

**SYLLABUS FOR B. VOC. IN ACCOUNTING & BUSINESS MANAGEMENT**

<b>Semester 1</b>					
<b>Level</b>	<b>Code</b>	<b>Education Component</b>	<b>Credits</b>	<b>Marks</b>	<b>Hrs.</b>
5	<b>Theory</b>				
	5.CC.101	English for Financial Professionals	3	100	50
	5.AECC.102	Environmental Studies	3	100	50
	5.CC.103	Accountant in Business <b>(F-1)</b>	3	100	50
	5.CC.104	Financial Accounting <b>(F-3)</b>	3	100	50
	<b>Lab/Practical</b>				
	5.CV.101	Vocational Practical – 1	3	100	100
	<b>Qualification Packs</b>				
5.QP.101	Business Correspondent/ Business Facilitator (BSC/Q8401)	15	150	~350	

<b>Semester 2</b>					
<b>Level</b>	<b>Code</b>	<b>Education Component</b>	<b>Credits</b>	<b>Marks</b>	<b>Hrs.</b>
5	<b>Theory</b>				
	5.CC.201	Language (Hindi, Kannada, Malayalam, etc.)	3	100	50
	5.AECC.202	Communicative English	3	100	50
	5. CC.203	Management Accounting <b>(F-2)</b>	3	100	50
	5.CC.204	Corporate & Business Law <b>(F-4)</b>	3	100	50
	<b>Lab/Practical</b>				
	5.CV.201	Vocational Practical – 2	3	100	100
	<b>Qualification Packs</b>				
	5.QP.201	Process Executive Recording/ Reporting (BSC/Q1001)	15	150	~350
<b>Year One Exit Award: Diploma (NSQF Level 5) in Accounting &amp; Business Management</b>					

<b>Semester 3</b>					
<b>Level</b>	<b>Code</b>	<b>Education Component</b>	<b>Credits</b>	<b>Marks</b>	<b>Hrs.</b>
6	<b>Theory</b>				
	6.CC.301	Performance Management <b>(F-5)</b>	3	100	50
	6.CC.302	Taxation <b>(F-6)</b>	3	100	50
	6.CC.303	Financial Markets	3	100	50
	6.GE.304	Finance English / GE - 1	3	100	50
	<b>Lab/Practical</b>				
	6.CV.301	Vocational Practical – 3	3	100	100
	<b>Qualification Packs</b>				
	6.QP.301	Accounts Executive (Payables & Receivables) (BSC/Q0901)	15	150	~350

<b>Semester 4</b>					
<b>Level</b>	<b>Code</b>	<b>Education Component</b>	<b>Credits</b>	<b>Marks</b>	<b>Hrs.</b>
6	<b>Theory</b>				
	6.CC.401	Financial Reporting <b>(F-7)</b>	3	100	50
	6.CC.402	Financial management <b>(F-9)</b>	3	100	50
	6.CC.403	Audit & Assurance <b>(F-8)</b>	3	100	50
	6.GE.404	IT for Finance and Business (Programming for Analytics) / GE - 2	3	100	50
	<b>Lab/Practical</b>				
	6.CV.401	Vocational Practical – 4	3	100	100
	<b>Qualification Packs</b>				
	6.QP.401	Accounts Executive (Statutory Compliance) (BSC/Q1101)	15	150	~350
<b>Year Two Exit Award: Advanced Diploma (NSQF Level 6) in Accounting &amp; Business Management</b>					

Semester 5					
Level	Code	Education Component	Credits	Marks	Hrs.
7	<b>Theory</b>				
	7.GE.501	Ethics & Strategic Business Leader <b>(P-I &amp; P-III)</b>	3	100	50
	7.DSE.502	Strategic Business Reporting <b>(P-II)</b>	3	100	50
	7.DSE.503	Advanced Financial Management <b>(P-IV)</b>	3	100	50
	7.DSE.504	Advanced Performance Management <b>(P-V)</b>	3	100	50
	<b>Lab/Practical</b>				
	7.CV.501	Vocational Practical - 5	3	100	100
	<b>Qualification Packs</b>				
	7.QP.501	Accounts Executive (BSC/Q8101)	15	150	~350

Semester 6					
Level	Code	Education Component	Credits	Marks	Hrs.
7	<b>Theory</b>				
	7.GE.601	Analytics for Finance and Business (Programming for Analytics)	3	100	50
	7.DSE.602	Advanced Audit & Assurance <b>(P-VII)</b>	3	100	50
	7.DSE.603	Financial Derivatives	3	100	50
	7.DSE.604	Business and Finance project -I	3	100	50
	<b>Lab/Practical</b>				
	7.CV.601	Project Work	3	100	100
	<b>Qualification Pack</b>				
	7.QP.601	GST Accounts Executive (BSC/0919)	15	150	~350
<b>Year Three Exit Award: B.Voc in (NSQF Level 7) Accounting &amp; Business Management</b>					

### **GENERAL ELECTIVES**

1. Finance English
2. IT for Finance & Business  
(Programming for Analytics)
3. Ethics & Strategic Business Leader
4. Analytics for Finance and Business  
(Programming for Analytics)

### **DISCIPLINE SPECIFIC ELECTIVES**

1. Strategic Business Reporting
2. Advanced Financial Management
3. Advanced Performance Management
4. Advanced Audit & Assurance
5. Financial Derivatives
6. Business and Finance project -I

## **SEMESTER 1**

### **English for Financial Professionals**

**Code:** 5. CC.101

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. Student will gain the knowledge about the Basics of English Grammar which includes Noun, Verbs, Tenses, Conjunction, and Prepositions etc.
2. Student will be able to communicate in general which develops the Interpersonal skills of Individual.
3. Student will be able improve their Interpersonal communication more effectively with the Guidance.
4. Student will be able to handle the situation lighter with better impression by Greeting, Inviting, Requesting, impressing etc., depending upon the situations.

**Module – 1: Basic English Grammar**

**8Hrs**

Noun & pronoun, Verbs (Lexical& Auxiliary), Verb Tenses, Adjectives & Adverb, Preposition, Conjunction, Phrases and Clause, Sentence Types, Transformations, Word meanings, synonym, antonym, Root words, one-word substitutes, Phrasal Verbs, Idioms, Word games – Vocabulary development

**Module 2: Communication in General**

**4Hrs**

The meaning process of communication types of communication, interpersonal skill and elements communication

**Module 3: Interpersonal Communication and Effective communication**

**5Hrs**

The skills of Interpersonal communication, communication as a skilled behaviour, Effective communication, guidelines for effective communication.

**Module 4: Situation Language/English**

**8Hrs**

Greetings, Introduction, inviting someone, making requests, offering help and assistance, seeking permission, asking for advice, expressing gratitude, persuasion, complimenting and congratulating, expressing sympathy and condolence, complaining, apologizing, making suggestion, warning, ending a conversation, asking for information, opinion, excuse, preference. Requesting, asking if someone agree and if obliged. Describing something and some useful expressions.

**Module 5: English for Office Use**

**5hrs**

In this module, the student will learn to use English effectively and appropriately in the office environment. The outcomes of the module would be to help the student develop capability in -

1. Writing office notes, memos, notices, agendas for meetings.

2. Writing Emails, Telegrams and fax messages.
3. Writing business letters, application enquires, complaints.
4. Filling in forms, cheques pay in slips etc.

