chand and Sons.
5. Kurakto, Entrepreneurship-Principles and practices, 7th Edition, Thomson publication.
6. Weihrich Heinz, Canice Mark V and Koontz Harold, Management–A Global Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd.

Web Resources
1. https://www.iedconline.org/pages/entrepreneurship-development-professional/ 2. https://www.indiafilings.com/learn/entrepreneur-development-scheme/ 3. https://www.sba.gov/about-sba/sba-locations/headquarters-offices/office-entrepreneurial-development 4. https://www.ilo.org/moscow/areas-of-work/employment/WCMS_249136/lang--en/index.l

Course Outcomes (COs) and Cognitive Level Mapping

Cos	CO Description	Cognitive Level
CO 1	Understand the essence of entrepreneurship and its significance in contemporary society.	K1, K2
CO 2	Explore the diverse landscape of entrepreneurship and its various manifestations. Identify and analyze the key traits and characteristics of successful entrepreneurs.	K3, K4
CO 3	Assess personal strengths and areas for development in entrepreneurial endeavours. Cultivate critical thinking and problem-solving skills essential for entrepreneurial success.	K5, K6

Course Code	UAF4ME02
Course Title	LOGISTICS AND SUPPLY CHAIN MANAGEMENT
Credits	05
Hours/Week	05
Category	Major Elective (ME) – Theory
Semester	IV
Regulation	2024

Course Overview

- Gain a comprehensive understanding of supply chain management concepts, principles, and key terminologies.
- Explore the latest trends and advancements in logistics.
- Learn to integrate key supply chain components such as transportation, distribution, inventory management, and information technology.
- Understand the role, significance, and challenges of retail logistics.
- Develop insights into managing supply chains effectively in a global business environment.

Course Objectives

1. To familiarise students with supply chain management concepts, principles, and terminologies.
2. To familiarise students with the recent trends in Logistics
3. To assist students on how to integrate various components of the supply chain, including transportation, distribution, inventory management, and information technology.
4. To know the role and challenges of retail logistics
5. To provide insights to students on managing supply chains in a global context.

Prerequisites	Basic knowledge of Logistics and Supply Chain Management.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	Introduction to Logistics Management: Logistics – Meaning, concepts, and elements - Logistical Performance Cycle - Inbound logistics, In-process logistics, Outbound logistics - Logistical Competency, Integrated logistics and Green logistics - Customer Service - as a Key element of Logistics – Meaning, Elements and Levels of Customer Service	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
II	Introduction to Supply Chain Management: Supply Chain Management – Meaning, Objectives, Functions of SCM - Participants of Supply Chain Management - Channel Management – Meaning and Functions - Role of Logistics in SCM, Logistics as an integral part of Supply Chain Management	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
III	Transport and Distribution: Role of Transportation in Supply Chain- Factors Affecting Transportation - Modes of Transportation – Railways, Roadways, Airways, Waterways, Pipelines and Ropeways - Role of Distribution in Supply Chain- Factors Influencing Distribution Network - Warehousing – Principles, Factors affecting warehousing and types - Packaging – Functions and Benefits of Packaging, Design consideration in	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	Packaging and types of Packaging material - Material Handling in SCM – Meaning, Objectives, Principles and Systems of Material Handling			
IV	Inventory Management and Information Technology in Supply Chain Management: Inventory Management – Meaning, Objectives, Techniques of Inventory Management - Role of IT in Supply Chain Management – Introduction, Objectives, Logistical Information System – Principles of LIS and Types of LIS, Infrastructural requirements	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6
V	Recent Trends in Logistics and Supply Chain Management: Global Supply Chain – Issues and Challenges - Logistics Trends - Modern Logistics Infrastructure – Golden Quadrilateral, Logistics Parks, Deepwater Ports, Dedicated Freight Corridor, Inland Container Depots/Container Freight Stations, Maritime Logistics, Double Stack Containers/Unit trains - Logistics Outsourcing – Meaning, Objectives, Benefits/Drawbacks of Outsourcing, Third-party Logistics Provider, Fourth party Logistics Provider, Selection of Logistics Service Provider.	15	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

Text Books

1. Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.Donald J. Bowerson,
2. Logistic and Supply Chain Management, Prentice Hall of India

Suggested Readings

1. Gwynne Richards Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse.
2. The Chartered Institute of Logistics and Transport, Kegan page limited. 2014 Burt, Dobbler, Starling, World Class Supply Management, TMH

Web Resources

1. https://sjce.ac.in/wp-content/uploads/2021/10/jnu-Supply-Chain-Management.pdf
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_manageme nt_tutori al.pdf

Course Outcomes (COs) and Cognitive Level Mapping

COs	**CO Description**	**Cognitive Level**
CO 1	Recognize the fundamental concepts of supply chain and logistics management. Explain the significance of transport and distribution in achieving business objectives.	K1, K2
CO 2	Identify supply chain practices in business and relate to recent developments. Analyze the supply chain processes at a global level.	K3, K4
CO 3	Evaluate the different Logistics Service providers.	K5, K6