Your Dreams Our Goal

POORNIMA
UNIVERSITY

FACULTY OF
Innovation, Research & Entrepreneurship

B.Com International Business

SCHEME & SYLLABUS BOOKLET

BATCH 2023-2026

SCHEME & SYLLABUS

BATCH: 2023-26

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Disclaimer: The scheme, syllabus and other materials published in this booklet may be changed or modified as per the requirement after approval of competent authority. The decision taken by the management of Poornima University will be final and abiding to all.

Student Details

Name of Student:

Name of Program:

Semester: Year: Batch:

Faculty of:

VISION

To create knowledge based society with scientific temper, team spirit and dignity of labor to face global competitive challenges.

Mission

To evolve and develop skill based systems for effective delivery of knowledge so as to equip young professionals with dedication and commitment to excellence in all spheres of life.

Quality Policy

To provide Quality Education through Faculty development, updating of facilities and continual improvement meeting University norms and keeping stake holders satisfied.

Knowledge Wheel

5 | At Poornima, the academic atmosphere is a rare blend of modern technical as well as soft skills and traditional systems of learning processes.
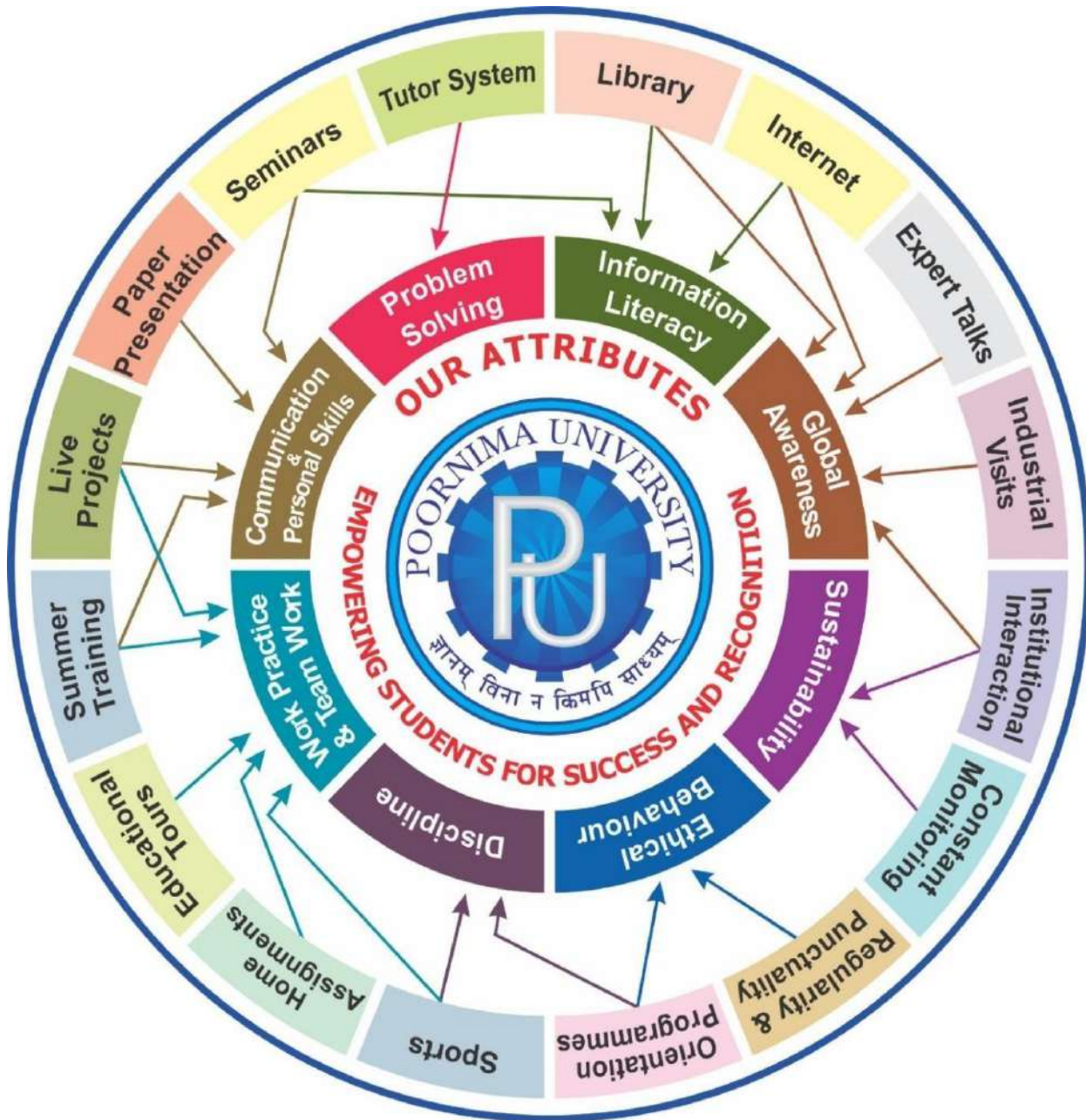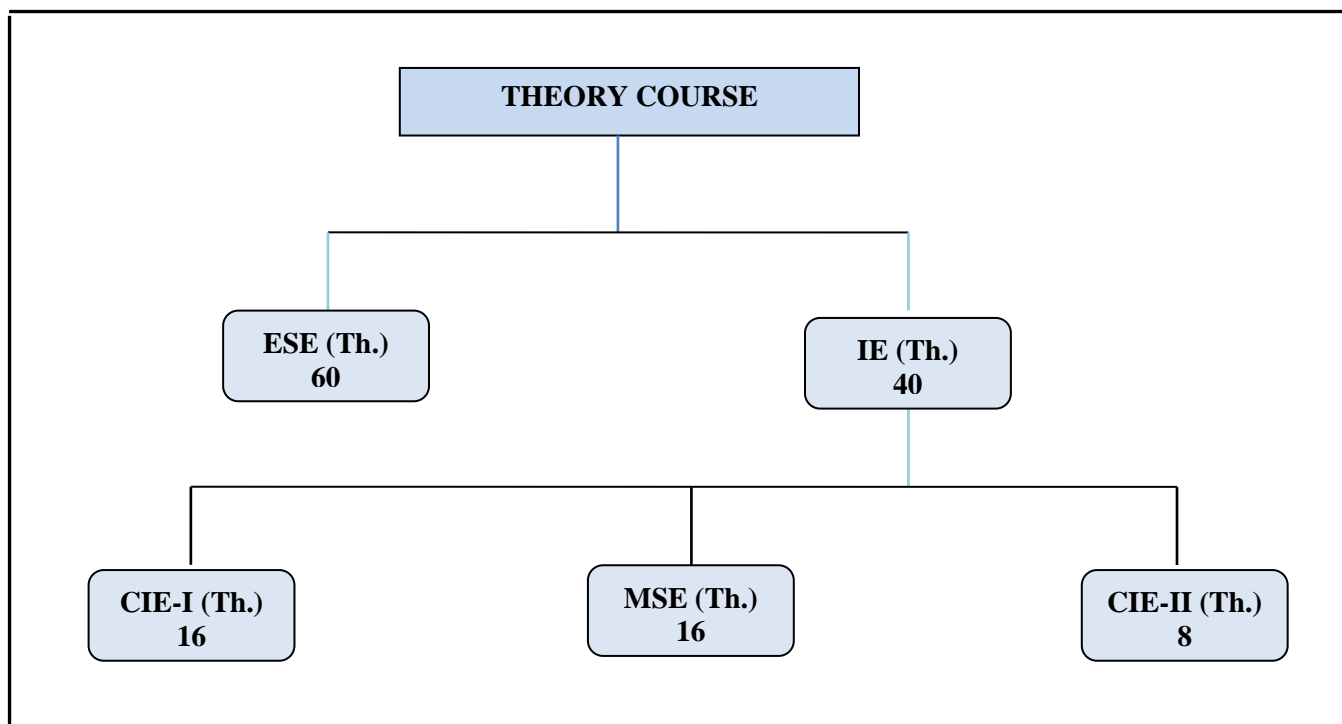
About Program and Program Outcomes (PO):

Title of the Programme: B.Com International Business

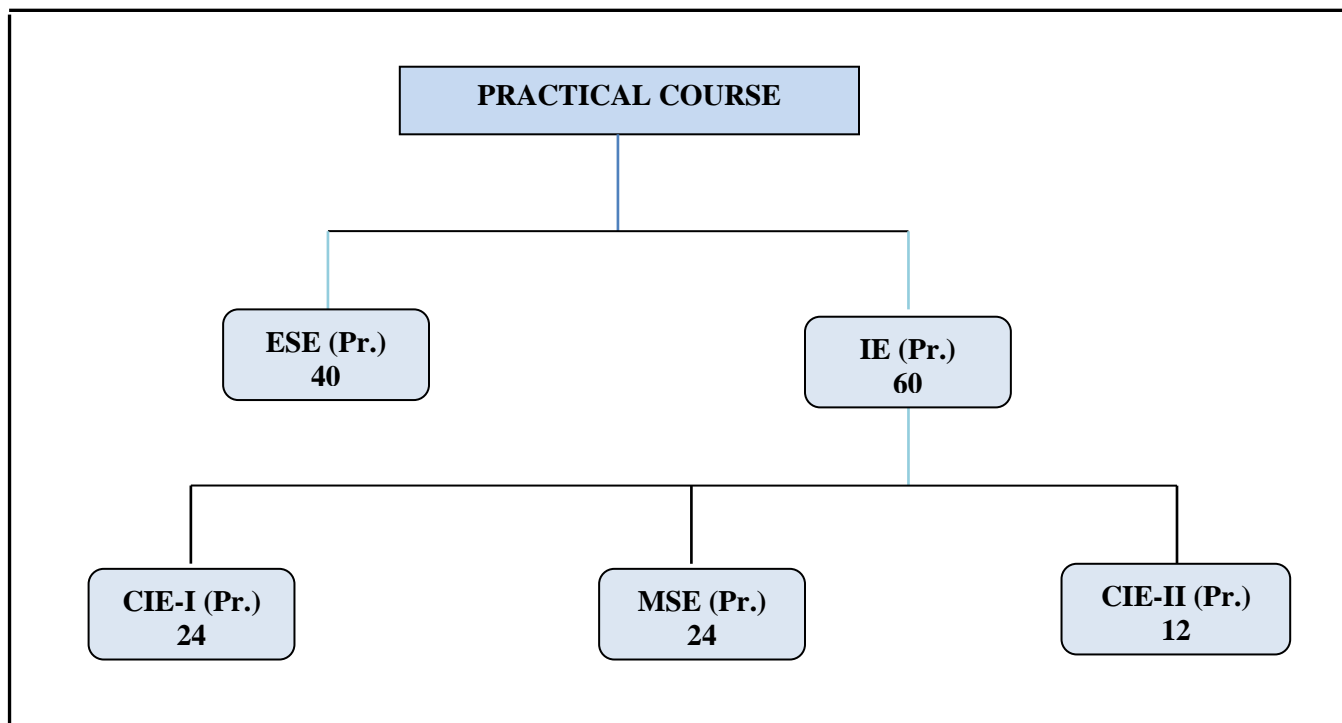**Nature of the Programme:** B. Com is three year full-time internship embedded programme.

Programme Outcome	
	PO 1: To equip individuals with a broad understanding of accounting principles, financial management, audit and assurance, taxation, and other areas of accounting.
	PO 2: Candidate learn about professional ethics and are expected to demonstrate high ethical standards in their practice, including integrity, objectivity, and professional competence..
	PO 3: Candidate learn to analyze financial information, evaluate business performance, and make informed decisions based on financial data. This outcome prepares individuals to contribute effectively to organizational strategy and planning.
	PO 4: Candidates learn to communicate effectively, work collaboratively in teams, and take on leadership roles. They also gain an understanding of the broader business environment and its impact on accounting and finance.
	PO 5: Candidates are encouraged to keep up-to-date with changes in accounting standards, regulations, and industry practices. They are expected to maintain and enhance their professional competence throughout their careers.
Program Specific Outcomes	
	1. The course aims to develop candidates' technical competence in accounting, finance, audit, taxation, and other related areas. By studying the syllabus, candidates acquire the necessary knowledge, skills, and understanding of accounting principles, practices, and regulations.
	2. Candidates learn to analyze complex business scenarios, evaluate financial information, and make informed decisions based on professional judgment and ethical considerations.
	3. Candidates learn how to apply their technical knowledge in practical situations, combining various concepts and principles to solve real-world accounting problems. This outcome enables candidates to demonstrate a holistic understanding of the subject matter.

Examination System :

A. **Marks Distribution of Theory Course:**

```
                    ┌─────────────────────┐
                    │   THEORY COURSE     │
                    └──────────┬──────────┘
              ┌────────────────┴────────────────┐
        ┌───────────┐                      ┌───────────┐
        │ ESE (Th.) │                      │  IE (Th.) │
        │    60     │                      │    40     │
        └───────────┘                      └─────┬─────┘
                      ┌──────────────────────────┼──────────────────────────┐
              ┌───────────────┐          ┌───────────────┐          ┌───────────────┐
              │  CIE-I (Th.)  │          │   MSE (Th.)   │          │  CIE-II (Th.) │
              │      16       │          │      16       │          │       8       │
              └───────────────┘          └───────────────┘          └───────────────┘
```

B. **Marks Distribution of Practical Course :**

```
                    ┌─────────────────────┐
                    │  PRACTICAL COURSE   │
                    └──────────┬──────────┘
              ┌────────────────┴────────────────┐
        ┌───────────┐                      ┌───────────┐
        │ ESE (Pr.) │                      │  IE (Pr.) │
        │    40     │                      │    60     │
        └───────────┘                      └─────┬─────┘
                      ┌──────────────────────────┼──────────────────────────┐
              ┌───────────────┐          ┌───────────────┐          ┌───────────────┐
              │  CIE-I (Pr.)  │          │   MSE (Pr.)   │          │  CIE-II (Pr.) │
              │      24       │          │      24       │          │      12       │
              └───────────────┘          └───────────────┘          └───────────────┘
```

Th.: Theory, **Pr.**: Practical, **ESE:** End Semester Examination, **MSE:** Mid Semester Examination, **CIE:** Continuous Internal Evaluation.

CO Wise Marks Distribution:

Exam Entity	Theory Subject		Practical/ Studio Subject	
	Maximum Marks	**CO to be Covered**	**CO to be Covered**	**Maximum Marks**
CIE-I	16 (8 + 8)	1 & 2	1 & 2	24 (12 + 12)
MSE	16 (8 + 8)	3 & 4	3 & 4	24 (12 + 12)
CIE-II (Activity/ Assignment)	8 (8)	5	5	12 (12)
ESE	60	-	-	40
TOTAL	100	-	-	100

Minimum Passing Percentage in All Exams:

S No.	Program Name	Minimum Passing Percentage in		
		IE Component	**ESE Component**	**Total Component**
1	Course Work for PhD Registration	-	-	50%
2	B. Arch.	-	45%	50%
3	MBA, MCA, M.Des., M.Tech., M.Plan, MHA, MPH	-	40%	40%
4	MBA, MCA, M.Des., M.Tech., M.Plan, MHA, MPH	-	35%	35%

SGPA Calculation

$$SGPA = \frac{C_1 G_1 + C_2 G_2 + \ldots\ldots\ldots + C_n G_n}{C_1 + C_2 + \ldots\ldots + C_n}$$

$$SGPA = \frac{\sum_i C_i \times G_i}{\sum_i C_i}$$

where (as per teaching scheme & syllabus):

C_i is the number of credits of subject i,

G_i is the Grade Point for the subject I and i = 1 to n,

n = number of subjects in a course in the semester

CGPA Calculation

$$CGPA = \frac{C_1 G_1 + C_2 G_2 + \ldots\ldots\ldots + C_n G_n}{C_1 + C_2 + \ldots\ldots + C_n}$$

$$CGPA = \frac{\sum_i C_i \times G_i}{\sum_i C_i}$$

where (as per teaching scheme & syllabus):

C_i is the number of credits of subject i,

G_i is the Grade Point for the subject I and i = 1 to n,

n = number of subjects in a course of all the semesters up to which CGPA is computed

Grading Table:

<table>
<tr><td colspan="4">Applicable for B.Arch. & Ph.D. Courses</td><td colspan="4">Applicable for All Courses except B.Arch. & Ph.D.</td></tr>
<tr><td>Academic Performance</td><td>Grade</td><td>Grade Point</td><td>Marks Range (in %)</td><td>Academic Performance</td><td>Grade</td><td>Grade Point</td><td>Marks Range (in %)</td></tr>
<tr><td>Outstanding</td><td>O</td><td>10</td><td>$90 \leq x \leq 100$</td><td>Outstanding</td><td>O</td><td>10</td><td>$90 \leq x \leq 100$</td></tr>
<tr><td>Excellent</td><td>A+</td><td>9</td><td>$80 \leq x < 90$</td><td>Excellent</td><td>A+</td><td>9</td><td>$80 \leq x < 90$</td></tr>
<tr><td>Very Good</td><td>A</td><td>8</td><td>$70 \leq x < 80$</td><td>Very Good</td><td>A</td><td>8</td><td>$70 \leq x < 80$</td></tr>
<tr><td>Good</td><td>B+</td><td>7</td><td>$60 \leq x < 70$</td><td>Good</td><td>B+</td><td>7</td><td>$60 \leq x < 70$</td></tr>
<tr><td>Above Average</td><td>B</td><td>6</td><td>$50 \leq x < 60$</td><td>Above Average</td><td>B</td><td>6</td><td>$50 \leq x < 60$</td></tr>
<tr><td>Fail</td><td>F</td><td>0</td><td>$x < 50$</td><td>Average</td><td>C</td><td>5</td><td>$40 \leq x < 50$</td></tr>
<tr><td>Absent</td><td>Ab</td><td>0</td><td>Absent</td><td>Pass</td><td>P</td><td>4</td><td>$35 \leq x < 40$</td></tr>
<tr><td></td><td></td><td></td><td></td><td>Fail</td><td>F</td><td>0</td><td>$x < 35$</td></tr>
<tr><td></td><td></td><td></td><td></td><td>Absent</td><td>Ab</td><td>0</td><td>Absent</td></tr>
</table>

CGPA to percentage conversion rule:

Equivalent % of Marks in the Program = *CGPA* *10

Award of Class

CGPA	Percentage	Equivalent Division
$7.50 \leq CGPA$	75% or more	First Division with Distinction
$6.00 \leq CGPA < 7.50$	$60\% \leq x < 75\%$	First Division
$5.00 \leq CGPA < 6.00$	$50\% \leq x < 60\%$	Second Division
$4.00 \leq CGPA < 5.00$	$40\% \leq x < 50\%$	Pass Class

Guidelines for Massive Open Online Courses (MOOCs)

(Session 2023-24)

Poornima University, in its never ending endeavor to equip students with best-of-class learning and knowledge, has undertaken to include MOOC courses as part of its credit scheme from session 2023-24 onwards. The objective behind this is to enable students to study courses designed by the best teachers in the country and to scale their knowledge base with the rest of learners from the nation. The MOOCs which are included under this scheme is can be chosen from SWAYAM and NPTEL.