### **Module 6: English for Financial Industry**

**20 hrs**

- Introduction to Basic terms and Expressions in Banking, Insurance & Financial Services Industry, such as various basic terms and expressions used in the Industry supported by visual representation through PPTs and videos.
  - To illustrate point some key areas that needs to be covered in making the students familiar with various technical and commercial terminology and communication usage pertaining to – Finance & money, Financial Markets, Economics, Branch Operations, Compliance, Finance & Accounts, Research, Asset Management, Financial Planning, Sales & Marketing, Customer Service and more.
  - Leveraging the print & electronic media (Newspapers, TV, Magazines, etc.,) collect current events, and discuss them in the class pertaining to the subject. Give assignments to the students to get such events both locally as well as international

### **Text books**

1. **Guide to Effective Writing & Speaking skills**, Oxford Press, 2013, by John Seely

### **Suggested Reading**

1. <http://mooc.com/courses/presentation-impact-technique>
2. Blogs, Website, YouTube Videos, etc...

### **Reference Books:**

1. **“Effective Communication Skills”** by Kulbhushan Kumar, Khanna Publishing House
2. **“Business Communications”** by Varinder Bhatia, Khanna Publishing House

## Environmental Studies

**Code:** 5. AECC.102  
**Credits:** 3

**Total hrs:** 50  
**Max Marks:** 100

**Course Outcomes:**

1. Student will be able to understand the fundamentals of Environmental studies such as Definition, Importance, and Scope etc.
2. Student will be studied in depth about the Natural Resources and its uses, Importance etc.
3. Student will be able to understand the Concepts such as Ecosystem, Biodiversity and its Originating Causes, Issues related to it.
4. Student will be able to understand the Causes, Preventions, Measures of Environmental Pollution and the Social Issues related to Environment.

### **Module 1: Introduction**

**2hrs**

The multidisciplinary nature of environmental studies Definition, scope and importance. Need for Public awareness.

### **Module 2: Natural Resources**

**16hrs**

Natural Resources: Renewable and non-renewable resources. Natural resources and associated problems

- a. Forest Resources: use and over- exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b. Water Resources: use and over- exploitation of surface and ground water, floods, droughts, dams - benefits and problems.
- c. Mineral Resources: use and exploitation, environmental effects of extracting and using mineral resources, case studies- with reference to Karnataka
- d. Food Resources: World food problems, changes caused by agricultural and overgrazing. Effects of modern agriculture, fertilizer - pesticide problems, water logging, salinity, case studies.
- e. Energy Resources: growing energy needs, Renewable and nonrenewable energy Resources, use of alternate energy sources, case studies.
- f. Land Resources: Land as a resource, land degradation, (man induced landslides), soil erosion and desertification.
- g. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

### **Module 3: Ecosystem**

**5hrs**

Ecosystem: Concept of an ecosystem. Structure and function of an ecosystem, Producers, consumers and decomposers. Energy flow in an ecosystem. Food chains, food web and ecological pyramids. Introduction, types, characteristic feature, structure and function of the following ecosystem

1. Forest ecosystem
2. Grassland ecosystem

3. Desert ecosystem
4. Aquatic ecosystem (ponds)

#### **Module 4: Biodiversity**

**8hrs**

Biodiversity and its Conservation: Introduction - Definition, genetic, species, ecosystem diversity. Biogeographically classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option value. India as a mega - diversity nation. Hot - spots of Biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In - situ and Ex - situ conservation Important National Parks of India

1. Nagarhole National Park
2. Bandipur National Park
3. Gir National Park
4. Kaziranga National Park

#### **Module 5: Environmental Pollution**

**10hrs**

Environmental Pollution: Definition-causes, effects and control measures of:

1. Air Pollution b. Water Pollution
2. Soil Pollution d. Marine Pollution
3. Noise Pollution f. Thermal Pollution
4. Nuclear hazards

Solid Waste management: causes, effects and control measures of urban and industrial wastes Role of an individual in prevention of pollution case studies with respect to India.

Examples

1. Bhopal Gas Tragedy
2. Photochemical smog of Mumbai
3. River Ganga pollution

Disaster Management: floods, earthquakes, cyclones and landslides Disaster Management information systems and efforts of Indian government to tackle the problem

#### **Module 6: Social Issues**

**9hrs**

Social issues and the Environment: From unsustainable to sustainable development. Urban problems related to energy Water conservation, rain water harvesting, and watershed management. Resettlement and rehabilitation of people, its problems and concerns, case studies. Environmental ethics: issues and possible solutions Climate changes: global warming. Acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies. Wasteland reclamation. Consumerism and waste products Environmental Protection Act. Air (Prevention and Control of Pollution) Act, Water (Prevention and Control of Pollution) Act. Wildlife Protection Act, Forest conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.



**Text Book:**

1. **“Environmental Biology”** by Agarwal K.C.(2001), Nidi Publications, Bikaner.
2. **“Biodiversity of India”** by Bharucha Erach(2002), Mapin Publishing Pvt. Ltd., Ahmadabad.

**References:**

1. **“Biodiversity”** by Agarwal K.C.(2000), Agrobios, Jadhpur.
2. **“Environmental Biology”** by Agarwal K.C.(2001), Nidi Publications, Bikaner.
3. **“Biodiversity Hot spots for conservation priorities Nature 403:853”**, fifth report, New Delhi; centre for science and environment.
4. **“Fundamental of Ecology”** by E.P.Odum (1971), W.B.Saunders Co.USA.
5. **“Text Book of Environmental Studies by AITBS”** by S.Sinha, M Shukla and R.Shukla (2005), New Delhi.
6. **“Hand Book on Environmental laws”** by R.K.Trivedy.
7. **“Environmental Studies”** by Dr.Syed Fasihuddin Vidyanidhi Prakashana Gadag.
8. **“Ecology and Environment”** by P.D.Sharma, Rastogi publications, 10th revised edition.
9. **“Text Book of Environmental Studies”** by Saraswati purohit for Student Edition India, student edition (2009).
10. **“Text Book of Environmental Studies”** by Dr.Rajendra.
11. **“Forest Survey of India, Ministry of Environment and forest”**, FSI (1999) FRA 2000 input tables of India. Dehradun; India.

## Accountant in Business

**Code:** 5. CC.103

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. Student will be able to introduce knowledge and understanding of the business and its environment.
2. Student will be able to influence this has on how organizations are structured and on the role of the accounting
3. Student will understand the key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems

**Module 1: Introduction**

**10hrs**

The business organisation, its stakeholders and the external environment-The purpose and types of business organisation - Stakeholders in business organisations - Political and legal factors affecting business - Macroeconomic factors - Micro economic factors - Social and demographic factors - Technological factors - Environmental factors - Competitive factors

**Module 2: Business Organisation**

**5hrs**

Business organisational structure, functions and governance - The formal and informal business organisation - Business organisational structure and design - Organisational culture in business - Committees in business organisations - Governance and social responsibility in business

**Module 3: Accounting & Finance**

**10hrs**

Accounting and reporting systems, compliance, control, technology and security - The relationship between accounting and other business functions - Accounting and finance functions within business organisations - Principles of law and regulation governing accounting and auditing - The sources and purpose of internal and external financial information, provided by business - Financial systems, procedures and related IT applications Internal controls, authorisation, security of data and compliance within business - Fraud and fraudulent behaviour and their prevention in business, including money laundering. - The impact of Financial Technology (Fin tech) on accounting systems

**Module 4: Supervision & Management**

**10hrs**

Leading and managing individuals and teams - Leadership, management and supervision - Recruitment and selection of employees - Individual and group behaviour in business organisations - Team formation, development and management - Motivating individuals and groups - Learning and training at work - Review and appraisal of individual performance. - The application and impact of Financial Technology (Fin Tech) in accountancy and audit

**Module 5: Communicative Business**

**10hrs**

Personal effectiveness and communication - Personal effectiveness techniques  
Consequences of ineffectiveness at work - Competence frameworks and personal  
development - Sources of conflicts and techniques for conflict resolution and referral -  
Communicating in business.

