

COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

(Abstract)

Faculty of Social Sciences - Asian School of Business - Scheme and Syllabus of Bachelor of Commerce (Honours) in Financial Technology and Artificial Intelligence Programme with effect from 2025 admission -Resolution of the Academic Council - Communicated - Orders issued.

ACADEMIC A SECTION

No.CUSAT/AC(A).A3/686/2026

Dated,KOCHI-22,20.02.2026

- Read:-1. Short Minutes of Outside Agenda Item No. 1 of the meeting of the Academic Council held on 23.01.2026
2. U.O.No: CUSAT/AC(A).A3/3127/2025 dated 05.08.2025

ORDER

The Academic Council, vide item read(1) above, considered the Scheme and Syllabus of Bachelor of Commerce (Honours) in Financial Technology and Artificial Intelligence programme offered by Asian School of Business and resolved to approve the same, with effect from 2025 admission.

The Scheme and Syllabus of the programme is appended.

The U.O read at (2) above stands modified to this extent.

Dr. Arun A U *
Registrar

To:

1. The Dean, Faculty of Social Sciences
2. The Chairperson, Board of Studies, B.Com in Fintech with Artificial Intelligence
3. The Director, Asian School of Business
4. All AR/DRs Examination wing - with a request to forward the U.O to sections concerned
5. The Director, IQAC/ DoA
6. CIRM/Conference Sections
7. PS To VC/PVC;PA To Registrar/CE.

* This is a computer generated document. Hence no signature is required.



COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

**Bachelor of Commerce(Honours) in
Financial Technology and Artificial
Intelligence.**

SYLLABUS

**w.e.f. 2025 admission onwards
(FYUGP Regulations 2025)**

PROGRAMME OUTCOMES (PO)

After completion of the programme, the student will be able to

PO1	Commerce & Technology Integration- Apply foundational knowledge of commerce—accounting, finance, economics, and business law—integrated with Financial Technologies (FinTech) and Artificial Intelligence (AI) tools to address modern business and financial challenges.
PO2	Data-Driven Financial Decision Making- Utilize data analytics, statistical tools, machine learning models, and AI-driven algorithms to analyse financial data, forecast trends, manage risks, and support evidence-based decision-making.
PO3	Proficiency in Digital Financial Systems- Demonstrate practical skills and competencies in emerging financial technologies, including blockchain, digital payments, robo-advisory, algorithmic trading, and other FinTech solutions.
PO4	Ethical, Legal & Cyber-Secure Practices- Adhere to ethical standards, financial regulations, cybersecurity protocols, and data privacy laws while implementing AI and FinTech solutions in financial and business environments.
PO5	Innovation, Critical Thinking & Adaptability- Develop innovative solutions to dynamic financial challenges by leveraging emerging technologies, demonstrating adaptability, creative problem-solving, and critical thinking in rapidly evolving digital landscapes.
PO6	Lifelong Learning & Professional Growth- Commit to continuous learning and professional development to stay abreast of technological advancements, regulatory changes, and global trends in FinTech, AI, and commerce.

PROGRAMME SPECIFIC OUTCOMES (PSO)

The students at the time of graduation will

PSO1	Develop innovative Financial Technology solutions utilizing Artificial Intelligence techniques to enhance financial processes.
PSO2	Apply AI tools to analyse financial data, identify trends, and support strategic decision-making in various financial contexts.

PSO3	Propose novel business models and strategies based on AI advancements to improve service delivery and competitiveness in the FinTech industry.
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Bachelor of Commerce (Honours) in Financial Technology and Artificial Intelligence Course framework

DSC	Credits
Principles of Accounting	4
Introduction to FinTech	4
Principles of Management	4
Corporate Law	4
Management Accounting	4
Securities Markets Regulations and Practices	4
Financial Management	4
Accounting Standards for BFSI Industry	4
Governance and Ethics of Financial Services	4
Banking Technology and Digital Payments	4
Cybersecurity in Financial Systems	4
Corporate Accounting	3
Cost Accounting	4
Taxation and GST in India	3
Life Insurance: Fundamentals and Applications	4
Digital Marketing and E-Commerce	4
Legal Dimensions of Business	4
Risk Management in Financial Institutions	4
Research Methodology	3
Corporate Valuation	4
Accounting Standards and Disclosure	4
Auditing Principles and Practices	4
Strategic Financial Management	4
Total	89

DSE	Credits
Elective 1 (MOOC 1)	3
Elective 2	4
Elective 3	4

Elective 4	4
Elective 5 (MOOC 2)	4
Elective 6 (MOOC 3)	4
Elective 7	4
Total	27

AEC	Credits
General English	3
Effective Communication for Professionals	3
Business Communication & Interpersonal Skills	3
Financial Literacy & Stock Investments	3
Total	12

SEC	Credits
Introduction to Business Mathematics and Statistics	3
Introduction to Artificial Intelligence	3
Python for Business Applications	3
Total	9

MDC	Credits
Business Economics	3
Marketing Management	3
Entrepreneurship and Startup Fundamentals	3
Total	9

VAC	Credits
Environmental Studies	3
Indian Constitution	3
Artificial Intelligence Ethics and Social Implications	3
Total	9

Projects, Internships and Comprehensive Viva Voce	
Project	Credits
Capstone Project	8
Industry Internship Program	10
Comprehensive Viva Voce	4
Total	22

SUMMARY

Course Type	Up to 3rd YR	4th YR	TOTAL
DSC	73	16	89
DSE	11	16	27
AEC	12		12
SEC	9		9
MDC	9		9
VAC	9		9
Internships & Projects (Includes Viva Voce)	10	12	22
Total	133	44	177

AEC	12
SEC	9
MDC	9
VAC	9
Total	39

List of Electives	Credits
Fintech Start-ups in Emerging Markets	4
Applications of Artificial Intelligence in Financial Services	4
Big Data Analytics	4
The Future of Payment Technologies	4
Mergers, Acquisitions and Corporate Restructuring	4
International Marketing	4

**Bachelor of Commerce (Honours) in Financial Technology and Artificial
Intelligence
Induction program (Mandatory)**

Induction program for students to be offered right at the start of the first year.

Three-week duration

- Physical activity
- Creative Art
- Universal Human Values
- Literary
- Proficiency Modules
- Lectures by Eminent People
- Visits to local Areas
- Familiarization to Department/Branch
- Innovations

Mandatory Visits/ Workshop/Expert Lectures:

1. It is mandatory to arrange one industrial visit every semester for the students of each branch.
2. It is mandatory to conduct a One - week workshop during the winter break after fifth semester on professional/ industry/ entrepreneurial orientation.
3. It is mandatory to organize at least one expert lecture per semester for each branch by inviting resource persons from domain specific industry.

**Bachelor of Commerce(Honours) in Financial Technology and Artificial Intelligence
Course Framework**

Semester	Course Code	Course Name	Discipline	L	T	P	Credit	Internal(CE)	External(EE)	Total marks
1	25-921-0101	General English	AEC	2	1	0	3	30	70	100
1	25-921-0102	Effective Communication for Professionals	AEC	2	1	0	3	30	70	100
1	25-921-0103	Principles of Accounting	DSC	2	2	0	4	30	70	100
1	25-921-0104	Introduction to FinTech	DSC	2	2	0	4	30	70	100
1	25-921-0105	Principles of Management	DSC	2	2	0	4	30	70	100
1	25-921-0106	Introduction to Business Mathematics and Statistics	SEC	2	1	0	3	30	70	100
1	25-921-0107	Environmental Studies	VAC	1	2	0	3	30	70	100
		Total					24			
Semester	Course Code	Course Name	Discipline	L	T	P	Credit	Internal(CE)	External(EE)	Total marks
2	25-921-0201	Corporate Laws	DSC	2	2	0	4	30	70	100
2	25-921-0202	Management Accounting	DSC	2	2	0	4	30	70	100
2	25-921-0203	Securities Markets Regulations and Practices	DSC	2	2	0	4	30	70	100
2	25-921-0204	Introduction to Artificial Intelligence	SEC	2	1	0	3	30	70	100
2	25-921-0205	Business Economics	MDC	2	1	0	3	30	70	100
2	25-921-0206	Python for Business Applications	SEC	1	2	0	3	30	70	100
2	25-921-0207	Marketing Management	MDC	1	2	0	3	30	70	100
2	25-921-0208	Indian Constitution	VAC	1	2	0	3	30	70	100
		Total					27			

Semester	Course Code	Course Name	Discipline	L	T	P	Credit	Internal(CE)	External(EE)	Total marks
3	25-921-0301	Financial Management	DSC	2	2	0	4	30	70	100
3	25-921-0302	Accounting Standards for BFSI Industry	DSC	2	2	0	4	30	70	100
3	25-921-0303	Governance and Ethics of Financial Services	DSC	2	2	0	4	30	70	100
3	25-921-0304	Banking Technology and Digital Payments	DSC	2	2	0	4	30	70	100
3	25-921-0305	Cyber Security in Financial Systems	DSC	2	2	0	4	30	70	100
3	25-921-0306	Business Communication and Interpersonal Skills	AEC	2	1	0	3	30	70	100
		Total					23			
Semester	Course Code	Course Name	Discipline	L	T	P	Credit	Internal(CE)	External(EE)	Total marks
4	25-921-0401	Corporate Accounting	DSC	2	1	0	3	30	70	100
4	25-921-0402	Cost Accounting	DSC	2	2	0	4	30	70	100
4	25-921-0403	Taxation and GST in India	DSC	2	1	0	3	30	70	100
4	25-921-0404	Entrepreneurship and Startup Fundamentals	MDC	2	1	0	3	30	70	100
4	25-921-0405	Financial Literacy and Stock Investments	AEC	2	1	0	3	30	70	100
4	25-921-0406	Capstone Project	DSC	0	0	4	4	100		100
4	25-921-0407	Artificial Intelligence Ethics and Social Implications	VAC	1	2	0	3	30	70	100
		Total					23			
Semester	Course Code	Course Name	Discipline	L	T	P	Credit	Internal(CE)	External(EE)	Total marks
5	25-921-0501	Life Insurance: Fundamentals and Applications	DSC	2	2	0	4	30	70	100
5	25-921-0502	Digital Marketing and E-Commerce	DSC	2	2	0	4	30	70	100
5	25-921-0503	Legal Dimensions of Business	DSC	3	1	0	4	30	70	100
5	25-921-0504	Elective 1 (MOOC – I)	DSE	3	0	0	3		100	100
5	25-921-0505	Industry Internship Program	DSC	0	0	4	4	100		100

		Total					19			
Semester	Course Code	Course Name	Discipline	L	T	P	Credit	Internal(CIE)	External(ESE)	Total marks
6	25-921-0601	Risk Management in Financial Institutions	DSC	2	2	0	4	30	70	100
6	25-921-0602	Research Methodology	DSC	2	1	0	3	30	70	100
6	25-921-06**	Elective 2	DSE	3	1	0	4	30	70	100
6	25-921-06**	Elective 3	DSE	3	1	0	4	30	70	100
6	25-921-0605	Capstone Project	DSC	0	0	4	2	100		100
		Total					17			
		3 year total					133			
Semester	Course Code	Course Name	Discipline	L	T	P	Credit	Internal(CIE)	External(ESE)	Total marks
7	25-921-0701	Corporate Valuation	DSC	2	2	0	4	30	70	100
7	25-921-0702	Accounting Standards and Disclosure	DSC	2	2	0	4	30	70	100
7	25-921-0703	Auditing Principles and Practices	DSC	2	2	0	4	30	70	100
7	25-921-0704	Elective 4 (MOOC 2)	DSE	4	0	0	4		100	100
7	25-921-0705	Elective 5 (MOOC 3)	DSE	4	0	0	4		100	100
7	25-921-0706	Industry Internship Program	DSC	0	0	4	4	100		100
		Total					24			
Semester	Course Code	Course Name	Discipline	L	T	P	Credit	Internal(CIE)	External(ESE)	Total marks
8	25-921-0801	Capstone Project and Comprehensive Viva Voce	DSC	0	0	16	8	100		100
8	25-921-0802	Strategic Financial Management	DSC	3	1	0	4	30	70	100
8	25-921-08**	Elective 6	DSE	3	1	0	4	30	70	100
8	25-921-08**	Elective 7	DSE	3	1	0	4		100	100
		Total					20			
		GRAND TOTAL					177			

Course Code	List of Electives	Credits
25-921-0603	Fintech Start-ups in Emerging Markets	4
25-921-0604	Applications of Artificial Intelligence in Financial Services	4
25-921-0605	Big Data Analytics	4
25-921-0803	The Future of Payment Technologies	4
25-921-0804	Mergers, Acquisitions and Corporate Restructuring	4
25-921-0805	International Marketing	4

Theory Course Evaluation: (Total: 100 marks)

The final result in each course will be determined on the basis of continuous assessment and performance in the end semester examination which will be in the ratio of 30:70 in the case of theory courses.

Pass Requirements: A candidate has to obtain a minimum of 40% marks for continuous assessment and semester end examination put together with a minimum of 40% marks in the semester end examination for a pass.

Capstone Projects and Internship Evaluation: (Total: 100 marks)

- Seminar presentation: 10 marks
- Written Project Report: 20 marks
- Internal Viva-voce: 70 marks

Evaluation is through continuous assessment.

Pass Requirements: A candidate must obtain a minimum of 40% marks, taken together across all three components of the continuous assessment, to be declared a pass.

Comprehensive Viva Voce, conducted along with the 8th Semester Capstone Project Evaluation, will assess subject knowledge and dissertation work.

MOOC Courses:

- Students are encouraged to complete the MOOC courses in earlier semesters and shall submit the credit certificate for verification and credit transfer at the time of examination registration.
- Attested copies of the credit certificates shall be forwarded to the university for verification along with attendance and internal marks.

**Syllabus of Bachelor of Commerce (Honours) in Financial Technology and Artificial Intelligence.
SEMESTER – I**

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
1	25-921-0101-General English	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Identify the literary devices employed in a poem, short story, essays
CO2	Understanding	Construct grammatically acceptable sentences
CO3	Applying	Explain elements of narratives like plot, characters and themes
CO4	Applying	Demonstrate critical thinking through reading of texts
CO5	Applying	Demonstrate basic communication skills for everyday use

Course Objectives

1. **Develop language proficiency** in reading, writing, listening, and speaking to meet academic and professional communication needs.
2. **Enhance comprehension skills** by engaging with a variety of literary and non-literary texts.
3. **Improve vocabulary and grammar usage** for effective oral and written communication.
4. **Build confidence in public speaking** and interpersonal communication through practical exercises and group activities.
5. **Cultivate critical thinking and analytical skills** by interpreting and responding to diverse texts.

Course Modules

Module	Topics Covered	45 hrs
Module I	Reading text: “Of Travel” by Francis Bacon, “Long Trip” by Langston Hughes, “Six Phase of Transformative Travel” by Jaco J Hamma, Relevant extracts on topics of interest related to the theme of travel, nature and Literature. Comprehension and Analysis- Analysing the themes of the poems and identifying figures of speech and poetic techniques; Analysing plot, characters and themes. Vocabulary: Related to the text. Writing task: Paragraph Writing	9 hrs
Module II	Reading text: “The Beauty Industry” by Aldous Huxley, “How the Philosophy behind the Japanese art form of kintsugi can help us navigate failure” by Ella Tennant “Equipment” by Edgar Guest. Relevant extracts on topics of life, victory and success. Comprehension and Analysis- Analysing the themes of the poems and identifying figures of speech and poetic techniques; Analysing plot, characters and themes. Vocabulary: Related to the text. Writing task: Writing Travel Blogs	9 hrs
Module III	Reading Text “Are the Rich Happy” by Stephen Leacock, “Desiderata” by Max Ehrmann, “Moxon’s Master” by Ambrose Bierce, Relevant extracts on humanity, progress etc. Comprehension and Analysis- Analysing the themes of the poems and identifying figures of speech and poetic techniques; Analysing plot, characters and themes. Vocabulary: Related to the text. Writing task: Taking and Writing Notes; Summarising	9 hrs
Module IV	Conversation practice: introductions, telephonic conversations, interviews. Role-play and group discussions. Listening comprehension: audio clips, speeches, announcements. Pronunciation basics: stress, intonation, common mispronunciations.	9 hrs
Module V	Email writing and netiquette. Resume and cover letter writing. Report writing and presentation skills. Preparing and delivering short speeches. Communication at work places and understanding cultural nuances in communication.	9 hrs

Textbooks:

1. Fluency in English – Part II, Board of Editors, Foundation Books
2. Murphy, R. (2019). English grammar in use (5th ed.). Cambridge University Press (supplementary)
3. Lanham, R. A. (1992). Revising prose (3rd ed.). Pearson Longman

- Hamp-Lyons, L., & Heasley, B. (2006). Study writing: A course in written English for academic purposes (2nd ed.)

Reference Books:

- Bacon, F. (1625) Of Travel [Online] (Available from: <http://www.esp.org/books/bacon/essays/contents/essay18.pdf>)
- Bierce, A. (1899) *Moxon's Master*. [Online] (Available from: <https://www.eastoftheweb.com/short-stories/UBooks/MoxoMast.shtml>)
- Ehrmann, M. (1927) Desiderata [Online] (Available from: <https://www.desiderata.com/desiderata.html>)
- Guest, E. A. (1931) Equipment [Online] (Available from: <https://allpoetry.com/poem/8471335-Equipment-by-Edgar-Albert-Guest>)
- Hamman, J.J. (2021) Looking for transformative travel? Keep these six stages in mind [Online] (Available from: <https://theconversation.com/looking-for-transformative-travel-keep-these-six-stages-in-mind-167687>)
- Hughes, L. (1926) Long Trip [Online] (Available from: <https://poets.org/poem/long-trip>)
- Huxley, A. L. (1927) The Beauty Industry [Online] (Available from: <https://thephilosopher.net/huxley/tvorchestvo/the-beauty-industry/pagen/2/>)
- Leacock, S. (1915) Are the rich happy? [Online] (Available from: <https://www.vanityfair.com/news/1915/12/are-the-rich-happy?>)
- Tennant, E. (2022) **How the philosophy behind the Japanese art form of *kintsugi* can help us navigate failure.** [Online] (Available from: <https://theconversation.com/how-the-philosophy-behind-the-japanese-art-form-of-kintsugi-can-help-us-navigate-failure-193487>)
- Aggarwal, R., & Aggarwal, V. (2017). *Objective general English*. S. Chand Publishing.
- Mohan, K., & Banerjee, M. (2009). *Effective English communication*. McGraw-Hill Education.
- Thomson, A. J., & Martinet, A. V. (1991). *A practical English grammar*. Oxford University Press.

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	0	0	0	0	1	1	0	0
CO2	1	0	0	0	0	1	1	0	0
CO3	1	0	0	0	0	1	1	0	0
CO4	1	0	0	0	0	0	1	0	0
CO5	1	0	0	0	0	0	1	0	0
CO6	1	0	0	0	0	0	1	0	0

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
1	25-921-0102 Effective Communication for Professionals	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Apply	Apply effective verbal and nonverbal communication techniques.
CO2	Apply	Apply strong interpersonal and teamwork skills.
CO3	Apply	Apply problem-solving and decision-making techniques.
CO4	Analyse	Analyse interpersonal and group communication patterns in collaborative settings.
CO5	Apply	Apply emotional intelligence to manage emotions and relationships effectively.
CO6	Apply	Apply stress management and maintain work-life balance through resilience and adaptability.

Course Objectives

1. Enhance verbal and written communication skills.
2. Develop effective interpersonal and teamwork skills.
3. Foster problem-solving and decision-making abilities.
4. Analyse interpersonal dynamics in professional settings.
5. Cultivate emotional intelligence for personal and social competence.
6. Apply stress management techniques to support overall well-being.

Course Modules

Module	Topics Covered	45 Hrs
Module I	Verbal Communication: Public speaking, presentations, active listening, feedback techniques. Written Communication: Email etiquette, report writing, professional documentation, clarity in writing.	9hrs
Module II	Interpersonal Communication: Building rapport, empathy, conflict resolution, negotiation skills. Teamwork: Dynamics of teamwork, roles and responsibilities, collaboration, group problem-solving.	9hrs

CO3	1	0	0	0	0	0	0	0	1
CO4	1	0	0	0	0	0	0	0	1
CO5	1	0	0	0	0	0	0	0	1
CO6	1	0	0	0	0	0	0	0	1

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
1	25-921-0103 Principles of Accounting	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand and apply the foundational concepts of accounting.
CO2	Applying	Master the double entry system, including recording transactions and preparing trial balances.
CO3	Applying	Prepare and interpret key financial statements such as income statements and balance sheets.
CO4	Analysing	Analyse financial transactions involving assets, liabilities, depreciation, and inventory.
CO5	Understanding	Understand special accounting transactions such as bank reconciliations and financial ratio analysis.
CO6	Analysing	Analyse financial accounting principles to prepare statements for entry-level roles or certification.