1. Introduction of MOOCs: SWAYAM and NPTEL

About SWAYAM:

SWAYAM is a programme initiated by Government of India and designed to achieve the three cardinal principles of Education Policy viz., access, equity and quality. The objective of this effort is to take the best teaching learning resources to all, including the most disadvantaged. SWAYAM seeks to bridge the digital divide for students who have hitherto remained untouched by the digital revolution and have not been able to join the mainstream of the knowledge economy.

This is done through a platform that facilitates hosting of all the courses, taught in classrooms to be accessed by anyone, anywhere at any time. All the courses are interactive, prepared by the best teachers in the country and are available, free of cost to any learner. However learners wanting a SWAYAM certificate should register for the final proctored exams that come at a fee and attend in-person at designated centers on specified dates. Eligibility for the certificate will be announced on the course page and learners will get certificates only if this criteria is matched.

The courses hosted on SWAYAM are in 4 quadrants – (1) video lecture, (2) specially prepared reading material that can be downloaded/printed (3) self-assessment tests through tests and quizzes and (4) an online discussion forum for clearing the doubts. Steps have been taken to enrich the learning experience by using audio-video and multi-media and state of the art pedagogy / technology.

In order to ensure that best quality content is produced and delivered, nine National Coordinators have been appointed. They are:

1. AICTE (All India Council for Technical Education) for self-paced and international courses
2. NPTEL (National Programme on Technology Enhanced Learning) for Engineering
3. UGC (University Grants Commission) for non-technical post-graduation education
4. CEC (Consortium for Educational Communication) for under-graduate education
5. NCERT (National Council of Educational Research and Training) for school education
6. NIOS (National Institute of Open Schooling) for school education
7. IGNOU (Indira Gandhi National Open University) for out-of-school students
8. IIMB (Indian Institute of Management, Bangalore) for management studies
9. NITTTR (National Institute of Technical Teachers Training and Research) for Teacher Training programme

Two types of courses are offered on SWAYAM platform: Credit Courses and Non- Credit Courses. Credit courses are offered for each semester in January and July every year. The list is available on SWAYAM official website: https://onlinecourses.swayam2.ac.in/

About NPTEL:

NPTEL (National Programme on Technology Enhanced Learning), is a joint venture of the IITs and IISc, funded by the Ministry of Education (MoE) Government of India, and was launched in 2003. Initially started as a project to take quality education to all corners of the country, NPTEL now offers close to 600+ courses for certification every semester in about 22 disciplines.

Some highlights:

▪ Largest online repository in the world of courses in engineering, basic sciences and selected humanities and management subjects

▪ YouTube channel for NPTEL – most subscribed educational channel, 1.3 billion views and 40+ lakhs subscribers

▪ More than 56000 hours of video content, transcribed and subtitled

▪ Most accessed library of peer-reviewed educational content in the world

▪ Translation of more than 12000 hrs of English transcripts in regional Indian languages

NPTEL Online Certification:

The objective of enabling students obtain certificates for courses is to make students employable in the industry or pursue a suitable higher education programme. Through an online portal, 4, 8, or 12-week online courses, typically on topics relevant to students in all years of higher education along with basic core courses in sciences and humanities with exposure to relevant tools and technologies, are being offered. Enrolment to and learning from these courses is free. Following these online courses, an in-person, proctored certification exam is conducted and a certificate is provided through the participating institutions and industry, as applicable.

Some statistics regarding the open online courses since March 2014 till Dec 2021

Completed courses: 3496;

Enrollments across courses: 1.58 CRORE +

Number of exam registrations: 15.1 LAKH +

All the statistics pertaining to completed courses are available at https://beta.nptel.ac.in/courses. All courses are completely free to enroll and learn from. The certification exam is optional and comes at a fee of Rs 1000/course exam.

2. MOOCs at Poornima University:

MOOCs envelops best in class teaching - learning processes along with meeting the requirements of various courses in terms of quality of teaching and evaluation system. To promote the MOOCs among students of Poornima University, it is decided to consider the credits earned through MOOCs.

(a) Options for MOOCs at Poornima University

(For this document, only those MOOCs will be considered which are available on SWAYAM & NPTEL platforms)

▪ Credit and Non-credit SWAYAM MOOCs can be opted by anyone, anytime, anywhere and in any language. However, prior-permission of the University Authorities is mandatory if the credits are to be transferred to regular degree.

▪ In case of credit courses, there are two ways to opt these courses for the purpose of credit transfer to PU system as given below:

OPTION–I: As Open Elective (for batches entered till 2022) / Multidisciplinary Courses (for batches admitted from 2023-24 onwards):

Open Elective (for batches entered till 2022) / Multidisciplinary Courses (for batches admitted from 2023-24 onwards) are available at University level in offline mode for which relevant booklets are already published. **These courses carries 02 credits.** These category/type of courses (similar/different) are also available as MOOC courses. The respective Deans / HODs shall provide both the options to all the students to either select offline courses or MOOCs as per details given

below:

- Deans / HODs shall prepare a list of upto 05 appropriate MOOC courses of 02/03 credits each, well in advance (at-least 15 days prior to commencement of semester) and take approval from the Office of Dean, Academics / Pro-President, PU.

- After approval, the respective Deans / HODs shall circulate a notice to all their respective students so that they can select any one course from the list, the credits **(only 02)** of which will be counted against Open Elective/ Multidisciplinary courses pertaining to that particular semester.

- If the students are not willing to opt for MOOC Open Elective/ Multidisciplinary course, they can proceed with the current offline practice of opting for Multidisciplinary courses.

- The tutor of the class shall monitor the progress (assignments, feedback, any problem etc.) on weekly basis and report to Head/Dean.

<div align="center">**OR**</div>

OPTION–II: As Major / Minor Courses:

- Deans / HODs shall identify a course of **03 credits** for each semester, well in advance (at-least 15 days prior to commencement of semester) and take approval from the Office of Dean, Academics / Pro-President, PU.

- After approval, the respective Deans / HODs shall circulate a notice to all their respective students citing that the particular course will be conducted through MOOCs only and is compulsory for all respective students. The credits of this course will be counted against Major/Minor courses pertaining to that particular semester.

- The tutor of the class shall monitor the progress (assignments, feedback, any problem etc.) on weekly basis and report to Head/Dean.

- This is to be noted that if Deans / HODs decide to conduct any major/minor course in any semester through MOOCs, no offline course will be conducted against that.

(b) Important points related to MOOCs at Poornima University

- Only one MOOC shall be allowed in a particular semester for the purpose of credit transfer in the beginning.

- No attendance will be taken for MOOC courses.

- Last period of T/T/S shall be taken for MOOC courses which shall be in self-study mode.

- The method of assessments of MOOC such as assignments and examination are completely associated with that particular MOOC and no exam will be conducted by the department as well as by the Examination Cell.

- The respective Dean / HOD must submit the detail of course i.e., code, name and credit of MOOC opted against that particular course in particular semester attached with highlighting in the related examination scheme of syllabus of that semester signed by BOS Convener / HoD and Dean of Faculty to the office of Pro-President before commencement of the classes.

- SWAYAM will award a certificate to all the students passing the examination along with the credit earned. The center of examination for SWAYAM MOOCs will be finalized by SWAYAM. All the responsibility related to registration for MOOCs, timely submission of assignments, examinations etc. will be borne by the students only.

- The list of registered students in MOOC along with name of course will be submitted to the Examination Cell by the Deans / HoDs before commencement of the classes.

- Any student who would not be able to register/present/clear/pass the MOOC in the stipulated time, it is the choice of the student that he or she may register in next semester (odd or even) with MOOC again or appear as a back exam

<u>candidate of the University as per PU norms.</u>

- There will be no provision of re-evaluation of MOOC.

- The scorecard and related certificate of MOOC along with a consolidated list of students with marks of assignment and final exam will be submitted to the examination cell by the concerned Dean / HOD for further process. It is also recommended that alteration/changes/scaling in marks obtained by the students in any MOOC will not be considered.

- The exam registration fee of MOOC up to Max. INR 1000/- will be reimbursed to the student only after successful completion of the course in first attempt and submission of the fee receipt, score-card and certificate of the MOOC to the concerned department within stipulated time after declaration of the results.

NOTE: This is to be noted that the procedure for getting approval from BOS, Faculty Board, Academic Council and BoM is to be followed as per regular process.

Attached Items:

Open Elective Booklet	Annexure-1
Soft Skills Booklet	Annexure-2
Value Added Course Booklet	Annexure-3

POORNIMA UNIVERSITY, JAIPUR
Faculty of Innovation, Research & Entrepreneurship

Name of Program: B.Com International Business
Duration: 3 Years
Total Credits: 128

Teaching Scheme for Batch 2023-26

Semester-I

Course Code	Name of Course	Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	Credits
		Teaching Scheme				**Marks Distribution**			
A.	**Major (Core Courses)**								
A.1	**Theory**								
BBICFR1101	Financial Accounting	4	-	-		40	60	100	4
BBICFR1102	Management Accounting	4	-	-		40	60	100	4
A.2	**Practical**								
BBICFR1201	Corporate Management Skills & Reflection Paper - I	-	-	8		60	40	100	4
B.	**Minor Stream Courses/ Department Electives**								
B.1	**Theory**								
BBIEFR1101	Investment Planning	4	-	-		40	60	100	4
B.2	**Practical**								
	-								
C	**Multidisciplinary Courses**								
		-	-	-					
D	**Ability Enhancement Courses (AEC)**								
BXXCFR1201	Verbal English	-	-	2	-	60	40	100	1
BXXCFR1102	Fundamental English	1	-	-	-	40	60	100	1
E	**Skill Enhancement Courses (SEC)**								
F	**Value Added Courses (VAC)**								
BXXCFR1601	Heritage Business Analysis			2		60	40	100	1
G	**Summer Internship / Research Project / Dissertation**								
	Total	13	0	12					**19**
	Total Teaching Hours	**25/36**							

SH: Supporting Hours
*Classes will be conducted fortnightly

**POORNIMA UNIVERSITY, JAIPUR** **Faculty of Innovation, Research & Entrepreneurship**
Name of Program: B.Com International Business Duration: 3 Years Total Credits: 128
Teaching Scheme for Batch 2023-26
Semester-II

Course Code	Name of Course	Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	Credits
**Major (Core Courses)**
A.1	**Theory**								
BBICFR2101	Taxation	4	-	-		40	60	100	4
BBICFR2102	Performance Management	4	-	-		40	60	100	4
A.2	**Practical**								
BBICFR2201	Corporate Management Skills & Reflection Paper - II	-	-	8		60	40	100	4
B.		Minor Stream Courses/ **Department Electives**
B.1	**Theory (Any One)**								
BBIEFR2101	Business & Technology	4				40	60	100	4
B.2	**Practical**								
C		**Multidisciplinary Courses**
BFREMC2221	MOOC courses	3	-	-	3*	60	40	100	3
D		**Ability Enhancement Courses (AEC)**
BXXCFR2201	Linguistic Lab	1	0	2		60	40	100	2
E		**Skill Enhancement Courses (SEC)**
BXXEFR2601 BXXEFR2602	Elective: - Block Chain Management - Tech for productivity enhancement	1	0	2		60	40	100	2
F		**Value Added Courses (VAC)**
BXXCFR2601	Health & Fitness Management	-	-	2		60	40	100	1
G		**Summer Internship / Research Project / Dissertation**
	Total	14	-	20					24
	**Total Teaching Hours**		**34/36**	

SH: Supporting Hours
*Classes will be conducted fortnightly

POORNIMA UNIVERSITY, JAIPUR **Faculty of Innovation, Research & Entrepreneurship**								
Name of Program: B.Com International Business **Duration: 3 Years** **Total Credits: 128**								
Teaching Scheme for Batch 2023-26								
Semester-III								

Course Code	Name of Course	Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	Credits
A.	**Major (Core Courses)**								
A.1	**Theory**								
BBICFR3101	Audit & Assurance	4	-	-		40	60	100	4
BBICFR3102	Financial reporting	4	-	-		40	60	100	4
A.2	**Practical**								
BBICFR3201	Corporate Management Skills & Reflection Paper - III	-	-	8		60	40	100	4
B.	Minor Stream Courses / **Department Electives**								
B.1	**Theory (Any one)**								
BBIEFR3101	Corporate & Business Law	4				40	60	100	4
B.2	**Practical**								
	-								
C	**Multidisciplinary Courses**								
BFREMC3221	MOOC courses	2	-	-	2*	60	40	100	2
D	**Ability Enhancement Courses (AEC)**								
BXXCFR3201	Personal Branding and Grooming		-	2		60	40	100	1
E	**Skill Enhancement Courses (SEC)**								
BXXEFR3601 BXXEFR3602	Elective: - Financial Modelling - Law for layman	1	-	2		60	40	100	2
F	**Value Added Courses (VAC)**								
BXXCFR3601	Scientific knowledge of exercise	-	-	2		60	40	100	1
G	**Summer Internship / Research Project / Dissertation**								
	-	13	18						22
Total Teaching Hours		**30/36**							

SH: Supporting Hours
*Classes will be conducted fortnightly

POORNIMA UNIVERSITY, JAIPUR
Faculty of Innovation, Research & Entrepreneurship

Name of Program: B.Com International Business Duration: 3 Years Total Credits: 128

Teaching Scheme for Batch 2023-26

Semester-IV

Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.				**Major (Core Courses)**					
A.1	**Theory**								
BBMIFR4101	Advanced Investment Appraisal	4	-	-		40	60	100	4
BBICFR4102	Hedging & Risk Management	4	-	-		40	60	100	4
A.2	**Practical**								
BBICFR4201	Corporate Management Skills & Reflection Paper - IV	-	-	8		60	40	100	4
		Minor Stream Courses / **Department Electives**							
B.1	**Theory**								
BBIEFR4101	Financial Management	4	-	-	-	40	60	100	4
B.2	**Practical**								
C		**Multidisciplinary Courses (MC)**							
BFREMC4221	MOOC courses	2	-	-	2*	60	40	100	2
D		**Ability Enhancement Courses (AEC)**							
BXXCFR4201	Public Speaking	-	-	2		60	40	100	1
E		**Skill Enhancement Courses (SEC)**							
BXXEFR4601 BXXEFR4602	Elective: - Data Analysis - Trading Strategies	1	-	2		60	40	100	2
F		**Value Added Courses (VAC)**							
BXXCFR4601	Indian Mythology & Scriptures	-	-	2		60	40	100	1
G		**Summer Internship / Research Project / Dissertation**							
Total		13		18					**22**
Total Teaching Hours		**31/36**							

SH: Supporting Hours
*Classes will be conducted fortnightly

	POORNIMA UNIVERSITY, JAIPUR								
	Faculty of Innovation, Research & Entrepreneurship								
	Name of Program: B.Com International Business Duration: 3 Years Total Credits: 128								
	Teaching Scheme for Batch 2023-26								
	Semester-V								
Course Code	**Name of Course**	**Teaching Scheme**			**SH**	**Marks Distribution**			**Credits**
		Lecture (L)	**Tutorial (T)**	**Practical (P)**		**IE**	**ESE**	**Total**	
A.	**Major (Core Courses)**								
A.1	**Theory**								
BBICFR5101 BBICFR5102 BBICFR5103 BBICFR5104	Electives: **Select any 2** -Strategic Business Reporting 1 - Strategic Business Reporting 2 -Corporate Budgeting 1 -Corporate Budgeting 2	3 3	- -	- -		40 40	60 60	100 100	3 3
A.2	**Practical**								
BBICFR5201	Corporate Management Skills & Reflection Paper - V	-	-	8		60	40	100	4
	Minor Stream Courses / **Department Electives**								
B.1	**Theory**								
BBIEFR5101 BBIEFR5102 BBIEFR5103 BBIEFR5104 BBIEFR5105 BBIEFR5106	Electives: **Select any 2** - Advanced Performance Management 1 - Advanced Performance Management 2 - Advanced Audit & Assurance 1 - Advanced Audit & Assurance 2 - Ethics & Governance 1 - Ethics & Governance 2	3 3	- -	- -		40 40	60 60	100 100	3 3

