



*Your Dreams Our Goal*  
**POORNIMA**  
**UNIVERSITY**

Member of Association of Indian Universities & Approved by UGC (Govt. of India) under 2(f) & 12(B)

# FACULTY OF Innovation, Research & Entrepreneurship

**B.Com in Management Accounting**



**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:



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### ***VISION***

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

### ***Mission***

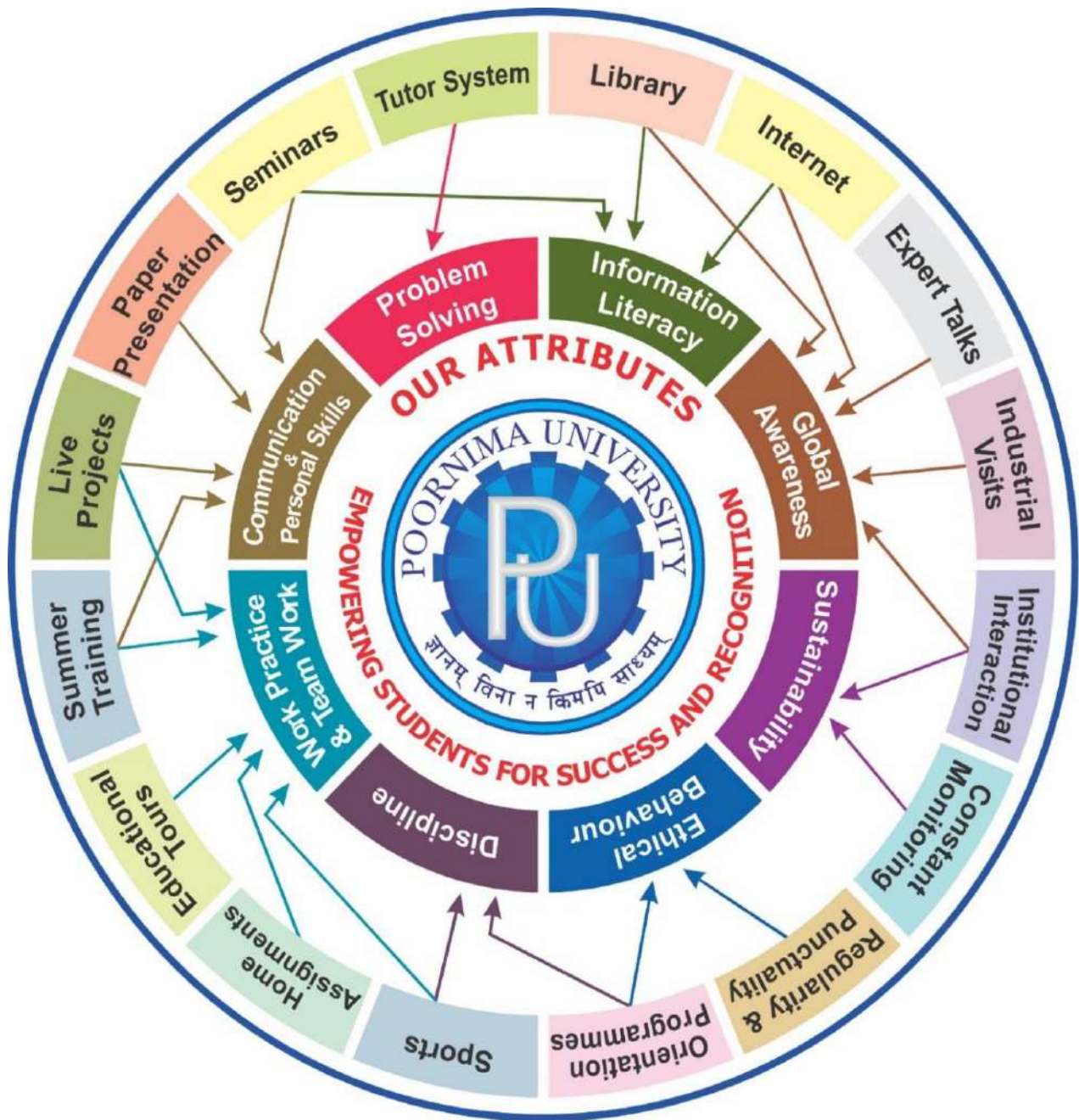
To evolve and develop skill based systems for effective delivery of knowledge so as to equip young professionals with dedication and commitment to excellence in all spheres of life.