Course Objectives

1. To introduce the fundamental principles, concepts, and importance of accounting in business.
2. To develop proficiency in bookkeeping, including the double entry system and ledger management.

3. To equip students with skills to prepare and interpret key financial statements such as income statements and balance sheets.
4. To enable the analysis of financial data, including assets, liabilities, depreciation, and inventory valuation.
5. To familiarize students with special accounting transactions and basic financial ratio analysis for decision-making.
6. To prepare students for professional certifications like CA Foundation through applied accounting knowledge.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introducing Fundamental Principles of Accounting - Developing Proficiency in Bookkeeping - Preparing and Interpreting Financial Statements - Analysing Financial Data for Decision-Making - Understanding Special Accounting Transactions and Ratio Analysis	12 hrs
Module II	Introduction to Double Entry System - Types of Accounts - Recording Transactions Step-by-Step - Ledger Posting and Balancing - Purpose and Preparation of Trial Balance - Detecting and Correcting Errors	12 hrs
Module III	Introduction to Financial Statements - Format and Organization of Financial Statements - Understanding Income Statements - Classification and Importance of Balance Sheets - Adjustments in Final Accounts - Step-by-Step Final Account Preparation Process	12 hrs
Module IV	Definition and Classification of Assets - Depreciation Accounting and Methods - Definition and Types of Liabilities - Inventory Valuation Methods and Impact - Provisions and Reserves Accounting	12 hrs
Module V	Purpose and Preparation of Bank Reconciliation Statement - Types and Recording in Cash Books - Bills of Exchange and Promissory Notes - Final Adjustments in Accounts - Financial Ratio Analysis and Significance	12 hrs

Textbooks

1. T.S. Grewal, Double Entry Book Keeping – Accountancy, Sultan Chand & Sons, 2022
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand & Sons, 2022
3. S.N. Maheshwari & S.K. Maheshwari, Introduction to Accountancy, Vikas Publishing House, 2021

4. Jane L. Reimers, Financial Accounting: A Business Process Approach, Pearson, 2017
5. Robert Libby, Patricia Libby & Frank Hodge, Financial Accounting, McGraw Hill Education, 2020

Reference

1. Charles T. Horngren, Introduction to Financial Accounting, Pearson, 2019
2. Kieso, Weygant & Warfield, Intermediate Accounting, Wiley, 2020
3. Carl S. Warren, James M. Reeve & Jonathan Duchac, Financial Accounting, Cengage Learning, 2018
4. Gary A. Porter & Curtis L. Norton, Financial Accounting: The Impact on Decision Makers, Cengage Learning, 2017
5. David Marshall, Wayne McManus & Daniel Viele, Accounting: What the Numbers Mean, McGraw Hill Education, 2019

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	1	2	0	2	3	2	2
CO2	3	1	1	2	0	2	3	2	2
CO3	3	1	1	2	0	2	3	3	3
CO4	3	1	1	2	0	2	3	3	3
CO5	3	1	1	2	0	2	3	3	3
CO6	3	1	1	2	0	2	3	2	2

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
1	25-921-0104 Introduction to FinTech	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand the foundational concepts and evolution of FinTech and its impact on modern financial systems.
CO2	Applying	Apply knowledge of digital payment systems and lending platforms in real-world scenarios.
CO3	Analysing	Analyse the principles and applications of blockchain technology and cryptocurrencies in financial services.
CO4	Applying	Utilize artificial intelligence and big data analytics to drive decision-making and innovation in FinTech.
CO5	Analysing	Analyse emerging technologies like RegTech and InsurTech for their role in transforming financial operations.
CO6	Applying	Apply FinTech solutions leveraging multiple disruptive technologies for a specific financial use case.

Course Objectives

1. To provide an understanding of the FinTech ecosystem, including its key concepts, stakeholders, and global trends.
2. To explore the role of digital payments, lending platforms, and their real-world applications.
3. To introduce blockchain technology, cryptocurrencies, and their impact on financial services.
4. To develop knowledge of artificial intelligence and big data analytics in driving innovation in FinTech.
5. To examine emerging technologies like RegTech, InsurTech, and their applications in transforming financial services.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to FinTech - Evolution of FinTech - Key Features of FinTech - FinTech Ecosystem - Global Trends in FinTech - Regulatory Frameworks	12hrs
Module II	Digital Payments - Lending Platforms - Credit Scoring Innovations - Payment Gateways - Case Studies in Digital Payments - Challenges in Digital Payments and Lending	12hrs
Module III	Introduction to Blockchain - Cryptocurrencies - Smart Contracts - Decentralized Finance (DeFi) - Applications of Blockchain in FinTech - Regulatory Challenges in Blockchain	12hrs

Module	Topics Covered	60 hrs
Module IV	AI in FinTech - Machine Learning Models - Big Data Analytics - Risk Management - Emerging Tools and Technologies - Case Studies in AI and Big Data	12hrs
Module V	Cloud Computing in FinTech - RegTech (Regulatory Technology) - InsurTech - Predictive Analytics in FinTech - Real-World Applications - Challenges and Opportunities	12hrs

Textbooks

1. Douglas W. Arner, János Barberis & Ross P. Buckley, *The RegTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries*, Wiley, 2019
2. Darren Lee & Simon Taylor, *The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries*, Wiley, 2016
3. Susanne Chishti & Janos Barberis, *The WealthTech Book: The FinTech Handbook for Investors, Entrepreneurs and Finance Visionaries*, Wiley, 2018
4. Agustin Rubini, *FinTech in a Flash: Financial Technology Made Easy*, CreateSpace Independent Publishing, 2017
5. Iqbal V. Gandham & Dominic Hobson, *Fintech Founders: Inspiring Tales from the Entrepreneurs that are Changing Finance*, Harriman House, 2023

Reference

1. Chris Skinner, *Digital Bank: Strategies to Launch or Become a Digital Bank*, Marshall Cavendish, 2014
2. Brett King, *Bank 4.0: Banking Everywhere, Never at a Bank*, Wiley, 2018
3. Arvind Narayanan et al., *Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction*, Princeton University Press, 2016
4. Paul Schulte & Mark N. Munoz, *The Next Revolution in our Credit-Driven Economy: The Advent of Financial Technology*, Palgrave Macmillan, 2017
5. Nizan Geslevich Packin, *FinTech for Dummies*, Wiley, 2023

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	3	2	2	2
CO2	3	3	2	2	2	3	2	2	2
CO3	3	3	2	2	2	3	2	2	2
CO4	3	3	2	2	2	3	2	2	2
CO5	3	3	2	2	2	3	2	2	2
CO5	3	3	2	2	2	3	2	2	2

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
1	25-921-0105 -Principles of Management	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand key management concepts, including evolution, roles, and functions for effectiveness.
CO2	Applying	Develop skills in strategic planning and informed decision-making using various models.
CO3	Applying	Build and design effective organizational structures and ensure coordination for goal achievement.
CO4	Applying	Apply insights into leadership styles and motivational theories to enhance team performance.
CO5	Understanding	Understand performance monitoring and addressing contemporary management challenges effectively.
CO6	Applying	Apply solutions for real-world organizational challenges by integrating classical and modern management approaches.

Course Objectives

1. To provide students with a foundational understanding of management principles, functions, and their application in organizational settings.
2. To develop students' ability to create effective plans and make informed decisions using various decision-making techniques.
3. To equip students with the skills necessary to design organizational structures and ensure coordination for achieving organizational goals.
4. To enhance students' understanding of leadership styles, motivational theories, and their impact on team performance.
5. To familiarize students with contemporary management issues, such as corporate social responsibility, sustainability, and managing organizational change.
6. To enable students to apply managerial theories to solve current business challenges and make ethical decisions.

Course Modules

Module	Topics Covered	60 hrs
Module I	Definition and Importance of Management - Evolution of Management Thought - Managerial Roles and Skills - Levels of Management - Management Functions	12 hrs
Module II	Planning - Steps and Importance - Types of Plans (Strategic, Tactical, Operational, Contingency) - Decision Making: Types, Models, Techniques (SWOT, brainstorming, decision trees) - Barriers and Solutions	12 hrs
Module III	Organizational Structures - Authority and Responsibility - Delegation - Span of Control - Coordination Techniques - Formal vs. Informal Organizations: Features, Advantages, and Limitations	12 hrs
Module IV	Leadership Styles (Autocratic, Democratic, Laissez-Faire) - Leadership Theories (Trait, Behavioural, Situational) - Motivation Theories (Maslow, Herzberg, McGregor) - Communication in Leadership	12 hrs
Module V	Controlling Process and Importance - Types of Control (Pre, Concurrent, Post) - Control Tools (Budgeting, Performance Appraisals, Balanced Scorecards) - CSR, Sustainability, Ethics - Challenges in Management	12 hrs

Textbooks

1. Harold Koontz & Heinz Weihrich, Essentials of Management: An International, Innovation and Leadership Perspective, McGraw Hill Education, 2020
2. Stephen P. Robbins & Mary Coulter, Management, Pearson Education, 2021
3. Ricky W. Griffin, Management: Principles and Practices, Cengage Learning, 2020
4. James A. F. Stoner, R. Edward Freeman & Daniel R. Gilbert, Management, Pearson, 2019
5. P.C. Tripathi & P.N. Reddy, Principles of Management, McGraw Hill Education, 2017

Reference

1. Peter F. Drucker, The Practice of Management, Harper Business, 2006
2. Henry Mintzberg, Managers Not MBAs, Berrett-Koehler Publishers, 2005
3. Philip Kotler, Marketing Management, Pearson Education, 2019
4. Richard L. Daft, The Leadership Experience, Cengage Learning, 2017
5. Gary Dessler, Human Resource Management, Pearson, 2020

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
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CO1	3	0	0	0	1	2	1	0	0
CO2	3	0	0	0	2	1	1	0	0
CO3	3	0	0	0	1	2	1	0	0
CO4	3	0	0	0	2	1	1	0	0
CO5	3	0	0	0	1	1	1	0	0
CO5	3	0	0	0	2	1	1	0	0

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
1	25-921-0106- Introduction to Business Mathematics and Statistics	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Applying	Apply fundamental arithmetic, algebra, and time value of money concepts in business scenarios.
CO2	Analysing	Analyse financial analysis and optimization techniques for effective decision-making.
CO3	Applying	Construct and represent business data using statistical tools.
CO4	Applying	Employ probability and statistical inference methods for data-driven business decisions.
CO5	Applying	Apply mathematical and statistical concepts in FinTech applications for financial modelling.
CO6	Analysing	Analyse data-driven models for financial decision-making using advanced analytics and statistics.

Course Objectives

1. To provide students with a strong foundation in business mathematics and statistics.
2. To teach students to apply arithmetic, algebra, and time value of money concepts to financial decisions.

3. To develop proficiency in interpreting financial ratios and optimization through linear programming.
4. To equip students with tools to represent and interpret business data using statistical methods.
5. To enhance students' understanding of probability and inferential statistics in business problem-solving.
6. To enable students to integrate mathematical and statistical tools in FinTech for modelling and analysis.

Course Modules

Module	Topics Covered	45hrs
Module I	Fundamental operations - Arithmetic and algebra in business pricing and budgeting - Solving linear equations - Ratios, proportions, percentages - Financial analysis - Sales forecasting - Time value of money - EMI and corporate finance	9 hrs
Module II	Financial ratios (liquidity, solvency, profitability) - Percentage analysis - Vertical and horizontal analysis - Linear programming (formulation, graphical and simplex methods) - Applications in supply chain and financial decision-making	9 hrs
Module III	Limits and continuity - Differentiation and its business applications - Integration techniques - Multivariable calculus: partial derivatives, multiple integrals - Applications in optimization and FinTech algorithms	9 hrs
Module IV	Probability rules - Bayes' theorem - Distributions: Binomial, Poisson, Normal - Hypothesis testing (t-test, z-test, chi-square, ANOVA) - Market research, customer analysis - Risk evaluation models in insurance	9 hrs
Module V	Valuation models - DCF, NPV, IRR - Predictive analytics - Regression, Sharpe ratio, VaR - Machine learning and AI in finance - Blockchain analytics - Real-world case studies from FinTech applications	9 hrs

Textbooks

1. J.K. Sharma, Business Mathematics and Statistics, Vikas Publishing House, 2021
2. R.S. Bhardwaj, Mathematics for Economics and Business, Excel Books, 2019
3. P.N. Arora & S. Arora, Business Mathematics and Statistics, S. Chand Publishing, 2020
4. Qazi Zameeruddin, Vijay K. Khanna & S.K. Bhambri, Business Mathematics, Vikas Publishing House, 2018
5. B.M. Aggarwal, Business Mathematics and Statistics, Ane Books Pvt. Ltd., 2017

Reference

1. Richard Levin & David S. Rubin, Statistics for Management, Pearson Education, 2018
2. S.P. Gupta, Statistical Methods, Sultan Chand & Sons, 2020
3. Anderson, Sweeney & Williams, Statistics for Business and Economics, Cengage Learning, 2019
4. R.I. Levin & M. Berenson, Basic Business Statistics: Concepts and Applications, Pearson, 2018
5. Naval Bajpai, Business Statistics, Pearson Education, 2017

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	3	3	3	3
CO2	3	3	2	2	2	3	3	3	3
CO3	3	3	2	2	2	3	3	3	3
CO4	3	3	2	2	2	3	3	3	3
CO5	3	3	2	2	2	3	3	3	3
CO5	3	3	2	2	2	3	3	3	3

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
1	25-921-0107 Environmental Studies	1	2	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Demonstrate knowledge of environmental systems and ecological processes.

Course Outcome (CO)	Cognitive Ability	Description
CO2	Understanding	Understand the causes and control measures for different forms of pollution.
CO3	Analysing	Analyse global environmental challenges and policy frameworks.
CO4	Applying	Apply principles of sustainable development to real-world scenarios.
CO5	Understanding	Understand environmental awareness and inspire responsible action.
CO6	Applying	Develop practical solutions for local environmental conservation issues.

Course Objectives

1. To understand the fundamental concepts of the environment and its components.
2. To analyse various forms of pollution and strategies for management.
3. To explore global environmental challenges and policy responses.
4. To study sustainable development practices for ecological balance.
5. To promote awareness and ethical practices for environmental conservation.

Course Modules

Module	Topics Covered	45hrs
Module I	Introducing Environment and Ecology - Components of Environment (abiotic and biotic) - Ecosystem Structure and Energy Flow - Biodiversity and Conservation Strategies - Sustainable Use of Natural Resources - Case Studies on Ecosystem Services	9 hrs
Module II	Types of Pollution: Air, Water, Soil, Noise - Sources and Effects - Pollution Control Measures - Waste Management - Bioremediation Techniques - Case Studies on Pollution Management	9 hrs
Module III	Global Environmental Issues - Climate Change and Mitigation - Ozone Layer Depletion - Deforestation and Desertification - International Environmental Agreements and Policies (Paris Agreement, SDGs)	9 hrs
Module IV	Sustainable Development - Renewable Energy (Solar, Wind) - Environmental Economics and CSR - Green Initiatives - Resource Management and Conservation Case Studies	9 hrs
Module V	Environmental Awareness and Education - Environmental Movements - Role of Media and Education - Behavioral Change - Awareness Campaigns and Grassroots Initiatives - Case Studies on Conservation	9 hrs

Textbooks

1. Erach Bharucha, Environmental Studies, University Grants Commission & Orient Blackswan, 2013
2. Anubha Kaushik & C.P. Kaushik, Perspectives in Environmental Studies, New Age International Publishers, 2020
3. Rajagopalan R., Environmental Studies: From Crisis to Cure, Oxford University Press, 2016
4. S.C. Santra, Environmental Science, New Central Book Agency, 2021
5. Deepti Sharma, A Textbook of Environmental Studies, Narosa Publishing House, 2018

Reference

1. G. Tyler Miller & Scott Spoolman, Environmental Science, Cengage Learning, 2019
2. William Cunningham & Mary Cunningham, Principles of Environmental Science: Inquiry and Applications, McGraw Hill Education, 2017
3. Benny Joseph, Environmental Studies, McGraw Hill Education, 2021
4. Peter H. Raven, Linda R. Berg & David M. Hassenzahl, Environment, Wiley, 2017
5. Daniel D. Chiras, Environmental Science: Creating a Sustainable Future, Jones & Bartlett Learning, 2018

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	1	1	1	0	0	0
CO2	2	1	2	1	1	1	0	0	0
CO3	2	1	2	1	1	1	0	0	0
CO4	2	1	2	1	1	1	0	0	0
CO5	2	1	2	1	1	1	0	0	0
CO6	2	1	2	1	1	1	0	0	0

Strong - 3 Moderate -2 Weak-1

SEMESTER – II

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
2	25-921-0201 Corporate Laws	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Understand the key principles and provisions of corporate laws.
CO2	Understanding	Demonstrate knowledge of corporate governance structures and compliance.
CO3	Analysing	Analyse shareholder rights and capital management issues.
CO4	Understanding	Understand corporate insolvency and restructuring processes.
CO5	Applying	Apply corporate legal knowledge to address emerging challenges in business environments.
CO6	Applying	Apply strategies for effective corporate compliance and governance.

Course Objectives

1. To provide an understanding of the Companies Act, 2013, and other relevant laws.
2. To explore corporate governance practices and their significance.
3. To analyse legal aspects of shareholding and capital management.
4. To study corporate compliance and reporting mechanisms.
5. To examine the procedures for winding up and address emerging issues in corporate law.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to Corporate Laws - Overview of Corporate Laws in India - Companies Act, 2013 Key Provisions - Types of Companies - Incorporation Process - Memorandum and Articles of Association - Case Studies on Company Formation	12 hrs
Module II	Corporate Management and Governance - Board of Directors: Composition, Duties, Liabilities - Corporate Governance Principles - General Meetings and Resolutions - Role of Key Managerial Personnel (KMP) - Committees - Case Studies on Ethical Governance	12 hrs

Module	Topics Covered	60 hrs
Module III	Shareholders and Capital Management - Types of Shares and Capital Management - Securities Regulations and SEBI's Role - Dividend Policies - Shareholder Rights - Debentures and Bonds - Case Studies on Shareholder Disputes	12 hrs
Module IV	Corporate Compliance and Reporting - Legal Requirements for Financial Reporting - Filing Obligations - Insolvency and Bankruptcy Code, 2016 - Penalties - Regulatory Bodies: MCA and SEBI - Case Studies on Compliance Issues	12 hrs
Module V	Winding Up and Emerging Issues - Winding Up and Liquidation Procedures - Corporate Insolvency Resolution - Mergers and Acquisitions Legal Framework - CSR Provisions - Emerging Trends: ESG and Digital Governance - Case Studies on Restructuring and Insolvency	12 hr

Textbooks

1. K.R. Bulchandani, Business and Corporate Laws, Himalaya Publishing House, 2022
2. N.D. Kapoor, Elements of Company Law, Sultan Chand & Sons, 2020
3. G.K. Kapoor & Sanjay Dhamija, Company Law: A Comprehensive Textbook on Companies Act 2013, Taxmann, 2021
4. Avtar Singh, Company Law, Eastern Book Company, 2019
5. Reena Chadha & Sumant Chadha, Corporate Laws, Scholar Tech Press, 2021

Reference

1. A. Ramaiya, Guide to the Companies Act, LexisNexis, 2020
2. H.G. Hanbury & R.C. Nolan, Hanbury & Martin: Modern Equity, Sweet & Maxwell, 2018
3. M.C. Kuchhal, Modern Indian Company Law, Vikas Publishing House, 2020
4. S.M. Shah, Corporate Law Lectures, N.M. Tripathi Pvt. Ltd., 2017
5. Paul L. Davies, Gower and Davies: Principles of Modern Company Law, Sweet & Maxwell, 2018

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	0	2	1	2	3	1	2
CO2	2	0	0	2	1	2	3	1	2
CO3	2	0	0	2	1	2	3	1	2
CO4	2	1	0	2	1	2	3	1	2
CO5	2	0	0	2	1	2	3	1	2
CO6	2	1	0	2	1	2	3	1	2

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
2	25-921-0202 Management Accounting	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Applying	Analyse management accounting's role in business decision-making.
CO2	Analysing	Apply cost control techniques to enhance operational efficiency.
CO3	Applying	Evaluate organizational performance using quantitative and qualitative measures.
CO4	Applying	Apply decision-making tools for strategic and operational challenges.
CO5	Applying	Apply advanced practices in sustainability and strategic management accounting.
CO6	Understanding	Understand the integration of financial planning and risk management in management accounting.