B.2	**Practical**								
C	**Multidisciplinary Courses (MC)**								
BFREMC5221	MOOC courses	2	-	-	2*	60	40	100	2
D	**Ability Enhancement Courses (AEC)**								
BXXCFR5201	Corporate Communication Skills	-	-	2		60	40	100	1
E	**Skill Enhancement Courses (SEC)**								
BXXEFR5601 BXXEFR5602	Elective: -Behavioural Analysis & Human Psychology -Video and Image editing	1	-	4		60	40	100	3
F	**Value Added Courses (VAC)**								
BXXCFR5601	Science behind Food	-	-	2		60	40	100	1
G	**Summer Internship / Research Project / Dissertation**								
Total		13		20					
Total Teaching Hours		**23/36**							**23**

SH: Supporting Hours

*Classes will be conducted fortnightly

POORNIMA UNIVERSITY, JAIPUR
Faculty of Innovation, Research & Entrepreneurship

Name of Program: B.Com International Business Duration: 3 Years Total Credits: 128

Teaching Scheme for Batch 2023-26

Semester-VI

Course Code	Name of Course	Teaching Scheme			SH	Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)		IE	ESE	Total	
A.						Major (Core Courses)			
A.1	**Theory**								
BBICFR6101	Elective: -Strategic Business Leadership 1	3	-	-		40	60	100	3
BBICFR6102	-Strategic Business Leadership 2	3	-	-		40	60	100	3
BBICFR6103	- Costing Techniques 1								
BBICFR6104	- Costing Techniques 2								
A.2	**Practical**								
BBICFR6201	Corporate Management Skills & Reflection Paper - VI	-	-	8		60	40	100	4
		Minor Stream Courses / **Department Electives**							
B.1	**Theory**								
BBIEFR6101	Elective: -Six sigma - Lean Management	3	-	-		40	60	100	3
BBIEFR6102	-Accounting Software	3	-	-		40	60	100	3
BBIEFR6103	-Corporate Reporting 1								
BBIEFR6104	- Corporate Reporting 2								
B.2	**Practical**								
C						Multidisciplinary Courses (MC)			
		-	-	-		-	-	-	-
D						Ability Enhancement Courses (AEC)			
BXXCFR6201	Employability skills	-	-	2		60	40	100	1
E						Skill Enhancement Courses (SEC)			
F						Value Added Courses (VAC)			
BXXCFR6601	Sustainable Living	-	-	2		60	40	100	1

G	Summer Internship / Research Project / Dissertation							
Total	12		12					
Total Teaching Hours	24/36							18

SH: Supporting Hours

*Classes will be conducted fortnightly

DETAILED SYLLABUS FOR FIRST SEMESTER

POORNIMA UNIVERSITY, JAIPUR
Faculty of Innovation, Research & Entrepreneurship

Name of Program: B.Com International Business
Duration: 3 Years
Total Credits: 128

Teaching Scheme for Batch 2023-26

Semester-I

Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	**Major (Core Courses)**								
A.1	**Theory**								
BBICFR1101	Financial Accounting	4	-	-		40	60	100	4
BBICFR1102	Management Accounting	4	-	-		40	60	100	4
A.2	**Practical**								
BBICFR1201	Corporate Management Skills & Reflection Paper - I	-	-	8		60	40	100	4
B.	**Minor Stream Courses/ Department Electives**								
B.1	**Theory**								
BBIEFR1101	Investment Planning	4	-	-		40	60	100	4
B.2	**Practical**								
	-								
C	**Multidisciplinary Courses**								
		-	-	-					
D	**Ability Enhancement Courses (AEC)**								
BXXCFR1201	Verbal English	-	-	2	-	60	40	100	1
BXXCFR1102	Fundamental English	1	-	-	-	40	60	100	1
E	**Skill Enhancement Courses (SEC)**								
F	**Value Added Courses (VAC)**								
BXXCFR1601	Heritage Business Analysis			2		60	40	100	1
G	**Summer Internship / Research Project / Dissertation**								
	Total	13	0	12					**19**
	Total Teaching Hours	**25/36**							

Code: BBICFR1101	Financial Accounting	4 Credits [LTP: 4-0-0]

COURSE OUTCOMES:
After Successful completion of the course students will be able to:
CO1: Develop a solid understanding of financial accounting principles.
CO2: Acquire the skills to prepare financial statements in accordance with international accounting standards.
CO3: Gain knowledge of key accounting concepts and techniques for recording and analyzing financial transactions.
CO4: Understand the importance of accounting regulations and their impact on financial reporting.
CO5: Develop the ability to interpret financial statements and assess the financial performance of an organization.

A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time required for the Unit (Hours)
1.	The context and purpose of financial reporting	8
2.	The qualitative characteristics of financial information	10
3.	Recording transactions and events	15
4.	Preparing a trial balance and financial statements	12
5.	Interpretation of financial statements	15

B. DETAILED SYLLABUS

Unit	Unit Details
1.	**The context and purpose of financial reporting**
	• The scope and purpose of financial statements for external reporting • Users' and stakeholders' needs • The main elements of financial reports • The regulatory framework (legislation and regulation, reasons and limitations, relevance of accountingstandards) • Duties and responsibilities of those charged with governance
2.	**The qualitative characteristics of financial information**

3.	**Recording transactions and events**

- The qualitative characteristics of financial information
- Double-entry book-keeping principles including the maintenance of accounting records and sources ofaccounting information
- Ledger accounts, books of prime entry, and journals

3.	**Recording transactions and events**

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

4.	**Preparing a trial balance and financial statements**

- Trial balance
- Correction of errors
- Control accounts and reconciliations
- Bank reconciliations
- Preparing basic financial position
- Statements of financial position
- Statements of profit or loss and other comprehensive income
- Disclosure notes
- Event after the reporting period
- Statements of cash flows
- Incomplete Records

5.	**Interpretation of financial statements**

- Subsidiaries
- Associates
- Importance and purpose of analysis of financial statements
- Ratios
- Analysis of financial statements

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text F3		Latest	BPP Publications
2.	KAPLAN Publishing Study Text F3		Latest	Kaplan Publications

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	2	2	3	1	0
CO-2	1	2	3	2	0
CO-3	1	3	3	2	1
CO-4	2	2	3	2	0
CO-5	3	2	3	2	1

COs AND POs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	3
CO.2	2	2	2
CO.3	1	1	2
CO.4	1	3	1
CO.5	1	3	1

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBICFR1102	Management Accounting	4 Credits [LTP: 4-0-0]

COURSE OUTCOMES:

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

CO1: Understand the role of management accounting in supporting decision-making and performance evaluation.

CO2: Acquire knowledge of cost behavior, cost-volume-profit analysis, and budgeting techniques.

CO3: Develop skills in analyzing and interpreting financial and non-financial information to support managerial decision-making.

CO4: Gain an understanding of performance measurement and the use of key performance indicators (KPIs) to evaluate organizational performance.

CO5: Learn how to apply management accounting tools and techniques to support strategic planning and control within an organization.

A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time required for the Unit (Hours)
1.	The nature, source and purpose of management information	12
2.	Data Analysis & Statistical Techniques	12
3.	Cost accounting techniques.	9
4.	Budgeting	15
5.	Standard costing	12

B. DETAILED SYLLABUS

Unit	Unit Details
1.	**The nature, source and purpose of management information**
	- Accounting for management - Sources of data - Cost classification - Presenting information
2.	**Data Analysis & Statistical Techniques**
	- Sampling Methods - Forecasting Techniques - Summarizing & Analysing Data - Spreadsheets
3.	**Cost accounting techniques.**

	• Accounting for material, labour and overheads • Absorption and marginal costing • Cost accounting methods • Alternative cost accounting principles
4.	**Budgeting**
	• Nature and purpose of budgeting • Budget preparation • Flexible budgets • Capital budgeting and discounted cash flow • Budgetary control and reporting • Behavioral aspects of budgeting
5	**Standard costing**
	• Standard costing system • Variance calculations and analysis • Reconciliation of budgeted and actual profit • Performance measurement - overview • Performance measurement - application • Cost reductions and value enhancement • Monitoring Performance & Reporting

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text F2		Latest	BPP Publications
2.	KAPLAN Publishing Study Text F2		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	1	2	3	2	0
CO-2	1	1	2	0	2
CO-3	1	2	3	2	1
CO-4	2	2	3	2	0
CO-5	1	3	2	3	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	2	1	1
CO.3	2	1	1
CO.4	1	2	2
CO.5	3	3	1

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBIEFR1101	Investment Planning	4 Credits [LTP: 4-0-0]

COURSE OUTCOMES:

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

CO1: Understand various asset classes and factors affecting them, the interplay between asset classes, products constituting those asset classes and their complexity and riskiness.

CO2: Enable a client to appreciate goal-based investing whereby systematic, periodical investments are made in one or multiple investment instruments as per the basic risk profile or goal specific risk capacity.

CO3: Determine various goal-based strategies and evaluate investment choices in the context of client's financial planning needs.

CO4: Determine the tax implication of the investment choices made, measure investment risk and risk-adjusted return in the strategy adopted, analyze performance of investment products and portfolios.

CO5: Recommend appropriate strategy to model a portfolio comprising varied investment products in tune with a well-established asset allocation suited to achieve the client's financial goals

A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time required for the Unit (Hours)
1.	Investment Products Universe and their Applications	**12**
2.	Risk profiling of products and investors	**12**
3.	Asset Allocation Determination	**10**
4.	Goal-based Investment Planning, Measuring and Managing Risks, Analysis of Return	**14**
5.	Regulatory Aspects- Investment Products and Investment Advisory	**12**

B. DETAILED SYLLABUS

Unit	Unit Details
1.	**Investment Products Universe and their Applications**
	- Fixed Income Instruments - Mutual Fund Products - Equity Market - Derivatives and Commodities - Foreign Exchange Market - Real Estate and other Investments
2.	**Risk profiling of products and investors**

		• Types of Investment Risks • Risk Profiling of Investors
3	**Asset Allocation Determination**	
		• Asset Allocation- Financial Assets • Types of Asset Allocation Strategies
4.	**Goal-based Investment Planning, Measuring and Managing Risks, Analysis of Return**	
		• Investment Planning to achieve Financial Goals • Measuring Risk • Diversification Strategies • Analysis of Returns • Investment Strategies and Portfolio Management • Passive Investment Strategies
5.	**Regulatory Aspects- Investment Products and Investment Advisory**	
		• Regulatory Oversight of Financial Products and Services • Other Entities Facilitating Market Play and Intermediation

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	Introduction to Financial Planning	IIBF	Latest	Taxmann Publications
Websites				
https://india.fpsb.org/wp-content/uploads/2020/01/Syllabus_Ver07_CFP_Certification_Program_UpdatedFPSB_190718.pdf				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	1	2	3	2	0
CO-2	1	1	2	0	2
CO-3	1	2	3	2	1
CO-4	2	2	3	2	0
CO-5	1	3	2	3	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	2	1	1
CO.3	2	1	1
CO.4	1	2	2
CO.5	3	3	1

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

| Code: BXXCFR1201 | VERBAL ENGLISH | Credits 1 [LTP: 0-0-2] |

COURSE OUTCOMES:

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

C01: Students will develop clear and accurate pronunciation of English sounds, improve their intonation patterns, and gain confidence in oral communication.

C02: Students will expand their vocabulary and learn idiomatic expressions commonly used in spoken English, enabling them to express themselves more effectively and fluently.

C03: Students will learn and practice various communication strategies, such as paraphrasing, clarifying meaning, and using appropriate non-verbal cues

C04: Students will improve their listening comprehension skills by practicing with a variety of audio materials, including dialogues, lectures, and interviews.

C05: learn techniques for organizing their thoughts, structuring their speeches, and delivering them with clarity and impact.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to verbal English	3
2	Phonetics and Pronunciation	3
3	Vocabulary Building and Grammar and Sentence Structure	3
4	Speaking Practice and Fluency	3
5	Presentation and Public Speaking Skills	3

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to verbal English**
	• Overview of the course objectives and syllabus • Importance of verbal English skills • Introduction to key concepts: pronunciation, intonation, and fluency
2.	**Phonetics and Pronunciation**
	• Introduction to English phonetic sounds • Practice with consonant and vowel sounds • Common pronunciation errors and how to correct them • Introducing stress and rhythm in spoken English
3.	**Vocabulary Building and Grammar and Sentence Structure**
	• Strategies for expanding vocabulary • Learning and practicing new words and phrases • Word families, synonyms, and antonyms • Contextual usage of vocabulary in sentences and conversations • Review of basic grammar rules • Building grammatically correct sentences • Verb tenses and their usage • Common grammatical errors and how to avoid them
4.	**Speaking Practice and Fluency**

	• Engaging in conversations and dialogues • Role-plays and situational exercises • Developing fluency through guided speaking activities • Using appropriate expressions and idioms in speech	
5.	**Presentation and Public Speaking Skills**	
	• Structuring effective presentations • Techniques for engaging the audience • Overcoming stage fright and building confidence • Practicing public speaking skills through individual and group presentations	

C. RECOMMENDED STUDY MATERIAL

Sr.No	Reference Book	Author	Edition	Publication
1.	The Oxford Guide to English Grammar	John Eastwood	2012	Oxford University Press
2.	Longman English Grammar Practice	L.G. Alexander	1990	Pearson Education
3.	A Comprehensive Grammar of the English Language	Randolph Quirk, Sidney Greenbaum, Geoffrey Leech, and Jan Svartvik	1991	Longman

COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	2	1	3	1	3
CO.2	2	2	3	1	1
CO.3	2	3	1	1	3
CO.4	2	1	2	2	2
CO.5	1	2	3	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	2	2	1
CO.3	1	2	2
CO.4	1	2	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

| Code: BXXCFR1102 | FUNDAMENTAL ENGLISH | Credits   1 [LTP: 1-0-0] |

COURSE OUTCOMES:
 After Successful completion of the course students will be able to:
C01: Develop effective communication skills in spoken and written English.
C02: Enhance reading comprehension and critical thinking abilities.
C03: Expand vocabulary and improve grammar usage.
C04: Acquire knowledge of basic writing techniques and strategies.
C05: Develop cultural awareness and sensitivity through the study of English literature.

A.   OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Effective writing and Grammar and Sentence Structure	3
2	Vocabulary & Paragraph development	3
3	Essay Structure, Writing Styles and Genres	3
4	Writing styles and Genres, Critical thinking in Writing	3
5	Self-Editing, Revision and Final Writing Project	3

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Effective writing and Grammar and Sentence Structure**
	• Course overview and expectations • Importance of effective writing skills • Understanding the writing process • Review of basic grammar rules • Sentence types and structures • Subject-verb agreement • Common grammatical errors and how to avoid them
2.	**Vocabulary & Paragraph development**
	• Strategies for expanding vocabulary • Effective use of synonyms and antonyms • Contextual word usage • Topic sentences and supporting details • Coherence and unity in paragraphs • Using transitions for smooth flow
3.	**Essay Structure, Writing Styles and Genres**
	• Introduction, body, and conclusion • Thesis statement and supporting arguments

	•	Incorporating evidence and examples
	•	Different types of writing (e.g., descriptive, narrative, persuasive)
	•	Tailoring writing style to audience and purpose
4.	**Critical thinking in Writing , Self-Editing,and Revision**	
	•	Analyzing and evaluating written texts
	•	Developing logical arguments and counterarguments
	•	Expressing opinions and providing supporting evidence
	•	Techniques for self-editing and proofreading
	•	Addressing common writing mistakes
	•	Incorporating feedback for improvement
5.	**Final Writing Project**	
	•	Applying all learned skills to a comprehensive writing assignment
	•	Individualized feedback and guidance

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1	The Oxford Guide to English Usage	Edmund Weiner and Andrew Delahunty	2010	Oxford University
2	The Elements of Style	William Strunk Jr. and E.B. White	2009	Pearson
3	A Writer's Reference	Diana Hacker and Nancy Sommers	2018	Bedford/St. Martin's

COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	1	1	1	3
CO.2	1	1	3	1	1
CO.3	2	2	1	1	2
CO.4	2	1	1	2	1
CO.5	1	2	3	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	1	1
CO.2	1	1	2

CO.3	1	1	2
CO.4	1	2	2
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development.

Code: BXXCFR1601	Heritage Business Analysis	Credits 1 [LTP: 0-0-2]

COURSE OUTCOMES:

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

C01: Develop effective communication skills in spoken and written English.

C02: Enhance reading comprehension and critical thinking abilities.

C03: Expand vocabulary and improve grammar usage.

C04: Acquire knowledge of basic writing techniques and strategies.

C05: Develop cultural awareness and sensitivity through the study of English literature.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Market analysis for heritage-based businesses	3
2	Developing heritage brand identities	3
3	Heritage tourism trends and destination marketing	3
4	Designing and sourcing heritage-inspired products	3
5	Festivals and cultural events as business opportunities	3

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Market analysis for heritage-based businesses**
	• Consumer behavior and motivations in heritage consumption
	• Target audience segmentation and niche marketing strategies
	• Branding and Marketing Heritage-Based Businesses
2.	**Developing heritage brand identities**
	• Communicating heritage narratives and storytelling in marketing
	• Integrated marketing communications for heritage businesses
	• Tourism and Hospitality in Heritage Destinations
3.	**Heritage tourism trends and destination marketing**
	• Sustainable tourism practices for heritage sites
	• Heritage-themed accommodations and hospitality experiences
	• Retail and Cultural Heritage Products
4.	**Designing and sourcing heritage-inspired products**
	• Visual merchandising and store design for heritage retail
	• Cultural heritage branding in the retail industry
5.	**Festivals and cultural events as business opportunities**

| | • Event management and marketing strategies for heritage festivals |
| | • Collaborations with local communities and stakeholders |

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1	Heritage Business: Entrepreneurs, Technologies, and Markets	Marie-Cécile Cervellon	2018	Routledge
2	Heritage Marketing	Russell W. Belk	2019	Routledge
3	Cultural Heritage and Tourism: An Introduction	Dallen J. Timothy and Gyan P. Nyaupane	2019	Channel View Publications

COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	1	1	1	3
CO.2	1	1	1	1	1
CO.3	2	2	1	1	2
CO.4	2	1	1	2	1
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	1	1
CO.2	1	1	2
CO.3	1	0	1
CO.4	1	2	2
CO.5	2	1	1

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development.