### ***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

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):**

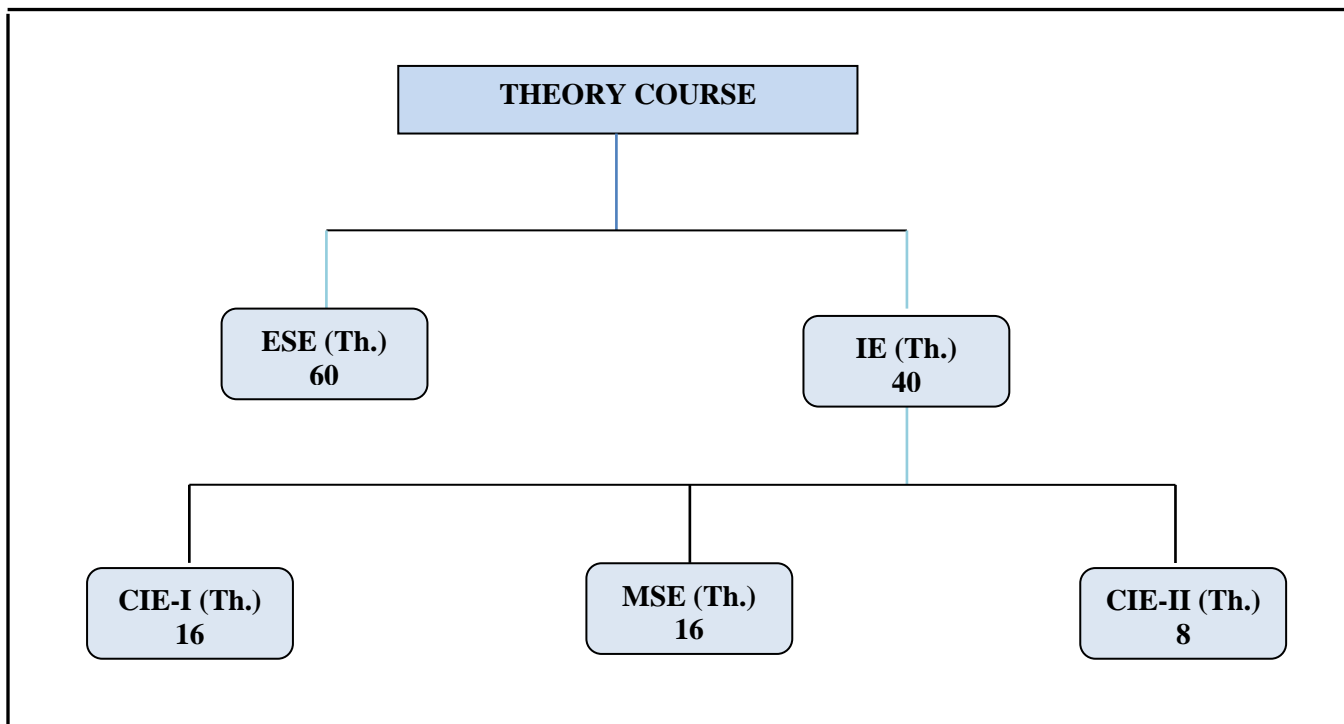
**Title of the Programme:** Bachelor of Commerce in Management Accounting