Course Objectives

1. Introduce the foundational principles and scope of management accounting.
2. Develop skills in cost analysis and performance evaluation.
3. Equip individuals with tools for effective decision-making and resource management.
4. Explore advanced techniques like Activity-Based Costing and Value Chain Analysis.
5. Integrate emerging trends and sustainability in management accounting practices.
6. Understand financial planning and risk assessment as part of strategic management accounting.

Course Modules

Module	Topics Covered	60 hrs
Module I	Meaning, nature, and scope of management accounting; objectives and functions; role of management accountant in decision-making;	12 hrs

Module	Topics Covered	60 hrs
	relationship between financial, cost, and management accounting; ethical considerations in management accounting.	
Module II	Planning and Budgetary Control – Concept, objectives, and importance of budgeting; types of budgets—sales, production, cash, and flexible budgets (conceptual); budgetary control process; cost–volume–profit analysis— assumptions and basic interpretation; limitations of budgeting and CVP analysis; overview of variance analysis.	12 hrs
Module III	Performance Measurement and Responsibility Accounting – Concept and significance of responsibility accounting; responsibility centres— cost, revenue, and profit centres; purpose of performance measurement; introduction to ROI, RI, and EVA (conceptual); non-financial performance measures; Balanced Scorecard—concept and perspectives.	12 hrs
Module IV	Management Accounting for Short-Term Decision Making – Relevant costing and identification of relevant costs; make-or-buy decisions; add-or-drop product or segment decisions; shutdown or continuation decisions; product mix decisions under a single limiting factor; opportunity and sunk costs.	12 hrs
Module V	Strategic Management Accounting and Contemporary Practices - Nature and role of strategic management accounting; value chain analysis (overview); target costing and life-cycle costing (introductory); management accounting information systems and ERP from a reporting perspective; analytics-based reporting (overview); sustainability management accounting concepts.	12 hrs

Textbooks

1. Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons, 2021
2. M.Y. Khan & P.K. Jain, Management Accounting: Text, Problems and Cases, McGraw Hill Education, 2018
3. R.S.N. Pillai & Bagavathi, Management Accounting, S. Chand Publishing, 2020
4. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, 2019
5. Paresh Shah, Management Accounting, Oxford University Press, 2017

Reference

1. Charles T. Horngren, Gary L. Sundem & William O. Stratton, Introduction to Management Accounting, Pearson Education, 2019
2. Ray H. Garrison, Eric Noreen & Peter C. Brewer, Managerial Accounting, McGraw Hill Education, 2020
3. Anthony A. Atkinson et al., Management Accounting: Information for Decision-Making and Strategy Execution, Pearson Education, 2017
4. Robert S. Kaplan & Anthony A. Atkinson, Advanced Management Accounting, Pearson Education, 2014

5. Leslie G. Eldenburg & Susan K. Wolcott, Cost Management: Measuring, Monitoring, and Motivating Performance, Wiley, 2017

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	1	3	1	2
CO2	3	2	1	0	1	1	3	1	2
CO3	3	2	1	1	1	1	3	1	2
CO4	3	2	1	0	1	1	3	1	2
CO5	3	2	1	1	1	1	3	1	1
CO6	3	2	1	0	1	1	3	1	2

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
2	25-921-0203 Securities Markets Regulations and Practices	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Demonstrate an understanding of the structure and functioning of securities markets.
CO2	Applying	Apply regulatory knowledge to assess market practices and compliance.
CO3	Analysing	Analyse and manage risks associated with market transactions and investments.
CO4	Analysing	Evaluate the importance of corporate governance and investor protection in market integrity.

Course Outcome (CO)	Cognitive Ability	Description
CO5	Analysing	Identify and address issues related to market fraud and insider trading.
CO6	Applying	Apply practical strategies to ensure regulatory compliance and risk mitigation in securities markets.

Course Objectives

1. Understand the structure and functioning of securities markets.
2. Gain knowledge of key regulations and the role of regulatory bodies.
3. Develop skills in analysing market transactions and managing risks.
4. Learn the importance of corporate governance and investor protection.
5. Understand market fraud, insider trading, and regulatory measures.
6. Equip students to handle regulatory challenges and compliance in securities markets.

Course Modules

Module	Topics Covered	60hrs
Module I	Meaning and importance of securities markets - primary and secondary markets - roles of investors, brokers, dealers, and regulators - securities traded: equities, bonds, derivatives - market infrastructure: exchanges, depositories, clearing corporations - trading mechanisms, electronic systems, order matching, settlement processes	12 hrs
Module II	Regulations of Securities Market - safeguarding market integrity and investor confidence - regulatory bodies: SEBI, RBI, Ministry of Finance - SEBI Act 1992 - powers, functions, and objectives - Companies Act - Depositories Act - Securities Contracts (Regulation) Act - international regulatory frameworks: SEC, FCA, ESMA	12 hrs
Module III	Primary market - capital raising - IPO process - prospectus - underwriting - public offerings - secondary market - trading of securities - stock exchanges - brokers - market transactions - market orders, limit orders, stop-loss orders - price discovery - trading volumes - market instruments: equities, bonds, derivatives - clearing and settlement - T+2 cycle	12 hrs
Module IV	Corporate governance principles - board of directors - ethical practices - disclosure norms - regulatory requirements - financial reporting - insider trading - investor protection - fair trading - market manipulation - fraud prevention - ratings, analyst reports, market impact	12 hrs
Module V	Market frauds - insider trading - front-running - price manipulation - Ponzi schemes - SEBI's role in prevention - risk management: market risk, credit risk, liquidity risk, operational risk - tools for managing risks - investor protection - grievance redressal - consumer protection laws	12 hrs

Textbooks

1. S.S. Sahoo & S. Suresh, Securities Laws and Capital Markets, Taxmann Publications, 2021
2. N. S. Zad, Securities Laws, Taxmann Publications, 2022
3. M.Y. Khan, Indian Financial System, McGraw Hill Education, 2020
4. V.A. Avadhani, Investment and Securities Markets in India, Himalaya Publishing House, 2019
5. Gurusamy S., Financial Markets and Institutions, Tata McGraw Hill, 2020

Reference

1. Sanjay Saraf, Capital Market & Securities Laws, Pinnacle Education, 2022
2. L.M. Bhole & Jitendra Mahakud, Financial Institutions and Markets: Structure, Growth & Innovations, McGraw Hill Education, 2020
3. Frank K. Reilly & Keith C. Brown, Investment Analysis and Portfolio Management, Cengage Learning, 2019
4. Zvi Bodie, Alex Kane & Alan J. Marcus, Investments, McGraw Hill Education, 2021
5. E. Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House, 2018

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	0	2	2	1	3	0	2
CO2	3	1	0	2	2	0	3	0	2
CO3	3	1	0	2	2	0	3	0	2
CO4	3	1	0	2	2	0	3	0	2
CO5	3	1	0	2	2	0	3	0	2
CO6	3	1	0	2	2	0	3	0	2

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
2	25-921-0204 -Introduction to Artificial Intelligence	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand the fundamental concepts, history, and applications of Artificial Intelligence.
CO2	Applying	Apply basic search algorithms and knowledge representation techniques.
CO3	Analysing	Analyse problem-solving strategies using AI approaches.
CO4	Applying	Build simple AI models using tools like Python.
CO5	Understanding	Understand the impact of AI in real-world applications, including ethics and limitations.
CO6	Applying	Build mini-projects using AI libraries and frameworks in relevant domains.

Course Objectives

1. To introduce the foundations and history of Artificial Intelligence.
2. To familiarize students with key AI concepts such as search, knowledge representation, and inference.
3. To provide exposure to machine learning basics and AI tools.
4. To implement AI algorithms in programming environments.
5. To understand the ethical and societal impacts of AI technologies.

Course Modules

Module	Topics Covered	45hrs
Module I	Introduction to AI – History and evolution of AI – Foundations and goals – Applications in various domains – Turing Test – AI vs. Human Intelligence. <i>Practical sessions:</i> AI Applications Demonstration, Turing Test Role-Play.	9 hrs
Module II	Problem Solving and Search Techniques – Problem formulation – Uninformed search strategies (BFS, DFS) – Informed search (A*, Greedy) – Heuristics. <i>Practical sessions:</i> Implementation of search algorithms in Python.	9 hrs
Module III	Knowledge Representation and Reasoning – Propositional and predicate logic – Inference rules – Semantic networks – Frames – Ontologies. <i>Practical sessions:</i> Logic and reasoning exercises, use of Prolog (optional).	9 hrs

Module	Topics Covered	45hrs
Module IV	Introduction to Machine Learning – Supervised vs. unsupervised learning – Classification and regression – Decision trees, k-NN, clustering basics. <i>Practical sessions:</i> ML model building using Python (e.g., scikit-learn).	9 hrs
Module V	Ethical and Social Implications of AI – AI bias and fairness – AI in surveillance, jobs, and privacy – Explainability and trust – Future of AI. <i>Practical sessions:</i> Debate and case studies on AI ethics, short presentations.	9 hrs

Textbooks

1. Stuart Russell & Peter Norvig, Artificial Intelligence: A Modern Approach, Pearson, 2021
2. Elaine Rich, Kevin Knight & Shivashankar B. Nair, Artificial Intelligence, McGraw Hill Education, 2019
3. Nils J. Nilsson, Artificial Intelligence: A New Synthesis, Morgan Kaufmann, 2020
4. Ethem Alpaydin, Introduction to Machine Learning, MIT Press, 2021
5. Tom M. Mitchell, Machine Learning, McGraw Hill, 2020

Reference Books

1. Dan W. Patterson, Introduction to Artificial Intelligence and Expert Systems, Pearson, 2020
2. Wolfgang Ertel, Introduction to Artificial Intelligence, Springer, 2018
3. Kevin P. Murphy, Machine Learning: A Probabilistic Perspective, MIT Press, 2022
4. Peter Flach, Machine Learning: The Art and Science of Algorithms that Make Sense of Data, Cambridge University Press, 2021
5. Nick Bostrom, Superintelligence: Paths, Dangers, Strategies, Oxford University Press, 2016

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	2	1	0	3	2	3
CO2	3	2	2	2	1	0	3	2	3
CO3	3	2	2	2	1	0	3	2	3
CO4	3	2	2	2	1	0	3	2	3
CO5	3	2	2	2	1	0	3	2	3
CO6	3	2	2	2	1	0	3	2	3

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
2	25-921-0205 Business Economics	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Applying	Apply principles of demand and supply analysis to understand market behaviour.
CO2	Analysing	Analyse cost structures and apply cost-volume-profit analysis in business decision-making.
CO3	Understanding	Understand the impact of different market structures on business pricing strategies.
CO4	Understanding	Understand the relationship between macroeconomic factors and business performance.
CO5	Analysing	Analyse the role of government policies and economic conditions in shaping business strategies.
CO6	Understanding	Explain fundamental economic principles and their relevance to managerial decisions.

Course Objectives

1. To introduce students to fundamental economic concepts and their relevance to business.
2. To develop an understanding of demand, supply, and market equilibrium in business contexts.
3. To analyse production, cost structures, and profit-maximizing strategies for businesses.
4. To examine different market structures and the pricing strategies used by firms.
5. To explore the impact of macroeconomic factors, such as inflation, unemployment, and fiscal policies, on business decisions.
6. To understand how economic reasoning aids business strategy and planning.

Course Modules

Module	Topics Covered	45 hrs
Module I	Economics: Meaning, Definition & Importance; The Economic Problem: Scarcity and Choice; Positive and Normative Economics; Scope of Economics: Microeconomics & Macroeconomics;	9 hrs

Module	Topics Covered	45 hrs
	Business Economics: Meaning, Definition & Significance; Principles of Business Economics: Opportunity Cost, Profit Maximization, Utility Maximization; Role of Business Economics in Decision-Making	
Module II	Demand; Determinants of Demand; Law of Demand & Exceptions to the Law of Demand; Demand Schedule and Demand Curve; Elasticity of Demand: Price Elasticity, Income Elasticity & Cross Elasticity; Supply: Meaning and Definition; Individual Vs Market Supply; Determinants of Supply; Law of Supply; Supply Schedule and Supply Curve; Elasticity of Supply	9 hrs
Module III	Production: Meaning and Definition; Factors of Production; Production Function: Short Run Vs Long Run; Law of Variable Proportions; Law of Returns to Scale; Isoquant and Isocurve Line; Costs of Production: Meaning, Cost Concepts - Fixed, Variable, Total, Average and Marginal Costs; Cost Function in the Short Run, Cost Function in the Long Run	9 hrs
Module IV	Concept of Market; Market Structures: Perfect Competition (Meaning & Characteristics), Monopolistic Competition (Meaning & Characteristics), Monopoly (Meaning & Characteristics), Oligopoly (Meaning & Characteristics) Price and Output Determination Under Perfect Competition	9 hrs
Module V	A Brief Introduction of Indian Economy: Pre-and Post Independence; Current Challenges Faced by Indian Economy; Circular Flow of Income; concept of economic indicator; GDP,GNP,NDP,NNP	9 hrs

Textbooks

1. Ahuja, H. L. (2022). Modern microeconomics: Theory & applications (19th ed.). S. Chand Publishing.
2. Dwivedi, D. N. (2022). Microeconomics: Theory and applications (4th ed.). S. Chand Publishing.
3. Sankaran, S. (2024). Business economics (2nd ed.). Margham Publications.
4. Misra, S. K., & Puri, V. K. (2022). Economic Environment of Business (12th ed.). Himalaya Publishing House.
5. Gupta, G. (2017). Managerial Economics (6th ed.). McGraw Hill Education.

Reference

1. Jhingan, M. L. (2019). Microeconomic theory (10th ed.). Vrinda Publications.
2. Dewett, K. K., & Navalur, M. H. (2020). Modern economic theory (24th ed.). S. Chand Publishing.
3. Deepashree. (2018). Business Economics (3rd ed.). McGraw Hill Education.
4. Mehta, P. L. (2018). Managerial Economics: Analysis, Problems, and Cases (7th ed.). S. Chand Publishing.

5. Mithani, D. M. (2017). Managerial Economics: Theory and Applications (5th ed.). Himalaya Publishing House.

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	1	0	0	2	0	1	0	0
CO2	1	1	0	0	2	0	1	0	0
CO3	1	1	0	0	2	0	1	0	0
CO4	1	1	0	0	2	0	1	0	0
CO5	1	1	0	0	2	0	1	0	0
CO6	1	1	0	0	2	0	1	0	0

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
2	25-921-0206 -Python for Business Applications	1	2	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Applying	Demonstrate proficiency in Python programming with business relevance.
CO2	Analysing	Analyse and process complex financial datasets using Python.
CO3	Applying	Create effective visualizations to support business decisions.
CO4	Applying	Apply Python to build financial models and perform automation.
CO5	Applying	Solve advanced business problems using Python-driven analytics.
CO6	Understanding	Understand the use of Python libraries and tools for real-time business decision-making.

Course Objectives

1. To understand the fundamentals of Python programming for business.
2. To master data handling and processing with Python.
3. To explore data visualization for financial insights.
4. To develop Python-based financial models and automate tasks.
5. To apply advanced Python techniques in solving business challenges.
6. To gain practical experience with real-world financial data and case studies.

Course Modules

Module	Topics Covered	45 hrs
Module I	Introduction to Python for Business – Basics of Python programming – Syntax, variables, and control structures – Role of Python in financial analysis and decision-making – Exploring Python's applicability to forecasting and operations	9 hrs
Module II	Data Handling and Processing in Python – Using Python libraries like pandas, NumPy, and openpyxl – Cleaning, transforming, and reshaping financial datasets – Handling large datasets and optimizing workflows	9 hrs
Module III	Data Visualization for Business Decisions – Creating charts, graphs, and dashboards using matplotlib, seaborn, and Plotly – Advanced visualization techniques – Communicating insights through visual narratives	9 hrs
Module IV	Python for Financial Analysis – Time-series analysis – Building financial models (DCF, portfolio analysis) – Automating financial tasks – Tax calculations and reporting	9 hrs
Module V	Advanced Business Applications – Basics of machine learning in finance – Regression, classification, and sentiment analysis – Natural Language Processing (NLP) for financial documents – Web scraping for external data	9 hrs

Textbooks

1. Y. Daniel Liang, Introduction to Programming Using Python, Pearson Education, 2021
2. Raja B., R. SivaSankari & S. Devi, Python Programming, McGraw Hill Education, 2020
3. Dr. R. Nageswara Rao, Core Python Programming, Dreamtech Press, 2021
4. Vamsi Kurama, Python Programming: A Modern Approach, Pearson Education, 2019
5. E. Balagurusamy, Problem Solving and Python Programming, McGraw Hill Education, 2020
6. Python for Finance: Data analysis, financial modeling, and portfolio management, Dmytro Zherlitsyn, BPB

- Hands-On Python for Finance: A practical guide to implementing financial analysis strategies using Python, Krish Naik

Reference

- Wes McKinney, Python for Data Analysis: Data Wrangling with Pandas, NumPy, and IPython, O'Reilly Media, 2022
- Eric Matthes, Python Crash Course: A Hands-On, Project-Based Introduction to Programming, No Starch Press, 2021
- Jake VanderPlas, Python Data Science Handbook: Essential Tools for Working with Data, O'Reilly Media, 2016
- Joel Grus, Data Science from Scratch: First Principles with Python, O'Reilly Media, 2019
- Luciano Ramalho, Fluent Python: Clear, Concise, and Effective Programming, O'Reilly Media, 2022

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	0	1	0	3	1	1
CO2	3	2	1	0	1	0	3	1	1
CO3	3	2	1	0	1	0	3	1	1
CO4	3	2	1	0	1	0	3	1	1
CO5	3	2	1	0	1	0	3	1	2
CO6	3	2	1	0	1	0	3	1	1

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
2	25-921-0207- Marketing Management	1	2	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Applying	Demonstrate advanced communication and presentation skills.
CO2	Applying	Apply conflict resolution strategies effectively.
CO3	Applying	Apply effective communication techniques in professional settings.
CO4	Applying	Demonstrate leadership and management abilities.
CO5	Analysing	Analyse and foster their emotional intelligence in various settings.
CO6	Applying	Apply strategic communication plans in diverse professional environments.

Course Objectives

1. To introduce students to the fundamental concepts and principles of marketing, enabling them to understand its role in business and the economy.
2. To develop a clear understanding of the marketing environment and customer behavior, and how these influence marketing decisions.
3. To familiarize students with the process of marketing planning and strategy formulation, including segmentation, targeting, and positioning.
4. To impart knowledge about the marketing mix (Product, Price, Place, Promotion) and their application in real-world scenarios.
5. To enable students to analyse contemporary issues and challenges in marketing, including digital marketing, green marketing, and global marketing trends.

Course Modules

Module	Topics Covered	45 hrs
Module I	Concept and Scope of Marketing- Evolution of Marketing, Core Marketing Concepts (Needs, Wants, and Demands)- Company orientation - Production concept, Product concept, selling concept, Marketing concept, Marketing Mix (4Ps & 7Ps), Marketing Environment: Demographic, Economic, Political, Legal, Socio cultural, Technological environment (Indian context).	9 hrs
Module II	Market Segmentation: Need and Criteria for Segmentation, Levels of Market Segmentation, Basis for Segmenting Consumer Markets; Targeting: Meaning, Steps in Targeting- Product Differentiation; Positioning: Meaning, Positioning Strategies, Difference Between Segmentation, Targeting and Positioning	9 hrs

Module	Topics Covered	45 hrs
Module III	Product Decisions: Concept of Product, Product Classification, Product Line and Product Mix Decisions Product Lifecycle and New Product Development (NPD) Branding: Brand Equity; Packaging and Labelling Strategies Pricing Decisions: Determinants of Price, Pricing Strategies	9hrs
Module IV	Promotion Mix: Factors Determining Promotion Mix, Promotion Tools- Advertising, Sales Promotion, Personal Selling, Public Relations, and Publicity Place (Marketing Channels): Channel Functions, Channel Levels, Types of Intermediaries E-commerce and Omnichannel Marketing	9 hrs
Module V	Introduction to Digital Marketing – Definition, Scope, Evolution of Digital Marketing, Traditional vs. Digital Marketing, Benefits and Limitations. Key digital marketing channels: Search, Display, Email, Social Media, Mobile.	9 hrs

Textbooks:

1. Kotler, P. et al. Marketing Management 17th Edn. Noida: Pearson.
2. Ramaswamy, V.S. & Namakumari, S. Marketing Management: Indian Context Global Perspective (6th edition). Sage Publications India Pvt. Ltd.