POORNIMA UNIVERSITY, JAIPUR

Faculty of Innovation, Research & Entrepreneurship

Name of Program: B.Com International Business
Duration: 3 Years
Total Credits: 128

Teaching Scheme for Batch 2023-26

		Semester-II							
Course Code	**Name of Course**	**Teaching Scheme**				**Marks Distribution**			**Credits**
		Lecture (L)	**Tutorial (T)**	**Practical (P)**	**SH**	**IE**	**ESE**	**Total**	
A.	**Major (Core Courses)**								
A.1	**Theory**								
BBICFR2101	Taxation	4	-	-		40	60	100	4
BBICFR2102	Performance Management	4	-	-		40	60	100	4
A.2	**Practical**								
BBICFR2201	Corporate Management Skills & Reflection Paper - II	-	-	8		60	40	100	4
B.	**Minor Stream Courses/ Department Electives**								
B.1	**Theory (Any One)**								
BBIEFR2101	Business & Technology	4				40	60	100	4
B.2	**Practical**								
C	**Multidisciplinary Courses**								
BFREMC2221	MOOC courses	3	-	-	3*	60	40	100	3
D	**Ability Enhancement Courses (AEC)**								
BXXCFR2201	Linguistic Lab	1	0	2		60	40	100	2
E	**Skill Enhancement Courses (SEC)**								
BXXEFR2601 BXXEFR2602	Elective: - Block Chain Management - Tech for productivity enhancement	1	0	2		60	40	100	2
F	**Value Added Courses (VAC)**								
BXXCFR2601	Health & Fitness Management	-	-	2		60	40	100	1
G	**Summer Internship / Research Project / Dissertation**								
	Total	14	-	20					**24**
	Total Teaching Hours	**34/36**							

DETAILED SYLLABUS FOR SECOND SEMESTER

Code: BBICFR2101	Taxation	4 Credits [LTP: 4-0-0]

COURSE OUTCOME

The student would be able:

CO1: Understand the fundamental principles of Indian taxation, including the legal framework and various tax laws.

CO2: Acquire knowledge of different types of taxes in India, such as income tax, goods and services tax (GST), and corporate tax.

CO3: Develop skills in calculating and filing tax returns for individuals and businesses in compliance with Indian tax regulations.

CO4: Gain an understanding of tax planning strategies to minimize tax liabilities while staying within the legal boundaries.

CO5: Learn about recent updates and changes in Indian tax laws and their implications on individuals and businesses.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours
1	Features of Indian Tax System and Direct Taxes	10
2	Personal Taxation and Business Taxation 1	12
3	Personal Taxation and Business Taxation 2	12
4	Taxation of Various Financial Products and Transactions, Tax Planning Strategies	12
5	Goods and Service Tax	14

B. DETAILED SYLLABUS

Unit No.	Unit details
1	**Features of Indian Tax System and Direct Taxes**
	• Features of Indian Tax System • Indian Direct Tax structure • Tax Compliance Matters • Residency Rules
2	**Personal Taxation and Business Taxation 1**
	• Salary Income • Income from House Property • Income from Business or Profession •
3	**Personal Taxation and Business Taxation 2**
	• Capital Gains in Transfer of Capital Assets • Income from Residuary Sources and Tax Calculation Rules • Tax Characteristics of Business Forms
4	**Taxation of Various Financial Products and Transactions, Tax Planning Strategies**
	• Tax Implications for Non-resident Indians (NRIs) • Tax Planning - Various Avenues and Techniques • Taxability of Various Financial Products • Taxation of Various Financial Transactions • Wealth Tax
	Goods and Service Tax

5	• Central Goods and Service Tax • State Goods and Service Tax

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	Income Tax & GST	V.K. Singhania	Latest	Taxmann
2.	Student's guide to Income Tax	Monica Singhania	Latest	Taxmann
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

COURSE OUTCOME

The student would be able:

CO1: Understand the principles and concepts of performance management and its importance in achieving organizational objectives.

CO2 Acquire knowledge of performance measurement frameworks and techniques to assess and evaluate organizational performance.

CO3 Develop skills in setting performance targets, monitoring progress, and taking corrective actions to improve performance.

CO4: Gain an understanding of performance reporting and communication to stakeholders, including the use of key performance indicators (KPIs).

CO5: Learn how to align performance management strategies with organizational strategy and support decision-making processes.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours
1	Specialist cost and management accounting techniques	12
2	Decision-making techniques	12
3	Pricing decisions	12
4	Budgeting and control	12
5	Performance measurement and control	12

B. DETAILED SYLLABUS

Unit No.	Unit details
1	**Specialist cost and management accounting techniques**
	• Activity-based costing • Target costing • Life-cycle costing • Throughput accounting • Environmental accounting
2	**Decision-making techniques**
	• Relevant cost analysis • Cost volume analysis • Limiting factors •
3	**Pricing decisions**
	• Pricing decisions • Make-or-buy and other short-term decisions • Dealing with risk and uncertainty in decision-making
4	**Budgeting and control**
	• Budgetary systems and types of budget • Quantitative analysis in budgeting • Standard costing • Material mix and yield variances • Sales mix and quantity variances • Planning and operational variances • Performance analysis

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

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text F5		Latest	BPP Publications
2.	KAPLAN Publishing Study Text F5		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBIEFR2101	Business & Technology	4 Credits [LTP: 4-0-0]

COURSE OUTCOMES: The student would be able:

CO1: Understand the intersection of business and technology, including the impact of technological advancements on organizations.

CO2: Acquire knowledge of digital transformation strategies and the integration of technology into business processes.

CO3: Develop skills in evaluating and implementing technology solutions to enhance business efficiency and competitiveness.

CO4: Gain an understanding of cybersecurity and data privacy considerations in the digital age.

CO5: Learn how to assess emerging technologies and their potential impact on business models and industry trends.

A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time required for the Unit (Hours)
1.	The business organization, its stakeholders and the external environment	**10**
2.	Business organizational structure, functions and governance	**10**
3.	Accounting and reporting systems, controls and compliance	**15**
4.	Leading and managing individuals and teams	**10**
5.	Personal effectiveness and communication & Professional ethics in accounting and business	**15**

B. DETAILED SYLLABUS

Unit	Unit Details
1.	**The business organization, its stakeholders and the external environment**
	- The purpose and types of business organization - Stakeholders in business organizations - Political and legal factors affecting business - Macroeconomic factors - Micro economic factors - Social and demographic factors - Technological factors - Environmental factors - Competitive factors
2.	**Business organizational structure, functions and governance**

		• The formal and informal business organization • Business organizational structure and design • Organizational culture in business • Committees in business organizations • Governance and social responsibility in business
3.	**Cost accounting techniques & Accounting and reporting systems, controls and compliance**	
		• Accounting for material, labour and overheads • Absorption and marginal costing • Cost accounting methods • Alternative cost accounting principles • The relationship between accounting and other business functions • Accounting and finance functions within business organizations • Principles of law and regulation governing accounting and auditing • The sources and purpose of internal and external financial information, provided by business • Financial systems, procedures and related IT applications • Internal controls, authorisation, security of data and compliance within business • Fraud and fraudulent behaviour and their prevention in business, including money laundering.
4.	**Leading and managing individuals and teams**	
		• Leadership, management and supervision • Recruitment and selection of employees • Individual and group behaviour in business organisations • Team formation, development and management • Motivating individuals and groups • Learning and training at work • Review and appraisal of individual performance
5.	**Personal effectiveness and communication & Professional ethics in accounting and business**	
		• Personal effectiveness techniques • Consequences of ineffectiveness at work • Competence frameworks and personal development • Sources of conflicts and techniques for conflict resolution and referral • Communicating in business. • Fundamental principles of ethical behaviour • The role of regulatory and professional bodies in promoting ethical and professionalstandards in the accountancy profession • Corporate codes of ethics • Ethical conflicts and dilemmas

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text F1		Latest	BPP Publications
2.	KAPLAN Publishing Study Text F1		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BXXCFR2201	LINGUISTIC LAB	Credits 2 [LTP: 1-0-2]

COURSE OUTCOMES:

The student would be able to:

C01: Understand fundamental concepts and theories in linguistics.
C02: Apply various analytical tools and methods to investigate linguistic phenomena.
C03: Develop critical thinking and analytical skills for linguistic analysis
C04: Conduct independent research projects related to linguistics.
C05: Demonstrate effective oral and written communication skills in the field of linguistics.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Listening & Speaking Skills	7
2	Reading & Writing Skills	6
3	Grammar & Vocabulary	6
4	Language Practice Activities	7
5	Assessment & Progress tracking	4

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Listening & Speaking Skills**
	- Introduction to effective listening skills - Practice in understanding different accents and speech patterns - Listening to audio recordings and answering comprehension questions - Dictation exercises to improve listening accuracy - Listening to conversations and dialogues for everyday situations - Developing fluency and accuracy in spoken English - Conversational activities to improve speaking confidence - Role-plays and simulations of real-life situations - Group discussions and debates on various topics - Pronunciation exercises and drills
2.	**Reading & Writing Skills**
	- Enhancing reading comprehension abilities - Skimming and scanning techniques for efficient reading - Vocabulary building exercises through reading texts - Reading and analyzing different genres of texts (fiction, non-fiction, articles) - Reading and interpreting graphs, charts, and diagrams and developing writing skills for different purposes (formal, informal, academic) - Sentence structure and paragraph development - Grammar exercises and error correction activities - Essay writing on various topics - Letter and email writing practice
3.	**Grammar & Vocabulary**
	- Review and practice of essential grammar rules - Vocabulary building activities and word games - Contextual usage of words and phrases

	• Sentence construction and transformation exercises • Grammar quizzes and interactive exercises
4.	**Language Practice Activities**
	• Language games and puzzles for fun and engagement • Language drills for quick recall of vocabulary and grammar concepts • Language-based quizzes and competitions • Language immersion activities (watching movies, listening to songs, etc.) • Collaborative projects and presentations in English
5.	**Assessment & Progress tracking**
	• Regular assessments to evaluate students' language skills • Feedback and constructive suggestions for improvement • Individual and group performance tracking • Setting language learning goals and monitoring progress • Final project or presentation to demonstrate overall language proficiency

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1	An Introduction to Language	Victoria Fromkin, Robert Rodman, and Nina Hyams	2019	Cengage Learning
2	The Study of Language	George Yule	2016	Cambridge University Press
3	Linguistics: An Introduction to language & communication	Adrian Akmajian, Richard A. Demers, Ann K. Farmer, and Robert M. Harnish.	2017	The MIT Press

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

COURSE OUTCOMES:

The student would be able to:

C01: Gain a comprehensive understanding of the underlying concepts, principles, and components of blockchain technology, including decentralized networks, cryptographic techniques, consensus algorithms, and smart contracts.

C02: identify and analyze various real-world use cases where blockchain technology can be applied to enhance transparency, security, and efficiency in different industries and sectors.

C03: acquire the skills to design, develop, and implement blockchain-based applications and systems, including the ability to select appropriate platforms and frameworks.

C04: learn to assess the security risks and privacy implications associated with blockchain networks and explore methods to mitigate potential vulnerabilities.

C05: insights into the legal and regulatory challenges related to blockchain technology, enabling students to understand the compliance requirements and navigate the legal landscape.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Blockchain and Cryptography and Security	7
2	Blockchain Architecture and Blockchain Development	6
3	Blockchain Use Cases	6
4	Blockchain Adoption and Governance	7
5	Case Studies and Practical Exercises	4

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Blockchain and Cryptography and Security**
	• What is blockchain technology? • Brief history and evolution of blockchain • Core principles of blockchain • Advantages and challenges of blockchain • Cryptographic primitives in blockchain • Hash functions, digital signatures, and public-key cryptography • Understanding blockchain security and consensus mechanisms • Attacks on blockchain systems and countermeasures
2.	**Blockchain Architecture and Blockchain Development**
	• Types of blockchains: public, private, and consortium • Distributed ledger technology (DLT) and its components • Smart contracts and their role in blockchain ecosystems

		• Blockchain platforms and frameworks (e.g., Ethereum, Hyperledger) • Setting up a development environment (Ethereum, Solidity, Truffle) • Basics of writing smart contracts • Interacting with a blockchain network • Deploying and testing smart contracts
3.	**Blockchain Use Cases**	
		• Real-world applications of blockchain technology • Blockchain in finance, supply chain, healthcare, and more • Evaluating the feasibility of blockchain solutions • Future trends and potential challenges
4.	**Blockchain Adoption and Governance**	
		• Regulatory and legal considerations • Challenges and opportunities for blockchain adoption • Governance models for blockchain networks • Ethical implications of blockchain technology
5.	**Case Studies and Practical Exercises**	
		• Analyzing and discussing real-world blockchain projects • Hands-on exercises to reinforce concepts learned throughout the course

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1				
2				
3				

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

COURSE OUTCOMES:

The student would be able to:

C01: Understand the principles of technology-driven productivity enhancement and its applications in various industries.

C02: Analyze existing workflows and identify areas where technology can be implemented to optimize productivity and efficiency.

C03: Demonstrate proficiency in using productivity software tools and applications to streamline tasks and automate processes.

C04: Evaluate the impact of technology on productivity and its potential benefits and challenges in a business context.

C05: Design and implement a technology-based productivity enhancement project, showcasing the ability to integrate different tools and strategies effectively.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Productivity Enhancement and Technology and Office Tools	7
2	Productivity Analysis and Metrics and Technology Selection and Evaluation	6
3	Automation and Workflow Optimization	6
4	Data Analytics for Productivity Enhancement	7
5	Cybersecurity, Data Privacy and Future Trends in Productivity Technology	4

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Productivity Enhancement and Technology and Office Tools**
	- MS Office - Google Documents (Docs, ppt, spreadsheet, google form) - Canva for day to day designing needs - Online video conferencing platforms (Zoom, Google Meet, Microsoft Teams, Cisco Webx) - Various online websites to fetch royalty free resources for commercial use - AI tools to enhance productivity - Google Chrome extensions - Online Tools for document conversions - Data sharing tools with team members

		• Important websites industry wise • Current knowledge • Productivity overview and significance • Role of technology in productivity improvement • Current trends in productivity-enhancing tech
2.	**Productivity Analysis and Metrics and Technology Selection and Evaluation**	
		• Key productivity metrics and measurements • Data gathering and analysis techniques • Identifying areas for improvement • Evaluating productivity tools and software • Cost-benefit analysis for technology adoption • Creating a technology implementation plan
3.	**Automation and Workflow Optimization**	
		• Understanding automation and its benefits • Implementing robotic process automation (RPA) • Optimizing workflows using technology
4.	**Data Analytics for Productivity Enhancement**	
		• Introduction to data analytics • Data-driven decision making • Predictive analytics for productivity
5.	**Cybersecurity, Data Privacy and Future Trends in Productivity Technology**	
		• Understanding security risks in productivity tech • Best practices for securing data and systems • Compliance with data protection regulations • Emerging technologies for productivity enhancement • Ethical considerations in technology adoption • Building a roadmap for the future

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1	The Productivity Project: Accomplishing More by Managing Your Time, Attention, and Energy	Chris Bailey	2016	Crown Business
2	The 4-Hour Workweek: Escape 9-5, Live Anywhere, and Join the New Rich	Timothy Ferriss	2007	Harmony
3	Digital Minimalism: Choosing a Focused Life in a Noisy World	Cal Newport	2019	Portfolio

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BXXCFR2601	Health & Fitness Management	Credits 1 [LTP: 0-0-2]

COURSE OUTCOMES:

The student would be able to:

C01: Develop a comprehensive understanding of yoga and pranic healing principles, techniques, and their applications in promoting health and well-being.

C02: Demonstrate proficiency in designing and implementing personalized yoga and pranic healing programs for individuals with specific health goals and needs.

C03: Analyze and evaluate the scientific basis of yoga and pranic healing, including their physiological, psychological, and energetic effects on the body and mind.

C04: Apply ethical and professional standards in the delivery of yoga and pranic healing services, ensuring client safety, privacy, and respect.