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

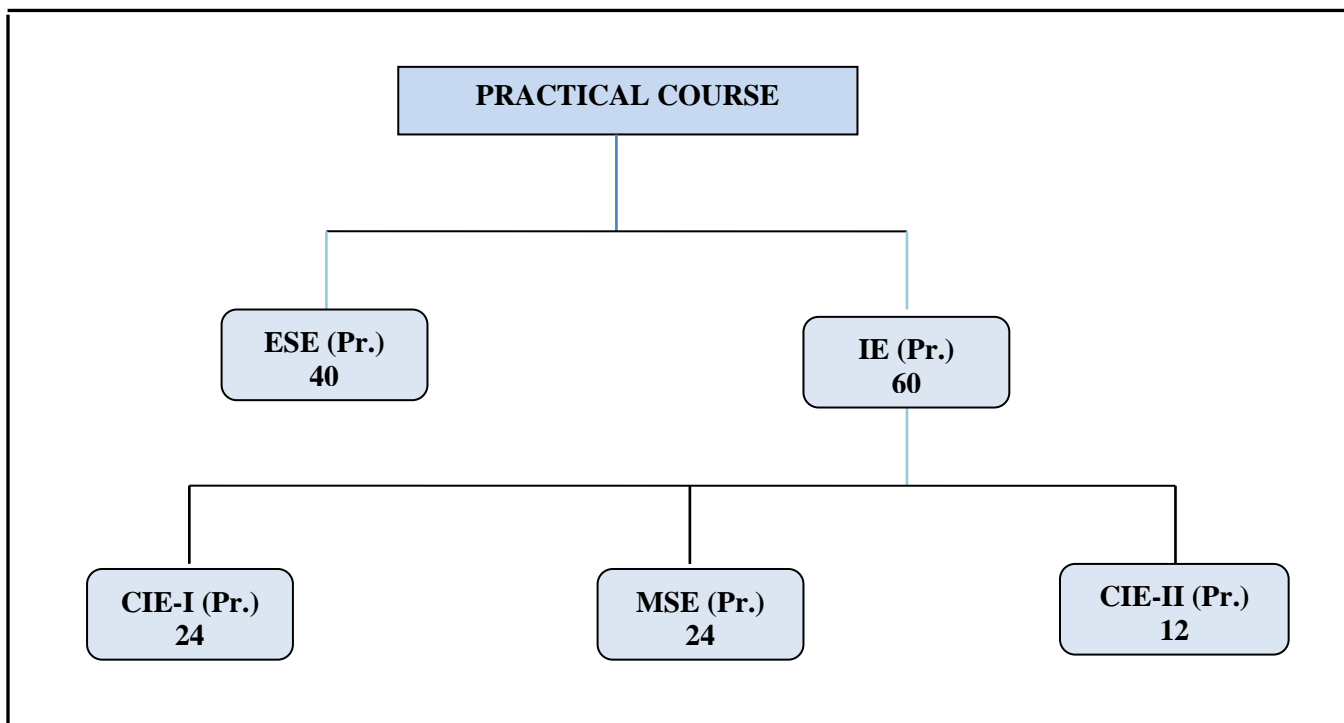
Name of Programme	Bachelors of Commerce
Name of Specialization	Management Accounting
Duration of the Programme : 3 years	
Programme Outcome	<p>PO 1: To equips individuals with a broad understanding of accounting principles, financial management, audit and assurance, taxation, and other areas of accounting.</p> <p>PO 2: Candidate learn about professional ethics and are expected to demonstrate high ethical standards in their practice, including integrity, objectivity, and professional competence..</p> <p>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.</p> <p>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.</p> <p>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.</p>
Program Specific Outcomes	
	1. Students will gain expertise in cost accounting methods and techniques, including cost allocation, costing systems, and cost control measures.
	2. Develop a strong understanding of strategic management principles and their application in the context of management accounting. Students will be able to integrate financial data and analysis into strategic decision-making processes.
	3. Students will learn to prepare budgets, analyze variances, and forecast financial performance. This skill set will enable them to contribute to effective financial planning and control within organizations.