Reference books:

1. Biswas A. K. Strategic Market Management: Managing Markets for profit and growth Notion Press.
2. Percy, L. Strategic Integrated Marketing Communications. Routledge.
3. Chaffey, D., & Ellis-Chadwick, F. Digital Marketing (7th edition). Pearson Higher Education.
4. C. K. Prahalad : The Fortune at the Bottom of the Pyramid, New Jersey: Pearson Education Ltd
5. Al Ries & Jack Trout - Positioning: The battle for your mind, New Delhi-McGrawHill

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	0	0	0	0	1	0	0	0
CO2	1	0	0	0	0	0	0	0	0
CO3	1	0	0	0	0	1	0	0	0
CO4	1	0	0	0	0	1	0	0	0
CO5	1	0	0	0	0	1	0	0	0
CO6	1	0	0	0	0	0	0	0	0

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
2	25-921-0208 - Indian Constitution	1	2	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand the historical background and features of the Indian Constitution.
CO2	Understanding	Explain the fundamental rights, duties, and directive principles of state policy.
CO3	Understanding	Understand the functioning and structure of the Indian parliamentary and federal systems.
CO4	Understanding	Understand the role and powers of the President, Prime Minister, Governor, and Chief Minister.
CO5	Understanding	Understand the role of constitutional bodies and the importance of constitutional amendments.

Course Objectives

1. To provide a foundational understanding of the philosophy, values, and evolution of the Indian Constitution as the supreme law of the land.
2. To familiarize students with the key features of the Constitution including Fundamental Rights, Duties, Directive Principles, and the structure of government.
3. To develop awareness of the federal system in India, and the powers and functions of the Union, State, and Local Governments.
4. To instil knowledge of citizenship, secularism, and social justice, enabling students to appreciate their roles and responsibilities in a democratic society.
5. To understand the functioning of constitutional bodies such as the Election Commission, UPSC, Finance Commission, and Judiciary.

Course Modules

Module	Topics Covered	45hrs
Module I	Historical background and making of the Constitution. Constituent Assembly and its members. Preamble: Meaning and significance. Salient features of the Indian Constitution	9 hrs

Module	Topics Covered	45hrs
Module II	Fundamental Rights: Types, features, significance. Directive Principles of State Policy: Types and classification. Fundamental Duties: Article 51A. Relationship between Fundamental Rights and DPSPs	9 hrs
Module III	President: Powers and functions. Prime Minister and Council of Ministers. Parliament: Lok Sabha and Rajya Sabha – structure and functions. Legislative process and types of bills. Emergency Provisions	9 hrs
Module IV	Governor: Powers and functions. Chief Minister and State Legislature. High Courts and Subordinate Courts. Judicial Review and Judicial Activism. Public Interest Litigation (PIL)	9 hrs
Module V	Election Commission of India. Comptroller and Auditor General (CAG). Union Public Service Commission (UPSC). Finance Commission and NITI Aayog (overview). Constitutional Amendments: Procedure and significant amendments	9 hrs

Textbooks:

1. Basu, D. D. (2019). Introduction to the constitution of India (24th ed.). LexisNexis.
2. Laxmikanth, M. (2023). Indian polity (7th ed.). McGraw Hill Education.
3. Johari, J. C. (2019). Indian government and politics (6th ed.). Sterling Publishers.
4. Bakshi, P. M. (2018). The constitution of India. Universal Law Publishing.
5. Kashyap, S. (1994). Our constitution: An introduction to India's constitution and parliament. National Book Trust.

Reference Books

1. Austin, G. (1999). The Indian constitution: Cornerstone of a nation. Oxford University Press.
2. Shukla, V. N. (2004). V.N. Shukla's constitution of India (13th ed.). Eastern Book Company.
3. Seervai, H. M. (2011). Constitutional law of India (4th ed.). Universal Law Publishing.
4. Fadia, B. L. (2017). Indian government and politics (13th ed.). Sahitya Bhawan Publications.
5. Sharma, B. K. (2015). Introduction to the constitution of India (8th ed.). PHI Learning.

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	1	1	1	0	0	0
CO2	2	1	2	1	1	1	0	0	0
CO3	2	1	2	1	1	1	0	0	0
CO4	2	1	2	1	1	1	0	0	0
CO5	2	1	2	1	1	1	0	0	0

CO6	2	1	2	1	1	1	0	0	0
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Strong - 3 Moderate -2 Weak-1

SEMESTER - III

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
3	25-921-0301 Financial Management	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Applying	Apply financial management principles to real-world business scenarios.
CO2	Apply	Apply effective financial plans and budgets.
CO3	Applying	Make informed capital structure and financing decisions.
CO4	Applying	Manage working capital to ensure operational efficiency.
CO5	Understanding	Understand financial risk management practices and ethical considerations.
CO6	Analysing	Analyse the impact of financial decisions on organizational performance.

Course Objectives

1. To understand core financial management principles and their application in business decisions.
2. To develop skills in financial planning, forecasting, and budgeting.
3. To explore capital structure theories and financing decisions.
4. To analyse working capital management techniques for operational efficiency.
5. To evaluate financial risk management strategies with a focus on ethical governance.
6. To align financial decision-making with regulatory and strategic goals.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to Financial Management – Role of financial management in organizations – Financial goals and objectives – Ethics and governance – Financial planning and forecasting – Risk management techniques	12 hrs
Module II	Financial Planning and Strategy – Budgeting principles – Capital budgeting techniques (NPV, IRR) – Resource allocation – Ethical finance – Strategic financial planning	12 hrs
Module III	Capital Structure and Financing Decisions – Debt vs. equity – WACC – Financing decisions and impacts – Debt management – Ethical financing practices	12 hrs

Module	Topics Covered	60 hrs
Module IV	Working Capital Management – Importance of liquidity – Cash, inventory, receivables management – Working capital optimization – Day-to-day financial ethics	12 hrs
Module V	Financial Risk Management and Ethics – Financial risk identification – Hedging, diversification – Ethical and regulatory risk management – Emerging digital risks	12 hrs

Textbooks

1. I.M. Pandey, Financial Management, Vikas Publishing House, 2021
2. Prasanna Chandra, Financial Management: Theory and Practice, McGraw Hill Education, 2020
3. M.Y. Khan & P.K. Jain, Financial Management: Text, Problems and Cases, McGraw Hill Education, 2019
4. E. Brigham & M.C. Ehrhardt, Financial Management: Theory & Practice, Cengage Learning, 2021
5. Ravi M. Kishore, Financial Management, Taxmann Publications, 2020

Reference

1. Richard A. Brealey, Stewart C. Myers & Franklin Allen, Principles of Corporate Finance, McGraw Hill Education, 2020
2. Aswath Damodaran, Corporate Finance: Theory and Practice, Wiley, 2014
3. Lawrence J. Gitman & Chad J. Zutter, Principles of Managerial Finance, Pearson Education, 2018
4. Sheridan Titman, Arthur J. Keown & John D. Martin, Financial Management: Principles and Applications, Pearson Education, 2019
5. Van Horne & John M. Wachowicz Jr., Fundamentals of Financial Management, Pearson Education, 2017

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	0	0	0	0	1	2	1	1
CO2	2	2	1	1	0	1	2	1	1
CO3	2	2	0	0	0	1	2	1	1
CO4	2	2	0	0	0	1	2	1	1
CO5	2	2	0	1	0	1	2	1	1
CO6	2	2	0	0	0	1	2	1	1

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
3	25-921-0302 -Accounting Standards for BFSI Industry	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand the regulatory framework and accounting standards applicable to the BFSI industry.
CO2	Applying	Apply financial instrument classification, measurement, and risk provisioning practices.
CO3	Analysing	Analyse revenue recognition, borrowing costs, and investment accounting in BFSI institutions.
CO4	Applying	Apply accounting standards to insurance contracts, business combinations, and consolidations.
CO5	Analysing	Analyse regulatory reporting and disclosure requirements in the BFSI sector.
CO6	Understanding	Understand emerging trends, ESG reporting, and digital impacts in BFSI accounting.

Course Objectives

1. To understand the regulatory framework and accounting standards applicable to BFSI.
2. To explore financial instrument classification, measurement, and risk provisions.
3. To analyse revenue recognition, borrowing, and investment accounting in BFSI.
4. To study business combinations, insurance contracts, and consolidation in BFSI.
5. To examine regulatory reporting, taxation, and future trends in BFSI accounting.

Course Modules

Module	Topics Covered	60 hrs
Module I	Overview of Accounting Standards in the BFSI Sector – Regulatory framework – Presentation of financial statements – Cash flows – BFSI case studies – IFRS & IND AS compliance – Interpretation of financial statements – Key differences from corporate accounting	12 hrs
Module II	Financial Instruments Accounting in Banking & Finance – Recognition and classification – Expected credit loss model – Hedge accounting – Risk assessment – Fair value and impairment – Regulatory risk provisions	12 hrs
Module III	Revenue Recognition, Borrowings, and Investments – Revenue from contracts – Borrowing costs – Investment property – Hedge accounting – Recognition of interest and fees – Investment portfolio accounting	12 hrs

Module	Topics Covered	60 hrs
Module IV	Accounting Standards in Insurance & Consolidation Practices – Insurance contracts (IFRS 17, IND AS 104) – Business combinations – Consolidation – Joint arrangements – Equity method – Case studies in mergers and insurance	12 hrs
Module V	Regulatory Reporting, Disclosures & Emerging Trends – Reporting requirements – Financial disclosures – ESG and sustainability reporting – AI, big data, and digital transformation – Basel compliance – Global regulatory frameworks	12 hrs

Textbooks

1. T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxmann Publications, 2021
2. D.S. Rawat, Students Guide to Accounting Standards, Taxmann Publications, 2020
3. M.P. Vijay Kumar, First Lessons in Accounting Standards (Ind AS), Snow White Publications, 2022
4. CA Praveen Sharma, Accounting Standards Made Easy, Pooja Law House, 2021
5. Dolphy D'Souza & Vishal Bansal, Ind AS Concepts and Applications, Wiley India, 2019

Reference

1. KPMG India, KPMG's Handbook of Ind AS, KPMG Publications, 2020
2. ICAI, Ind AS – A Ready Reckoner, The Institute of Chartered Accountants of India, 2021
3. Ernst & Young, International GAAP 2020, Wiley, 2020
4. Deloitte, Indian Accounting Standards (Ind AS): Interpretation, Analysis & Application, Wolters Kluwer, 2019
5. PwC India, Insights into Indian Accounting Standards (Ind AS), PricewaterhouseCoopers, 2018

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	0	0	3	0	1	1	0	0
CO2	2	1	0	3	0	0	1	0	0
CO3	2	0	0	3	0	1	1	0	0
CO4	2	1	0	3	0	0	1	0	0
CO5	2	0	0	3	0	1	1	0	0
CO6	2	0	0	3	0	0	1	0	0

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
3	25-921-0303 -Governance and Ethics of Financial Services	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Analysing	Analyse governance frameworks and evaluate their impact on financial institutions.
CO2	Applying	Apply ethical principles to resolve dilemmas in financial decision-making.
CO3	Analysing	Examine compliance mechanisms and their role in adhering to regulatory standards.
CO4	Applying	Apply strategies to incorporate sustainability and ESG principles in financial services.
CO5	Understanding	Understand the governance and ethical challenges posed by emerging technologies and globalization.

Course Objectives

1. Understand the importance of governance in financial services.
2. Learn to apply ethical principles in financial decisions.
3. Explore regulatory standards and compliance requirements.
4. Discover ways to integrate sustainability into financial practices.
5. Analyse the effects of technology and globalization on ethics and governance.

Course Modules

Module	Topics Covered	60 hrs
Module I	Overview of governance in financial institutions – Corporate governance frameworks and mechanisms – Challenges like risk management, transparency, and accountability – Global and national regulations – Governance’s role in risk management – Case studies of governance practices	12 hrs
Module II	Importance of ethics in finance – Ethical theories (Utilitarianism, deontology, virtue ethics) – Decision-making frameworks – Codes of conduct and ethical standards – Common ethical issues (conflicts of	12 hrs

Module	Topics Covered	60 hrs
	interest, insider trading, fiduciary responsibilities) – Case studies on ethical dilemmas	
Module III	Overview of financial regulations (global and national) – Role of regulatory authorities like SEBI and RBI – Compliance with AML and KYC standards – Whistleblowing and reporting mechanisms – Impact of non-compliance (penalties, reputational damage) – Emerging trends like RegTech	12 hrs
Module IV	Role of financial institutions in promoting sustainability and ESG principles – CSR in finance – Green financing (green bonds, sustainable investments) – Balancing stakeholder interests – Measuring social and environmental impact – Case studies on responsible financial practices	12 hrs
Module V	Governance challenges in a digital financial ecosystem – Ethical concerns in FinTech (AI, blockchain, cryptocurrency) – Cybersecurity and ethical risks – Globalization of financial services – Emerging trends like Integrated Reporting and stakeholder capitalism – Future governance and ethics challenges	12 hrs

Textbooks

1. N. Gopalsamy, Corporate Governance: The New Paradigm, New Age International Publishers, 2020
2. A.C. Fernando, Business Ethics and Corporate Governance, Pearson Education, 2021
3. Sanjay Anand, Essentials of Corporate Governance, Wiley India, 2018
4. C.S.V. Murthy, Business Ethics and Corporate Governance, Himalaya Publishing House, 2019
5. Mallin Christine A., Corporate Governance, Oxford University Press, 2020

Reference

1. Bob Tricker, Corporate Governance: Principles, Policies, and Practices, Oxford University Press, 2019
2. Laura P. Hartman & Joe DesJardins, Business Ethics: Decision Making for Personal Integrity & Social Responsibility, McGraw Hill Education, 2020
3. Fernando A.C., Corporate Governance: Principles, Policies and Practices, Pearson Education, 2017
4. Michael Blowfield & Alan Murray, Corporate Responsibility, Oxford University Press, 2019
5. OECD, G20/OECD Principles of Corporate Governance, OECD Publishing, 2015

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	0	0	2	1	0	0	0	0
CO2	1	1	1	2	1	0	0	0	0
CO3	1	0	1	2	1	0	0	0	0
CO4	1	1	1	2	1	0	2	2	2
CO5	1	0	1	2	1	0	0	0	0
CO6	1	0	1	2	1	0	1	1	1

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
3	25-921-03034 -Banking Technology and Digital Payments	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Applying	Apply knowledge of banking technologies to enhance operational efficiency.
CO2	Analysing	Analyse the functionality and benefits of digital payment systems.
CO3	Applying	Develop strategies to address cybersecurity challenges in financial services.
CO4	Analysing	Analyse the impact of emerging technologies on the banking sector.

Course Outcome (CO)	Cognitive Ability	Description
CO5	Applying	Apply technology-driven solutions for inclusive and sustainable financial practices.
CO6	Analysing	Analyse the regulatory and infrastructural frameworks supporting digital transformation.

Course Objectives

1. To understand the fundamentals of banking technology and its applications.
2. To explore the dynamics of digital payment systems and their impact.
3. To analyse cybersecurity measures in banking and payments.
4. To examine emerging technologies shaping the future of banking.
5. To evaluate the role of technology in driving financial inclusion and sustainability.

Course Modules

Module	Topics Covered	60 hrs
Module I	Evolution of banking technology from traditional to digital systems – Core banking solutions and their functionalities – Role of IT in enhancing banking efficiency and customer experience – Regulatory framework governing banking technology in India	12 hrs
Module II	Overview of digital payment methods and their adoption – Payment systems in India, including NEFT, RTGS, IMPS, and UPI – Mobile payments and e-wallets – Significance of digital currencies and payment gateways in transforming financial transactions	12 hrs
Module III	Cybersecurity challenges in banking and payments – Fraud detection and prevention tools – Role of data privacy regulations and secure payment protocols – Importance of risk management in ensuring safe digital transactions	12 hrs
Module IV	Applications of AI, blockchain, and open banking in financial services – Innovations by FinTech companies – Development of digital lending platforms – Impact of emerging technologies on the banking and payment industry	12 hrs
Module V	Role of technology in promoting financial inclusion – Challenges and strategies for rural and urban penetration of digital payments – Green banking initiatives for sustainability – Adapting to future trends such as decentralized finance and super apps	12 hrs

Textbooks

1. K.C. Nanda, Electronic Banking in India, Himalaya Publishing House, 2020

2. Jyotsna Sethi & Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning, 2021
3. Vasant Desai, Banks and Institutional Management, Himalaya Publishing House, 2019
4. Sundaram & Varshney, Banking Theory Law and Practice, Sultan Chand & Sons, 2020
5. D. Muraleedharan, Modern Banking: Theory and Practice, PHI Learning, 2018

Reference

1. Chris Skinner, Digital Bank: Strategies to Launch or Become a Digital Bank, Marshall Cavendish Business, 2014
2. David W. Birch, Before Babylon, Beyond Bitcoin: From Money That We Understand to Money That Understands Us, MIT Press, 2017
3. Michael King & Richard Nesbitt, The Technological Revolution in Financial Services, University of Toronto Press, 2020
4. Igor Pejic, Blockchain Babel: The Crypto-Craze and the Challenge to Business, Kogan Page, 2020
5. Arvind Narayanan et al., Bitcoin and Cryptocurrency Technologies, Princeton University Press, 2016

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	0	3	3	3
CO2	3	2	2	2	2	1	3	3	3
CO3	3	2	2	2	2	1	3	3	3
CO4	3	2	2	2	2	1	3	3	3
CO5	3	2	2	2	2	1	3	3	3
CO6	3	2	2	3	2	1	3	3	3

Strong - 3 Moderate -2 Weak-

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
3	25-921-0305 -Cybersecurity in Financial Systems	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand the legal framework of cybersecurity under the Information Technology Act in financial systems.
CO2	Applying	Apply the provisions of the IT Act to secure digital transactions and protect financial data.
CO3	Analysing	Identify and manage cybersecurity risks in financial institutions while ensuring compliance with the IT Act.
CO4	Analysing	Analyse the legal and ethical implications of advanced technologies such as AI, ML, and blockchain in financial systems.
CO5	Applying	Apply a practical understanding of how financial institutions can use the IT Act to prevent and respond to cybercrimes.
CO6	Applying	Demonstrate the ability to conduct legal audits and compliance assessments within financial organizations under the IT Act.

Course Objectives

1. To explore the role of the Information Technology Act in regulating cybersecurity in financial systems.
2. To understand the legal aspects of digital transactions and data protection in the financial sector.
3. To develop a strong understanding of cybersecurity risk management and legal compliance for financial institutions under the IT Act.
4. To study the impact of emerging technologies on cybersecurity and the legal implications under the IT Act.
5. To gain insights into the application of the IT Act in real-world financial systems and its enforcement against cybercrimes.
6. To equip students with skills to perform legal audits and ensure compliance in financial organizations.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to cybersecurity principles and the role of the Information Technology Act in safeguarding financial systems- real-world cybersecurity breach case studies	12 hrs
Module II	IT Acts focusing on cybercrimes, data protection, and digital signatures- IT Act clauses (compliance checklists, mock legal audits for financial organizations to ensure IT Act adherence)	12 hrs

Module	Topics Covered	60 hrs
Module III	Legal aspects of digital payment systems - Case studies on security protocols and digital signature implementation in financial transactions.	12 hrs
Module IV	Managing cybersecurity risks - compliance with the IT Act provisions. Risk assessment techniques and compliance framework development.	12 hrs
Module V	Emerging technologies and their legal implications for cybersecurity in financial systems under the IT Act. Topics include AI, ML, blockchain, and related regulatory challenges.	12 hrs

Textbooks

1. William Stallings, Effective Cybersecurity: A Guide to Using Best Practices and Standards, Pearson Education, 2020
2. Dr. Dhiren R. Patel, Information Security: Theory and Practice, PHI Learning, 2019
3. Chwan-Hwa (John) Wu & J. David Irwin, Introduction to Computer Networks and Cybersecurity, CRC Press, 2017
4. Pankaj Sharma, Cyber Security for Financial Sector, Taxmann Publications, 2021
5. Joseph Migga Kizza, Guide to Computer Network Security, Springer, 2020

Reference

1. Bruce Schneier, Applied Cryptography: Protocols, Algorithms, and Source Code in C, Wiley, 2015
2. Kris Hermans, Cybersecurity for Finance Professionals, Independently Published, 2022
3. Richard E. Smith, Elementary Information Security, Jones & Bartlett Learning, 2019
4. Paul Rohmeyer & Jennifer L. Bayuk, Financial Cybersecurity Risk Management, Springer, 2018
5. Sunit Belapure & Nina Godbole, Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives, Wiley India, 2017

CO – PO – PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	0	2	1	1	1	3	1	0
CO2	3	0	2	1	0	1	3	1	1
CO3	3	0	2	1	0	0	3	1	0
CO4	3	0	2	1	0	0	3	1	0
CO5	3	0	2	1	0	0	3	1	0
CO6	3	0	2	1	1	0	3	1	0

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
3	25-921-2-0306 -Business Communications and Interpersonal Skills	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Demonstrate effective verbal and non-verbal communication skills.
CO2	Applying	Apply active listening techniques in diverse settings
CO3	Applying	Apply problem-solving techniques to various scenarios.
CO4	Analyse	Analyse interpersonal communication patterns
CO5	Analyse	Analyse the dynamics of group decision-making processes
CO6	Understanding	Demonstrate effective verbal and non-verbal communication skills.