C05: Develop effective communication and interpersonal skills to facilitate the education and motivation of individuals and groups in adopting a healthy lifestyle through yoga and pranic healing practices.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Yoga: Asanas, Pranayama, and Meditation and Yoga Anatomy and Physiology	3
2	Pranic Healing - Energy Anatomy and Techniques	3
3	Integrating Yoga and Pranic Healing	4
4	Stress-related disorders and the role of Yoga and Pranic Healing	2
5	Therapeutic Applications of Yoga and Pranic Healing	3

B. DETAILED SYLLABUS

Unit	Title of the unit
1.	**Yoga: Asanas, Pranayama, and Meditation and Yoga Anatomy and Physiology**
	- Hatha Yoga and its asanas (postures) - Pranayama (breathing exercises) for energy management - Meditation techniques for relaxation and mental clarity - Understanding the physical body and energy systems in Yoga - Alignment principles and modifications for asanas - Injury prevention and safety considerations in Yoga practice
2.	**Pranic Healing - Energy Anatomy and Techniques**
	- Chakra system and energy anatomy in Pranic Healing - Basic Pranic Healing techniques for cleansing and energizing the energy body - Pranic breathing and meditation practices
3.	**Integrating Yoga and Pranic Healing**

		• The synergy between Yoga and Pranic Healing practices • Combining asanas, pranayama, and Pranic Healing techniques • Designing holistic health programs incorporating both modalities • Yoga and Pranic Healing for Stress Management
4.	**Stress-related disorders and the role of Yoga and Pranic Healing**	
		• Relaxation techniques and stress reduction practices • Mindfulness and awareness training for stress management
5.	**Therapeutic Applications of Yoga and Pranic Healing**	
		• Yoga therapy for specific health conditions • Pranic Healing protocols for common ailments • Adaptations and modifications for different populations

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1.	"The Science of Yoga: The Risks and Rewards	William J. Broad	2012	Simon & Schuster
2.	The Complete Book of Ayurvedic Home Remedies	Vasant Lad	1999	Harmony
3.	Pranic Healing	Master Choa Kok Sui	2004	Institute for Inner Studies Publishing Foundation

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	2	1	1	1	3
CO.2	2	2	3	1	1
CO.3	2	1	1	1	1
CO.4	2	3	2	2	2
CO.5	1	2	3	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	3
CO.2	1	2	3
CO.3	1	2	2
CO.4	1	2	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

POORNIMA UNIVERSITY, JAIPUR
Faculty of Innovation, Research & Entrepreneurship

Name of Program: B.Com International Business Duration: 3 Years Total Credits: 128
Teaching Scheme for Batch 2023-26

	Semester-III								
Course Code	**Name of Course**	**Teaching Scheme**			**SH**	**Marks Distribution**			**Credits**
		Lecture (L)	**Tutorial (T)**	**Practical (P)**		**IE**	**ESE**	**Total**	
A.	**Major (Core Courses)**								
A.1	**Theory**								
BBICFR3101	Audit & Assurance	4	-	-		40	60	100	4
BBICFR3102	Financial reporting	4	-	-		40	60	100	4
A.2	**Practical**								
BBICFR3201	Corporate Management Skills & Reflection Paper - III	-	-	8		60	40	100	4
B.	Minor Stream Courses / **Department Electives**								
B.1	**Theory (Any one)**								
BBIEFR3101	Corporate & Business Law	4				40	60	100	4
B.2	**Practical**								
	-								
C	**Multidisciplinary Courses**								
BFREMC3221	MOOC courses	2	-	-	2*	60	40	100	2
D	**Ability Enhancement Courses (AEC)**								
BXXCFR3201	Personal Branding and Grooming		-	2		60	40	100	1
E	**Skill Enhancement Courses (SEC)**								
BXXEFR3601 BXXEFR3602	Elective: - Financial Modelling - Law for layman	1	-	2		60	40	100	2
F	**Value Added Courses (VAC)**								
BXXCFR3601	Scientific knowledge of exercise	-	-	2		60	40	100	1
G	**Summer Internship / Research Project / Dissertation**								
	-	13		18					22
Total Teaching Hours		**31/36**							

DETAILED SYLLABUS FOR THIRD SEMESTER

Code: BBICFR3101	Audit & Assurance	4 Credits [LTP: 4-0-0]

COURSE OUTCOME
The student would be able:

CO1: Understand the principles and practices of auditing and assurance services in accordance with professional standards and regulations..

CO2Acquire knowledge of the audit process, including planning, risk assessment, evidence gathering, and reporting.

CO3: Develop skills in evaluating internal controls and identifying areas of potential risk and fraud.

CO4: Gain an understanding of the ethical and professional considerations in the audit profession.

CO5: Learn how to apply audit techniques and procedures to assess the reliability and integrity of financial statements and provide assurance to stakeholders.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Audit framework and regulation	12
2	Planning and risk assessment	12
3	Internal control	12
4	Audit evidence	12
5	Review and reporting	12

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Audit framework and regulation
	• The concept of audit and other assurance engagements • External audits • Corporate governance • Professional ethics and ACCA's Code of Ethics and Conduct • Internal audit and governance and the differences between external audit and internal audit • The scope of the internal audit function, outsourcing and internal audit assignments
2	Planning and risk assessment
	• Obtaining and accepting audit engagements • Assessing audit risks • Understanding the entity and its environment • Fraud, laws and regulations • Audit planning and documentation
3	Internal control
	• Internal control systems • The use and evaluation of internal control systems by auditors • Tests of control • Communication on internal control
4	Audit evidence
	• Financial statement assertions and audit evidence • Audit procedures • Audit sampling and other means of testing • The audit of specific items • Computer-assisted audit techniques • The work of others • Not-for-profit organizations
5	Review and reporting

•	Subsequent events
•	Going concern
•	Written representations
•	Audit finalization and the final review
•	Audit reports

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text F8		Latest	BPP Publications
2.	KAPLAN Publishing Study Text F8		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBICFR3102	Financial Reporting	4 Credits [LTP: 4-0-0]

COURSE OUTCOME
The student would be able:

CO1: Understand and apply international financial reporting standards (IFRS) to prepare and present financial statements.

CO2: Acquire knowledge of accounting policies, disclosure requirements, and measurement principles under IFRS.

CO3: Develop skills in analyzing and interpreting financial statements prepared in accordance with IFRS.

CO4:Gain an understanding of the conceptual framework underlying financial reporting and its practical application.

CO5: Learn how to critically evaluate financial reporting issues and make informed judgments in complex accounting scenarios

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	The conceptual and regulatory framework for financial reporting	11
2	Accounting for transactions in financial statements	14
3	Analysing and interpreting the financial statements of single entities and groups	11
4	Preparation of financial statements	13
5	Employability and technology skills	12

B. DETAILED SYLLABUS

Unit No.	Unit details
1	The conceptual and regulatory framework for financial reporting
	• The need for a conceptual framework and the characteristics of useful information • Recognition and measurement • Regulatory framework • The concepts and principles of groups and consolidated financial statements
2	Accounting for transactions in financial statements
	• Tangible non-current assets • Intangible assets • Impairment of assets • Inventory and biological assets • Financial instruments • Leasing • Provisions and events after the reporting period • Taxation • Reporting financial performance • Revenue • Government grants • Foreign currency transactions
3	Analyzing and interpreting the financial statements of single entities and groups
	• Limitations of financial statements • Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs • Limitations of interpretation techniques • Specialized, not-for-profit, and public sector entities
4	Preparation of financial statements
	• Preparation of single entity financial statements • Preparation of consolidated financial statements including an associate

5	Employability and technology skills
	• Use computer technology to efficiently access and manipulate relevant information.
	• Work on relevant response options, using available functions and technology, as would be required in the workplace.
	• Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
	• Present data and information effectively, using the appropriate tools.

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text F7		Latest	BPP Publications
2.	KAPLAN Publishing Study Text F7		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

COURSE OUTCOME

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

CO1: Identify the essential elements of the legal system, including the main sources of law.

CO2: Recognize and apply the appropriate legal rules relating to the law of obligations.

CO3: Explain and apply the law relating to employment relationships.

CO4: Distinguish between alternative forms and constitutions of business organizations.

CO5: Recognize and compare types of capital and the financing of companies.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Contracts	13
2	The formation and constitution of various business organizations	11
3	Capital and the financing of companies	12
4	Management, administration and the regulation of companies	12
5	Winding up of Company	12

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Contracts
	• Agreements • Contracts • Capacity to Contract • Free Consent • Limitations on Freedom to Contract • Discharge of Contract • Remedies for breach of Contract
2	The formation and constitution of various business organizations
	• Partnership • Social Organizations • Limited Liability Partnerships • Private Limited Company • Public Limited Company
3	Capital and the financing of companies
	• Share capital • Loan capital • Capital maintenance and dividend law
4	Management, administration and the regulation of companies
	• Company directors • Other company officers • Company meetings and resolutions • Accounts and business Operations • Articles and Memorandum of Association
5	Winding up of Company
	• Insolvency • Insolvency and administration

	• Corporate fraudulent and criminal behavior

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	Indian Contract Act 1872 Indian Companies Act 2013 Limited Liability Partnership Act 2008 The Partnership Act 1932		Latest	https://nalsa.gov.in/important-bare-acts
2.	Research articles, and news updates		Latest	https://nalsa.gov.in/important-bare-acts
Websites				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

| Code: BXXCFR3201 | PERSONAL BRANDING AND GROOMING | Credits 1 [LTP: 0-0-2] |

COURSE OUTCOMES:

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

C01: able to define and articulate their personal brand, including their values, strengths, and unique qualities that set them apart from others.

C02: learn how to present themselves professionally in various settings, including dressing appropriately, maintaining proper grooming, and displaying confident body language.

C03: develop the ability to effectively communicate their personal brand through verbal and non-verbal communication, including networking, public speaking, and online presence.

C04: understand the importance of managing their online reputation and learn strategies for building a positive personal brand through social media platforms and online networking.

C05: Acquire the skills to strategically position themselves for career growth and advancement, including developing a professional network, leveraging personal branding tools, and showcasing their expertise in their chosen field.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Personal Branding	3
2	Image And Appearance and Communication Skills	3
3	Online Presence and Social media	3
4	Personal Branding through Personal Style and Professional Etiquette and Business Protocol	4
5	Personal Branding Collateral and Brand Maintenance and Future Growth	2

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Personal Branding and**
	• Understanding the concept of personal branding • Identifying personal values, strengths, and unique selling points • Defining career goals and target audience • Crafting a personal brand statement
2.	**Image And Appearance and communication skills**
	• Importance of personal appearance in professional settings • Dressing for success: appropriate attire for different occasions • Color analysis and understanding the psychology of colors • Basics of grooming: skincare, haircare, and personal hygiene • Effective verbal and non-verbal communication • Public speaking and presentation skills • Active listening and empathy • Building rapport and networking skills
3.	**Online Presence and Social media**

		• Managing online reputation and digital footprint • Creating and optimizing professional profiles on LinkedIn and other platforms • Content creation and curation for social media • Leveraging social media for personal branding
4.		**Personal Branding through Personal Style and Professional Etiquette and Business Protocol**
		• Developing a personal style that aligns with personal branding goals • Understanding different style archetypes • Wardrobe audit and building a versatile wardrobe • Styling tips and tricks for different body types • Business etiquette: greetings, introductions, and handshakes • Dining and social etiquette in professional settings • Cross-cultural etiquette and sensitivity • Email and phone etiquette
5.		**Personal Branding Collateral and Brand Maintenance and Future Growth**
		• Creating a professional resume and cover letter • Designing a personal website or portfolio • Developing a professional bio and elevator pitch • Business card design and content • Strategies for maintaining and evolving personal brand • Personal branding in career advancement and entrepreneurship • Managing personal and professional reputation • Continuing personal growth and development

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1.	"Personal Branding for Success: The Ultimate Guide to Creating a Powerful Personal Brand	Paul Peterman	2021	Wiley
2.	The Power of Personal Branding: Creating Success Through Authenticity and Personal Branding	Bill Green	2019	Amacom
3.	Personal Branding and Marketing Yourself: The Three P's Marketing Technique as a Guide to Career Empowerment	Carla Jenkins	2018	Jenkins Publishing

COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	2	1	1	1	3
CO.2	2	1	3	1	1
CO.3	2	3	1	1	1
CO.4	2	3	1	2	2
CO.5	1	2	3	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	3	2	3
CO.2	3	2	3
CO.3	3	2	2
CO.4	3	2	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BXXEFR3601	Financial Modelling	Credits 2 [LTP: 1-0-2]

COURSE OUTCOMES:

The student would be able to:

C01: gather and interpret financial data from various sources, including financial statements, market data, and economic indicators.

C02: learn to construct comprehensive financial models that help in forecasting, budgeting, and decision-making for businesses and investments.

C03: understand how to conduct sensitivity analysis to assess the impact of changes in variables on financial outcomes and make informed recommendations.

C04: Use financial models to evaluate investment opportunities, assess risks, and calculate key performance indicators (KPIs) like ROI, NPV, and IRR.

C05: communicate the results of financial models to stakeholders through reports, presentations, and visualizations.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Excel	7
2	Introduction to Financial Analysis, P&L and B&S	6
3	Economic Analysis: Macro and Micro	6
4	Financial Modelling and Valuation Methods	7
5	Capstone Project	4

D. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Excel**
	• Advance Excel • NPV, Concepts and Example, Goal Seek • VLookUp, IRR, HlookUp, XIRR, FV, PV
2.	**Introduction to Financial Analysis, P&L and B&S**
	• Preparation of Balance sheet and P&L from Money control • Ratio and Ratio Analysis • Ratio and Ratio Analysis of Prepared Balance Sheet and P&L
3.	**Economic Analysis: Macro and Micro**
	• Using Economic Analysis to Project items in Balance sheet • Forecasting and Cashflows • Projecting Revenue and Cashflow in order to Prepare the Free Cashflow of the firm
4.	**Financial Modelling and Valuation Methods**
	• Learning about various valuation models such as DCF, relative, Liquidation value etc.

		• DCF Valuation • Valuation of company on excel using DCF methods
5.	**Capstone Project**	
		• Assessment • Cracking IB and Private Equity

E. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1	Financial Modeling in Excel For Dummies"	Danielle Stein Fairhurst	2022	For Dummies
2	Financial Modeling and Valuation: A Practical Guide to Investment Banking and Private Equity	Paul Pignataro	2019	Wiley
3	Principles of Financial Modelling: Model Design and Best Practices Using Excel and VBA	Michael Rees	2018	Wiley

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

COURSE OUTCOMES:

The student would be able to:

C01: develop a comprehensive understanding of the legal system, its structure, key legal terminologies, and the roles of various legal professionals.

C02: gain knowledge of fundamental areas of law, such as contract law, property law, criminal law, and family law, to be better equipped to navigate legal issues in everyday life.

C03: become familiar with their legal rights and responsibilities as citizens, employees, consumers, and members of society.

C04: learn how to conduct basic legal research, access legal resources, and use legal databases to find relevant information and support for legal matters.

C05: develop critical thinking and problem-solving skills to approach legal issues, disputes, and conflicts effectively.

F. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Indian Legal System and Fundamental Rights and Duties	7
2	Family Law and Property and Real Estate Law	6
3	Consumer Protection , Contract Law and Criminal Law	6
4	Employment and Labor Laws & Intellectual Property Rights (IPR)	7
5	Cyber Laws and Data Privacy Alternative Dispute Resolution (ADR)	4

G. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Indian Legal System and Fundamental Rights and Duties**
	• Overview of the Indian Constitution and its significance in the legal framework • Different branches of law in India (Civil, Criminal, Constitutional, etc.) • Sources of law and hierarchy of courts • Understanding the fundamental rights guaranteed by the Indian Constitution • Limitations on fundamental rights • Fundamental duties of citizens
2.	**Family Law and Property and Real Estate Law**
	• Marriage and divorce laws in India • Maintenance and alimony • Child custody and adoption laws

		• Basics of property ownership and transfer • Legal aspects of buying and selling property • Landlord-tenant rights and responsibilities
3.	**Consumer Protection, Contract Law and Criminal Law**	
	• Consumer rights and protection against unfair trade practices • Essentials of a valid contract • Breach of contract and remedies • Types of crimes and their classifications • Understanding the Indian Penal Code (IPC) • Rights of an accused person and the criminal justice process	
4.	**Employment and Labor Laws & Intellectual Property Rights (IPR)**	
	• Overview of labor laws in India • Rights and obligations of employees and employers • Employment contracts and termination • Types of intellectual property (patents, trademarks, copyrights) • Protection and enforcement of IPR in India • Role of Intellectual Property Rights in innovation and entrepreneurship	
5.	**Cyber Laws and Data Privacy & Alternative Dispute Resolution (ADR)**	
	• Understanding cyber laws and their implications • Data protection and privacy regulations • Cybercrime and legal remedies • Introduction to ADR methods (mediation, arbitration, etc.) • Advantages and limitations of ADR • Role of ADR in reducing court backlog	

H. RECOMMENDED STUDY MATERIAL

Sr.No	Reference Book	Author	Edition	Publication
1	Everything You Need to Know About the American Legal System	Jay M. Feinman	2019	Oxford University Press
2	Street Law: A Course in Practical Law	Lee P. Arbetman, Edward L. O'Brien, et al.	2016	Glencoe/McGraw-Hill
3	Legal Guide for the Visual Artist	Tad Crawford	2018	Allworth Press

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

| Code: BXXCFR3601 | Scientific knowledge of exercise | Credits 1 [LTP: 0-0-2] |

COURSE OUTCOMES:

The student would be able to:

C01	Understand the fundamental principles of exercise physiology and their application to sports performance.
C02:	Analyze and evaluate the physiological adaptations that occur in response to various exercise modalities.
C03:	Demonstrate knowledge of the role of nutrition in exercise performance and recovery.
C04:	Apply scientific methods and research techniques to study exercise-related phenomena.
C05:	Critically assess current scientific literature and emerging trends in the field of sports science.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Role of hormones in exercise adaptations and recovery	3
2	Nutrition for Exercise and Sports Performance	3
3	Understanding weight management and body composition in athletes	3
4	Sports Psychology and Team Building	3
5	Strategies for effective team building and communication	3

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Role of hormones in exercise adaptations and recovery**
	• Effects of exercise on hormones such as cortisol, testosterone, and growth hormone • Hormonal regulation of metabolism, muscle growth, and repair • Muscular system Cardiovascular and respiratory responses to physical activity • Energy systems and metabolism during exercise • Hormonal Responses to Exercise •
2.	**Nutrition for Exercise and Sports Performance**
	• Macronutrient and micronutrient requirements for athletes • Timing and composition of pre-, during, and post-exercise meals • Hydration strategies and sports drinks • Diet, Weight, and Body Composition