**Module 6: Ethics in Business**

**5hrs**

Professional ethics in accounting and business - Fundamental principles of ethical  
behaviour - The role of regulatory and professional bodies in promoting ethical and  
professional standards in the accountancy profession - Corporate codes of ethics - Ethical  
conflicts and dilemmas

**Text Books:**

1. **“Accountant in Business”**, Kaplan Publishing, 2016

**Reference Books:**

1. **“Accountant in Business”**, Becker Educational Development Corp., 2016
2. **“Accountant in Business”**, BPP Learning Media LTD, 2016
3. **“Principles of Management”** by L.M Prasad, Sultan Chand and Sons

## Financial Accounting

**Code:** 5. CC.104

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

- Course** 1. To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting
- Outcomes:**
2. Technical proficiency in the use of double-entry accounting
  3. Techniques including the preparation of basic financial statements.

### **Module 1: Introduction**

**10hrs**

The context and purpose of financial reporting -The scope and purpose of financial statements for external reporting - Users' and stakeholders' needs -The main elements of financial reports -The regulatory framework -legislation and regulation, reasons and limitations, relevance of accounting standards- Duties and responsibilities of those charged with governance- The qualitative characteristics of financial information.

### **Module 2: Accounting Information**

**10hrs**

The use of double-entry and accounting systems- Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals- Recording transactions and events

### **Module 3: Sales and Finance**

**10hrs**

Sales and purchases, Cash, Inventory, Tangible non-current assets and Depreciation, Intangible non-current assets and amortisation - Accruals and prepayments - Receivables and payables -Provisions and contingencies-Capital structure and finance cost.

### **Module 4: Financial Resolutions**

**10hrs**

Preparation of Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations- Suspense accounts - Statements of financial position - Statements of profit or loss and other comprehensive income -Disclosure notes - Events after the reporting period -Statements of cash flows - Incomplete records.

### **Module 5: Financial Analysis**

**10hrs**

Preparing simple consolidated financial statements- Subsidiaries and Associates - Interpretation of financial statements - Importance and purpose of analysis of financial statements - Ratios - Analysis of financial statements.

### **Text Books:**

1. **“Financial Accounting- I”** by S P Jain and K. L. Narang, Kalyani Publishers.

**Reference Books:**

1. **“Fundamentals of Financial Accounting”**, Becker Educational Development Corp., 2016
2. **“Fundamentals of Financial Accounting”**, Kaplan Publishing, 2016
3. **“Fundamentals of Financial Accounting”**, BPP Learning Media LTD, 2016
4. **“Financial Accounting”** by Paul S K, New Central Book Agency.

## **Vocational Practical - 1**

**Code:** 5. CV.101

**Credits:** 3

**Total hrs:** 100

**Max Marks:** 100

1. Understand the functioning and the services provided by banks
2. Understand the target customers
3. Understand and analyze the rules and regulations governing the banks
4. Visit bank and interact with the customers
5. Understand and provide solution to the problems faced by customers

**SEMESTER 2**

**Language (Hindi, Kannada, Malayalam, etc.)**

**Code:** 5. CC.201

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Hindi, Malayalam, French**

## Communicative English

**Code:** 5. AECC.202

**Credits:** 3

**Total hrs:** 50

**Max. Marks:** 100

**Course**

**Outcomes:**

1. Student will be able to develop by self to write formal Applications or letters etc., and also to work in MS word by developing the writing skills.
2. Student will be able to adopt Listening skills which can overcome the Barriers that distracts while listening to some important information.
3. Student will be able to develop the communication skills to respond while speaking to someone else, and also to respond in a confidence in any stressed situations for example in Interviews etc.

**Module 1: Reading Skills**

**12hrs**

Reading Skills: Reading Tactics and strategies; Reading purposes–kinds of purposes and associated comprehension; Reading for direct meanings; Reading for understanding concepts, details, coherence, logical progression and meanings of phrases/ expressions.

Activities:

1. Active reading of passages on general topics
2. Comprehension questions in multiple choice format
3. Short comprehension questions based on content and development of ideas

**Module 2: Writing Skills**

**15hrs**

Writing Skills using MS Word™: Guidelines for effective writing; writing styles for application, resume, personal letter, official/ business letter, memo, notices etc.; outline and revision.

Activities:

1. Formatting personal and business letters.
2. Organizing the details in a sequential order
3. Converting a biographical note into a sequenced resume or vice-versa
4. Ordering and sub-dividing the contents while making notes.
5. Writing notices for circulation/ boards

**Module 3: Listening Skills**

**12hrs**

Listening Skills: Barriers to listening; effective listening skills; feedback skills. Attending telephone calls; note taking.

Activities:

1. Listening exercises – Listening to conversation, News and TV reports
2. Taking notes on a speech/lecture

**Module 4: Speaking & Conversational Skills**

**11hrs**

Speaking and Conversational Skills: Components of a meaningful and easy conversation; understanding the cue and making appropriate responses; forms of polite speech; asking



and providing information on general topics. The study of sounds of English, stress  
Situation based Conversation in English Essentials of Spoken English

Activities:

1. Making conversation and taking turns
2. Oral description or explanation of a common object, situation or concept
3. Giving interviews

**Text Books:**

1. **“Communicative English for Engineers and Professionals”** by Nitin Bhatnagar, Pearson Education; First edition (2010).
2. **“Together with English Communicative Term 1-9”** by Rachna Sagar, Rachna Sagar Private Limited; 2014 edition (2016).

**Recommended Books**

1. **“Effective Communication Skills”** by Kulbhusan Kumar, Khanna Publishing House
2. **“Business Communications”** by Varinder Bhatia, Khanna Publishing House
3. **“Business Communication”** by Thomas L. Means, Cengage Learning
4. **“Improve Your Communication Skills”** by Alan Barker, Kogan Page

## Management Accounting

**Code:** 5. CC.203

**Total hrs:** 50

**Credits:** 3

**Max Marks:** 100

**Course**

1. Develop knowledge and understanding of management accounting

**Outcomes:**

2. Techniques to support management in planning, controlling
3. Monitoring performance in a variety of business context

### **Module 1: Overview of Management Accounting**

**10hrs**

The nature, source and purpose of management information -Accounting for management- Role and purpose – strategic, tactic and operational panning- Attributes of good information- imitations of management information, Sources of data – Sampling techniques-, Cost classification –production and non-production costs- different types of cost behaviour- cost objects, cost units and cost centres- cost, profit, investment and revenue centres, Presenting information – tables, charts , graphs, pie charts, scatter diagrams.

### **Module 2: Process and the principles**

**10hrs**

Accounting for material- ordering receiving and issue- material inventory account-Value of closing inventory LIFO, FIFO and average methods, Accounting for labour – Remuneration methods-time based systems, piece work systems and individual and group incentive schemes- labour turnover, Accounting for overheads –overhead absorption rates, Absorption and marginal costing-concept of contribution, Cost accounting methods – Job and batch costing, principles-Process costing-Service/operation costing- Alternative cost accounting.