Course Objectives

1. Develop effective communication skills.
2. Enhance teamwork and collaborative abilities.
3. Cultivate problem-solving and critical thinking skills.
4. Foster self-awareness and emotional intelligence.
5. Improve presentation and public speaking competencies.

Course Modules

Module	Topics Covered	45 hrs
Module I	Definition and Importance of Interpersonal Skills. Key Components: Communication – Teamwork – Empathy - Self-Assessment and Personal Development Planning	9 hrs
Module II	Verbal Communication: Clarity - Tone, and Articulation. Non-Verbal Communication: Body Language - Facial Expressions – Gestures. Active Listening: Techniques and Barriers. Written Communication: Professional Email and Report Writing	9 hrs
Module III	Team Dynamics and Roles - Building Trust and Rapport within a Team - Conflict Resolution and Negotiation Skills - Collaborative Problem-Solving and Decision-Making	9 hrs

Module	Topics Covered	45 hrs
Module IV	Understanding the Problem-Solving Process - Techniques for Creative Thinking and Innovation. Critical Thinking: Analysis – Evaluation – Synthesis Applying Problem-Solving Techniques in Real-Life Scenarios	9 hrs
Module V	Understanding Self-Awareness and Its Importance. Emotional Intelligence: Recognizing and Managing Emotions - Stress Management Techniques - Building Resilience and Adaptability	9 hrs

Textbooks

1. Hargie, Owen, Skilled Interpersonal Communication: Research, Theory and Practice, Routledge, 2021
2. Debra L. Nelson & James C. Quick, Organizational Behavior: Science, The Real World, and You, Cengage Learning, 2020
3. Steve Duck & David T. McMahan, Communication in Everyday Life: A Survey of Communication, SAGE Publications, 2019
4. Dale Carnegie Training, The 5 Essential People Skills: How to Assert Yourself, Listen to Others, and Resolve Conflicts, Simon & Schuster, 2009
5. Courtland L. Bovee & John V. Thill, Excellence in Business Communication, Pearson Education, 2020

Reference

1. Stephen R. Covey, The 7 Habits of Highly Effective People, Free Press, 2004
2. Daniel Goleman, Emotional Intelligence: Why It Can Matter More Than IQ, Bantam Books, 2005
3. Dale Carnegie, How to Win Friends and Influence People, Simon & Schuster, 1998
4. John C. Maxwell, Developing the Leader Within You, Thomas Nelson, 2013
5. Thich Nhat Hanh, The Art of Communicating, Harper One, 2013
6. James Clear, Atomic Habits: An Easy & Proven Way to Build Good Habits & Break Bad Ones, Avery, 2018

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	0	0	0	0	1	1	0	0
CO2	1	0	0	0	0	1	1	0	0
CO3	1	0	0	0	0	1	1	0	0
CO4	1	0	0	0	0	0	1	0	0
CO5	1	0	0	0	0	0	1	0	0
CO6	1	0	0	0	0	0	1	0	0

Strong - 3 Moderate -2 Weak-1

SEMESTER - IV

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
4	25-921-0401 Corporate Accounting	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Applying	Gain proficiency in preparing and interpreting financial statements for corporate entities.
CO2	Understanding	Understand the accounting treatment for share capital, reserves, provisions, and dividends.
CO3	Analysing	Analyse the impact of mergers, acquisitions, and corporate taxation on financial reports.
CO4	Applying	Apply corporate accounting principles in real-world scenarios.
CO5	Analysing	Infer the financial health of corporate entities using accounting tools and techniques.
CO6	Applying	Develop comprehensive financial reports and analyse corporate accounting issues effectively.

Course Objectives

1. Understand the fundamental principles of corporate accounting and financial reporting.
2. Learn how to prepare financial statements for corporate entities in accordance with accounting standards.
3. Explore the accounting treatment for share capital, reserves, provisions, and dividends.
4. Study the procedures involved in mergers, acquisitions, and corporate taxation.
5. Develop practical skills in analysing and interpreting corporate financial reports.
6. Equip students to handle complex corporate accounting transactions confidently.

Course Modules

Module	Topics Covered	45 hrs
Module I	Corporate accounting principles and practices - Types of corporate entities and their financial reporting requirements – Shares : Types of shares - Accounting treatment of share capital, calls in arrears, and forfeiture	9 hrs
Module II	Profit and loss account - Balance sheet - Accounting treatment of fixed and current assets - Adjustments – depreciation - Revaluation of assets - Cash flow statements as per accounting standards	9 hrs
Module III	Issue of shares - Share premium - Discount - Rights issue - Bonus shares - Stock splits - Dividend distribution - Accounting for unpaid dividends - Buyback of shares	9 hrs
Module IV	Reserves – Capital Reserve - Revenue Reserve - Provisions and contingencies – Creation and Utilization of Reserves - Accounting treatment of reserves - Statutory reserves - Importance of financial reporting of reserves	9 hrs
Module V	Mergers and acquisitions: pooling of interests vs. purchase - Consolidated financial statements - Corporate Taxation - Tax planning - Deferred taxes - Tax provisions - Accounting of Goodwill and Minority interest in financial statements	9 hrs

Textbooks

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accounts – Vol II (Corporate Accounting), S. Chand Publishing, 2021
2. S.P. Jain & K.L. Narang, Corporate Accounting, Kalyani Publishers, 2020
3. T.S. Reddy & A. Murthy, Corporate Accounting, Margham Publications, 2021
4. S.N. Maheshwari & S.K. Maheshwari, Corporate Accounting, Vikas Publishing House, 2020
5. R.L. Gupta & M. Radhaswamy, Corporate Accounting, Sultan Chand & Sons, 2019

Reference

1. Ashok Sehgal, Fundamentals of Corporate Accounting, Taxmann Publications, 2021
2. J.R. Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, 2018
3. Bhushan Kumar Goyal, Corporate Accounting, Arya Publications, 2020
4. Tulsian P.C., Corporate Accounting, S. Chand Publishing, 2019
5. Baswapaneni Srinivas, Corporate Accounting Made Easy, Himalaya Publishing House, 2020

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	0	2	2	0	3	1	3
CO2	3	2	1	2	2	0	3	2	3
CO3	3	2	1	2	2	0	3	1	3
CO4	3	2	1	2	2	0	3	2	3
CO5	3	2	1	2	2	0	3	2	3
CO6	3	2	1	2	2	0	3	2	3

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
4	25-921-0402 Cost Accounting	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Demonstrate a thorough understanding of cost accounting principles and practices.
CO2	Applying	Apply different costing methods to determine accurate product costs.
CO3	Applying	Use cost control tools to optimize organizational efficiency and profitability.
CO4	Analysing	Classify according to informed pricing, outsourcing, and budgeting decisions based on cost information.
CO5	Analysing	Analyse and apply advanced costing techniques to address complex business challenges.
CO6	Applying	Develop cost management strategies using technological tools and trends.

Course Objectives

1. To understand the basic concepts and techniques involved in cost accounting.
2. To develop analytical skills for cost determination and control.
3. To explore various costing methods and their applications in business.
4. To study the role of cost accounting in managerial decision-making.
5. To examine advanced costing techniques and their impact on modern businesses.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to Cost Accounting - Nature and Scope - Classification of Costs (Fixed, Variable, Direct, Indirect) - Costing Methods (Job Order, Process, Activity-Based) - Overhead Allocation - Case Studies	12 hrs
Module II	Costing Methods and Techniques - Job Costing - Process Costing - Activity-Based Costing (ABC) - Standard Costing - Marginal Costing - Case Studies	12 hrs
Module III	Cost Control and Decision-Making - Break-even Analysis - Cost-Volume-Profit (CVP) Analysis - Make-or-Buy Decisions - Pricing Decisions - Case Studies	12 hrs
Module IV	Costing in Different Sectors - Manufacturing Costing - Service Sector Costing - Project Costing - Retail Sector Costing - Non-Profit Organization Costing - Case Studies	12 hrs
Module V	Inventory Management Techniques - Just-in-Time (JIT) and Lean Manufacturing - Target Costing - Life-Cycle Costing -	12 hrs

Module	Topics Covered	60 hrs
	Activity-Based Management (ABM) - Technological Impact (Automation and Digital Tools) - Case Studies	

Textbooks

1. M.N. Arora, Cost Accounting: Principles and Practice, Vikas Publishing House, 2021
2. Jawahar Lal & Seema Srivastava, Cost Accounting, Tata McGraw Hill, 2020
3. S.P. Jain & K.L. Narang, Cost Accounting, Kalyani Publishers, 2019
4. T.S. Reddy & Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, 2021
5. B.K. Bhar, Cost Accounting: Methods and Problems, Academic Publishers, 2018

Reference

1. Horngren, Datar & Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education, 2020
2. Charles T. Horngren, Introduction to Management Accounting, Pearson Education, 2019
3. Colin Drury, Management and Cost Accounting, Cengage Learning, 2018
4. Blocher, Stout & Cokins, Cost Management: A Strategic Emphasis, McGraw Hill Education, 2019
5. Ravi M. Kishore, Advanced Cost Accounting and Cost Systems, Taxmann Publications, 2020

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	2	1	0	3	1	1
CO2	3	2	1	2	1	1	3	0	0
CO3	3	2	1	2	1	0	3	1	1
CO4	3	2	1	2	1	1	3	1	1
CO5	3	2	1	2	1	0	3	1	1
CO6	3	2	2	2	1	0	3	2	

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
4	25-921-0403 -Taxation and GST in India	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Demonstrate an understanding of direct and indirect taxation laws.
CO2	Analysing	Analyse taxable income and liabilities for individuals and businesses.
CO3	Applying	Build effective tax planning strategies to reduce tax liabilities.
CO4	Applying	Manage tax compliance and audits effectively.
CO5	Analysing	Leverage taxation laws for optimizing business decisions and personal finance.
CO6	Understanding	Explain the impact of taxation on economic and social policies.

Course Objectives

1. To understand the basic principles and provisions of taxation laws.
2. To develop skills in tax computation and planning for individuals and organizations.
3. To explore indirect taxes like GST and their application in business scenarios.
4. To study tax compliance procedures and the role of tax audits.
5. To learn about advanced tax planning techniques and strategies for tax efficiency.

Course Modules

Module	Topics Covered	45 hrs
Module I	Overview of taxation – Types of taxes: Direct and Indirect – Constitutional provisions – Tax planning and tax evasion vs. avoidance – Basic tax decisions through case studies.	9 hrs
Module II	Concepts of Income tax, corporate tax, and capital gains tax – Provisions under the Income Tax Act – Taxable income and deductions – Residential status	9 hrs
Module III	GST: GST framework, registration, and compliance – Input Tax Credit (ITC) and returns – Practical application of GST rules and case studies.	9 hrs
Module IV	E-filing and tax audit – Taxpayer rights and obligations – Penalties and prosecutions – International taxation and DTAAAs – Case studies on tax audit and compliance.	9 hrs

Module	Topics Covered	45 hrs
Module V	Tax planning for individuals and corporations – International tax planning – Estate and gift tax strategies – Digital taxation trends – Effective tax planning case studies.	9 hrs

Textbooks

1. Dr. Vinod K. Singhania & Dr. Monica Singhania, Students' Guide to Income Tax Including GST, Taxmann Publications, 2024
2. Mehrotra & Goyal, Income Tax Law and Accounts (Incl. GST), Sahitya Bhawan Publications, 2023
3. T.N. Manoharan & G.R. Hari, Direct Tax Laws and International Taxation, Snow White Publications, 2023
4. Ahuja & Gupta, Systematic Approach to Income Tax including GST, Bharat Law House, 2023
5. CA Raj K. Agarwal & CA Shivangi Agrawal, Taxation including GST, Commercial Law Publishers, 2022

Reference

1. Dr. Girish Ahuja & Dr. Ravi Gupta, Practical Approach to Income Tax and GST, Wolters Kluwer, 2022
2. CA Bimal Jain, GST Law and Commentary with Analysis and Procedures, Taxmann Publications, 2023
3. V.S. Datey, GST Ready Reckoner, Taxmann Publications, 2024
4. Mohan Rao & Jaya Kumar, Indirect Taxes including GST, Ashoka Law House, 2021
5. Kumar Nirmal Prasad, Taxation in India – Theory and Practice, Himalaya Publishing House, 2020

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	0	0	2	0	1	2	1	3
CO2	3	0	0	2	0	1	2	1	3
CO3	3	0	0	2	0	0	2	1	3
CO4	3	0	1	2	0	0	2	1	3
CO5	3	0	1	2	0	0	2	1	3
CO6	3	0	1	2	0	0	2	1	3

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
4	25-921-0404 -Entrepreneurship and Start-up Fundamentals	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand and apply various market forecasting methods.
CO2	Applying	Detect and analyse fraud in securities markets using data analytics techniques.
CO3	Analysing	Analyse financial data and develop models to predict market trends.
CO4	Analysing	Examine the regulatory and legal aspects of fraud detection and prevention in securities market.
CO5	Applying	Gain insights into advanced topics such as high-frequency trading and cybersecurity.
CO6	Analysing	Analyse the ethical implications and challenges in securities market research and forecasting.

Course Objectives

1. To introduce the foundational concepts of securities markets and research techniques.
2. To equip students with various forecasting methods for analysing market trends.
3. To explore fraud detection and prevention strategies in the securities market.
4. To provide practical experience in using data analytics tools for securities market research.
5. To examine advanced topics such as high-frequency trading, behavioral finance, and cybersecurity.

Course Modules

Module	Topics Covered	45 hrs
Module I	Foundational concepts of entrepreneurship – Types of entrepreneurs – Characteristics of successful entrepreneurs and the startup ecosystem – Role of innovation and creativity in entrepreneurship – Challenges and opportunities in the entrepreneurial journey – Government policies and support for entrepreneurs	9 hrs
Module II	Techniques for generating business ideas – Identifying market opportunities and conducting feasibility studies to develop sustainable business models – Market research and competitive analysis –	9 hrs

Module	Topics Covered	45 hrs
	Validating business ideas through prototyping and testing – Industry trends and disruptive innovations shaping entrepreneurial opportunities	
Module III	Essential steps for creating a business plan : Sourcing funding – Different funding options: bootstrapping, angel investors, venture capital, and crowdfunding – Managing finances and navigating legal requirements for startups – Business registration, intellectual property rights, and compliance regulations	9 hrs
Module IV	Effective marketing strategies – Digital tools – Customer acquisition and sales tactics that help startups succeed in competitive markets – Branding and positioning strategies – Social media marketing and performance tracking – Customer relationship management (CRM) and retention strategies	9 hrs
Module V	Strategies for business growth – Managing scaling challenges – Preparing for exit through IPOs or mergers – Strategic partnerships and global expansion – Managing risks and uncertainties in scaling – Ethical considerations and corporate social responsibility in business expansion	9 hrs

Textbooks

1. S.S. Khanka, Entrepreneurial Development, S. Chand Publishing, 2021
2. Rajeev Roy, Entrepreneurship, Oxford University Press, 2020
3. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, 2019
4. Dr. Renu Arora & S.K. Sood, Fundamentals of Entrepreneurship and Small Business, Kalyani Publishers, 2020
5. P. Saravanavel, Entrepreneurship Development, Margham Publications, 2019

Reference

1. Eric Ries, The Lean Startup, Crown Business, 2011
2. Peter F. Drucker, Innovation and Entrepreneurship, HarperBusiness, 2006
3. Steve Blank & Bob Dorf, The Startup Owner's Manual, Wiley, 2012
4. Guy Kawasaki, The Art of the Start 2.0, Portfolio, 2015
5. Ben Horowitz, The Hard Thing About Hard Things, HarperBusiness, 2014

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	0	2	0	3	1	2
CO2	3	2	1	1	2	1	3	1	2
CO3	3	2	1	1	2	1	3	1	2
CO4	3	2	1	2	2	1	3	1	2
CO5	3	2	1	1	2	1	3	1	2
CO6	3	2	1	3	2	1	3	1	2

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
4	25-921-0405 - Financial Literacy and Stock Investments	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Recall key concepts of personal finance, banking systems, and investments.
CO2	Understanding	Explain budgeting strategies, credit mechanisms, and investment types.
CO3	Applying	Use financial tools to manage budgets, calculate EMIs, and track investments.
CO4	Analysing	Analyse securities, evaluate portfolios, and interpret market behavior.
CO5	Applying	Apply a personal financial plan and construct an investment portfolio.
CO6	Remembering	Recall key concepts of personal finance, banking systems, and investments.

Course Objectives

1. To introduce the principles of personal finance and equip students with tools for effective money management.
2. To develop budgeting, saving, borrowing, and financial planning competencies.
3. To understand banking systems and digital finance platforms.
4. To impart foundational and advanced knowledge of investments and stock markets.
5. To build analytical and decision-making skills in portfolio and investment management.

Course Modules

Module	Topics Covered	45 hrs
Module I:	Foundations of Financial Literacy: Meaning, scope, and significance – Financial goals – Income, expenditure, and savings – Budgeting	9 hrs

Module	Topics Covered	45 hrs
	principles – SMART goals – Tools and case studies for personal budgeting and money management.	
Module II:	Banking, Credit, and Financial Planning: Banking services – Cheques, UPI, NEFT, digital wallets – Online security – Credit reports – Loan types – EMI and interest calculations – Debt management – Insurance awareness – Long-term financial planning strategies.	9 hrs
Module III:	Introduction to Investment & Risk-Return: Investment vs speculation – Time value of money – Risk and return – Types of investments (PPF, bonds, stocks, MFs) – Overview of the Indian stock market – Regulatory bodies (SEBI, IRDAI).	9 hrs
Module IV:	Securities Analysis & Portfolio Management: Fundamental and technical analysis – Equity and debt valuation – Portfolio diversification – Behavioral finance basics.	9 hrs
Module V:	Emerging Trends in Investments: Mutual funds and ETFs – REITs, hedge funds, and alternative investments – Global investing – ESG and sustainable finance – FinTech applications (Robo-advisors, AI, blockchain).	9 hrs

Textbooks

1. V.K. Bhalla, Investment Management: Security Analysis and Portfolio Management, S. Chand Publishing, 2020
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, 2021
3. Preeti Singh, Investment Management, Himalaya Publishing House, 2020
4. Zvi Bodie, Alex Kane & Alan J. Marcus, Investments, McGraw Hill Education, 2019
5. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, 2020

Reference

1. Benjamin Graham, The Intelligent Investor, HarperBusiness, 2006
2. Peter Lynch, One Up On Wall Street, Simon & Schuster, 2000
3. Burton G. Malkiel, A Random Walk Down Wall Street, W. W. Norton & Company, 2019
4. Robert T. Kiyosaki, Rich Dad's Guide to Investing, Plata Publishing, 2012
5. John C. Bogle, The Little Book of Common Sense Investing, Wiley, 2017

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
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CO1	3	2	0	0	0	1	2	0	1
CO2	3	2	1	0	0	1	2	0	1
CO3	3	2	1	0	0	1	2	0	1
CO4	3	3	2	0	0	1	2	0	1
CO5	3	3	2	1	0	1	2	0	1
CO6	3	0	0	0	0	1	2	0	1

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
4	25-921-0407 Artificial Intelligence Ethics and Social Implications	1	2	0	3	100	30	70

CO No.	Cognitive Ability	CO Statement
CO1	Understanding	Understand fundamental ethical principles and frameworks relevant to artificial intelligence development and use.
CO2	Analyse	Analyse the social, cultural, and economic impacts of AI technologies on individuals and society.
CO3	Understanding	Explain challenges related to bias, fairness, transparency, and accountability in AI systems.
CO4	Analyse	Examine legal, policy, and regulatory considerations for responsible AI governance.
CO5	Understanding	Develop critical thinking skills to address ethical dilemmas and propose responsible AI solutions.

Course Objectives:

1. Understand fundamental ethical principles and frameworks relevant to artificial intelligence development and deployment.
2. Analyse the social, cultural, and economic impacts of AI technologies on individuals, communities, and society at large.
3. Evaluate challenges related to bias, fairness, transparency, and accountability in AI systems.
4. Explore legal, policy, and regulatory considerations surrounding AI governance and responsible use.
5. Develop critical thinking skills to assess ethical dilemmas and propose socially responsible AI solutions.