**Examination System :**

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



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



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

**CO Wise Marks Distribution:**

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

**Minimum Passing Percentage in All Exams:**

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



### SGPA Calculation

$$SGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

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

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

$$CGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

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

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:

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

### CGPA to percentage conversion rule:

$$\text{Equivalent \% of Marks in the Program} = \text{CGPA} * 10$$

### Award of Class

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

**OR**

**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 candidate of the University as per PU norms.
- 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 in Management Accounting

Duration: 3 Years

Total Credits: 124

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	
<b>A.</b>		<b>Major (Core Courses)</b>							
<b>A.1</b>	<b>Theory</b>								
BBMCFR1101	Financial Accounting	4	-	-		40	60	100	4
BBMCFR1102	Management Accounting	4	-	-		40	60	100	4
<b>A.2</b>	<b>Practical</b>								
BBMCFR1201	Corporate Management Skills & Reflection Paper - I	-	-	08		60	40	100	4
<b>B.</b>		<b>Minor Stream Courses/ Department Electives</b>							
<b>B.1</b>	<b>Theory</b>								
BBMEFR1101	Investment Planning	4	-	-	-	40	60	100	4
<b>B.2</b>	<b>Practical</b>								
	-								
<b>C</b>		<b>Multidisciplinary Courses</b>							
		-	-	-					
<b>D</b>		<b>Ability Enhancement Courses (AEC)</b>							
BXXCFR1201	Verbal English	-	-	2	-	60	40	100	1
BXXCFR1102	Fundamental English	1	-	-	-	40	60	100	1
<b>E</b>		<b>Skill Enhancement Courses (SEC)</b>							
<b>F</b>		<b>Value Added Courses (VAC)</b>							
BXXCFR1601	Heritage Business Analysis			2		60	40	100	1
<b>G</b>		<b>Summer Internship / Research Project / Dissertation</b>							
<b>Total</b>		13	0	12					<b>19</b>
<b>Total Teaching Hours</b>		<b>25/36</b>							

**SH: Supporting Hours**

**\*Classes will be conducted fortnightly.**

# POORNIMA UNIVERSITY, JAIPUR

## Faculty of Innovation, Research & Entrepreneurship

Name of Program: B. Com in Management Accounting

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Total Credits: 124

### 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	
<b>A.</b>		<b>Major (Core Courses)</b>							
<b>A.1</b>	<b>Theory</b>								
BBMCFR2101	External Financial Reporting	4	-	-		40	60	100	4
BBMCFR2102	Cost Management	4	-	-		40	60	100	4
<b>A.2</b>	<b>Practical</b>								
BBMCFR2201	Corporate Management Skills & Reflection Paper - II	-	-	8		60	40	100	4
<b>B.</b>		<b>Minor Stream Courses/ Department Electives</b>							
<b>B.1</b>	<b>Theory (Any One)</b>								
BBMEFR2101	Taxation	4				40	60	100	4
<b>B.2</b>	<b>Practical</b>								
<b>C</b>		<b>Multidisciplinary Courses</b>							
BFREMC2221	MOOC courses	3	-	-	3*	60	40	100	3
<b>D</b>		<b>Ability Enhancement Courses (AEC)</b>							
BXXCFR2201	Linguistic Lab	1	0	2		60	40	100	2
<b>E</b>		<b>Skill Enhancement Courses (SEC)</b>							
BXXEFR2601	Elective: - Block Chain Management - Tech for productivity enhancement	1	0	2		60	40	100	2
BXXEFR2602									
<b>F</b>		<b>Value Added Courses (VAC)</b>							
BXXCFR2601	Health & Fitness Management	-	-	2		40	60	100	1
<b>G</b>		<b>Summer Internship / Research Project / Dissertation</b>							
		-	-	-					
<b>Total</b>		14	-	20					
<b>Total Teaching Hours</b>		34/36							24

SH: Supporting Hours

\*Classes will be conducted fortnightly.