### **Module 3: Overview of Budget**

**10hrs**

Nature and purpose of budgeting - Statistical techniques: Analysis of cost data- forecasts of costs and revenues- Linear regression Analysis-Time series Analysis- Moving Averages- Index numbers- Budget preparation - Flexible budgets -Capital budgeting and discounted cash flow: NPV,IRR and Payback methods - Budgetary control and reporting - Behavioural aspect of budgeting.

### **Module 4: Calculation and Analysis**

**10hrs**

Standard costing system - Variance calculations and analysis: Sales price and volume variance-Materials total, price and usage variance- Labour total, rate and efficiency variance- Variable overhead total expenditure and efficiency variance-interrelationship with variables- Reconciliation of budgeted and actual profit.

### **Module 5: Performance Management**

**10hrs**

Performance measurement overview - Performance measurement application: Cost reductions and value enhancement Profitability and quality of service: Cost control, cost reduction and value analysis -Monitoring performance and reporting: non-financial performance, short term and long-term performance- Role of benchmarking.

**Text Books:**

1. **“Management Accounting Principles and Practice”** by R.K.Sharma, Neeti Gupta, Shashi K Gupta, Kalyani Publications (2017).

**Reference Books:**

1. **“Fundamentals of Management Accounting”**, Becker Educational Development Corp.
2. **“Fundamentals of Management Accounting”**, Kaplan Publishing, 2016
3. **“Management Accounting”** by A P Rao, Everest Publishers
4. **“Management Accounting Khan”** by M Y Jain, Tata Mc graw Hill

## Corporate and Business Law

**Code:** 5. CC.204

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. To develop the knowledge & skills in understanding of the general legal framework
2. To understand the application of legal provisions contained in various corporate & business laws

### **Module 1: Introduction**

**10Hrs**

Essential elements of the legal system: Law and the legal system –Definition- Types of aw- Structure and operation of the courts, Sources of law: Case law and precedent- Legislation- Rules and presumptions used by the courts- Human rights law.

### **Module 2: Contracts Laws**

**10Hrs**

The law of obligations: Formation of contract –Simple contract- Offer- Acceptance- Consideration- Privity, Content of contracts: Contractual terms- Exclusion clauses, Breach of contract and remedies: Ways of discharge of contract- Effect of reach of contract- Award of damages, The law of torts and professional negligence: Meaning- tort of ‘Passing off’- tort of negligence- duty of accountants and auditors.

### **Module 3: Employment Laws**

**15Hrs**

Employment law: Contract of employment - common laws and statutory duties on the employer and employee, Dismissal and redundancy: Termination of employment y notice- summary and constructive dismissal-wrongful dismissal- unfair dismissal, Agency law- Partnerships - Corporations and legal personality – sole traders, partnerships and companies- Limited liability- Types of companies- The formation and constitution of a company: Duties of promoters- rules of pre-incorporation contracts- Procedures for company registration- Statutory books-Article of association.

### **Module 4: Capital & Finance**

**15Hrs**

Capital and financing of companies: Share capital – Types of shares- Rights issue- Bonus issue- Issue of Shares at discount or premium, Loan capital - Debenture- Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of companies-Company directors - Other company officers -Company meetings and resolutions.

### **Module 5: Insolvency & Corporate Laws**

**10Hrs**

Insolvency law – Voluntary liquidation- Compulsory liquidation- Insolvency and administration, corporate fraudulent and criminal behaviour –Legal control over insider dealing, money laundering, bribery, Fraudulent and criminal behaviour.

**Reference Books:**

1. **“Global Corporate and Business Law”**, Becker Educational Development Corp., 2016
2. **“Global Corporate and Business Law”**, Kaplan Publishing, 2016
3. **“Essentials of Company Law and Secretarial Practice”** by Dr. P.N. Reddy and H.R. Appannaiah, Himalaya Publishing House
4. **“Principles of Company Law”** by M.C. Shukla & Gulshan, S.Chand Publication

**Vocational Practical - 2**

**Code:** 5.CV.201

**Credits:** 3

**Total hrs:** 100

**Max Marks:** 100

1. Study any small and medium enterprise
2. Understand their target market
3. Understand the problems faced by them
4. Visit a Small and medium enterprise and interact with the employees
5. Understand the problems faced by SME's in the operations

**SEMESTER 3**  
**Performance Management**

**Code:** 6.CC.301

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. To develop knowledge and skills in the application of management accounting
2. Techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

**Module 1: Introduction**

**10Hrs**

Specialist cost and management accounting techniques: Activity Based Costing –Cost drivers- Target costing – Target costing in service and manufacturing industries-Life-cycle costing -Throughput accounting –Theory of constraints- Throughput Accounting Ratio- Environmental accounting.

**Module 2: Decision Making & Cost**

**10Hrs**

Decision-making techniques- Relevant cost analysis – Opportunity costs- Cost volume profit analysis – Break-even point- Margin of safety-Break even charts, profit volume charts -Limiting factors –Shadow prices- Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies- Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision- making.

**Module 3: Budget & Control**

**10Hrs**

Budgeting and control: Budgetary systems - Types of budget – Fixed, Flexible, zero based, activity based, incremental, top-down, bottom up, master and functional budgets, Quantitative analysis in budgeting –Learning rate and learning effect-Learning curve, Standard costing .

**Module 4: Variance**

**10Hrs**

Variance; Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances -Performance analysis and behavioural aspects.

**Module 5: Performance Management & Control**

**10Hrs**

Performance measurement and control : Performance management information systems - Sources of management information -Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organizations and the public sector - External considerations and behavioural aspects.

**Text Book**

1. “**Performance Management**”, Kaplan Publishing, 2019

**Reference Books:**

1. **“Performance Management”**, Becker Educational Development Corp., 2016
2. **“Performance Management”**, BPP Learning Media LTD, 2019
3. **“Advanced Management Accounting”** by Robert S Kaplan and Anthony A Atkinson, Pearson



## Taxation

**Code:** 6.CC.302

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. Develop knowledge and skills relating to the tax system as applicable to individuals, single companies.
2. Learn about the fundamental concepts of GST
3. Understand the practical implementation of concepts

**Module 1: Introduction**

**5Hrs**

Important Concepts and Definitions under Income Tax Act-1961 - Income, Person, Assesse, Assessment year, Previous year, Assessment, Residence and Scope of Total Income, Exempt Incomes

**Module 2: Taxation Laws**

**15Hrs**

Computation of Taxable Income under the different Heads of Income - Income from Salary – Meaning of salary, Salient features of salary, Allowances and tax Liability. Perquisites and their Valuation, Deductions from salary (Theory and Problems) - Income from House Property Basis of Chargeability Annual Value Self occupied and let out property Deductions allowed (Theory and Problems) - Profits and Gains of Business and Professions - Definitions, Deductions expressly allowed and disallowed (Theory And Problems), Tax Audit u/s 44AB of Income Tax Act, 1961 - Capital Gains - Chargeability-definitions-Cost of Improvement, Short term and long term Capital gains (Theory only) - Income from other sources- Chargeability - deductions , Amounts not deductible.(Theory only)

**Module 3: Introduction to GST**

**10Hrs**

Basic Concepts and structure of GST, Levy and Collection of Tax. Exemption under GST, Chapter Headings, GST Rates, GST Rules: Time and Value of Supplies, Input Tax Credit, Registration. Tax Invoice Rules, Debit & Credit Notes Rules, Accounts & Records Rules, Payment of Tax Rules, Refund Rules, Return Rules

**Module 4: Provisions Under GST**

**10Hrs**

Procedures under GST - Inspection, Search and Seizure, Arrest Rules, Demand and Recovery Rules, Liability to Pay, Advance Rulings, Appeals and Revisions. Miscellaneous : Audit and Assessments, Offences & Penalties, Transitional Provisions, Job Work, E-Commerce, Use of GST Portal, Accounting under GST and case studies

**Module 5: Personal Income Tax**

**10Hrs**

Clubbing of Income, Aggregation of Income, Set off and Carry forward of losses - Computation of Total Taxable Income and Tax Payable of an Individual - Gross total Income-deductions u/s-80C, 80ccc to 80 U – Income Tax calculation- (Rates applicable for respective Assessment year). Tax deducted at source and Tax Collected at Source, Advance payment of Tax -Forms of Return, Provisions for filing Return of Income, Form 16 and ITR forms, Refund of Tax.