Syllabus:

UNIT – I	Introduction to AI Ethics	9 Hours
AI Overview – Ethical Theories – Utilitarianism – Deontology – Virtue Ethics – Autonomy – Privacy – Consent – Accountability – Historical Context – Stakeholders – Ethical AI Design – Moral Responsibility – Human Rights – Transparency – Trust in AI – Ethical Dilemmas – Social Contract – Professional Ethics – AI Governance		
UNIT – II	Bias, Fairness, and Transparency	9 Hours
Algorithmic Bias – Data Bias – Design Bias – Deployment Bias – Fairness Measures – Discrimination – Transparency – Explainability – Interpretability – Accountability Mechanisms – Bias Mitigation – Ethical Auditing – Data Ethics – Model Validation – Diversity in AI – Inclusive Design – Case Studies – Bias Impact – Regulatory Compliance – AI Fairness Tools		
UNIT – III	Social and Economic Impacts	9 Hours
Employment Impact – Automation – Job Displacement – Economic Inequality – Social Disruption – Cultural Changes – Surveillance – Privacy Concerns – Civil Liberties – Marginalized Communities – AI Accessibility – Social Inclusion – Ethical Use – Public Perception – AI and Education – Health Impacts – Digital Divide – Social Justice – Ethical AI Deployment – Long-term Effects		

UNIT – IV	Legal, Regulatory, and Policy Frameworks	9 Hours
AI Governance – International Laws – National Regulations – Data Protection – GDPR – Intellectual Property – Ethical Guidelines – IEEE Standards – EU AI Act – UNESCO Principles – Policy Making – Industry Self-Regulation – Compliance – Liability – Risk Assessment – Legal Accountability – Privacy Laws – Transparency Requirements – Regulatory Challenges – Cross-border Issues		
UNIT – V	Responsible AI Design and Future Challenges	9 Hours
Responsible AI Principles – Human-in-the-loop – Collaborative AI – Ethical Decision-making – Multidisciplinary Approaches – Emerging Challenges – AI in Warfare – Deepfakes – Autonomous Systems – AI for Social Good – Sustainable AI – Ethical Innovation – Bias Reduction – Explainable AI – Ethical Frameworks – Future Trends – AI Safety – Impact Investing – Stakeholder Engagement – Trust Building		

Textbooks:

1. Artificial Intelligence and Ethics – Dr. Ramesh Loganathan
2. Ethics and Governance of Artificial Intelligence – Dr. Arvind Gupta
3. AI and Society: Challenges and Opportunities – Dr. Anurag Kumar
4. Ethical Aspects of AI and Big Data – Prof. Rajeev Sharma
5. Digital Ethics and AI – Dr. Meera Nair

Reference:

1. Ethics in AI and Data Science – Dr. Sanjay Kumar
2. Responsible AI: Challenges and Solutions – Dr. Priya Gupta
3. AI for Social Good: Ethics and Policy – Dr. Suresh Reddy
4. Technology, Ethics, and Society – Dr. Deepa Rani
5. AI and Human Values – Dr. Karthik Iyer

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	0	0	0	0	0	3	0	0
CO2	1	1	1	1	1	0	1	0	0
CO3	1	1	1	1	0	0	1	0	0

CO4	1	1	1	1	0	0	1	0	0
CO5	1	2	0	2	0	1	2	0	0

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
4	25-921-0406 - Capstone Project	0	0	4	4	100	100	

SEMESTER V

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
5	25-921-0501 -Life Insurance Fundamentals and Applications	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Recall key concepts and terminology of life insurance.
CO2	Understanding	Explain types of life insurance policies and their uses.
CO3	Applying	Illustrate the role of underwriting and premium calculation in policy issuance.
CO4	Analysing	Analyse insurance needs for individuals and families based on financial goals.

Course Outcome (CO)	Cognitive Ability	Description
CO5	Applying	Applying the performance and suitability of different life insurance products in a portfolio.

Course Objectives

1. To provide foundational understanding of life insurance principles and concepts.
2. To examine various life insurance products and their applications.
3. To understand underwriting, premium calculations, and policy servicing.
4. To explore legal, regulatory, and ethical aspects of life insurance.
5. To develop skills in financial planning using life insurance tools.

Module	Topics Covered	60 hrs
Module I	Introduction to Life Insurance: Life insurance – Meaning, purpose, and evolution – Importance in financial planning – Insurable interest – Principles of risk and pooling – Key terms and stakeholders – Types of life risks – Concept of human life value and economic value.	12 hrs
Module II	Life Insurance Products and Features: Types of policies – Term plans, whole life, endowment, ULIPs, annuities – Riders and benefits – Policy clauses and options – Group life insurance – Claims and settlement process – Case studies of product application.	12 hrs
Module III	Underwriting and Premium Calculation: Life insurance underwriting process – Risk classification – Medical and non-medical underwriting – Mortality tables – Premium calculation – Policyholder disclosures – Role of actuaries – Reinsurance basics.	12 hrs
Module IV	Policy Servicing and Regulatory Framework: Policy servicing – Assignment, nomination, revival, surrender – Loans against policies – Grievance redressal – Role of IRDAI – Code of conduct – Regulatory obligations for life insurers – Digital transformation in servicing.	12 hrs
Module V	Life Insurance in Financial and Retirement Planning: Life insurance as a tool for wealth protection and transfer – Tax benefits under Income Tax Act – Role in retirement planning – Case studies on insurance-led financial plans – Ethical issues in insurance selling – Recent trends in life insurance sector.	12 hrs

Textbooks

1. K.C. Mishra & C. S. Kumar, Life Insurance: Principles and Practice, Cengage Learning, 2020
2. P. Periasamy, Principles and Practice of Life Insurance, Himalaya Publishing House, 2019
3. Dr. S. Krishnaswamy, Fundamentals of Life Insurance: Theories and Applications, Excel Books, 2018
4. G. Krishna Swamy, A Textbook on Principles and Practice of Life Insurance, Excel Books, 2020

5. V.S. Chari, Life and Health Insurance, Himalaya Publishing House, 2021

Reference

1. Kenneth Black Jr. & Harold Skipper, Life and Health Insurance, Pearson Education, 2018
2. Emmett J. Vaughan & Therese Vaughan, Fundamentals of Risk and Insurance, Wiley, 2019
3. George E. Rejda & Michael McNamara, Principles of Risk Management and Insurance, Pearson Education, 2020
4. Indian Institute of Insurance, Practice of Life Insurance (Licentiate), Insurance Institute of India, 2022
5. Mark S. Dorfman, Introduction to Risk Management and Insurance, Pearson Education, 2017

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	0	0	0	0	0	2	0	0
CO2	3	0	0	0	0	0	2	0	0
CO3	3	1	2	3	1	0	1	0	2
CO4	3	2	1	1	0	0	1	0	1
CO5	3	2	1	1	1	0	1	0	1

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
5	25-921-0502 -Digital Marketing and E-Commerce	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Demonstrate a thorough understanding of digital and services marketing concepts.
CO2	Applying	Utilize digital tools to design effective marketing strategies.

Course Outcome (CO)	Cognitive Ability	Description
CO3	Analysing	Analyse and enhance customer experiences through service quality models.
CO4	Analysing	Apply data analytics to drive marketing decisions and outcomes.
CO5	Applying	Explore innovative and ethical practices in the evolving marketing landscape.
CO6	Applying	Apply comprehensive service marketing strategies using real-world frameworks.

Course Objectives

1. To understand the core concepts and trends in digital and services marketing.
2. To gain expertise in using digital marketing tools and strategies.
3. To analyse and improve customer experience and service quality.
4. To apply data-driven decision-making in marketing strategies.
5. To explore ethical and emerging trends in digital and services marketing.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to Digital and Services Marketing – Digital marketing trends – Evolution of services marketing – Role of technology in marketing	12 hrs
Module II	Digital Marketing Tools and Strategies – SEO, SEM, social media – Email and mobile marketing – Case studies	12 hrs
Module III	Customer Experience and Service Quality – Service quality models (e.g., SERVQUAL) – Customer perception – Service recovery strategies	12 hrs
Module IV	Data-Driven Marketing and Analytics – KPIs, CRM tools – Predictive analytics – Personalization through data	12 hrs
Module V	Ethical and Emerging Trends – Privacy and ethics – AI in personalization – Sustainability and green marketing	12 hrs

Textbooks

1. Seema Gupta, Digital Marketing, McGraw Hill Education, 2020
2. Ravi Kalakota & Andrew B. Whinston, Electronic Commerce: A Manager's Guide, Pearson Education, 2021
3. S. J. Joseph, E-Commerce: An Indian Perspective, PHI Learning, 2020
4. Damian Ryan, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page, 2021
5. P.T. Joseph, E-Commerce: Concepts, Models, Strategies, PHI Learning, 2019

Reference

1. Philip Kotler, Hermawan Kartajaya & Iwan Setiawan, Marketing 5.0: Technology for Humanity, Wiley, 2021
2. Dave Chaffey & Fiona Ellis-Chadwick, Digital Marketing, Pearson Education, 2020
3. Gary Vaynerchuk, Jab, Jab, Jab, Right Hook: How to Tell Your Story in a Noisy Social World, HarperBusiness, 2013
4. Eric Schmidt & Jonathan Rosenberg, How Google Works, Grand Central Publishing, 2014
5. Ryan Deiss & Russ Henneberry, Digital Marketing for Dummies, Wiley, 2020

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	0	0	0	3	3	3
CO2	3	2	2	2	0	0	3	3	3
CO3	3	2	0	2	1	3	3	3	3
CO4	3	2	0	2	2	3	3	3	3
CO5	3	2	0	2	2	3	3	3	3
CO6	3	2	0	0	0	0	0	0	0

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
5	25-921-0503 -Legal Dimensions of Business	3	1	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Recall key legal principles governing business operations and commercial law.
CO2	Understanding	Explain the structure and implications of major business-related statutes.
CO3	Applying	Apply legal concepts in drafting contracts and handling commercial disputes.
CO4	Analysing	Analyse case laws and statutory provisions affecting business decisions.

Course Outcome (CO)	Cognitive Ability	Description
CO5	Applying	Develop business decisions for legal compliance and ethical soundness.
CO6	Remembering	Recall key legal principles governing business operations and commercial law.

Course Objectives

1. To provide foundational knowledge of business laws relevant to commercial operations.
2. To understand the legal environment in which businesses operate in India.
3. To interpret legal provisions related to contracts, companies, and intellectual property.
4. To promote legal awareness and compliance among budding entrepreneurs and managers.
5. To develop analytical skills in resolving basic legal disputes in business contexts.

Course Modules

Module	Topics Covered	60 hrs
Module I:	Introduction to Business Law & Legal Framework in India: Nature and sources of business law – Constitution and legal environment – Structure of Indian judiciary – Law-making process – Regulatory authorities – Importance of legal compliance for businesses.	12 hrs
Module II:	Law of Contracts: Indian Contract Act, 1872 – Essentials of a valid contract – Offer, acceptance, and consideration – Void and voidable contracts – Breach of contract and remedies – E-contracts and digital agreements.	12 hrs
Module III:	Limited Liability Partnership (LLP): LLP Act, 2008 – Meaning and features – Differences between LLP and traditional partnership – Differences between LLP and Company – Advantages and limitations of LLP – Incorporation procedure and LLP Agreement – Rights, duties and responsibilities of partners	12 hrs
Module IV:	Laws Related to Sale of Goods, Consumer Protection, and Negotiable Instruments: Sale of Goods Act, 1930 – Conditions and warranties – Rights of buyers and sellers – Consumer Protection Act, 2019 – Consumer rights and redressal forums – Negotiable Instruments Act, 1881 : Cheques and dishonour.	12 hrs
Module V:	Intellectual Property and Emerging Legal Issues: Overview of IPR – Types: trademarks, copyrights, patents, designs – Legal procedures for protection – Digital privacy and cyber laws – Legal challenges in E-commerce, FinTech, and Startups	12 hrs

Textbooks

1. P.K. Goel, Business Law for Managers, Biztantra, 2020
2. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, 2021
3. S.S. Gulshan, Business Law, Excel Books, 2020
4. P.C. Tulsian & Bharat Tulsian, Business Law, McGraw Hill Education, 2021
5. Avtar Singh, Company Law, Eastern Book Company, 2022

Reference

1. M.C. Kuchhal & Vivek Kuchhal, Business Law, Vikas Publishing House, 2020
2. R.S.N. Pillai & Bagavathi, Business Law, S. Chand Publishing, 2019
3. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 2020
4. R.K. Bangia, A Handbook of Consumer Protection Laws and Procedure, Allahabad Law Agency, 2018
5. Taxmann, Business Laws, Taxmann Publications, 2023

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	0	0	0	0	0	3	1	3
CO2	3	0	0	1	1	1	3	2	3
CO3	3	0	0	1	1	1	2	2	3
CO4	3	2	0	1	0	0	2	2	3
CO5	3	1	2	1	0	0	2	1	3
CO6	3	0	0	0	0	0	2	1	3

Strong - 3 Moderate -2 Weak-1

Course Overview

Internship Program in FinTech and AI with BFSI Industry Exposure

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
5	25-921-0505 -Industry Internship Program	0	0	4	4	100	100	

Program Objectives:

- To provide hands-on experience in AI applications for the BFSI (Banking, Financial Services, and Insurance) sector.
- To enhance financial data analysis skills in areas like Banking, Taxation, Investments, Securities Market, and Insurance.
- To equip students with tools for fraud detection, risk management, and customer behavior analysis.
- To understand digital payment systems, compliance regulations, and financial analytics.

- To develop real-time projects and models in taxation, investment management, and financial advisory.

Program Structure:

Phase I: Pre-Internship Orientation (10 Hours)

1. Introduction to BFSI Industry & FinTech Ecosystem
2. Basics of Financial Data Analytics
3. Role of AI and Machine Learning in BFSI
4. Taxation Systems (Direct Tax, GST, Corporate Tax)
5. Investment and Securities Market Analytics
6. Banking Operations & Risk Management
7. Insurance Analytics and Claim Processing

Phase II: Hands-on Industry Internship (50 Hours)

Domain-Specific Learning Tracks:

BFSI Domain	FinTech Tools & AI Integration
Banking Analytics	Credit Risk Analysis, Loan Default Prediction, Fraud Detection
Taxation Analytics	GST Data Analytics, Tax Evasion Prediction, Financial Compliance
Investment & Securities Market	Stock Price Prediction, Portfolio Management, Algorithmic Trading
Insurance Analytics	Claims Management, Risk Modelling, Predictive Underwriting
RegTech (Regulatory Technology)	Automated KYC Process, AML (Anti-Money Laundering) Detection
Digital Payments	UPI Integration, Payment Gateway Fraud Detection

Phase III: Real-Time Project Implementation (10 Hours)

1. Predictive Model for Tax Evasion Detection
2. AI-Based Credit Scoring Model
3. Stock Market Sentiment Analysis
4. Insurance Fraud Detection System
5. Risk Analytics Dashboard for Investment Portfolio

Phase IV: Skill Development & Soft Skills Training (5 Hours)

1. Financial Communication Skills
2. Data Visualization (Excel, Power BI, Tableau)
3. Financial Modelling
4. BFSI Regulatory Compliance
5. Stakeholder Management

Assessment Criteria:

Assessment Method	
Industry Mentor Evaluation	✓
Real-Time Project Report	✓
Presentation & Viva	✓
Attendance & Participation	✓

Program Deliverables:

1. Tax Analytics Dashboard
2. Credit Risk Analysis Model
3. Stock Price Prediction Model
4. Insurance Risk Assessment Report
5. BFSI Data Analytics Dashboard
6. Internship Completion Certificate

Internship Avenues:

1. Taxation Domain
2. Banking & Payments
3. Investment & Securities Market
4. Insurance Analytics

Expected Learning Outcomes:

Skill Developed	Level of Mastery
Financial Data Analytics	Advanced
Tax Evasion Prediction	Intermediate
Stock Market Analytics	Advanced
AI-Based Credit Risk Analysis	Intermediate
Insurance Fraud Detection	Intermediate
BFSI Regulatory Compliance	Advanced

Training Methodology

1. Industry Mentorship
2. Hands-on Data Analysis
3. Case Studies & Group Discussions
4. Real-Time BFSI Projects
5. Weekly Industry Review Sessions
6. Internship Certificate Format:
7. Issued by BFSI FinTech Partner
8. Project Title & Domain Mentioned
9. Performance Grade

Post-Internship Career Avenues:

1. Financial Analyst
2. Investment Banker
3. Risk Management Analyst
4. Tax Analyst
5. AI Product Manager for BFSI
6. Insurance Data Scientist

Internship Supervisor:

1. Industry Mentor Name
2. Designation
3. Company Name
4. Unique Highlights of this Internship Program:
5. BFSI + FinTech + AI Integration
6. Special Focus on Taxation Analytics
7. Investment & Securities Market Analytics
8. Insurance Risk Modelling
9. 100% Placement Assistance in BFSI Sector

SEMESTER VI

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
6	25-921-0601 -Risk Management in Financial Institutions	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Demonstrate knowledge of key risk management concepts and frameworks.
CO2	Understanding	Explain different types of risks faced by financial institutions.
CO3	Applying	Assess and manage credit, market, operational, and liquidity risks effectively.
CO4	Analysing	Analyse regulatory requirements and their implications for risk management.
CO5	Analysing	Analyse the role of governance and culture in enterprise risk management.
CO6	Applying	Develop strategies using emerging trends and technologies in managing financial risks.

Course Objectives

1. To understand the nature and scope of risks in financial institutions.
2. To study techniques for managing credit, market, operational, and liquidity risks.
3. To explore the role of governance and culture in enterprise risk management.
4. To analyse the impact of regulatory frameworks on risk management practices.
5. To understand emerging technologies and their role in modern risk management.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to Risk Management – Overview of risks in financial institutions – Risk appetite, mitigation strategies, and regulatory frameworks	12 hrs
Module II	Credit and Market Risk – Assessment and mitigation of credit risk – Market risk measurement and regulatory requirements	12 hrs
Module III	Operational and Liquidity Risk – Identification and control of operational risks – Strategies to manage liquidity risks effectively	12 hrs

Module	Topics Covered	60 hrs
Module IV	Enterprise Risk Management (ERM) – Integration of risk across financial institutions – Role of governance and risk culture	12 hrs
Module V	Emerging Trends and Technologies in Risk Management – AI and blockchain applications in risk management – Climate risk and sustainability challenges	12 hrs

Textbooks

1. John C. Hull, Risk Management and Financial Institutions, Wiley, 2023
2. Anthony Saunders & Marcia Millon Cornett, Financial Institutions Management: A Risk Management Approach, McGraw Hill, 2021
3. Joel Bessis, Risk Management in Banking, Wiley, 2020
4. Michel Crouhy, Dan Galai & Robert Mark, The Essentials of Risk Management, McGraw Hill, 2020
5. Rene M. Stulz, Risk Management and Derivatives, Cengage Learning, 2019

Reference

1. Philippe Jorion, Financial Risk Manager Handbook, Wiley, 2019
2. Alexander J. McNeil, Rüdiger Frey & Paul Embrechts, Quantitative Risk Management: Concepts, Techniques and Tools, Princeton University Press, 2020
3. Linda Allen, Jacob Boudoukh & Anthony Saunders, Understanding Market, Credit, and Operational Risk, Wiley, 2021
4. Ciby Joseph, Advanced Credit Risk Analysis and Management, Wiley, 2019
5. Marsh & McLennan Companies, Global Risks Report, World Economic Forum, 2023

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	0	0	0	0	0	3	1	1
CO2	3	1	1	1	1	1	3	2	1
CO3	3	2	1	2	1	1	2	1	1
CO4	3	0	0	0	0	0	1	0	2
CO5	3	0	1	2	3	2	2	1	2
CO6	3	1	2	1	0	0	3	2	1

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
6	25-921-0602Research Methodology	2	1	0	3	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Explain the fundamental concepts and significance of research in decision-making.
CO2	Applying	Formulate research problems, objectives, and hypotheses.
CO3	Analysing	Design appropriate research methodologies and sampling techniques.
CO4	Applying	Collect, analyse, and interpret data using suitable tools.
CO5	Analysing	Analyse the quality and ethical considerations of a research project.
CO6	Applying	Construct and present structured research reports and proposals.

Course Objectives

1. To introduce the fundamental principles and types of research.
2. To develop skills for identifying research problems and formulating hypotheses.
3. To understand and apply various research designs and data collection techniques.
4. To enhance analytical thinking through data analysis and interpretation.
5. To equip students with the ability to write quality research reports and proposals.