**POORNIMA UNIVERSITY, JAIPUR**  
**Faculty of Innovation, Research & Entrepreneurship**

Name of Program: **B. Com in Management Accounting**

Duration: **3 Years**

Total Credits: **124**

Teaching Scheme for Batch 2023-26

**Semester-III**

Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
<b>A.</b>		<b>Major (Core Courses)</b>							
<b>A.1</b>	<b>Theory</b>								
BBMCFR3101	Budget and Performance Analysis	4	-	-		40	60	100	4
BBMCFR3102	Internal Control and Analysis	4	-	-		40	60	100	4
<b>A.2</b>	<b>Practical</b>								
BBMCFR3201	Corporate Management Skills & Reflection Paper - III	-	-	8		60	40	100	4
<b>B.</b>		<b>Minor Stream Courses / Department Electives</b>							
<b>B.1</b>	<b>Theory (Any one)</b>								
BBMEFR3101	Corporate & Business Law	4				40	60	100	4
<b>B.2</b>	<b>Practical</b>								
	-								
<b>C</b>		<b>Multidisciplinary Courses</b>							
BFREMC3221	MOOC courses	2	-	-	2*	60	40	100	2
<b>D</b>		<b>Ability Enhancement Courses (AEC)</b>							
BXXCFR3201	Personal Branding and Grooming		-	2		60	40	100	1
<b>E</b>		<b>Skill Enhancement Courses (SEC)</b>							
BXXEFR3601 BXXEFR3602	Elective: - Financial Modelling - Law for layman	1	-	2		60	40	100	2
<b>F</b>		<b>Value Added Courses (VAC)</b>							
BXXCFR3601	Scientific knowledge of exercise	-	-	2		60	40	100	1
<b>G</b>		<b>Summer Internship / Research Project / Dissertation</b>							
	-	13		18					
<b>Total Teaching Hours</b>		<b>31/36</b>							<b>22</b>

**SH: Supporting Hours**

\*Classes will be conducted fortnightly.

**POORNIMA UNIVERSITY, JAIPUR**  
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Name of Program: B.Com in Management Accounting

Duration: 3 Years

Total Credits: 124

Teaching Scheme for Batch 2023-26

Semester-IV									
Course Code	Name of Course	Teaching Scheme			SH	Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)		IE	ESE	Total	
<b>A. Major (Core Courses)</b>									
<b>A.1 Theory</b>									
BBMCFR4101	Corporate Financial Analysis	4	-	-		40	60	100	4
BBMCFR4102	Investment Decision Analysis and Ethics	4	-	-		40	60	100	4
<b>A.2 Practical</b>									
BBMCFR4201	Corporate Management Skills & Reflection Paper - IV	-	-	8		60	40	100	4
<b>Minor Stream Courses / Department Electives</b>									
<b>B.1 Theory</b>									
BBMEFR4101	Securities Portfolio Analysis	4	-	-	-	40	60	100	4
<b>B.2 Practical</b>									
<b>C Multidisciplinary Courses (MC)</b>									
BFREMC4221	MOOC courses	2	-	-	2*	60	40	100	2
<b>D Ability Enhancement Courses (AEC)</b>									
BXXCFR4201	Public Speaking	-	-	2		60	40	100	1
<b>E Skill Enhancement Courses (SEC)</b>									
BXXEFR4601 BXXEFR4602	Elective: - Data Analysis - Trading Strategies	1	-	2		60	40	100	2
<b>F Value Added Courses (VAC)</b>									
BXXCFR4601	Indian Mythology & Scriptures	-	-	2		60	40	100	1
<b>G Summer Internship / Research Project / Dissertation</b>									
<b>Total</b>		13		18					
<b>Total Teaching Hours</b>		31/36							22

**SH: Supporting Hours**

\*Classes will be conducted fortnightly.

**POORNIMA UNIVERSITY, JAIPUR**  
Faculty of Innovation Research and Entrepreneurship

Name of Program : B.Com in Management Accounting  
Duration: 3 years  
Total Credits: 124