**Text book:**

1. **“Student guide to Income Tax”** by Dr.Vinod Singhania, Taxmann Publications
2. **“GST paper 4- Taxation”** by V S Datey, Taxmann Publication

**Reference Books:**

1. **“Systematic Approach to Income Tax”** by Ahuja and Gupta, Wolters Kluwer India Private Limited.
2. **“GST made easy”** by CA Arpit Haldia, Taxmann Publication

## Financial markets

**Code:** 6.CC.303

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

<b>Course</b>	1. To understand the structure of financial markets in India
<b>Outcomes:</b>	2. Evaluation of and making recommendations on fixed income and real investments; equity, equity related and derivative based investments for private individuals within the context of other investment vehicles

### **Module 1: Introduction**

**10hrs**

Financial markets- Structure, Participants, Trend - Role of central bank and commercial banks. Equity Markets: Insights of Equity Markets/Stock Markets, Understanding Sensex, NIFTY and other indices.

### **Module 2: Capital Market Structure**

**10hrs**

Capital market- Instruments, Players, trading - Primary and secondary market - Role of stock exchanges and stock indices. Introduction to Fundamental and Technical analysis, Understanding Online Platforms for Trading.

### **Module 3: Fixed Income**

**10hrs**

Fixed Income securities market - Structure and trends - G-sec market - Call Money Market, TB Market, Repo and CBLO, Bonds market, trading in G-sec market. Interest rate - theories, determinants, dynamics of short term and long term rates. Trading in bond market - term structure of interest rates - yield curve - trends. Debt securitization and Structured Products.

### **Module 4: Derivatives**

**10hrs**

Derivatives: Building the concepts of Derivatives: Futures & Options Trading - Application of Derivatives: Arbitrage, Hedging, Speculation - Understanding concepts of Margins, Mark to Market & settlement for Effective Trading - Option payoff diagrams, Pricing and Analytics - Basic strategies in Bullish and Bearish Markets. Stock derivatives, Forex derivatives - Futures, Forward, Swaps, Credit derivatives.

### **Module 5: Commodity Market**

**10hrs**

Commodity Markets: Structure, Operations and trends The range of commodities - Exchanges - Regulations and laws - Commodity pricing.

### **Reference Books:**

1. **“Indian Financial System: Markets, Institutions and Services”** by Pathak, Bharati V, Pearson education (Singapore), New Delhi.

2. **“Financial markets and Institutions: An Introduction to the risk management approach”** by Saunders, Anthonu and Cornett, Marcia Millon, McGrawHill, Irwin, New York,2007.
3. **“Financial institutions and Markets: Structure, Growth and Innovations”** by Bhole, L.M, McGraw Hill, New Delhi.
4. **“Capital Markets: Institutions and Markets”** by Fabozzi, Frank J. and Modigliani, Franco, Prentice Hall of India, New Delhi.

## Finance English

**Code:** 6. GE.304

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. Greater confidence when discussing financial documents and data
2. Increased verbal fluency for face-to-face negotiations
3. The confidence to produce professional written reports in English
4. Key financial English terminology

**Module 1: Introduction**

**15hrs**

Understanding of basic terminology used in the accounting & business domain

Accounting terminology – financial elements such as asset, liability, income, expense, equity, debit, credit, balancing. The concepts of journal & ledger. The basic accounting terms such as accrual, prudence, materiality etc.

The business terminology – revenue, costs of different types, promotion, resources, trade, commerce, aids to trade, e-commerce, e-marketing – documents used in the process of domestic & international trade & commerce i.e. INCO terms – terms such as agent, principal, taxes & duties, broker, vision & mission, branding, competitive advantage, segmentation, dividend, economies of scale, entrepreneurship, goodwill, IPO, ICO etc.

**Module 2: Terms & Terminologies**

**15hrs**

Understanding of basic terminology used in BFSI domain such as Repo rate, reverse repo rate, Bitcoin, call money, non-performing asset, inflation, coupon rate, discount rate, green banking, block chain system, money laundering, cheque, demand draft, different types of bank accounts including ESCROW-NOSTRO-VOSTRO accounts, CAMELS, bonds, masala bonds, balance of trade, balance of payment, FOREX rate, forward & future contracts, Options & swap contracts, LIBOR, DEMAT, FDI, credit rating, collateral, securitization, Insurance terminologies such as cover, cooling off period, fidelity, indemnity, insurable interest, loss ratio etc.

**Module 3: Report Writing**

**10hrs**

Drafting clear, accurate and concise written reports; drafting various terms & conditions to prepare reports, emails, notices, press notes using the above terminologies

**Module 4: Basics of Negotiating Skills**

**10hrs**

Skills for negotiating at a senior level; Application of the abovenamed terminologies in negotiating business contracts; cases for negotiations in various functional areas

**Reference Books:**

1. **“English for the Financial Sector, Student's Book”**, Ian McKenzie, Marie McCullagh, Ros Wright English Type: British English, CEF Level: B2 - C1, (April 2008).
2. **“Financial English 2nd Edition”** by Ian McKenzie, Heinle ELT; 2 edition, 2011.

**Vocational Practical - 3**

**Code:** 6. CV.301

**Credits:** 3

**Total hrs:** 100

**Max Marks:** 100

1. Study the laws applicable to business organization
2. Understand the performance management system used in SME organization
3. Understand the problems faced by organization in understanding taxes
4. Visit a financial broker to understand functioning of the financial markets

**SEMESTER 4**  
**Financial Reporting**

**Code:** 6. CC.401  
**Credits:** 3

**Total hrs:** 50  
**Max marks:** 100

**Course outcomes:**

1. Develop knowledge and skills in understanding and applying accounting standards
2. Theoretical framework in the preparation of financial statements of entities, including groups
3. Analyse and interpret the financial statements.

**Module 1: Introduction** **10Hrs**

The conceptual and regulatory framework for financial reporting; The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialized, not-for-profit, and public sector entities -Regulatory framework -The concepts and principles of groups and consolidated financial statements.

**Module 2: Components of Financial Statements** **10Hrs**

Accounting for transactions in financial statements: Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets - Financial instruments - Leasing - Provisions and events after the reporting period -Taxation - Reporting financial performance -Revenue - Government grants.

**Module 3: Analysis of Financial Statements** **10Hrs**

Analysing and interpreting financial statements: Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques - Specialized, not-for-profit, and public sector entities.

**Module 4: Preparation of Financial Statements** **10Hrs**

Preparation of financial statements: Preparation of single entity financial statements: Statement of Financial position- statement of profit and loss account and other comprehensive income- statement of changes in equity- Statement of Cash flows.

**Module 5: Income, Profit & Loss** **10Hrs**

Preparation of consolidated financial statements: Consolidated statement of financial position consolidated statement profit and loss account and other comprehensive income.