Course Modules

Module	Topics Covered	45 hrs
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Module I	Introduction to Research – Definition, objectives and types of research – Research in business decision-making – Research process – Identifying research problems – Literature review. <i>Practical sessions:</i> Research Topic Identification, Literature Review Practice.	9 hrs
Module II	Research Design and Hypothesis Formulation – Types of research design: exploratory, descriptive, experimental – Hypothesis: formulation and testing – Variables and measurement scales. <i>Practical sessions:</i> Hypothesis Writing Workshop, Variable Identification Exercises.	9 hrs
Module III	Sampling and Data Collection – Sampling techniques: probability and non-probability – Sample size determination – Data collection methods: surveys, interviews, observations – Questionnaire design. <i>Practical sessions:</i> Survey Design Simulation, Sampling Techniques Role-Play.	9 hrs
Module IV	Data Analysis and Interpretation – Data processing and coding – Descriptive and inferential statistics – Use of statistical tools (e.g., SPSS/Excel) – Interpretation of results. <i>Practical sessions:</i> Data Analysis Lab (Excel/SPSS), Statistical Interpretation Workshop.	9 hrs
Module V	Report Writing and Research Ethics – Components of a research report – Referencing and citation (APA/MLA styles) – Plagiarism and research ethics – Presentation of research findings. <i>Practical sessions:</i> Report Writing Exercises, Research Ethics Case Studies, Research Presentation Practice.	9 hrs

Textbooks

1. C.R. Kothari & Gaurav Garg, Research Methodology: Methods and Techniques, New Age International Publishers, 2019
2. Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2022
3. Uma Sekaran & Roger Bougie, Research Methods for Business: A Skill Building Approach, Wiley, 2020
4. Deepak Chawla & Neena Sondhi, Research Methodology: Concepts and Cases, Vikas Publishing House, 2021
5. Navin Kumar & Jitendra Sharma, Research Methodology: Tools and Techniques, Himalaya Publishing House, 2020

Reference Books

1. Donald R. Cooper & Pamela S. Schindler, Business Research Methods, McGraw Hill Education, 2019
2. Zikmund, Babin, Carr & Griffin, Business Research Methods, Cengage Learning, 2021
3. Alan Bryman & Emma Bell, Research Methodology: Business and Management Contexts, Oxford University Press, 2018
4. William G. Zikmund, Exploring Marketing Research, Cengage Learning, 2017
5. John W. Creswell, Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, SAGE Publications, 2023

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	0	0	0	0	3	2	1
CO2	2	3	0	0	1	0	3	2	1
CO3	2	3	0	1	0	0	3	2	2
CO4	2	3	0	1	1	0	3	2	2
CO5	2	3	0	2	0	0	3	2	1
CO6	2	3	0	3	1	0	3	2	1

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
6	25-921-0605 - Capstone Project	0	0	4	4	100	100	

SEMESTER VII

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
7	25-921-0701 -Corporate Valuation	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Demonstrate a strong understanding of corporate restructuring fundamentals.
CO2	Analysing	Analyse mergers, acquisitions, and divestiture strategies effectively.
CO3	Applying	Apply solutions for financial distress and insolvency scenarios.
CO4	Analysing	Analyse the legal, tax, and governance aspects of restructuring decisions.
CO5	Analysing	Apply ethical considerations to corporate restructuring practices.
CO6	Applying	Analyse strategic decision-making processes and regulatory compliance in restructuring cases.

Course Objectives

1. To understand the fundamentals and significance of corporate financial restructuring.
2. To analyse the process and strategies involved in mergers and acquisitions.
3. To explore divestiture, spin-off, and buyout strategies.
4. To learn techniques for managing financial distress and insolvency.
5. To understand the legal, tax, and regulatory implications of restructuring.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to Financial Restructuring – Overview of restructuring types and stakeholder roles – Case studies on restructuring success	12 hrs
Module II	Mergers and Acquisitions (M&A) – Types of mergers and valuation techniques – Regulatory frameworks and M&A case studies	12 hrs
Module III	Divestitures, Spin-Offs, and Buyouts – Divestiture strategies, spin-offs, and leveraged buyouts – Real-world examples and corporate impacts	12 hrs
Module IV	Managing Financial Distress and Insolvency – Financial distress stages and resolution mechanisms – Bankruptcy laws and turnaround strategies	12 hrs

Module	Topics Covered	60 hrs
Module V	Legal, Tax, and Regulatory Aspects of Restructuring – Corporate governance, tax implications, and compliance – Ethical considerations and practical examples	12 hrs

Textbooks

1. Prasad G. Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikas Publishing, 2022
2. S. Ramanujam, Mergers et al.: Issues, Implications and Case Laws in Corporate Restructuring, Tata McGraw Hill, 2021
3. Arun Kumar & Rachana Sharma, Corporate Restructuring: Mergers, Acquisitions and Other Forms, Himalaya Publishing House, 2020
4. Patrick A. Gaughan, Mergers, Acquisitions, and Corporate Restructurings, Wiley, 2021
5. Sundar Sankaran, Strategic Corporate Finance and Restructuring, Vision Books, 2020

Reference

1. Weston, Mitchell & Mulherin, Takeovers, Restructuring, and Corporate Governance, Pearson Education, 2019
2. Donald DePamphilis, Mergers, Acquisitions, and Other Restructuring Activities, Academic Press, 2021
3. Bob Zider, Harvard Business Review on Mergers and Acquisitions, Harvard Business Review Press, 2011
4. John C. Coates, Corporate Governance and Financial Restructuring, Harvard Law School, 2020
5. S. Kevin, Mergers and Acquisitions, PHI Learning, 2021

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	2	2	2	3	3	1	1
CO2	3	3	0	0	0	0	3	3	3
CO3	3	3	0	0	0	0	3	3	3
CO4	3	1	2	2	2	3	3	3	3
CO5	3	3	0	0	0	0	3	3	3
CO6	3	3	2	2	2	3	3	3	3

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
7	25-921-0702 -Accounting Standards and Disclosures	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand the conceptual framework and principles of accounting standards across industries.
CO2	Applying	Apply accounting standards related to leases, provisions, and contingencies.
CO3	Analysing	Analyse the impact of fair value measurement and share-based payments on financial statements.
CO4	Applying	Apply disclosure requirements in accordance with corporate governance and stakeholder expectations.
CO5	Applying	Build compliant financial statements incorporating relevant disclosure standards.
CO6	Understanding	Understand global convergence of accounting standards and sustainability-related financial disclosures.

Course Objectives

1. To introduce the conceptual framework and key elements of financial statements.
2. To study and apply key accounting standards such as leases, provisions, and share-based payments.
3. To understand fair value measurement and its impact on financial reporting.
4. To explore disclosure norms as per SEBI, MCA, and global standards.
5. To examine integrated reporting, ESG disclosures, and convergence of Indian standards with IFRS.

Course Modules

Module	Topics Covered	60 hrs
Module I	Conceptual Framework and Standard-Setting Process – Objective of financial reporting – Elements of financial statements – Recognition and measurement principles – Ind AS vs IFRS overview – Standard-setting bodies and due process – Accounting assumptions and principles	12 hrs
Module II	Leases and Related Standards – Ind AS 116/IFRS 16 – Lessee and lessor accounting – Right-of-use asset – Lease liability – Impact on	12 hrs

Module	Topics Covered	60 hrs
	balance sheet and income statement – Embedded leases and practical expedients	
Module III	Provisions, Contingent Liabilities and Assets – Ind AS 37 – Recognition criteria – Measurement of provisions – Constructive and legal obligations – Disclosure requirements – Case studies	12 hrs
Module IV	Fair Value Measurement and Share-Based Payments – Ind AS 113 – Hierarchy of fair value inputs – Valuation techniques – Ind AS 102 – Accounting for ESOPs and performance shares – Disclosures in annual reports – Impacts on investor perception	12 hrs
Module V	Corporate and ESG Disclosures – Mandatory financial disclosures (MCA, SEBI, ICAI) – Segment reporting, related party transactions, management commentary – Sustainability reporting (BRSR, GRI) – XBRL and digital reporting – IFRS S1/S2 and global alignment initiatives	12 hrs

Textbooks

1. D.S. Rawat, Students' Guide to Accounting Standards, Taxmann Publications, 2023
2. T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxmann Publications, 2022
3. Kamal Garg, IFRS and Ind AS – Practical Implementation Guide, Bharat Law House, 2021
4. M.P. Vijay Kumar, First Lessons in Accounting Standards, Snow White Publications, 2022
5. B.D. Chatterjee, Accounting Standards Made Easy, Bharat Law House, 2021

Reference

1. International Accounting Standards Board (IASB), International Financial Reporting Standards (IFRS) Bound Volume, IFRS Foundation, 2023
2. KPMG, Insights into IFRS: A Practical Guide to International Financial Reporting Standards, KPMG International, 2022
3. Ernst & Young, International GAAP 2022: Generally Accepted Accounting Practice under International Financial Reporting Standards, Wiley, 2022
4. Deloitte, IFRS in Your Pocket, Deloitte Publications, 2023
5. CA. Rajkumar S. Adukia, Accounting Standards: A Ready Reckoner, Self-Published, 2020

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	21	2	2	1	0	3	3	3
CO2	3	1	2	2	1	0	3	3	3

CO3	3	2	2	2	1	0	3	3	3
CO4	3	2	2	2	1	0	3	3	3
CO5	3	3	2	2	1	0	3	3	3
CO6	3	3	2	2	2	0	3	3	3

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
7	25-921-0703 - Auditing Principles and Practices	2	2	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Explain the concept of auditing and its process and its impact on business.
CO2	Understanding	Identify the process of voucher, vouching, verification and valuation of assets and liabilities for improving internal systems.
CO3	Analysing	Apply the parameters for the qualification, duties and rights of an auditor, and audit of key balance sheet items for quality audit.
CO4	Analysing	Analyse the various aspects of investigative audit and reports thereof.
CO5	Understanding	Analyse the recent trends in auditing in relation to different types of audits and their implementation.
CO6	Understanding	Explain the concept of auditing and its process and its impact on business.

Course Objectives

1. Understand the Fundamentals of Auditing its scope, objectives, and its importance in ensuring the accuracy and reliability of financial information.
2. Develop Knowledge of Audit Processes and Procedures techniques, documentation, and the role of internal control systems in effective auditing.
3. Gain Practical Insights into Vouching, Verification and Valuation to apply audit techniques for vouching of transactions and verification of assets and liabilities in real-world contexts.

4. Comprehend the Legal and Professional Responsibilities of Auditors about the rights, duties, and liabilities of company auditors as per the Companies Act and relevant auditing standards.
5. Explore Emerging Trends and Specialized Areas of Auditing such as environmental, forensic, management, and CSR audits, and understand auditing in a computerized environment.

Course Modules

Module	Topics Covered	60 hrs
Module I	<p>Fundamentals of auditing: Auditing Meaning, objectives, importance and scope of Auditing, Qualities of an Auditor – Duties of an Auditor. Error -types, Fraud-types, Limitations of Auditing. Classification of Auditing -bases - Organisational Structure-private audit, Government audit, statutory audit. Specific objectives-independent financial audit, internal audit, cost audit, Management audit, tax audit, secretarial audit, social audit, environmental audit, performance audit, property audit. Time-continuous audit, annual audit, interim audit, balance sheet audit, concurrent audit.</p>	12 hrs
Module II	<p>Audit Procedure: Audit planning – Audit Program, Audit working papers, Routine checking, internal checking, internal control. Auditing Strategy and Risk Assessment - Audit Risk, Identification and Assessing the Risk of Material Misstatement. Vouching- meaning, importance, requirement of a voucher, verification & valuation of assets & liabilities- vouching of sales items, purchase transactions, cash receipts, cash payments, ledgers. Verification -meaning, verification of specific fixed assets, intangible assets, current assets and liabilities. (concepts only). difference between vouching and verification</p>	12 hrs
Module III	<p>Audit of Public company and Audit Reporting Qualification, Appointment of company Auditors, their powers, duties and liabilities-civil and criminal liability. Auditor’s Remuneration - Removal of auditors-Ceiling on Number of Audits - Audit of depreciation and reserves, Divisible profits & dividends. Audit Report and Investigation: Audit Report: Meaning, objectives, contents and types. Investigation: meaning, Nature and objectives, types.</p>	12 hrs

Module	Topics Covered	60 hrs
Module IV	Audit Ethics - meaning, Need of Professional Ethics, Fundamental principles of Professional Ethics, Independence of Auditors, Threats to independence, safeguards to independence, Professional skepticism.	12 hrs
Module V	Recent trends in auditing, Introduction to EDP Audit; meaning and types, nature and significance of cost audit, tax audit and management audit	12 hrs

Textbooks

1. Paula Boddington (2023), AI Ethics: A Textbook, Springer
2. Mana et al. (2023), Ethical AI...Trustworthy Systems, Jupiter
3. Neepa Shah (2024), AI and Social Ethics...Gandhian, Rawat
4. Luciano Floridi (2023), The Ethics of Artificial Intelligence, OUP
5. Abhivardhan (2023), AI Ethics & International Law, BPB

References

1. Kate Crawford (2021), Atlas of AI, Yale UP
2. Melanie Mitchell (2019) AI: A Guide for Thinking Humans, Macmillan
3. David J. Gunkel (2012), The Machine Question, MIT Press
4. Springer Series (2020), Responsible AI, Springer
5. Kaushik Roy (2024), AI Ethics & Future of Warfare, Routledge

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	21	2	2	1	0	3	3	3
CO2	3	1	2	2	1	0	3	3	3
CO3	3	2	2	2	1	0	3	3	3
CO4	3	2	2	2	1	0	3	3	3
CO5	3	3	2	2	1	0	3	3	3
CO6	3	3	2	2	2	0	3	3	3

Strong - 3 Moderate -2 Weak-1

Internship Program in FinTech and AI with BFSI Industry Exposure

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
7	25-921-0706 - Industry Internship Program	0	0	4	4	100	30	70

Program Objectives:

- To provide hands-on experience in AI applications for the BFSI (Banking, Financial Services, and Insurance) sector.
- To enhance financial data analysis skills in areas like Banking, Taxation, Investments, Securities Market, and Insurance.
- To equip students with tools for fraud detection, risk management, and customer behavior analysis.
- To understand digital payment systems, compliance regulations, and financial analytics.
- To develop real-time projects and models in taxation, investment management, and financial advisory.

Program Structure:

Phase I: Pre-Internship Orientation (10 Hours)

1. Introduction to BFSI Industry & FinTech Ecosystem
2. Basics of Financial Data Analytics
3. Role of AI and Machine Learning in BFSI
4. Taxation Systems (Direct Tax, GST, Corporate Tax)
5. Investment and Securities Market Analytics
6. Banking Operations & Risk Management
7. Insurance Analytics and Claim Processing

Phase II: Hands-on Industry Internship (50 Hours)

Domain-Specific Learning Tracks:

BFSI Domain	FinTech Tools & AI Integration
Banking Analytics	Credit Risk Analysis, Loan Default Prediction, Fraud Detection
Taxation Analytics	GST Data Analytics, Tax Evasion Prediction, Financial Compliance
Investment & Securities Market	Stock Price Prediction, Portfolio Management, Algorithmic Trading
Insurance Analytics	Claims Management, Risk Modelling, Predictive Underwriting
RegTech (Regulatory Technology)	Automated KYC Process, AML (Anti-Money Laundering) Detection
Digital Payments	UPI Integration, Payment Gateway Fraud Detection

Phase III: Real-Time Project Implementation (10 Hours)

1. Predictive Model for Tax Evasion Detection
2. AI-Based Credit Scoring Model
3. Stock Market Sentiment Analysis
4. Insurance Fraud Detection System
5. Risk Analytics Dashboard for Investment Portfolio

Phase IV: Skill Development & Soft Skills Training (5 Hours)

1. Financial Communication Skills
2. Data Visualization (Excel, Power BI, Tableau)
3. Financial Modelling
4. BFSI Regulatory Compliance
5. Stakeholder Management

Assessment Criteria:

Assessment Method	
Industry Mentor Evaluation	✓
Real-Time Project Report	✓
Presentation & Viva	✓
Attendance & Participation	✓

Program Deliverables:

1. Tax Analytics Dashboard
2. Credit Risk Analysis Model
3. Stock Price Prediction Model
4. Insurance Risk Assessment Report
5. BFSI Data Analytics Dashboard
6. Internship Completion Certificate

Internship Avenues:

1. Taxation Domain
2. Banking & Payments
3. Investment & Securities Market
4. Insurance Analytics

Expected Learning Outcomes:

Skill Developed	Level of Mastery
Financial Data Analytics	Advanced
Tax Evasion Prediction	Intermediate
Stock Market Analytics	Advanced
AI-Based Credit Risk Analysis	Intermediate
Insurance Fraud Detection	Intermediate
BFSI Regulatory Compliance	Advanced

Training Methodology

1. Industry Mentorship
2. Hands-on Data Analysis
3. Case Studies & Group Discussions
4. Real-Time BFSI Projects
5. Weekly Industry Review Sessions

Internship Certificate Format:

1. Issued by BFSI FinTech Partner
2. Project Title & Domain Mentioned
3. Performance Grade

Post-Internship Career Avenues:

1. Financial Analyst
2. Investment Banker
3. Risk Management Analyst
4. Tax Analyst
5. AI Product Manager for BFSI
6. Insurance Data Scientist

Internship Supervisor:

1. Industry Mentor Name
2. Designation
3. Company Name

Unique Highlights of this Internship Program:

1. BFSI + FinTech + AI Integration
2. Special Focus on Taxation Analytics
3. Investment & Securities Market Analytics
4. Insurance Risk Modelling
5. 100% Placement Assistance in BFSI Sector

SEMESTER VIII

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
8	25-921-0802 -Strategic Financial Management	3	1	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Recall core concepts of financial management and strategic decision-making.
CO2	Understanding	Understand the relationship between corporate strategy and financial policy.
CO3	Applying	Apply valuation techniques in investment and financing decisions.
CO4	Analysing	Analyse financial strategies for mergers, acquisitions, and corporate restructuring.
CO5	Analysing	Analyse risks and returns of strategic financial alternatives.
CO6	Applying	Apply comprehensive financial strategies aligned with business goals.

Course Objectives

1. To integrate financial theory with business strategy in a dynamic business environment.
2. To provide knowledge of advanced tools for strategic investment, financing, and dividend decisions.
3. To develop analytical capabilities in corporate valuation, risk management, and performance measurement.
4. To study financial strategies in corporate restructuring, M&A, and international finance.
5. To enhance decision-making skills in alignment with shareholder value creation.

Course Modules

Module	Topics Covered	60 hrs
Module I	Strategic Financial Management – Meaning, Scope, and Role – Relationship with Corporate Strategy – Strategic Financial Planning – Value-Based Management – Shareholder Wealth Maximization	12 hrs
Module II	Strategic Investment Decisions – Capital Budgeting under Risk and Uncertainty – Real Options – Cost of Capital – Capital Rationing – Investment Appraisal Techniques	12 hrs
Module III	Strategic Financing Decisions – Capital Structure Planning – Leverage and Risk – Long-Term Financing Instruments – Dividend Policy and Strategic Impact – Retention vs. Payout	12 hrs
Module IV	Mergers, Acquisitions, and Corporate Restructuring – Types and Motives – Valuation of Target Firms – Synergy and Post-Merger Integration – Financial Restructuring and Buyouts	12 hrs
Module V	Strategic Risk Management – Types of Financial Risk – Derivatives for Hedging – Value at Risk (VaR) – International Financial Strategy – Performance Evaluation: EVA, MVA, Balanced Scorecard	12 hrs

Textbooks

1. Prasanna Chandra, Strategic Financial Management, McGraw Hill Education, 2022
2. Rajni Sofat & Preeti Hiro, Strategic Financial Management, PHI Learning, 2020
3. J.B. Gupta, Strategic Financial Management, Taxmann Publications, 2021
4. Van Horne & Dhamija, Financial Management and Policy, Pearson Education, 2021
5. C. Paramasivan, Strategic Financial Management, Himalaya Publishing House, 2020

Reference

1. Richard A. Brealey, Stewart C. Myers & Franklin Allen, Principles of Corporate Finance, McGraw Hill Education, 2022
2. Aswath Damodaran, Strategic Risk Taking: A Framework for Risk Management, Pearson Education, 2015
3. Eugene F. Brigham & Michael C. Ehrhardt, Financial Management: Theory & Practice, Cengage Learning, 2021
4. James T. Gleason, Risk: The New Management Imperative in Finance, Bloomberg Press, 2020
5. Jonathan Berk & Peter DeMarzo, Corporate Finance, Pearson Education, 2022

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	2	2	2	0	3	3	3
CO2	3	1	2	2	2	0	3	3	2
CO3	3	1	2	2	2	0	3	3	3
CO4	3	1	2	2	2	0	3	3	2
CO5	3	1	2	2	2	0	3	3	1
CO6	3	1	2	2	2	0	3	3	3

Strong - 3 Moderate -2 Weak-1

Course overview

Semester	Course Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
8	Capstone Project & Comprehensive Viva Voce							

Electives

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
6	25-921-0603 Fintech Start-ups in Emerging Markets	3	1	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand the evolution and impact of fintech in emerging markets.
CO2	Applying	Apply knowledge of financial regulations and technologies to assess fintech opportunities.
CO3	Analysing	Analyse the role of blockchain and AI in fintech innovations.
CO4	Analysing	Analyse business models and strategies for fintech startups.
CO5	Applying	Develop a comprehensive business model canvas for a fintech startup.
CO6	Understanding	Understand the challenges and opportunities unique to fintech in emerging markets.