Teaching Scheme for Batch 2023-26

**Semester-V**

Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
<b>A.</b>	<b>Major (Core Courses)</b>								
<b>A.1</b>	<b>Theory</b>								
BBMCFR5101	Risk & Estate Planning	3	-	-		40	60	100	3
BBMCFR5102	Retirement & Tax Planning	3	-	-		40	60	100	3
<b>A.2</b>	<b>Practical</b>								
BBMCFR5201	Corporate Management Skill-V & Reflection Paper	-	-	8		60	40	100	4
<b>B.</b>	<b>Minor Stream Courses/ Department Elective</b>								
<b>B.1</b>	<b>Theory</b>								
BBMEFR5101	Trading Strategies (Futures and Options)	4	-	-		40	60	100	4
<b>C</b>	<b>Multidisciplinary Courses</b>								
BFREMC5221	MOOC Courses	2	-	-	2*	60	40	100	2
<b>D</b>	<b>Ability Enhancement Courses (AEC)</b>								
BXXCFR5201	Corporate Communication Skills	-	-	2		60	40	100	1
<b>E</b>	<b>Skill Enhancement Courses (SEC)</b>								
	<b>Elective –</b>								
BXXEFR5601	Behavioural Analysis & Human Psychology	1	-	4		60	40	100	3
BXXEFR5602	Video & Image Editing								
<b>F</b>	<b>Value Added Courses (VAC)</b>								

BXXCFR5601	Science Behind Food	-	-	2		60	40	100	1
<b>G</b>	<b>Summer Internship / Research Project / Dissertation</b>								
<b>H</b>	<b>Social Outreach, Discipline &amp; Extra Curricular Activities</b>								
<b>Total</b>		<b>11</b>		<b>20</b>					<b>21</b>
<b>Total Teaching Hours</b>	<b>31/36</b>								

**SH: Supporting Hours**

**\*Classes will be conducted fortnightly.**

**POORNIMA UNIVERSITY, JAIPUR**  
**Faculty of Innovation, Research & Entrepreneurship**

Name of Program: B.Com in Management Accounting  
Duration: 3 Years  
Total Credits: 124

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	
<b>A.</b>		<b>Major (Core Courses)</b>							
<b>A.1</b>	<b>Theory</b>								
BBMCFR6101	International Financial Reporting Standards	3	-	-		40	60	100	3
BBMCFR6102	Financial Performance Reporting	3							3
<b>A.2</b>	<b>Practical</b>								
BBMCFR6201	Corporate Management Skills & Reflection Paper - VI	-	-	08		60	40	100	4
		<b>Minor Stream Courses / Department Electives</b>							
<b>B.1</b>	<b>Theory</b>								
BBMEFR6101	Advanced Financial Planning	4	-	-	-	40	60	100	4
<b>B.2</b>	<b>Practical</b>								
<b>C</b>		<b>Multidisciplinary Courses (MC)</b>							
		-	-	-		-	-	-	-
<b>D</b>		<b>Ability Enhancement Courses (AEC)</b>							
BXXCFR6201	Employability skills	-	-	2		60	40	100	1
<b>E</b>		<b>Skill Enhancement Courses (SEC)</b>							
<b>F</b>		<b>Value Added Courses (VAC)</b>							
BXXCFR6601	Sustainable Living	-	-	2		60	40	100	1
<b>G</b>		<b>Summer Internship / Research Project / Dissertation</b>							
<b>Total</b>		10		12					
<b>Total Teaching Hours</b>		22/36							<b>16</b>

**SH: Supporting Hours**

\*Classes will be conducted fortnightly.

**POORNIMA UNIVERSITY, JAIPUR**  
**Faculty of Innovation, Research & Entrepreneurship**

**Name of Program: B.Com in Management Accounting**

**Duration: 3 Years**

**Total Credits: 124**

**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	
<b>A.</b>		<b>Major (Core Courses)</b>							
<b>A.1</b>	<b>Theory</b>								
BBMCFR1101	Financial Accounting	4	-	-		40	60	100	4
BBMCFR1102	Management Accounting	4	-	-		40	60	100	4
<b>A.2</b>	<b>Practical</b>								
BBMCFR1201	Corporate Management Skills & Reflection Paper - I	-	-	08		60	40	100	4
<b>B.</b>		<b>Minor Stream Courses/ Department Electives</b>							
<b>B.1</b>	<b>Theory</b>								
BBMEFR1101	Investment Planning	4	-	-	-	40	60	100	4
<b>B.2</b>	<b>Practical</b>								
	-								
<b>C</b>		<b>Multidisciplinary Courses</b>							
		-	-	-					
<b>D</b>		<b>Ability Enhancement Courses (AEC)</b>							
BXXCFR1201	Verbal English	-	-	2	-	60	40	100	1
BXXCFR1102	Fundamental English	1	-	-	-	40	60	100	1
<b>E</b>		<b>Skill Enhancement Courses (SEC)</b>							
<b>F</b>		<b>Value Added Courses (VAC)</b>							
BXXCFR1601	Heritage Business Analysis			2		60	40	100	1
<b>G</b>		<b>Summer Internship / Research Project / Dissertation</b>							
<b>Total</b>		13	0	12					<b>19</b>
<b>Total Teaching Hours</b>		<b>25/36</b>							