**Text Book:**

1. **Financial Reporting**, Kaplan Publishing, 2019



**Reference Books:**

1. **Financial Reporting**, Becker Educational Development Corp., 2016
2. **Financial Reporting**, BPP Learning Media LTD, 2016
3. **Advanced Financial Accounting**, David Pendrill and Richard Lewis, Pearson Education Limited

## Financial Management

**Code:** 6. CC.402

**Credits:** 3

**Total hrs:** 50

**Max marks:** 100

**Course  
outcomes:**

1. Develop the knowledge and skills expected of a finance manager
2. Develop knowledge in relation to investment, financing, and dividend policy decisions.
3. Study the techniques for various risk in Finances

**Module 1: Introduction**

**10Hrs**

Financial management function: The nature and purpose of financial management - relationship between financial management and financial and management accounting. Financial objectives and relationship with corporate strategy -Stakeholders and impact on corporate objectives -Financial and other objectives in not-for-profit organizations.

**Module 2: Financial Policies & Intermediaries**

**10Hrs**

Financial management environment: The economic environment for business - main macroeconomic policy targets. - role of fiscal, monetary, interest rate and exchange rate policies -The nature and role of financial markets and institutions - role of financial intermediaries - functions of a stock market and a corporate bond market -The nature and role of money market : the role of banks and other financial institutions- Interest-bearing instruments -Discount instruments - Derivative products .

**Module 3: Working Capital Management**

**10Hrs**

Working capital management: The nature, elements and importance of working capital - relevant accounting ratios Management of inventories, techniques in managing inventory - accounts receivable: techniques in managing accounts receivable, accounts payable: techniques in managing accounts payable and cash : relevant techniques in managing cash, - Determining working capital needs and funding strategies.

**Module 4: Investment Planning**

**10Hrs**

Investment appraisal: Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal -Adjusting for risk and uncertainty in investment appraisal - Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance : Sources of, and raising business finance -Estimating the cost of capital -Sources of finance and their relative costs - Capital structure theories and practical considerations - Finance for small- and medium-sized entities.

**Module 5: Valuation & Risk Management**

**10Hrs**

Business valuations : Nature and purpose of the valuation of business and financial assets- Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares,

Risk management :The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations -Hedging techniques for foreign currency risk - Hedging techniques for interest rate risk.

**Text book:**

1. **“Financial Management”**, Kaplan Publishing 2019

**Reference Books:**

1. **“Financial Management”**, Becker Educational Development Corp., 2016
2. **“Financial Management”**, BPP Learning Media LTD, 2016
3. **“Financial Management & Policy,”** by Bhalla, V.K.: Anmol Publications, Delhi.
4. **“Financial Management- theory and practice”**, by Chandra, P: Tata Mc Graw Hill.

## **Audit & Assurance**

**Code:** 6. CC.403

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**outcomes:**

1. Develop knowledge and understanding of the process of carrying out the assurance engagement
2. Application in the context of the professional regulatory framework.
3. Develop the knowledge to generate the report and review of the audit finalization

**Module 1: Introduction**

**10Hrs**

Audit framework and regulation: The concept of audit and other assurance engagements - External audits -Corporate governance 4.-Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit -The scope of the internal audit function, outsourcing and internal audit assignments.

**Module 2: Planning & Risk Management**

**10Hrs**

Planning and risk assessment: Obtaining and accepting audit engagements -Objective and general principles -Assessing audit risks -Understanding the entity and its environment - Fraud, laws and regulations -Audit planning and documentation.

**Module 3: Internal Control & Audit**

**15Hrs**

Internal control: Internal control systems – Components-The use and evaluation of internal control systems by auditors –Limitations in internal control, Tests of control – General IT controls and applications control – control objectives , procedures and activities, Communication on internal control.

**Module 4: Audit Process**

**15Hrs**

Audit evidence: Financial statement assertions and audit evidence – Quality and quantity of audit evidence- Relevance and reliability of audit evidence, Audit procedures-Audit sampling and other means of testing -The audit of specific items -Computer-assisted audit techniques -The work of others - Not-for-profit organization

**Module 5: Audit Reporting**

**10Hrs**

Review and reporting : Subsequent events –Purpose, responsibilities , procedures , Going concern – significance, importance and needs-Written representations - Audit finalization and the final review -Audit reports- asic elements-unmodified audit opinions.

**Text book:**

1. **Audit and Assurance**, Kaplan Publishing, 2019

**Reference Books:**

1. **“Audit and Assurance”**, Becker Educational Development Corp., 2016
2. **“Audit and Assurance”**, BPP Learning Media LTD, 2016
3. **“Auditing and Assurance Standards”**, Institute of Chartered Accountants of India, ICAI, New Delhi.
4. **“Fundamentals of Auditing”** by Gupta, Kamal, and Ashok Arora, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi

**IT for Finance and Business**  
**(Business Statistics with R Programming)**

Code: 6.GE.404

Credits: 3

Total hrs: 50

Max Marks: 100

**Course****Outcomes:**

1. Student will understand the fundamentals of statistical analysis in R environment.
2. Student will be able to analysis data for the purpose of exploration using descriptive and inferential statistics.
3. Student will understand probability and sampling distributions
4. Student will be able to generate a Creative application of linear regression in multivariate context for predictive purpose

**Module 1: Introduction****10hrs**

Introduction to R Programming: R and R Studio, Logical Arguments, Missing Values, Characters, Factors and Numeric, Help in R, Vector to Matrix, Matrix Access, Data Frames, Data Frame Access, Basic Data Manipulation Techniques, Usage of various apply functions – apply, l-apply, s-apply and t-apply, Outliers treatment.

**Module 2: Descriptive Analysis****10hrs**

Descriptive Statistics - Types of Data, Nominal, Ordinal, Scale and Ratio, Measures of Central Tendency, Mean, Mode and Median, Bar Chart, Pie Chart and Box Plot, Measures of Variability, Range, Inter-Quartile-Range, Standard Deviation, Skewness and Kurtosis, Histogram, Stem and Leaf Diagram, Standard Error of Mean and Confidence Intervals.

**Module 3: Probability****10hrs**

Probability, Probability& Sampling Distribution - Experiment, Sample Space and Events, Classical Probability, General Rules Of Addition, Conditional Probability, General Rules For Multiplication, Independent Events, Bayes' Theorem, Discrete Probability Distributions: Binomial, Poisson, Continuous Probability Distribution, Normal Distribution & t-distribution, Sampling Distribution and Central Limit Theorem.

**Module 4: Statistical Analysis****10hrs**

Statistical Inference and Hypothesis Testing - Population and Sample, Null and Alternate Hypothesis, Level of Significance, Type I and Type II Errors, One Sample t Test, Confidence Intervals, One Sample Proportion Test, Paired Sample t Test, Independent Samples t Test, Two Sample Proportion Tests, One Way Analysis of Variance and Chi Square Test.

**Module 5: Correlation and Regression****10hrs**

Correlation and Regression - Analysis of Relationship, Positive and Negative Correlation, Perfect Correlation, Correlation Matrix, Scatter Plots, Simple Linear Regression, R Square, Adjusted R Square, Testing of Slope, Standard Error of Estimate, Overall Model Fitness,

Assumptions of Linear Regression, Multiple Regression, Coefficients of Partial Determination, Durbin Watson Statistics, Variance Inflation Factor.