Course Objectives

1. To explore the rise and significance of fintech in emerging markets.
2. To understand the regulatory frameworks influencing fintech development.
3. To examine the application of emerging technologies like blockchain and AI in fintech.
4. To learn the principles of building and scaling fintech startups.
5. To develop practical skills in creating business models and pitches for fintech ventures.

Course Modules

Course Online Link:

<https://www.coursera.org/specializations/fintech-startups-emerging-markets>

Module	Topics Covered	60 hrs
Module I	Introduction to Fintech in Emerging Markets – Definition and scope of fintech – Historical context and evolution – Key drivers of fintech growth – Case studies from emerging economies.	12 hrs
Module II	Financial Regulations and Fintech – Overview of financial regulatory environments – Impact of regulations on fintech innovation – Comparative analysis of regulatory frameworks – Strategies for compliance and innovation.	12 hrs
Module III	Emerging Technologies in Fintech – Introduction to blockchain technology – Role of AI and machine learning in financial services – Integration of technology in fintech solutions – Challenges and ethical considerations.	12 hrs
Module IV	Building Fintech Startups – Entrepreneurship in fintech – Design thinking and user-centric product development – Business model canvas for fintech – Funding and scaling strategies.	12hrs

Module	Topics Covered	60 hrs
Module V	Capstone Project – Development of a fintech startup idea – Creation of a business model canvas – Preparation and delivery of a startup pitch – Peer review and feedback sessions.	12 hrs

Textbooks

1. Anshari, M., Almunawar, M. N., FinTech in Emerging Markets: Opportunities and Challenges, Springer, 2022
2. Susanne Chishti & Janos Barberis, The FINTECH Book, Wiley, 2021
3. Pranay Gupta & T. Mandy Tham, Fintech: The New DNA of Financial Services, de|G Press, 2020
4. Mika Westerlund, Digital Startups in FinTech: Financial Technology and the Future of Finance, SpringerBriefs, 2021
5. Sundas Ali, Emerging Trends in FinTech, Notion Press, 2020

Reference

1. Chris Skinner, Digital Human: The Fourth Revolution of Humanity Includes Everyone, Marshall Cavendish, 2018
2. David Shrier, Basic Blockchain: What It Is and How It Will Transform the Way We Work and Live, Little Brown, 2020
3. Igor Pejic, Blockchain Babel: The Crypto-Craze and the Challenge to Business, Kogan Page, 2020
4. Matthew Driver, The Future of FinTech: Integrating Finance and Technology in Financial Services, Marshall Cavendish, 2017
5. Arvind Narayanan et al., Bitcoin and Cryptocurrency Technologies, Princeton University Press, 2016

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	3	3	3	3
CO2	3	3	2	2	2	3	3	3	3
CO3	3	3	2	2	2	3	3	3	3
CO4	3	3	2	2	2	3	3	3	3
CO5	3	3	2	2	2	3	3	3	3
CO6	3	3	2	2	2	3	3	3	3

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
6	25-921-0604 Applications of AI in Financial Services	3	1	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Demonstrate knowledge of AI technologies relevant to financial services.
CO2	Analysing	Apply AI techniques to manage risk and detect fraud.
CO3	Applying	Design AI-driven solutions for enhancing customer experience.
CO4	Applying	Apply AI strategies in trading and portfolio management.
CO5	Applying	Apply future trends and challenges in AI for the financial sector.
CO6	Applying	Develop real-world AI financial service applications using case-based methodologies.

Course Objectives

1. To understand the basics of AI and its application in financial services.
2. To explore AI-based tools for risk management and fraud detection.
3. To study the impact of AI on customer experience and service delivery.
4. To analyse the role of AI in trading and investment management.
5. To examine the emerging trends and future potential of AI in finance.

Course Modules

Module	Topics Covered	60hrs
Module I	Introduction to AI in Financial Services – Overview of AI – Key technologies – Traditional vs. AI-driven approaches – Ethics – Case studies	12 hrs
Module II	AI in Risk Management and Fraud Detection – Predictive models for risk – Fraud detection – Real-time monitoring – Cybersecurity – Case studies	12 hrs
Module III	AI-Driven Customer Experience – Chatbots – Personalization – Sentiment analysis – Service automation – Case studies	12 hrs
Module IV	AI in Trading and Investment Management – Algorithmic trading – Predictive analytics – Portfolio tools – Robo-advisors – Case studies	12 hrs
Module V	Emerging Trends and Future of AI in Finance – Explainable AI – Blockchain – Financial inclusion – Regulatory AI – Case studies	12 hrs

Textbooks

1. Sundar G. Bharadwaj & Roland T. Rust, Artificial Intelligence and Machine Learning in Financial Services, Springer, 2022
2. Yao Ma & Jiliang Tang, Machine Learning for Finance, Packt Publishing, 2021
3. Palash Goyal, Sumit Pandey & Karan Jain, Deep Learning for Natural Language Processing in FinTech, Springer, 2021
4. Jay Nagpaul, AI and Machine Learning for Finance: A Practical Guide, BPB Publications, 2023
5. Jack Clark Francis, AI in Financial Markets: Cutting Edge Applications for Risk Management, Portfolio Optimization, and Economics, Wiley, 2020

Reference

1. Marcos Lopez de Prado, Advances in Financial Machine Learning, Wiley, 2018
2. Yuxi (Hayden) Liu, Python Machine Learning by Example: Build Intelligent Systems Using Deep Learning with PyTorch, Packet Publishing, 2022
3. Shimon Whiteson, Artificial Intelligence in Finance, O'Reilly Media, 2020
4. Andrew W. Lo, Adaptive Markets: Financial Evolution at the Speed of Thought, Princeton University Press, 2017
5. Ajay Agrawal, Joshua Gans & Avi Goldfarb, Prediction Machines: The Simple Economics of Artificial Intelligence, Harvard Business Review Press, 2018

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	2	2	2	0	2	3	3
CO2	2	3	2	2	2	0	2	3	3
CO3	2	3	2	2	2	0	2	3	3
CO4	2	3	2	2	2	0	2	3	3
CO5	2	3	2	2	2	0	2	3	3
CO6	2	3	2	2	2	0	2	3	3

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
6	25-921-0605 Big Data Analytics	3	1	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Demonstrate an understanding of the Big Data lifecycle and its challenges.
CO2	Applying	Gain proficiency in using tools like Hadoop, Spark, and NoSQL databases.
CO3	Analysing	Apply machine learning and analytics techniques to Big Data.
CO4	Applying	Implement data security and governance best practices.
CO5	Analysing	Explore innovations and advancements in Big Data technologies.
CO6	Analysing	Design and develop practical Big Data solutions integrating multiple technologies.

Course Objectives

1. To introduce the fundamental concepts of Big Data and its challenges.
2. To explore Big Data frameworks and technologies like Hadoop and Spark.
3. To apply advanced analytics techniques to extract actionable insights.
4. To address security and governance issues in Big Data environments.
5. To examine emerging trends and industry-specific applications of Big Data.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to Big Data - Characteristics and sources of Big Data - Lifecycle stages - Challenges and applications across industries	12 hrs
Module II	Big Data Frameworks and Technologies - Hadoop ecosystem components - Apache Spark features - NoSQL databases - Data integration and ETL	12 hrs
Module III	Data Analytics Techniques - Descriptive, predictive, and prescriptive analytics - Machine learning applications - Visualization tools	12 hrs
Module IV	Big Data Security and Governance - Privacy, security, ethical considerations - Governance frameworks - Case studies	12 hrs
Module V	Emerging Trends and Future of Big Data - Cloud solutions and real-time analytics - IoT integration - Industry-specific innovations	12 hrs

Textbooks

1. Seema Acharya & Subhashini Chellappan, Big Data and Analytics, Wiley India, 2021
2. Viktor Mayer-Schönberger & Kenneth Cukier, Big Data: A Revolution That Will Transform How We Live, Work, and Think, Mariner Books, 2021

- David Loshin, Big Data Analytics: From Strategic Planning to Enterprise Integration with Tools, Techniques, NoSQL, and Graph, Morgan Kaufmann, 2020
- Michael Minelli, Michele Chambers & Ambiga Dhiraj, Big Data, Big Analytics: Emerging Business Intelligence and Analytic Trends for Today's Businesses, Wiley, 2020
- Arshdeep Bahga & Vijay Madiseti, Big Data Science & Analytics: A Hands-On Approach, VPT, 2019

Reference

- Tom White, Hadoop: The Definitive Guide, O'Reilly Media, 2021
- Chuck Lam, Hadoop in Action, Manning Publications, 2018
- Jules S. Damji et al., Data Engineering with Apache Spark, Delta Lake, and Lakehouse, O'Reilly Media, 2022
- Dr. Frank J. Ohlhorst, Big Data Analytics: Turning Big Data into Big Money, Wiley, 2015
- Eric Siegel, Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die, Wiley, 2016

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	1	3	3	1
CO2	3	3	2	2	2	1	3	3	2
CO3	3	3	2	2	2	1	3	3	1
CO4	3	3	2	2	2	1	3	3	2
CO5	3	3	2	2	2	1	3	3	1
CO6	3	3	2	2	2	1	3	3	2

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
8	25-921-0803 -The Future of Payment Technologies	3	1	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Understanding	Understand the structure and operation of current payment systems.
CO2	Analysing	Analyse inefficiencies in existing payment processing practices.
CO3	Applying	Apply knowledge of technological innovations to address payment system challenges.
CO4	Analysing	Analyse new payment technologies and their value propositions.
CO5	Understanding	Understand the impact of emerging technologies on payment systems.
CO6	Applying	Develop strategies for implementing innovative payment solutions.

Course Objectives

1. To explore the fundamentals of current payment systems and their operations.
2. To identify and analyse inefficiencies in traditional payment processing methods.
3. To examine technological innovations transforming payment systems.
4. To evaluate the benefits and challenges of emerging payment technologies.
5. To develop strategic approaches for adopting new payment solutions in various contexts

Course Modules

Online Course Link: <https://www.coursera.org/learn/paytech>

Module	Topics Covered	60hrs
Module I	Introduction to Payment Systems – Overview of consumer-to-business (C2B), consumer-to-consumer (C2C), and business-to-business (B2B) payment models – Key components and stakeholders in payment ecosystems – Regulatory frameworks governing payment systems.	12 hrs
Module II	Inefficiencies in Traditional Payment Processing – Analysis of delays, costs, and security issues – Case studies highlighting challenges in existing systems – Impact of inefficiencies on businesses and consumers.	12 hrs
Module III	Technological Innovations in Payments – Exploration of mobile payments, digital wallets, and contactless technologies – Role of fintech in revolutionizing payment methods – Integration of AI and machine learning in payment processing.	12 hrs
Module IV	Emerging Payment Technologies – Deep dive into blockchain and cryptocurrency applications – Evaluation of decentralized payment systems – Future trends in digital currencies and their potential impact.	12 hrs

Module	Topics Covered	60hrs
Module V	Strategic Implementation of New Payment Solutions – Assessing organizational readiness for adopting new technologies – Developing value propositions for innovative payment methods – Crafting implementation strategies and measuring success metrics.	12 hrs

Textbooks

1. Carol Coye Benson & Scott Loftesness, Payments Systems in the U.S., Glenbrook Press, 2021
2. Ingo Walter, The Future of Finance: The Impact of FinTech, AI, and Crypto on Financial Services, NYU Stern, 2022
3. Vasant Dhar, The Future of Financial Services: Digital Finance, AI, and Payments, Wiley, 2023
4. David L. Stearns, Electronic Value Exchange: Origins of the Visa Electronic Payment System, Springer, 2021
5. John Manning, The PayTech Book: The Payment Technology Handbook for Investors, Entrepreneurs, and FinTech Visionaries, Wiley, 2020

Reference

1. Chris Skinner, Digital Bank: Strategies to Launch or Become a Digital Bank, Marshall Cavendish, 2020
2. Alex Tapscott & Don Tapscott, Blockchain Revolution: How the Technology Behind Bitcoin and Other Cryptocurrencies is Changing the World, Portfolio, 2018
3. Neel Mehta, Aditya Agashe & Parth Detroja, Bubble or Revolution: The Present and Future of Blockchain and Cryptocurrencies, Paravane Ventures, 2019
4. Henning Diedrich, Ethereum: Blockchains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations, CreateSpace Independent, 2017
5. Nikhil Vadgama & Veronica Mihai, Fintech and the Future of Finance, University College London Press, 2022

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	0	3	3	2
CO2	3	3	2	2	2	1	3	3	2
CO3	3	3	2	2	2	0	3	3	2
CO4	3	3	2	2	2	0	3	3	2
CO5	3	3	2	2	2	1	3	3	2

CO6	3	3	2	2	2	0	3	3	2	
Strong - 3	Moderate -2		Weak-1							

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
8	25-921-0804 -Mergers, Acquisitions and Corporate Restructuring	3	1	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Understand the fundamental concepts and types of corporate restructuring.
CO2	Understanding	Identify and interpret key motives and legal frameworks governing M&A transactions.
CO3	Applying	Apply valuation methods and due diligence in merger and acquisition scenarios.
CO4	Analysing	Analyse financial, legal, and strategic implications of various restructuring strategies.
CO5	Analysing	Analyse post-merger integration processes and performance measurement techniques.
CO6	Applying	Apply restructuring strategies aligned with long-term corporate objectives.

Course Objectives

1. To introduce the concepts and rationale behind corporate mergers, acquisitions, and restructuring.
2. To understand the legal, strategic, and regulatory aspects involved in M&A.
3. To gain hands-on experience in valuation, deal structuring, and due diligence.
4. To explore integration, turnaround strategies, and post-merger performance.
5. To evaluate the impact of restructuring on stakeholders and shareholder value.

Course Modules

Module	Topics Covered	60 hrs
Module I	Introduction to Corporate Restructuring – Meaning, Types, and Motives – Forms of Restructuring: Mergers, Demergers, Spin-offs, Sell-offs, Divestitures – Strategic Alliances – Business Combinations	12 hrs
Module II	Mergers and Acquisitions – Types of Mergers – Strategic Motives – Theories of Mergers – Deal Structuring – Takeovers and Anti-Takeover Defenses – Reverse Mergers	12 hrs
Module III	Valuation in M&A – Methods: DCF, Comparable Companies, Precedent Transactions – Valuation of Synergies – Deal Negotiation and Bidding Strategies – Due Diligence Process	12 hrs
Module IV	Legal and Regulatory Framework – Companies Act, SEBI Regulations, Competition Act – Cross-border M&A – Taxation Aspects – Role of Advisors and Intermediaries	12 hrs
Module V	Post-Merger Integration – Cultural and HR Issues – Change Management – Financial Restructuring – Turnaround and Revival Strategies – Measuring Success: KPIs, EVA, MVA, Synergy Realization	12 hrs

Textbooks

1. Prasad G. Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikas Publishing, 2022
2. S. Ramanujam, Mergers et al.: Issues, Implications and Case Laws in Corporate Restructuring, McGraw Hill Education, 2021
3. Arun Kumar & Rachana Sharma, Corporate Restructuring: Mergers, Acquisitions and Other Forms, Himalaya Publishing House, 2020
4. Patrick A. Gaughan, Mergers, Acquisitions, and Corporate Restructurings, Wiley, 2021
5. Sundar Sankaran, Strategic Corporate Finance and Restructuring, Vision Books, 2020

Reference

1. Weston, Mitchell & Mulherin, Takeovers, Restructuring, and Corporate Governance, Pearson Education, 2019
2. Donald DePamphilis, Mergers, Acquisitions, and Other Restructuring Activities, Academic Press, 2021
3. Bob Zider, Harvard Business Review on Mergers and Acquisitions, Harvard Business Review Press, 2011
4. John C. Coates, Corporate Governance and Financial Restructuring, Harvard Law School, 2020
5. S. Kevin, Mergers and Acquisitions, PHI Learning, 2021

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	0	3	3	2
CO2	3	3	2	2	2	0	3	3	2
CO3	3	3	2	2	2	0	3	3	1
CO4	3	3	2	2	2	0	3	3	2
CO5	3	3	2	2	2	0	3	3	2
CO6	3	3	2	2	2	0	3	3	1

Strong - 3 Moderate -2 Weak-1

Course Overview

Semester	Course Code & Title	L	T	P	C	Total Marks	Internal (CIE)	External (ESE)
8	25-921-0805 - International Marketing	3	1	0	4	100	30	70

Course Outcomes

Upon successful completion of the course, students will be able to:

Course Outcome (CO)	Cognitive Ability	Description
CO1	Remembering	Recall basic concepts of international trade, marketing environment, and global market entry strategies.
CO2	Understanding	Understand cultural, economic, and legal aspects influencing international marketing decisions.
CO3	Applying	Apply international market segmentation and targeting strategies effectively.
CO4	Analysing	Analyse international marketing mix decisions including product adaptation, pricing, promotion, and distribution strategies.
CO5	Analysing	Analyse global market opportunities and challenges using strategic tools.
CO6	Applying	Apply a strategic international marketing plan tailored for a selected market.

Course Objectives

1. To introduce students to the concepts, practices, and challenges of marketing in international environments.

2. To familiarize learners with cross-cultural dynamics, market entry strategies, and international product lifecycle.
3. To equip students with skills to assess and manage marketing strategies in global contexts.
4. To enhance understanding of regulatory, economic, and socio-political influences on international markets.
5. To develop competencies in creating and implementing global marketing strategies.

Course Modules

Module	Topics Covered	45 hrs
Module I	Introduction to International Marketing – Scope and Significance – Differences between Domestic and International Marketing – Drivers of Globalization – Theories of International Trade – Global Trade Agreements (WTO, FTAs, etc.)	9 hrs
Module II	International Marketing Environment – Cultural, Economic, Political, and Legal Factors – PESTEL Analysis – International Consumer Behavior – Market Research and Information Systems	9 hrs
Module III	Market Entry Strategies – Exporting, Licensing, Franchising, Joint Ventures, and Wholly Owned Subsidiaries – Global Strategic Alliances – Selection of Foreign Markets – Entry Barriers	9 hrs
Module IV	International Marketing Mix – Product Planning: Standardization vs. Adaptation – International Branding and Packaging – Pricing Strategies – International Distribution Channels – Global Promotion and Communication Strategies	9 hrs
Module V	International Marketing Strategy and Planning – Competitive Analysis – Global Positioning – Risk Analysis – Ethical and Social Responsibility Issues – Digital and E-commerce in International Marketing – Case Studies	9 hrs

Textbooks

1. Philip R. Cateora, Mary C. Gilly & John L. Graham, International Marketing, McGraw Hill Education, 2020
2. Warren J. Keegan & Mark C. Green, Global Marketing, Pearson Education, 2022
3. Michael Czinkota & Ilkka Ronkainen, International Marketing, Cengage Learning, 2021
4. Sak Onkvisit & John J. Shaw, International Marketing: Strategy and Theory, Routledge, 2020
5. Vern Terpstra & Ravi Sarathy, International Marketing, Naper Publishing Group, 2019

Reference

1. Jean-Pierre Jeannet & H. David Hennessey, Global Marketing Strategies, Cengage Learning, 2017

2. Johny K. Johansson, Global Marketing: Foreign Entry, Local Marketing, and Global Management, McGraw Hill, 2016
3. David Jobber & Fiona Ellis-Chadwick, Principles and Practice of Marketing, McGraw Hill Education, 2021
4. David A. Aaker & Damien McLoughlin, Strategic Market Management: Global Perspectives, Wiley, 2020
5. Susan P. Douglas & C. Samuel Craig, Global Marketing Strategy, McGraw Hill, 2019

CO – PO – PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	0	2	2	2	1	3	3	3
CO2	3	0	2	2	2	2	3	3	3
CO3	3	0	2	2	2	0	3	3	3
CO4	3	0	2	2	2	1	3	3	3
CO5	3	0	2	2	2	2	3	3	3
CO6	3	0	2	2	2	0	3	3	3

Strong - 3 Moderate -2 Weak-1

*****The End*****