3.	Understanding weight management and body composition in athletes
	- Effects of different dietary approaches on athletic performance - Body Mass Index (BMI) and its limitations in athletic populations - Physical Fitness Assessment and Training - Components of physical fitness (e.g., cardiovascular endurance, strength, flexibility) - Assessment methods for measuring fitness levels - Designing exercise programs for different fitness goals
4.	Sports Psychology and Team Building
	- Psychological factors influencing sports performance - Team dynamics and cohesion in sports
5.	Strategies for effective team building and communication
	- Common sports injuries and their causes - Injury Prevention and Rehabilitation - Principles of injury prevention and prehabilitation - Rehabilitation strategies and return-to-play protocols - Performance Enhancement Techniques

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1.	Exercise Physiology: Nutrition, Energy, and Human Performance	William D. McArdle, Frank I. Katch, Victor L. Katch	2021	Wolters Kluwer Health
2.	Physiology of Sport and Exercise	W. Larry Kenney, Jack H. Wilmore, David L. Costill	2022	Human Kinetics
3.	Sports and Exercise Physiology	William E. Garrett, Donald T. Kirkendall	2019	Routledge

COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	1	1	1	1
CO.2	2	1	3	1	1
CO.3	2	3	1	1	1
CO.4	2	3	1	2	2
CO.5	1	2	3	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	3	2	3
CO.2	3	2	3
CO.3	3	2	2
CO.4	3	2	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

POORNIMA UNIVERSITY, JAIPUR
Faculty of Innovation, Research & Entrepreneurship

Name of Program: B.Com International Business
Duration: 3 Years
Total Credits: 128
Teaching Scheme for Batch 2023-26

		Semester-IV							
		Teaching Scheme				**Marks Distribution**			
Course Code	**Name of Course**	**Lecture (L)**	**Tutorial (T)**	**Practical (P)**	**SH**	**IE**	**ESE**	**Total**	**Credits**
A.				**Major (Core Courses)**					
A.1	**Theory**								
BBMIFR4101	Advanced Investment Appraisal	4	-	-		40	60	100	4
BBICFR4102	Hedging & Risk Management	4	-	-		40	60	100	4
A.2	**Practical**								
BBICFR4201	Corporate Management Skills & Reflection Paper - IV	-	-	8		60	40	100	4
		Minor Stream Courses / **Department Electives**							
B.1	**Theory**								
BBIEFR4101	Financial Management	4	-	-	-	40	60	100	4
B.2	**Practical**								
C		**Multidisciplinary Courses (MC)**							
BFREMC4221	MOOC courses	2	-	-	2*	60	40	100	2
D		**Ability Enhancement Courses (AEC)**							
BXXCFR4201	Public Speaking	-	-	2		60	40	100	1
E		**Skill Enhancement Courses (SEC)**							
BXXEFR4601 BXXEFR4602	Elective: - Data Analysis - Trading Strategies	1	-	2		60	40	100	2
F		**Value Added Courses (VAC)**							
BXXCFR4601	Indian Mythology & Scriptures	-	-	2		60	40	100	1
G		**Summer Internship / Research Project / Dissertation**							
Total		13		18					**22**
Total Teaching Hours		31/36							

DETAILED SYLLABUS FOR FOURTH SEMESTER

Code: BBMIFR4101	Advanced Investment Appraisal	4 Credits [LTP: 4-0-0]

COURSE OUTCOME

The Student will be able to

CO1: Understand the role and responsibilities of senior financial executives/advisors.

CO2: Develop skills in financial strategy formulation and strategic business and financial planning for multinational organizations.

CO3: Explore ethical and governance issues in finance and multinational operations.

CO4: Learn advanced investment appraisal techniques, including discounted cash flow (DCF) methods and option pricing theory.

CO5: Understand the impact of financing on investment decisions, dividend policy in multinationals, and international investment and financing decisions.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours
1	Role of senior financial adviser in the multinational organization	12
2	Ethics & other issues	12
3	Advanced investment appraisal	12
4	Pricing and Finance theory	12
5	International Finance and Investments	12

B. DETAILED SYLLABUS

Unit No.	Unit details
1	**Role of senior financial adviser in the multinational organization** • The role and responsibility of senior financial executive/advisor • Financial strategy formulation
2	**Ethics & other issues** • Ethical and governance issues • Management of international trade and finance • Strategic business and financial planning for multinational organizations • Dividend policy in multinationals and transfer pricing
3	**Advanced investment appraisal** • Discounted cash flow techniques • Net Present Value, IRR •
4	**Pricing and Finance theory** • Application of option pricing theory in investment decisions • Impact of financing on investment decisions and adjusted present values •
5	**International Finance and Investments** • Valuation and the use of free cash flows • International investment and financing decisions

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications

1.	BPP Interactive Text AFM		Latest	BPP Publications
2.	KAPLAN Publishing Study Text AFM		Latest	Kaplan Publications

Websites
www.accaglobal.com

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

| Code: BBICFR4102 | Hedging & Risk Management | 4 Credits [LTP: 4-0-0] |

COURSE OUTCOME

The Student will be able to

CO1: Understand the differences between acquisitions/mergers and other growth strategies, and the advantages and disadvantages associated with them.

CO2: Develop valuation skills for acquisitions and mergers, including the use of various techniques such as DCF, comparable company analysis, and transaction multiples.

CO3: Explore the regulatory framework and compliance processes involved in acquisitions and mergers, including antitrust laws, securities regulations, and merger control procedures.

CO4: Understand financing options for acquisitions and mergers, including debt financing, equity financing, and the role of investment banks and financial institutions.

CO5: Gain knowledge of financial reconstruction, corporate restructuring, business reorganization, and organizational structure design, including strategies, techniques, and considerations involved in these processes.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours
1	Acquisitions and mergers	12
2	Regulatory framework and compliance	12
3	Corporate reconstruction	12
4	Business re-organisation	12
5	Treasury and advanced risk management techniques	12

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Acquisitions and mergers
	• Acquisitions and mergers versus other growth strategies • Valuation for acquisitions and mergers
2	Regulatory framework and compliance
	• Regulatory framework and processes • Financing acquisitions and mergers
3	Corporate reconstruction
	• Financial reconstruction • Financial Restructuring and Capital Raising
4	Business re-organisation
	• Business re-organization • Organizational Structure and Design
5	Treasury and advanced risk management techniques
	• The role of the treasury function in multinationals • The use of financial derivatives to hedge against forex risk • The use of financial derivatives to hedge against interest rate risk

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications

1.	BPP Interactive Text AFM		Latest	BPP Publications	
2.	KAPLAN Publishing Study Text AFM		Latest	Kaplan Publications	

Websites
www.accaglobal.com

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBIEFR4101	Financial Management	4 Credits [LTP: 4-0-0]

COURSE OUTCOME

The Student will be able to

CO1: Understand the principles and theories of financial management to make informed financial decisions.

CO2: Acquire knowledge of financial analysis techniques and tools to evaluate the financial performance of organizations.

CO3: Develop skills in financial planning, budgeting, and capital budgeting for effective resource allocation.

CO4: Gain an understanding of risk management and the use of financial derivatives to mitigate financial risks.

CO5: Learn how to assess the cost of capital, capital structure, and dividend policy to maximize shareholder value..

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Financial management function & Financial management environment	10
2	Working capital management	10
3	Investment appraisal	10
4	Business finance	15
5	Business valuations and Risk Management	15

B. DETAILED SYLLABUS

Unit No.	Unit details
1	**Financial management function & Financial management environment**
	• The nature and purpose of financial management • Financial objectives and relationship with corporate strategy • Stakeholders and impact on corporate objectives • Financial and other objectives in not-for-profit organizations • The economic environment for business • The nature and role of financial markets and institutions • The nature and role of money market
2	**Working capital management**
	• The nature, elements and importance of working capital • Management of inventories, accounts receivable, accounts payable and cash • Determining working capital needs and funding strategies
3	**Investment appraisal**
	• Investment appraisal techniques • Allowing for inflation and taxation in investment appraisal • Adjusting for risk and uncertainty in investment appraisal • Specific investment decisions (lease or buy; asset replacement, capital rationing)
4	**Business finance**
	• Sources of, and raising business finance • Estimating the cost of capital • Sources of finance and their relative costs • Capital structure theories and practical considerations • Finance for small- and medium-sized entities
5	**Business valuations and Risk Management**
	• Nature and purpose of the valuation of business and financial assets • Models for the valuation of shares • The valuation of debt and other financial assets

	• The nature and types of risk and approaches to risk management • Causes of exchange rate differences and interest rate fluctuations • Hedging techniques for foreign currency risk • Hedging techniques for interest rate risk • Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text F9		Latest	BPP Publications
2.	KAPLAN Publishing Study Text F9		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BXXCFR4201	Public Speaking	Credits 1 [LTP: 0-0-2]

COURSE OUTCOMES:

The student would be able to:

C01: Develop effective communication skills: Students will enhance their ability to express ideas clearly and persuasively, using appropriate verbal and non-verbal techniques.

C02: Analyze and evaluate arguments: Students will learn to critically assess different perspectives, identify logical fallacies, and construct well-reasoned arguments.

C03: Enhance research and information literacy skills: Students will acquire the ability to gather relevant evidence, evaluate sources, and incorporate supporting materials into their speeches.

C04: Foster critical thinking and problem-solving abilities: Students will develop skills in analyzing complex issues, formulating coherent arguments, and responding to counter arguments.

C05: Build confidence and overcome public speaking anxiety: Students will gain self-assurance in delivering speeches, managing nervousness, and engaging with diverse audiences.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Public Speaking and Preparing Your Speech	3
2	Delivery Techniques and Persuasive Speaking	4
3	Impromptu Speaking and Introduction to Debating	3
4	Constructing Arguments and Rebuttal and Cross-Examination	2
5	Debate Practice and Conclusion and Final Presentations	3

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Public Speaking and Preparing Your Speech**
	• Overview of the course and its objectives. • Understanding the importance of public speaking and debate skills. • Introduction to effective communication strategies. • Introduction to the art of persuasion. • Selecting and analyzing a topic. • Conducting research and gathering evidence. • Organizing your speech with a clear introduction, body, and conclusion. • Understanding different speech structures and formats.
2.	**Delivery Techniques and Persuasive Speaking**
	• Enhancing vocal skills (projection, intonation, pace, etc.). • Body language and non-verbal communication. • Using visual aids effectively. • Managing stage fright and nervousness. • Identifying persuasive techniques and rhetorical devices. • Developing logical arguments and appeals. • Understanding the target audience and adapting the speech accordingly. • Practicing persuasive delivery.
3.	**Impromptu Speaking and Introduction to Debating**

	• Strategies for impromptu speaking. • Developing quick thinking and improvisation skills. • Structuring impromptu speeches effectively. • Practice sessions with impromptu topics. • Overview of the debate format and structure. • Understanding the roles of different participants. • Analyzing and evaluating arguments
4.	**Constructing Arguments and Rebuttal and Cross-Examination**
	• Identifying and formulating strong arguments. • Using evidence and examples to support your points. • Developing logical and coherent argumentation. • Counter-arguments and refutation techniques. • Effective rebuttal techniques. • Strategies for countering opponents' arguments. • Cross-examination skills and tactics. • Practice sessions for rebuttal and cross-examination.
5.	**Debate Practice and Conclusion and Final Presentations**
	• Conducting mock debates. • Applying the learned techniques in real debate scenarios. • Receiving constructive feedback and analysis. • Recap of key concepts and techniques. • Final presentations by participants. • Peer evaluation and feedback.

C. RECOMMENDED STUDY MATERIAL

Sr. No	Reference Book	Author	Edition	Publication
1.	The Art of Public Speaking	Stephen E. Lucas	2020	McGraw-Hill Education
2.	Speak with Confidence: A Practical Guide	Dianna Booher	2018	Harper Business
3.	Debate: A Strategy for Successful Academic Writing	Gary Goshgarian and Kathleen Krueger	2012	Longman

COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	1	2	1	1
CO.2	2	1	1	2	2
CO.3	0	1	1	1	1
CO.4	2	2	3	0	1
CO.5	0	0	3	0	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	1	0
CO.2	0	2	2
CO.3	2	1	2
CO.4	2	1	0
CO.5	0	3	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BXXEFR4601	Data Analysis	Credits 2 [LTP: 1-0-2]

COURSE OUTCOMES:

The student would be able to:

C01: Develop a solid understanding of data analysis concepts, methodologies, and tools, enabling them to manipulate, clean, and preprocess data effectively.

C02: acquire knowledge and skills in applying statistical techniques to analyze datasets, interpret results, and draw meaningful conclusions.

C03: create informative and visually appealing data visualizations using various tools and techniques to communicate insights effectively.

C04: grasp the fundamentals of machine learning algorithms and their application in solving data analysis problems and making predictions.

C05: gain practical experience in tackling real-world data analysis challenges, working with datasets from different domains and applying appropriate analytical techniques.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Data Analysis	7
2	Data Preprocessing and Cleaning	6
3	Exploratory Data Analysis	6
4	Statistical Analysis	7
5	Introduction to Machine Learning	4

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Data Analysis**
	• Overview of data analysis process • Data types and sources • Introduction to data analysis tools (e.g., Python, R, Excel)
2.	**Data Preprocessing and Cleaning**
	• Data cleaning techniques • Handling missing data • Data transformation and normalization
3.	**Exploratory Data Analysis**
	• Descriptive statistics • Data visualization using Matplotlib and Seaborn • Identifying patterns and outliers
4.	**Statistical Analysis**
	• Hypothesis testing • t-tests, ANOVA, and chi-square tests • Correlation and regression analysis
5.	**Introduction to Machine Learning**

	• Supervised vs. unsupervised learning
	• Linear regression
	• Classification algorithms (e.g., Decision Trees, Random Forests)

C.

RECOMMENDED STUDY MATERIAL

Sr.No	Reference Book	Author	Edition	Publication
1	Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking	Foster Provost, Tom Fawcett	2013	O'Reilly Media
2	Hands-On Machine Learning with Scikit-Learn, Keras, and TensorFlow	Aurélien Géron	2019	O'Reilly Media
3	Data Analysis Using SQL and Excel	Gordon S. Linoff	2021	Wiley

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

| Code: BXXEFR4602 | **Trading Strategies** | Credits 2 [LTP: 1-0-2] |

COURSE OUTCOMES:

The student would be able to:

C01: Understand the fundamental concepts and principles of trading in financial markets.

C02: Analyze different trading strategies, their risk-reward profiles, and suitability for various market conditions.

C03: Apply technical and fundamental analysis to identify potential trading opportunities.

C04: Develop and implement trading plans with appropriate risk management techniques.

C05: Evaluate the impact of psychological factors on trading performance and implement strategies to improve emotional discipline.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Trading Strategies	7
2	Technical Analysis	6
3	Fundamental Analysis	6
4	Risk Management	7
5	Trading Psychology	4

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Trading Strategies**
	• Overview of financial markets and trading instruments • Types of trading strategies: day trading, swing trading, position trading • Trading platforms and tools
2.	**Technical Analysis**
	• Candlestick patterns and chart analysis • Support and resistance levels • Moving averages and other indicators • Fibonacci retracements and extensions
3.	**Fundamental Analysis**
	• Evaluating company financials and ratios • Analyzing economic indicators and their impact on markets • News and event-driven trading
4.	**Risk Management**
	• Understanding risk and reward in trading • Position sizing and money management • Stop-loss and take-profit strategies
5.	**Trading Psychology**
	• Emotions and biases in trading • Developing a disciplined trading mindset • Dealing with trading losses and staying focused

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1	Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications	John J. Murphy	1999	New York Institute of Finance
2	Market Wizards: Interviews with Top Traders	Jack D. Schwager	1989	HarperCollins
3	The New Trading for a Living: Psychology, Discipline, Trading Tools and Systems, Risk Control, Trade Management	Alexander Elder	2014	Wiley

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

| Code: BXXCFR4601 | Indian Mythology & Scriptures | Credits 1 [LTP: 0-0-2] |

COURSE OUTCOMES:

The student would be able to:

C01: Demonstrate comprehensive knowledge of major Indian mythological texts, including their themes, characters, and narratives.

C02: Analyze and interpret the symbolism, allegories, and metaphors present in Indian mythological and scriptural texts.

C03: Understand the historical and cultural contexts in which Indian mythology and scriptures originated and evolved.

C04: Critically examine the philosophical and spiritual aspects of Indian mythology and scriptures and their relevance in contemporary society.