**SH: Supporting Hour**

**\*Classes will be conducted fortnightly**

## DETAILED SYLLABUS FOR FIRST SEMESTER

**Code: BBMCFR1101**

**Financial Accounting**

**4 Credits [LTP: 4-0-0]**

**COURSE OUTCOMES:** After Successful completion of the course students will be able to-

**CO1:** Explain the context and purpose of financial reporting.

**CO2:** Define the qualitative characteristics of financial information.

**CO3:** Demonstrate the use of double-entry and accounting systems.

**CO4:** Record transactions and events.

**CO5:** Prepare a trial balance (including identifying and correcting errors).

### 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

### DETAILED SYLLABUS

Unit	Unit Details
1.	<b>The context and purpose of financial reporting</b>
	<ul style="list-style-type: none"> <li>• The scope and purpose of financial statements for external reporting</li> <li>• Users' and stakeholders' needs</li> <li>• The main elements of financial reports</li> <li>• The regulatory framework (legislation and regulation, reasons and conditions, relevance of accounting standards)</li> <li>• Duties and responsibilities of those charged with governance</li> </ul>
2.	<b>The qualitative characteristics of financial information</b>
	<ul style="list-style-type: none"> <li>• The qualitative characteristics of financial information</li> </ul>
	<b>The use of double-entry and accounting systems</b>
	<ul style="list-style-type: none"> <li>• Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information</li> <li>• Ledger accounts, books of prime entry, and journals</li> </ul>
	<b>Recording transactions and events and preparing trial balance</b>
	<ul style="list-style-type: none"> <li>• Sales and purchases</li> <li>• Cash</li> <li>• Inventory</li> <li>• Tangible non-current assets</li> <li>• Depreciation</li> <li>• Intangible non-current assets and amortization</li> </ul>

	<ul style="list-style-type: none"> <li>• Accruals and prepayments</li> <li>• Receivables and payables</li> <li>• Provisions and contingencies</li> <li>• Capital structure and finance costs</li> <li>• Trial balance</li> <li>• Correction of errors</li> <li>• Control accounts and reconciliations</li> <li>• Bank reconciliations</li> <li>• Suspense accounts.</li> </ul>
<b>Preparing and Interpretation of basic and consolidated financial statements</b>	
	<ul style="list-style-type: none"> <li>• Statements of financial position</li> <li>• Statements of profit or loss and other comprehensive income</li> <li>• Disclosure notes</li> <li>• Event after the reporting period</li> <li>• Statements of cash flows</li> <li>• Incomplete Records</li> <li>• Subsidiaries</li> <li>• Associates</li> <li>• Importance and purpose of analysis of financial statements</li> <li>• Ratios</li> <li>• Analysis of financial statements</li> </ul>

### C. RECOMMENDED STUDY MATERIAL:

	Reference Book	Author	Edition	Publications
1.	BPP Interactive Text F3		Latest	BPP Publications
2.	KAPLAN Publishing Study		Latest	Kaplan Publications
<b>Websites</b>				
www.accaglobal.com				

### 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 PSOs MAPPING

COs and PSOs	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

<b>Code: BBMCFR1102</b>	<b>Management Accounting</b>	<b>Credits 4 [LTP: 4-0-0]</b>
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**COURSE OUTCOMES:** After Successful completion of the course students will be able to-

**CO1:** Analyse and interpret financial information to make informed decisions in various managerial contexts.

**CO2:** Analyse costs, distinguish between different cost types, and apply cost control techniques.

**CO3:** Importance of budgeting in planning, controlling, and evaluating performance, and will be able to use budgeting techniques effectively.