**Text Books:**

1. **"Business Statistics-1"** by S.L. Aggarwal, Kalyani Publications (2018)

**Reference Books:**

1. **"Business Statistics"** by Ken Black, New Delhi, Wiley (2013)
2. **"Statistics for Business and Economics"** by Anderson, David R., Thomas A. Williams and Dennis J. Sweeney. New Delhi: South Western (2012).
3. **"Statistics for Management"** by Levin, Richard I. and David S. Rubin. New Delhi: Prentice Hall (1994).
4. **"Statistics for Business"** by Waller, Derek. London: BH Publications (2008).
5. **"Statistics for Business and Financial Economics"** by Lee, Cheng. et al. New York: Heidelberg Dordrecht (2013).

**Vocational Practical - 4**

**Code:** 6.CV.401

**Credits:** 3

**Total hrs:** 100

**Max Marks:** 100

1. Interview a partner of an audit firm to understand the mechanism of audit process
2. Understand the financial management system used in SME organisation
3. Understand the financial statements of an organisation prepared based on Ind AS
4. Visit an organisation using business analytic tools such as R & python



## **SEMESTER 5**

### **Ethics & Strategic Business Leader**

**Code:** 7.GE.501

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course** Focuses on innovation, performance excellence and change management to enable organisational success  
**Outcomes:** Implement change through effective organisational processes, IT solutions and project management, New and disruptive technologies in transforming the nature of business analysis and transactions.

#### **Module 1: Introduction**

**5hrs**

Leadership - Qualities of leadership - Leadership and organizational culture. Professionalism, ethical codes and the public interest

#### **Module 2: Governance**

**5hrs**

Governance - Agency - Stakeholder analysis and organizational social responsibility - Governance scope and approaches - Reporting to stakeholders - The board of directors - Public sector governance

#### **Module 3: Strategies**

**10hrs**

Strategy - Concepts of strategy - Environmental issues - Competitive forces - The internal resources, capabilities and competences of an organization - Strategic choices

#### **Module 4: Application Analytics**

**10hrs**

Risk - Identification, assessment and measurement of risk - Managing, monitoring and mitigating risk - Technology and data analytics - Cloud and mobile technology - Big data and data analytics - E-business: value chain - IT systems security and control

#### **Module 5: Audit & Reporting**

**10hrs**

Organizational control and audit - Management and internal control systems - Audit and compliance - Internal control and management reporting - Finance in planning and decision-making - Finance function - Financial analysis and decision-making techniques - Cost and management accounting

#### **Module 6: Management Strategies**

**10hrs**

Innovation, performance excellence and change management - Enabling success: organizing - Enabling success: disruptive technologies - Enabling success: talent management - Enabling success: performance excellence - Managing strategic change - Innovation and change management - Leading and managing projects - Professional skills - Communication - Commercial acumen - Analysis - Scepticism - Evaluation

**Reference Books:**

1. **Latest Strategic Business Leader (SBL) Kaplan Book Download 2018-2019**
2. **Strategic Business Leader SBL - Study Text – 2019 (ACCA)**
3. **Strategic Business Leader SBL - Study Text – 2019 (ACCA)**

## Strategic Business Reporting

**Code:** 7. DSE.502

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**outcomes:**

1. Develop the knowledge and skills to exercise professional judgement in the application of Ind AS & IFRS
2. Evaluation of financial reporting principles
3. Practices in a range of business contexts and situations.

**Module 1: Ethics & Business**

**5hrs**

Fundamental ethical and professional principles - Professional behaviour and compliance with accounting standards - Ethical requirements of corporate reporting and the consequences of unethical behaviour

**Module 2: Financial Reporting Framework**

**5hrs**

The financial reporting framework - The applications, strengths and weaknesses of the accounting framework

**Module 3: Financial Performance**

**20hrs**

Reporting the financial performance of a range of entities – Revenue - Non-current assets - Financial instruments – Leases - Employee benefits - Income taxes - Provisions, contingencies and events after the reporting date - Share-based payment - Fair Value Measurement - Reporting requirements of small entities - Other reporting issues

**Module 4: Financial Statements**

**10hrs**

Financial statements of groups of entities - Group accounting including statements of cash flows - Associates and joint arrangements - Changes in group structures - Foreign transactions and entities

**Module 5: Financial Statements Interpretation**

**10hrs**

Interpret financial statements for different stakeholders - Analysis and interpretation of financial information and measurement of performance, the impact of changes and potential changes in accounting regulation - Discussion of solutions to current issues in financial reporting

**Text book:**

1. **Strategic Business Reporting**, Kaplan Publishing, 2019

**Reference books:**

1. **Strategic Business Reporting**, BPP publishing, 2019
2. **A student's guide to Group Accounting** by Tom Clendon, Kaplan publishing

## Advanced Financial Management

**Code:** 7. DSE.503

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework and governance
2. Finance function in a multi-national organisation
3. Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders

**Module 1: Role of senior financial advisor**

**10hrs**

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management - Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

**Module 2: Finance in multi-national organisation**

**10hrs**

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

**Module 3: International corporate finance**

**10hrs**

Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO

**Module 4: Mergers & acquisitions**

**10hrs**

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover

**Module 5: Business reorganisation & financial reconstruction**

**10hrs**

Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

**Text book:**

1. **Advanced Performance management** by Kaplan 2019

## **Reference books**

1. **Advanced performance management** by BPP, 2019

## Advanced Performance Management

**Code:** 7. DSE.504

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. Planning and controlling performance strategic objectives can be set, monitored and controlled.
2. Impact of external factors on strategic management issues, such as macroeconomic, fiscal, market and environmental
3. Scope and application of high-level performance measurement techniques in a variety of contexts, including not-for-profit organizations and multinational businesses.

**Module 1: Strategic planning and control mechanism**

**10hrs**

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short-term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning

**Module 2: Development and assessment of performance hierarchy**

**10hrs**

Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and it’s linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

**Module 3: External influences on an organisation**

**10hrs**

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences

**Module 4: Changes in business structure and performance management**

**10hrs**

Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey’s 7-S structure and value chain – impact of organisation structure & culture on performance

**Module 5: Designing management information systems**

**10hrs**

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports

**Text Book**

1. **Advanced performance management**, Kaplan publishing 2019

**Recommended books**

1. **Advanced performance management** BPP publishing 2019
2. **Management accounting** by Colin Drury

**Vocational Practical - 5**

**Code:** 5.CV.501

**Credits:** 3

**Total hrs:** 100

**Max Marks:** 100

1. Study of the code of ethics of corporate organizations
2. Study of governance reports from the published annual reports of corporates
3. Evaluation of performance management models
4. Evaluation of financial management models used by companies



## **SEMESTER 6**

### **Analytics for Finance and Business (Programming for Analytics)**

**Code:** 7. GE.601

**Total hrs:** 50

**Credits:** 3

**Max Marks:** 100

**Course**

1. Introduces various programming languages in the field of Analytics like SQL, R, SAS, Python and form

**Outcomes:**

2. Foundation for further analysis of Datasets.
3. Basics of programming languages and learn data manipulation techniques.

**Module 1: Introduction**

**10hrs**

Introduction: Database Management Systems: Definition, Characteristics of DBMS, Architecture & Security, Types of Data Models, Concepts and constraints of RDBMS, Introduction to Structured Query Language, MySql Installer, Download-sample Database, Loading Sample Database.

**Module 2: Manipulations and Definitions**

**10hrs**

Data definition and Manipulation: SQL Process, SQL Commands – DDL, DML, DCL, DQL, SQL Constraints, Data Integrity, Data Types, SQL Operators, Expressions, Querying Database, Retrieving result sets, Sub Queries, Syntax for various Clauses of SQL, Functions and Joins, Indexes, Views, Transactions.