C05: Apply the principles and teachings of Indian mythology and scriptures to gain insights into human nature, ethical values, and personal development.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Mythology and Personal Growth	3
2	Mythology and Leadership	3
3	Mythology and Relationships	3
4	Mythology and Morality	4
5	Mythology and Social Responsibility	2

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Mythology and Personal Growth**
	• Exploring the concept of personal growth and self-realization through mythological narratives • Understanding the archetypal characters and their symbolic representations • Applying mythological teachings to enhance self-awareness, resilience, and personal development • Examining the relevance of ancient wisdom in addressing contemporary life challenges • Analyzing the lessons of perseverance, courage, and determination from mythological heroes and heroines
2.	**Mythology and Leadership**
	• Identifying leadership qualities and attributes exemplified in mythological figures • Analyzing leadership styles and decision-making processes in mythological stories • Applying mythological teachings to contemporary leadership challenges • Understanding the importance of ethical leadership and accountability

		• Exploring the concept of servant leadership through mythological examples
3.	**Mythology and Relationships**	
		• Exploring the dynamics of relationships through mythological narratives • Analyzing the concepts of love, loyalty, and sacrifice in mythological stories • Examining the role of communication, trust, and conflict resolution in relationships • Applying mythological teachings to foster healthy and fulfilling relationships • Recognizing the importance of balance and harmony in personal and professional relationships
4.	**Mythology and Morality**	
		• Understanding the moral and ethical teachings embedded in Indian mythology • Analyzing the consequences of actions and the concept of karma • Exploring the values of honesty, integrity, and righteousness in mythological stories • Applying mythological principles to make ethical decisions in today's society • Examining the relevance of mythological teachings in addressing contemporary moral dilemmas
5.	**Mythology and Social Responsibility**	
		• Exploring the social and environmental messages conveyed through mythological narratives • Understanding the principles of social responsibility, compassion, and inclusivity in Indian mythology • Analyzing the challenges faced by society and identifying solutions inspired by mythological wisdom • Examining the concepts of sustainable living and ecological balance in mythological stories • Applying mythological teachings to promote social justice and positive social change

C. RECOMMENDED STUDY MATERIAL

Sr. No	Reference Book	Author	Edition	Publication
1.	The Illustrated Mahabharata: The Definitive Guide to India's Greatest Epic	DK	2017	DK Publishing
2.	The Ramayana: A Shortened Modern Prose Version of the Indian Epic	R.K. Narayan	1998	Penguin Classics
3.	The Penguin Book of Hindu Names for Boys	Maneka Gandhi	2010	Penguin Books

COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	2	0	2	0	1
CO.2	2	0	3	2	0
CO.3	0	1	1	0	2
CO.4	1	2	3	0	0
CO.5	0	0	3	0	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	1
CO.2	0	2	2
CO.3	2	1	1
CO.4	2	1	0
CO.5	1	3	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

		Teaching Scheme				Marks Distribution			
Name of Program: B.Com International Business **Duration: 3 Years** **Total Credits: 128**									
Teaching Scheme for Batch 2023-26									
Semester-V									
Course Code	**Name of Course**	**Lecture (L)**	**Tutorial (T)**	**Practical (P)**	**SH**	**IE**	**ESE**	**Total**	**Credits**
A.	**Major (Core Courses)**								
A.1	**Theory**								
BBICFR5101 BBICFR5102 BBICFR5103 BBICFR5104	Electives: **Select any 2** -Strategic Business Reporting 1 - Strategic Business Reporting 2 -Corporate Budgeting 1 -Corporate Budgeting 2	3 3	- -	- -		40 40	60 60	100 100	3 3
A.2	**Practical**								
BBICFR5201	Corporate Management Skills & Reflection Paper - V	-	-	8		60	40	100	4
	Minor Stream Courses / **Department Electives**								
B.1	**Theory**								
BBIEFR5101 BBIEFR5102 BBIEFR5103 BBIEFR5104 BBIEFR5105 BBIEFR5106	Electives: **Select any 2** - Advanced Performance Management 1 - Advanced Performance Management 2 - Advanced Audit & Assurance 1 - Advanced Audit & Assurance 2 - Ethics & Governance 1 - Ethics & Governance 2	3 3	- -	- -		40 40	60 60	100 100	3 3

B.2	Practical								
C	**Multidisciplinary Courses (MC)**								
BFREMC5221	MOOC courses	2	-	-	2*	60	40	100	2
D	**Ability Enhancement Courses (AEC)**								
BXXCFR5201	Corporate Communication Skills	-	-	2		60	40	100	1
E	**Skill Enhancement Courses (SEC)**								
BXXEFR5601 BXXEFR5602	Elective: -Behavioural Analysis & Human Psychology -Video and Image editing	1	-	4		60	40	100	3
F	**Value Added Courses (VAC)**								
BXXCFR5601	Science behind Food	-	-	2		60	40	100	1
G	**Summer Internship / Research Project / Dissertation**								
Total		13		20					**23**
Total Teaching Hours		**23/36**							

DETAILED SYLLABUS FOR FIFTH SEMESTER

Code: BBICFR5101	Strategic Business Reporting 1	3 Credits [LTP: 3-0-0]

COURSE OUTCOME

The Student will be able to

CO1: Understand and apply fundamental ethical and professional principles in accounting and financial reporting.

CO2: Gain knowledge of the financial reporting framework and its applications.

CO3: Learn how to report the financial performance of entities, including revenue, non-current assets, financial instruments, and employee benefits.

CO4: Understand reporting requirements for specific topics such as income taxes, provisions, contingencies, share-based payments, leases, and fair value measurement.

CO5: Explore financial reporting for small and medium-sized entities (SMEs) and other reporting issues.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Fundamental ethical and professional principles	9
2	The financial reporting framework	9
3	Reporting the financial performance of entities 1	9
4	Reporting the financial performance of entities 2	9
5	Financial Reporting of SMEs	9

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Fundamental ethical and professional principles
	• Professional and ethical behavior in corporate reporting
2	The financial reporting framework
	• The applications, strengths and weaknesses of an accounting framework
3	Reporting the financial performance of entities 1
	• Revenue • Non-current assets • Financial instruments • Employee benefits
4	Reporting the financial performance of entities 2
	• Income taxes • Provisions, contingencies and events after the reporting date • Share-based payment • Leases • Fair Value Measurement
5	Financial Reporting of SMEs
	• Reporting requirements of small and medium-sized entities (SMEs) • Other reporting issues

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text SBR		Latest	BPP Publications

	2.	KAPLAN Publishing Study Text SBR		Latest	Kaplan Publications
Websites					
www.accaglobal.com					

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBICFR5102	Strategic Business Reporting 2	3 Credits [LTP: 3-0-0]

COURSE OUTCOME

The Student will be able to:

CO1: Develop proficiency in reporting and analyzing the financial performance of entities, including group accounting and statements of cash flows.

CO2: Understand and apply accounting principles related to associates and joint arrangements in order to accurately assess their impact on financial statements.

CO3: Gain the ability to interpret financial statements and analyze financial information for different stakeholders, enabling effective decision-making and performance evaluation.

CO4: Stay informed about changes and potential changes in accounting regulations and their impact on financial reporting, ensuring compliance and adaptability.

CO5: Enhance employability and technology skills by effectively utilizing computer technology to access, manipulate, and present financial information, meeting the demands of the workplace.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Reporting the financial performance of entities	9
2	Changes/Modifications to the organizational structure	9
3	Interpret financial statements for different stakeholders	9
4	The impact of changes and potential changes in accounting regulation	10
5	Employability and technology skills	8

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Reporting the financial performance of entities
	• Group accounting including statements of cash flows
	• Associates & joint arrangement
2	Changes/Modifications to the organizational structure
	• Changes in group structures
	• Foreign transactions & entities
3	Interpret financial statements for different stakeholders
	• Analysis and interpretation of financial information and measurement of performance
4	The impact of changes and potential changes in accounting regulation
	• The impact of changes and potential changes in accounting regulation
5	Employability and technology skills
	• Use computer technology to efficiently access and manipulate relevant information.
	• Work on relevant response options, using available functions and technology, as would be required in the workplace.
	• Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
	• Present data and information effectively, using the appropriate tools.

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications

1.	BPP Interactive Text SBR		Latest	BPP Publications
2.	KAPLAN Publishing Study Text SBR		Latest	Kaplan Publications

Websites
www.accaglobal.com

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBIEFR5101	Advanced Performance Management 1	3 Credits [LTP: 3-0-0]

COURSE OUTCOME

The Student will be able to:

CO1: Use strategic planning and control models to plan and monitor organisational performance.

CO2: Assess the impact of risk and uncertainty on organisational performance.

CO3: Identify and evaluate the design features of effective performance management information and monitoring systems and recognise the impact of developments in technology on performance measurement and management systems.

CO4: Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance.

CO5: Advise clients and senior management on strategic business performance evaluation and on recognising vulnerability to corporate failure.

CO6: Employability and technology skills.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours
1	Regulatory Environment	10
2	Professional & Ethical Considerations	9
3	Quality Management	8
4	Planning an audit of historical financial information	10
5	Conducting the audit	8

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Regulatory Environment
	• International regulatory frameworks for audit and assurance services • Money laundering • Laws and regulations
2	Professional & Ethical Considerations
	• Code of Ethics and Conduct • Fraud and error • Professional liability
3	Quality Management
	• Quality management (firm and engagement level) • Advertising, tendering and obtaining professional work and fees. • Professional appointments
4	Planning an audit of historical financial information
	• Planning, materiality and assessing the risk of material misstatement • Evidence and testing considerations
5	Conducting the audit
	• Audit procedures and obtaining evidence • Using the work of others • Group audits

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text APM		Latest	BPP Publications
2.	KAPLAN Publishing Study Text APM		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND PSOs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBIEFR5102	Advanced Performance Management 2	3 Credits [LTP: 3-0-0]

COURSE OUTCOME

The Student will be able to

CO1: Use strategic planning and control models to plan and monitor organisational performance.

CO2: Assess the impact of risk and uncertainty on organisational performance.

CO3: Identify and evaluate the design features of effective performance management information and monitoring systems and recognise the impact of developments in technology on performance measurement and management systems.

CO4: Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance.

CO5: Advise clients and senior management on strategic business performance evaluation and on recognising vulnerability to corporate failure.

CO6: Employability and technology skills.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours
1	Strategic planning	10
2	Strategic control	10
3	Impact of risk and uncertainty on organizational performance	7
4	Performance management information systems	10
5	Developments in technology	8

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Strategic planning
	• Strategic management accounting • Performance hierarchy
2	Strategic control
	• Performance management and control of the organization • Changes in business structure and management accounting • Other environmental and ethical issues
3	Impact of risk and uncertainty on organizational performance
	• Impact of Risk and uncertainty on performance management
4	Performance management information systems
	• Performance management information systems and developments in technology • Sources of management information • Recording and processing systems and technologies •
5	Developments in technology
	• Data analytics • Management reports

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text AFM		Latest	BPP Publications
2.	KAPLAN Publishing Study Text AFM		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBIEFR5103	Advanced Audit & Assurance 1	3 Credits [LTP: 3-0-0]

COURSE OUTCOME

The Student will be able to

CO1: Recognized the legal and regulatory environment and its impact on audit and assurance practice

CO2: Assess and recommend appropriate quality management policies and procedures and recognize the auditor's position in relation to the acceptance and retention of professional appointments

CO3: Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing

CO4: Understand the current issues and developments relating to the provision of audit-related and assurance services

CO5: Apply a range of professional skills in addressing requirements within the Advanced Audit and Assurance exam, and in preparation for, or to support current work experience

CO6: Demonstrate employability and technology skills

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours
1	Regulatory Environment and Quality Management	9
2	Professional & Ethical Considerations	9
3	Planning and conducting an audit of historical financial information and Current issues and Developments	9
4	Completion, Review & Reporting and Other Assignments	9
5	Professional Skills, Employability and Technology Skills	9

B.DETAILED SYLLABUS

Unit No.	Unit details
1	Regulatory Environment and Quality Management
	• International regulatory frameworks for audit and assurance services • Money laundering • Laws and regulations • Quality management (firm and engagement level) • Advertising, tendering and obtaining professional work and fees. • Professional appointments
2	Professional & Ethical Considerations
	• Code of Ethics and Conduct • Fraud and error • Professional liability
3	Planning and conducting an audit of historical financial information and Current issues and Developments
	• Planning, materiality and assessing the risk of material misstatement • Evidence and testing considerations • Audit procedures and obtaining evidence • Using the work of others • Group audits • Professional and Ethical Developments • Other Current issues
4	• Completion, Review & Reporting and Other Assignments
	• Subsequent events and going concern • Completion and final review • Auditor's reports • Reports to Those Charge with Governance and Management • Audit related and assurance services

	• Specific Assignments • Audit of Social, environment & Integrated Reporting • Auditing aspects of Insolvency (and similar procedures) • Reporting on other Assignments	
5	Professional Skills, Employability and Technology Skills	
	• Communication • Analysis & Evaluation • Professional Skepticism and judgement • Commercial Accumen • Use computer technology to efficiently access and manipulate relevant information. • Work on relevant response options, using available functions and technology, as required by the workspace. • Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools • Present data and information effectively, using the appropriate tools. •	

C.RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text APM		Latest	BPP Publications
2.	KAPLAN Publishing Study Text APM		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND POs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BBIEFR5104	Advanced Audit & Assurance 2	3 Credits [LTP: 3-0-0]

COURSE OUTCOME

The Student will be able to

CO1: Apply excellent leadership and ethical skills to set the 'tone from the top' and promote a positive culture within the organisation, adopting a whole organisation perspective in managing performance and value creation.

CO2: Evaluate the effectiveness of the governance and agency system of an organisation and recognise the responsibility of the board or other agents towards their stakeholders, including the organisation's social responsibilities and the reporting implications.

CO3: Evaluate the strategic position of the organisation against the external environment and the availability of internal resources, to identify feasible strategic options.

CO4: Analyse the risk profile of the organisation and of any strategic options identified, within a culture of responsible risk management.

CO5: Select and apply appropriate information technologies and data analytics, to analyse factors affecting the organisation's value chain to identify strategic opportunities and implement strategic options within a framework of robust IT security controls.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Leadership	9
2	Governance	9
3	Strategy	9
4	Risk	9
5	Technology and data analytics	9

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Leadership
	• Qualities of leadership • Leadership and organizational culture • Professionalism, ethical codes and the public interest
2	Governance
	• Agency • Stakeholder analysis and organisational social responsibility • Governance scope and approaches • Reporting to stakeholders • The board of directors • Public sector governance
3	Strategy
	• Concepts of strategy • Environmental issues • Competitive forces • The internal resources, capabilities and competences of an organisation • Strategic choice
4	Risk
	• Identification, assessment and measurement of risk • Managing, monitoring and mitigating risk
5	Technology and data analytics
	• Cloud and mobile technology • Big data and data analytics

		E- business: value chain
		IT systems security and control

C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text SBL		Latest	BPP Publications
2.	KAPLAN Publishing Study Text SBL		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND PSOs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BXXCFR5201	Corporate Communication Skills	Credits 1 [LTP: 0-0-2]

COURSE OUTCOMES:

The student would be able to:

C01: Develop effective verbal communication skills for various corporate settings, such as presentations, meetings, and interviews.

C02: Demonstrate proficiency in written communication, including business emails, memos, and reports, with an emphasis on clarity and professionalism.

C03: Understand the principles of non-verbal communication and how to use body language effectively in a corporate context.

C04: Acquire essential interpersonal skills for building positive professional relationships and resolving conflicts in the workplace.

C05: Master the art of active listening and empathetic communication to enhance understanding and collaboration within corporate teams.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Self-Assessment and Goal Setting	3
2	Effective Communication Skills	3
3	Resume Writing and Cover Letter and Interview Preparation	3
4	Professional Etiquette and Workplace Skills	3
5	Continuous Learning and Career Development	3

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Self-Assessment and Goal Setting**
	• Understanding personal strengths, weaknesses, and interests • Identifying long-term career goals • Setting short-term goals for employability enhancement
2.	**Effective Communication Skills**
	• Verbal communication skills: speaking clearly, active listening, and non-verbal cues • Written communication skills: composing professional emails, memos, and reports • Presentation skills: preparing and delivering effective presentations
3.	**Resume Writing and Cover Letter and Interview Preparation**
	• Crafting a targeted resume: structuring, formatting, and highlighting relevant skills and experiences • Writing a compelling cover letter: customizing for specific job applications • Understanding different interview formats (phone, video, in-person) • Researching the company and position • Practicing common interview questions and developing effective responses

4.	**Professional Etiquette and Workplace Skills**
	• Understanding workplace norms and etiquette • Developing effective teamwork and collaboration skills • Time management and organization skills • Professionalism in the workplace: dress code, punctuality, and workplace ethics
5.	**Continuous Learning and Career Development**
	• Cultivating a growth mindset and embracing continuous learning • Exploring professional development opportunities (workshops, webinars, certifications) • Developing a career advancement plan

C.

RECOMMENDED STUDY MATERIAL

Sr.No	Reference Book	Author	Edition	Publication
1	Effective Business Communication	Herta A. Murphy, Herbert W. Hildebrandt, Jane P. Thomas	2020	McGraw-Hill Education
2	Corporate Communication: A Guide to Theory and Practice	Joep P. Cornelissen	2017	SAGE Publications Ltd
3	Business Communication: Process & Product	Mary Ellen Guffey, Dana Loewy	2019	Cengage Learning

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

| Code: BXXEFR5601 | Behavioural Analysis & Human Psychology | Credits 3 [LTP: 1-0-4] |

COURSE OUTCOMES:

The student would be able to:

C01: Understand the foundational principles of behavioral analysis and human psychology.
C02: Analyze and interpret human behavior through various psychological theories and frameworks.
C03: Apply behavioral analysis techniques to real-life scenarios and case studies.
C04: Demonstrate critical thinking skills in evaluating and comparing different psychological approaches.
C05: Develop effective communication strategies based on an understanding of human behavior.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Behavioural Analysis & Human Psychology	9
2	Biological Foundations of Behavior	9
3	Cognitive Processes and Psychological Development	9
4	Social and Cultural Influences on Behavior	9
5	Abnormal Psychology and Psychopathology	9

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Behavioural Analysis & Human Psychology**
	• Overview of behavioural analysis and human psychology • Historical perspectives and key theories • Basic concepts and terminology in psychology • Research methods in behavioural analysis
2.	**Biological Foundations of Behaviour**
	• Introduction to biological factors influencing behaviour • Structure and function of the nervous system • Genetics and behaviour • Neurotransmitters and their impact on behaviour • Hormones and behaviour
3.	**Cognitive Processes and Psychological Development**
	• Cognitive processes and information processing • Learning and memory • Perception and attention • Language and thought • Psychological development across the lifespan
4.	**Social and Cultural Influences on Behavior**
	• Social psychology and group dynamics • Attitudes, beliefs, and persuasion

	• Social cognition and attribution • Cultural influences on behavior • Interpersonal relationships and communication	
5.	**Abnormal Psychology and Psychopathology**	
	• Introduction to abnormal psychology • Classification and diagnosis of psychological disorders • Major psychological disorders (e.g., anxiety disorders, mood disorders, personality disorders) • Causes and risk factors for psychopathology • Treatment approaches and interventions	

C.

RECOMMENDED STUDY MATERIAL

Sr.No	Reference Book	Author	Edition	Publication
1	Behavior Modification: Principles and Procedures	Raymond G. Miltenberger	2020	Cengage Learning
2	Introduction to Psychology	James W. Kalat	2021	Wadsworth Publishing
3	Psychology: The Science of Mind and Behavior	Michael W. Passer, Ronald E. Smith	2018	McGraw-Hill Education

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BXXEFR5602	Video & Image Editing	Credits 3 [LTP: 1-0-4]

COURSE OUTCOMES:

The student would be able to:

C01: Demonstrate a fundamental understanding of the principles of photography, including composition, lighting, exposure, and camera settings.

C02: Apply various techniques for capturing compelling and visually appealing photographs in different settings and conditions.

C03: Utilize image editing software proficiently to enhance, retouch, and manipulate photographs effectively.

C04: Analyze and critique photographs and images with an understanding of visual aesthetics and storytelling elements.

C05: Create a portfolio of edited photographs that showcase technical skills and creative vision in photography and image editing.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Video Editing and Video Editing Software Basics	9
2	Video Transitions and Effects And Color Correction and Grading	9
3	Audio Editing & Mixing and Advanced Video Editing Techniques	9
4	Introduction to Image Editing and Image Editing Software Basics	9
5	Image Retouching and Enhancement & Advanced Image Editing Techniques	9

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Video Editing and Video Editing Software Basics**
	• Understanding the basics of video editing • Exploring different video editing software options • Navigating the video editing interface and tools • Introduction to video file formats and resolutions • Getting started with a popular video editing software (e.g., Adobe Premiere Pro, Final Cut Pro, DaVinci Resolve) • Importing video footage and organizing media files • Basic video editing techniques (trimming, splitting, merging) • Adding and adjusting audio tracks in video projects
2.	**Video Transitions and Effects and Color Correction and Grading**
	• Utilizing video transitions to enhance visual continuity • Applying video effects for creative enhancements • Adding text overlays and lower thirds in videos

		• Exploring keyframe animation for advanced effects • Understanding the basics of color correction and grading • Adjusting exposure, contrast, and color balance • Applying color grading techniques for visual aesthetics • Utilizing color presets and LUTs (Look-Up Tables)
3.	Audio Editing & Mixing and Advanced Video Editing Techniques	
		• Working with audio tracks and editing audio clips • Applying audio effects (equalization, noise reduction, audio levelling) • Mixing multiple audio tracks for balanced sound • Syncing audio and video elements in the editing process • Utilizing advanced video editing features (multicam editing, nested sequences) • Incorporating green screen (chroma key) techniques • Adding visual effects and motion graphics to videos • Time-remapping and speed adjustment techniques
4.	Introduction to Image Editing and Image Editing Software Basics	
		• Understanding the basics of image editing • Exploring different image editing software options • Navigating the image editing interface and tools • Introduction to image file formats and resolutions • Getting started with a popular image editing software (e.g., Adobe Photoshop, GIMP) • Importing and organizing image files • Basic image editing techniques (cropping, resizing, rotating) • Adjusting brightness, contrast, and color levels in images
5.	Image Retouching and Enhancement & Advanced Image Editing Techniques	
		• Utilizing retouching tools for skin and blemish correction • Removing unwanted objects and distractions from images • Enhancing image details and sharpness • Applying filters and artistic effects to images • Utilizing advanced image editing features (layers, masks, blending modes) • Creating composites and collages from multiple images • Incorporating text and typography in image designs • Introduction to non-destructive editing techniques

C. RECOMMENDED STUDY MATERIAL

Sr.No	Reference Book	Author	Edition	Publication
1	The Digital Photography Book	Scott Kelby	2021	Rocky Nook
2	Adobe Photoshop CC Classroom in a Book	Andrew Faulkner and Conrad Chavez	2022	Adobe Press
3	Understanding Exposure: How to Shoot Great Photographs with Any Camera	Bryan Peterson	2019	Amphoto Books

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BXXCFR5601	Science Behind Food	Credits 1 [LTP: 0-0-2]

COURSE OUTCOMES:

The student would be able to:

C01: Understand the fundamental principles of food science and its relevance in various aspects of the food industry**.**

C02: Analyze the chemical composition and nutritional value of different food components.

C03: Explain the various physical and chemical processes involved in food preparation, preservation, and storage.

C04: Apply scientific methods to evaluate the quality and safety of food products.

C05: Critically examine emerging trends and advancements in the field of food science and technology.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Food Combinations and Flavor Pairing	3
2	Cooking Methods and Techniques	3
3	Food Texture and Structure	3
4	Culinary Innovation and Food Science Applications	3
5	Food Safety and Quality Control	3

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Food Combinations and Flavor Pairing**
	- Exploring the science behind food pairing and flavor combinations - Understanding taste receptors and the five basic tastes (sweet, sour, salty, bitter, umami) - Analyzing the principles of flavor profiles and how they interact - Studying complementary and contrasting flavor combinations in various cuisines - Exploring the concept of molecular gastronomy and its impact on food combinations
2.	**Cooking Methods and Techniques**
	- Introduction to different cooking methods, including dry heat, moist heat, and combination methods - Understanding the effects of heat on food and the principles of heat transfer - Exploring the science behind techniques such as baking, roasting, grilling, sautéing, boiling, steaming, and sous vide - Analyzing the impact of cooking methods on nutritional content and sensory characteristics of food - Understanding the importance of temperature control and proper cooking techniques for food safety
3.	**Food Texture and Structure**
	- Understanding the role of food texture in sensory perception and palatability - Studying the science behind texture-modifying techniques such as emulsification, gelation, foaming, and thickening

		• Exploring the role of ingredients such as starches, proteins, and fats in texture development • Analyzing the impact of cooking methods and processing on food texture and structure • Investigating the science behind food structure and its influence on mouthfeel and eating experience
4.	**Culinary Innovation and Food Science Application**	
		• Exploring emerging trends in culinary innovation and the role of food science • Investigating food science applications in areas such as molecular gastronomy, food technology, and food product development • Analyzing the impact of food processing techniques on nutrition, flavor, and quality • Understanding the science behind food preservation methods and techniques • Exploring the future of food science and its role in addressing global food challenges
5.	**Food Safety and Quality Control**	
		• Foodborne illnesses and their prevention • Principles of quality control and assurance in food production

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1	Food Science	B. Srilakshmi	2019	New Age International Publishers
2	The Science of Food: An Introduction to Food Science, Nutrition and Microbiology	P. M. Gaman	2018	Royal Society of Chemistry
3	Introduction to Food Science"	Rick Parker	2020	CRC Press

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

POORNIMA UNIVERSITY, JAIPUR
Faculty of Innovation, Research & Entrepreneurship

Name of Program: B.Com International Business Duration: 3 Years Total Credits: 128									
Teaching Scheme for Batch 2023-26									
Semester-VI									
Course Code	Name of Course	Teaching Scheme			SH	Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)		IE	ESE	Total	
A.		Major (Core Courses)							
A.1	Theory								
BBICFR6101	Elective: -Strategic Business Leadership 1	3 3	- -	- -		40	60	100	3
BBICFR6102	-Strategic Business Leadership 2					40	60	100	3
BBICFR6103	- Costing Techniques 1								
BBICFR6104	- Costing Techniques 2								
A.2	Practical								
BBICFR6201	Corporate Management Skills & Reflection Paper - VI	-	-	8		60	40	100	4
Minor Stream Courses / Department Electives									
B.1	Theory								
BBIEFR6101	Elective: -Six sigma - Lean Management	3 3	- -	- -		40	60	100	3
BBIEFR6102	-Accounting Software					40	60	100	3
BBIEFR6103	-Corporate Reporting 1								
BBIEFR6104	- Corporate Reporting 2								
B.2	Practical								
C	Multidisciplinary Courses (MC)								
		-	-	-		-	-	-	-
D	Ability Enhancement Courses (AEC)								
BXXCFR6201	Employability skills	-	-	2		60	40	100	1
E	Skill Enhancement Courses (SEC)								
F	Value Added Courses (VAC)								

BXXCFR6601	Sustainable Living	-	-	2		60	40	100	1
G	**Summer Internship / Research Project / Dissertation**								
Total		12		12					**18**
Total Teaching Hours		**24/36**							

DETAILED SYLLABUS FOR SIXTH SEMESTER

Code: BBICFR6101	Strategic Business Leadership 1	3 Credits [LTP: 3-0-0]

COURSE OUTCOME

The Student will be able to

CO1: Understand strategic leadership principles: Students will grasp the fundamental concepts and theories related to strategic business leadership, including vision setting, mission alignment, and strategic planning.

CO2: Analyze the business environment: Students will be able to analyze internal and external factors affecting organizations, including industry trends, competitive forces, and technological advancements.

CO3: Develop effective leadership skills: Students will learn essential leadership skills, such as decision-making, communication, conflict resolution, and motivating teams..

CO4: Formulate business strategies: Students will learn how to formulate business strategies that align with organizational goals, create a competitive advantage, and drive sustainable growth.

CO5: Implement strategic initiatives: Students will understand the process of executing strategic plans, managing change, and overcoming challenges during the implementation phase.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Fundamental ethical and professional principles	9
2	The financial reporting framework	8
3	Reporting the financial performance of entities 1	16
4	Reporting the financial performance of entities 2	16
5	Financial Reporting of SMEs	6

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Fundamental ethical and professional principles
	• Professional and ethical behavior in corporate reporting
2	The financial reporting framework
	• The applications, strengths and weaknesses of an accounting framework
3	Reporting the financial performance of entities 1
	• Revenue • Non-current assets • Financial instruments • Employee benefits
4	Reporting the financial performance of entities 2
	• Income taxes • Provisions, contingencies and events after the reporting date • Share-based payment • Leases • Fair Value Measurement
5	Financial Reporting of SMEs
	• Reporting requirements of small and medium-sized entities (SMEs) • Other reporting issues

C.RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text SBL		Latest	BPP Publications
2.	KAPLAN Publishing Study Text SBL		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

| Code: BBICFR6102 | Strategic Business Leadership 2 | 3 Credits [LTP: 3-0-0] |

COURSE OUTCOME
The Student will be able to:

CO1: Foster innovation and creativity: Students will explore techniques to foster innovation, creativity, and entrepreneurship within an organization to stay ahead in a dynamic business landscape.
CO2: Assess risks and opportunities: Students will learn how to identify potential risks and opportunities associated with strategic decisions and develop strategies for risk mitigation.
CO3: Evaluate performance and measure success: Students will understand key performance indicators (KPIs) and performance measurement techniques to assess the effectiveness of strategic initiatives.
CO4: Lead ethically and responsibly: Students will be aware of ethical issues in business leadership and develop a sense of social responsibility in their decision-making process.
CO5: Develop a personal leadership philosophy: Students will reflect on their values, beliefs, and leadership style to develop a personal leadership philosophy that guides their actions as future leaders.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Reporting the financial performance of entities	9
2	Changes/Modifications to the organizational structure	9
3	Interpret financial statements for different stakeholders	9
4	The impact of changes and potential changes in accounting regulation	10
5	Employability and technology skills	8

B. DETAILED SYLLABUS

Unit No.	Unit details
1	Reporting the financial performance of entities
	• Group accounting including statements of cash flows • Associates & joint arrangement
2	Changes/Modifications to the organizational structure
	• Changes in group structures • Foreign transactions & entities
3	Interpret financial statements for different stakeholders
	• Analysis and interpretation of financial information and measurement of performance
4	The impact of changes and potential changes in accounting regulation
	• The impact of changes and potential changes in accounting regulation
5	Employability and technology skills
	• Use computer technology to efficiently access and manipulate relevant information. • Work on relevant response options, using available functions and technology, as would be required in the workplace. • Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools. • Present data and information effectively, using the appropriate tools.

C.RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text SBL		Latest	BPP Publications
2.	KAPLAN Publishing Study Text SBL		Latest	Kaplan Publications
Websites				
www.accaglobal.com				

COs AND POs MAPPING

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
CO-1	3	2	1	1	2
CO-2	2	3	2	1	2
CO-3	3	3	1	2	1
CO-4	3	2	1	3	1
CO-5	3	1	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	2	1	0
CO.2	2	0	1
CO.3	2	0	0
CO.4	1	1	1
CO.5	3	0	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

COURSE OUTCOMES:

The student would be able to:

C01: Develop effective communication skills, including verbal, written, and non-verbal communication, to enhance professional interactions and relationships in the workplace.

C02: Demonstrate critical thinking and problem-solving abilities to analyze workplace challenges, identify solutions, and make informed decisions.

C03: Acquire teamwork and collaboration skills to work effectively in diverse groups and contribute to achieving common goals in a professional setting.

C04: Develop adaptability and resilience to navigate through changes in the workplace and handle dynamic environments successfully.

C05: Cultivate leadership and time management skills to take on responsibilities, lead projects, and manage time efficiently for personal and organizational success.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Digital Literacy and Technology Skills	3
2	Time Management and Organization	3
3	Problem Solving and Critical Thinking	3
4	Adaptability and Flexibility	3
5	Professionalism and Ethics	3

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Digital Literacy and Technology Skills**
	• Basic computer skills, including operating systems, file management, and keyboard shortcuts • Internet literacy, including effective searching, evaluating online information, and avoiding online scams • Digital communication tools, such as email, instant messaging, and video conferencing • Productivity software skills, such as word processing, spreadsheet manipulation, and presentation creation • Cybersecurity awareness, including best practices for data protection and online privacy
2.	**Time Management and Organization**
	• Setting goals and prioritizing tasks • Creating schedules and managing time effectively • Strategies for overcoming procrastination • Organizing workspace and managing files and documents • Dealing with interruptions and managing distractions
3.	**Problem Solving and Critical Thinking**
	• Identifying problems and analyzing situations • Developing creative and innovative solutions

		• Decision-making techniques and strategies
		• Critical thinking skills and logical reasoning
		• Collaboration and teamwork in problem-solving
4.	**Adaptability and Flexibility**	
		• Embracing change and adapting to new situations
		• Resilience and coping with stress and pressure
		• Problem-solving in dynamic and uncertain environments
		• Learning agility and continuous self-improvement
		• Balancing multiple priorities and handling unexpected challenges
5.	**Professionalism and Ethics**	
		• Understanding workplace ethics and professional conduct
		• Demonstrating integrity, honesty, and accountability
		• Building a positive personal brand and professional image
		• Networking skills and building professional relationships
		• Workplace etiquette and cultural sensitivity

C. RECOMMENDED STUDY MATERIAL

Sr.No	Reference Book	Author	Edition	Publication
1	The Essential Guide to Workplace Competencies	Richard S. Deems and Terri A. Deems	2019	Praeger
2	Soft Skills: The Software Developer's Life Manual	John Sonmez	2014	Manning Publications
3	Emotional Intelligence 2.0	Travis Bradberry and Jean Greaves	2009	TalentSmart

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	1	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	2

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	2	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

Code: BXXCFR6601	Sustainable Living	Credits 1 [LTP: 1-0-2]

COURSE OUTCOMES:

The student would be able to:

C01: Develop the ability to communicate clearly and professionally in both written and verbal forms, fostering successful interactions in various professional settings.

C02: Apply analytical thinking to identify and address complex problems in the workplace, proposing effective and innovative solutions.

C03: Work collaboratively with colleagues to achieve common goals, valuing diverse perspectives and contributing positively to group dynamics.

C04: Exhibit a strong sense of ethical behavior and integrity in all professional activities, understanding the importance of honesty and accountability.

C05: Acquire the necessary skills, knowledge, and attitudes to enhance employability prospects and adapt effectively to the dynamic demands of the job market.

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Sustainable Living	3
2	Energy & Water Conservation and Efficiency	3
3	Waste Management	3
4	Recycling and Circular Economy	3
5	Sustainable Energy Solutions	3

B. DETAILED SYLLABUS

Unit	Title of the Unit
1.	**Introduction to Sustainable Living**
	• Overview of sustainable living principles and their importance • Understanding the ecological footprint and its measurement • Exploring the concept of sustainable development
2.	**Energy & Water Conservation and Efficiency**
	• Energy consumption patterns and their environmental impact • Strategies for reducing energy usage at home and work • Renewable energy sources and their benefits
3.	**Waste Management**
	• Introduction to waste management hierarchy: reduce, reuse, recycle • Composting and organic waste management • Strategies for minimizing waste generation and promoting responsible consumption
4.	**Recycling and Circular Economy**
	• Understanding the recycling process and its environmental benefits • Identifying recyclable materials and proper sorting techniques • Exploring the concept of a circular economy and its role in waste reduction

5.	Sustainable Energy Solutions
	• Renewable Energy Technologies

C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1	The Essential Guide to Workplace Competencies	Richard S. Deems and Terri A. Deems	2019	Praeger
2	Soft Skills: The Software Developer's Life Manual	John Sonmez	2014	Manning Publications
3	The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change	Stephen R. Covey	2004	Simon & Schuster

CO AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5
CO.1	1	3	1	0	1
CO.2	1	2	0	1	1
CO.3	1	3	1	1	3
CO.4	2	3	2	2	2
CO.5	1	2	1	1	1

COs AND PSOs MAPPING

COs andPSOs	PSO1	PSO2	PSO3
CO.1	1	1	1
CO.2	1	2	1
CO.3	1	2	2
CO.4	1	1	3
CO.5	2	1	2

Note: On the basis of mapping of COs with POs, this course is related to Employability / Skill Development

END

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