**Module 3: Overview of SAS**

**10hrs**

Basics of SAS: Introduction to SAS, Installation of SAS university Edition, prerequisites for data analysis using SAS, SAS Architecture, Data Types, Formats and Informants, SAS coding-Data step and proc step, Libraries, importing external data, Reading and Manipulating Data, Functions, Data Transformations, Conditional Statements.

**Module 4: Introduction to Python**

**10hrs**

Python: Basics of Python: Installation of Anaconda Navigator, Data types – string, tuples, set, lists, dictionary, Arrays. Spyder, Importing and Exporting Files, Data Manipulation, Descriptive Statistics and Documentation with Jupiter.

**Module 5: Introduction to R Programming**

**10hrs**

R Programming: Basics of R, Installation of R studio, Vectors, Matrices, Data types, importing files, writing files, Merging Files, Data Manipulation, Creation and Deletion of New Variables, Sorting of Data, Functions, Graphical Presentation and Descriptive Statistics.

**Text Books:**

1. **“MySQL cookbook”**, DuBois, O’ Reilly (2014)
2. **“R: R Cookbook”**, Paul, O’ Reilly (2011).
3. **“Python for Data Analysis”**, McKinney, O’ Reilly (2017).

**References:**

1. **"MYSQL in a nutshell"**, Dyer, O' Reilly (2008).
2. **"SAS: The little SAS Book"**, Delwiche & Slaughter, SAS Institute (2012).
3. **"SAS for dummies"**, Hemedinger & McDaniel, Wiley (2010).
4. **"Mastering Python for Data Science"**, Madhavan, Packt (2015).
5. **"R: Hands-on Programming"**, Grolemond, Garrett, O' Reilly (2014).

## Advanced Audit & Assurance

**Code:** 7. DSE.602

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. Develop knowledge and understanding of the process of carrying out the assurance engagement
2. Application in the context of the professional regulatory framework.
3. Develop the knowledge to generate the report and review of the audit finalization.

### **Module 1: Introduction**

**10hrs**

Regulatory Environment - International regulatory frame works for audit and assurance services - Money laundering - Laws and regulations

### **Module 2: Ethics & Code of Conduct**

**10hrs**

Professional and Ethical Considerations - Code of Ethics and Conduct - Fraud and error - Professional liability - Quality Control and Practice Management - Quality control (firm-wide) - Advertising, tendering and obtaining professional work and fees3. Professional appointments

### **Module 3: Financial Audit**

**10hrs**

Planning and conducting an audit of historical financial information - Planning, materiality and assessing the risk of material misstatement - Evidence and testing considerations. Audit procedures and obtaining evidence - Using the work of others - Group audits

### **Module 4: Audit Reporting**

**15hrs**

Completion, review and reporting - Subsequent events and going concern - Completion and final review - Auditor's reports4. Reports to those charged with governance and management - Other assignments - Audit-related and assurance services - Specific assignments - The audit of social, environmental and integrated reporting - Auditing aspects of insolvency (and similar procedures) - Reporting on other assignments

### **Module 5: Current Issues**

**5hrs**

Current Issues and Developments - Professional and ethical developments - Other current issues

### **Text Book**

1. **Advanced audit & assurance** by Kaplan 2019

### **Reference books**

1. **Advanced audit & assurance** by BPP 2019

## Financial Derivatives

**Code:** 7. DSE.603

**Credits:** 3

**Total hrs:** 50

**Max Marks:** 100

**Course**

**Outcomes:**

1. Detailed understanding of the main characteristics of financial derivatives including forwards, futures, swaps, options and others
2. Relationships with the underlying cash securities
3. Appreciate the use of these instruments in a wide range of trading and investment objectives
4. Understand how to control the risks of financial derivatives and derivatives portfolios.

**Module 1: Introduction**

**5hrs**

Principles of Derivatives Regulation - Exchange Traded Derivatives: Registration of Trades Clearing and Settlement Pricing Conventions Margining Systems Option Exercise Procedures Futures Delivery and Settlement Guarantees Exchange Structures Market Characteristics

**Module 2: Future Contracts**

**10hrs**

Futures Contracts : Types of Futures Contracts- Characteristics of Futures - Pricing and Valuation of Futures Contracts - Hedging and Investment Uses of Futures - Creating a Futures Hedge - Evaluation of Exposure - Hedge Ratios and Managing Basis Risk - Futures as Synthetic Investment Trading and Arbitrage - Common Trading Strategies - Outright and Spread Trading - Basis Trading and Arbitrage

**Module 3: Options Contracts**

**10hrs**

Options Contracts: Types of Options Contracts -Characteristics of Option Contracts -Inputs into Option Pricing - Arbitrage Relationships - The Black + Scholes Model - The Binomial Model - Assumptions behind the Models - Interest Rate Derivatives Models - Advantages and Disadvantages of Different Models -Option Risk Sensitivities (the Greeks) and How to Use Them -Applications of Options - Analysing Option Strategies - Option Combinations - Risk and Return Characteristics - Impact of Volatility and Time - Option Hedging: One-off and Delta Hedging - Designing Option Hedges - Using Options in Investment Strategies

**Module 4: Derivatives**

**10hrs**

OVER THE COUNTER DERIVATIVES: Warrants: Equity, Interest Rate, Currency, Baskets Forwards: Currency, FRAs, Bond Repos and Forwards, Equity -Swaps: Interest Rate, Currency, Asset and Basis, Equity - Interest Rate Options: Caps and Floors, Collars, Swaptions -Exotic Derivatives: Special Profiles, Path Dependent, Multi-Asset -Hybrid Securities: Convertibles, Callable and Puttable Bonds, Dual Currency Bonds, (Mortgages)?, Option-Adjusted Spread Analysis -Credit Derivatives: Credit Default Swaps, Total Return Swaps, Credit Spread Products, Credit-Linked Notes, Basket Credit Derivatives, Collateralised Debt and Bond Obligations -Structured Products: Capital Guaranteed Bonds, Index-Linked Products, Cliquets, Range and Power Products, Locks and Ladders, Quantos, Basket Products

**Module 5: Basics of Risk Management**

**10 hrs**

DERIVATIVES RISK MANAGEMENT: Types of Risks - Market Risk - Credit Risk - Liquidity Risk - Operational Risk - Enterprise Risk -Individual Derivatives Risks - Risk Profiles - Dynamic Hedging - Delta, Gamma and Vega Hedging - Exotic Derivative Risks -Derivative Portfolio Risks - Aggregating Derivative Risks - Value at Risk (VAR) Analysis - Average and Worse Case Risk Analysis - Risk Mapping - Multi-Asset And Correlation Risks - Role of Regulatory Capital - Scenario and Stress testing

**Module 6: Current Trends**

**5hrs.**

CURRENT TOPICS: Candidates will be required to have an appreciation of current trends in the derivatives industry, new derivatives products, and events, legal cases, market developments and so on, which impact on derivatives markets. Candidates will gain insight into the types of current topics required by reviewing previous Section C questions.

**Text books:**

1. Mastering Derivatives Markets by Francesca Taylor and FT Pitman, Prentice Hall

**Reference Books**

2. Mastering Credit Derivatives Andrew Kasapi and FT Pitman, Prentice Hall
3. Options, Futures and Other Derivatives John C. Hull, Prentice Hull

**Business & Finance Project - 1**

**Code:** 7. DSE.604  
**Credits:** 3

**Total hrs:** 50  
**Max Marks:** 100