**CO4:** Decision-making tools and techniques used in management accounting, such as cost-volume-profit analysis, incremental analysis, and relevant costing.

**CO5:** Management accounting tools and techniques to support strategic decision-making, evaluate investment opportunities, and monitor the performance of strategic initiatives.

### 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	<b>10</b>
2.	Data Analysis & Statistical Techniques	<b>12</b>
3.	Cost accounting techniques.	<b>15</b>
4.	Budgeting	<b>11</b>
5.	Standard costing	<b>13</b>

### DETAILED SYLLABUS

Unit	Unit Details
<b>1.</b>	<b>The nature, source and purpose of management information</b>
	<ul style="list-style-type: none"> <li>• Accounting for management</li> <li>• Sources of data</li> <li>• Cost classification</li> <li>• Presenting information</li> </ul>
<b>2.</b>	<b>Data Analysis &amp; Statistical Techniques</b>
	<ul style="list-style-type: none"> <li>• Sampling Methods</li> <li>• Forecasting Techniques</li> <li>• Summarizing &amp; Analyzing Data</li> <li>• Spreadsheets</li> </ul>
<b>3.</b>	<b>Cost accounting techniques.</b>
	<ul style="list-style-type: none"> <li>• Accounting for material, labour and overheads</li> <li>• Absorption and marginal costing</li> <li>• Cost accounting methods</li> <li>• Alternative cost accounting principles</li> </ul>

<b>4.</b>	<b>Budgeting</b>
	<ul style="list-style-type: none"> <li>• Nature and purpose of budgeting</li> <li>• Budget preparation</li> <li>• Flexible budgets</li> <li>• Capital budgeting and discounted cash flow</li> <li>• Budgetary control and reporting</li> <li>• Behavioral aspects of budgeting</li> </ul>
<b>5.</b>	<b>Standard costing</b>
	<ul style="list-style-type: none"> <li>• Standard costing system</li> <li>• Variance calculations and analysis</li> <li>• Reconciliation of budgeted and actual profit</li> <li>• Performance measurement - overview</li> <li>• Performance measurement - application</li> <li>• Cost reductions and value enhancement</li> <li>• Monitoring Performance &amp; Reporting</li> </ul>

**D. RECOMMENDED STUDY MATERIAL:**

Sr. No	Reference Book	Edition	Publications
1.	BPP Interactive Text F2	Latest	BPP Publications
2.	KAPLAN Publishing Study Text F2	Latest	Kaplan Publications

**COs AND POs MAPPING**

COs and POs	PO-1	PO-2	PO-3	PO-4	PO-5
<b>CO-1</b>	1	2	3	2	0
<b>CO-2</b>	1	1	2	0	2
<b>CO-3</b>	1	2	3	2	1
<b>CO-4</b>	2	2	3	2	0
<b>CO-5</b>	1	3	2	3	1

**COs AND PSOs MAPPING**

COs and PSOs	PSO1	PSO2	PSO3
<b>CO.1</b>	2	1	1
<b>CO.2</b>	3	0	1
<b>CO.3</b>	1	1	3
<b>CO.4</b>	1	1	2
<b>CO.5</b>	1	3	1

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

**Code: BBMEFR1101**

**Investment Planning**

**Credits 4 [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**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the Unit (Hours)</b>
1.	Investment Products Universe and their Applications	12
2.	Risk profiling of products and investors- Asset Allocation Determination	10
3.	Goal-based Investment Planning,	15
4.	Measuring and Managing Risks, Analysis of Return	15
5.	Regulatory Aspects- Investment Products and Investment Advisory	8

### **B. DETAILED SYLLABUS**

<b>Unit</b>	<b>Unit Details</b>
<b>1.</b>	<b>Investment Products Universe and their Applications</b>
	<ul style="list-style-type: none"> <li>• Fixed Income Instruments</li> <li>• Mutual Fund Products</li> <li>• Equity Market</li> <li>• Derivatives and Commodities</li> <li>• Foreign Exchange Market</li> <li>• Real Estate and other Investments</li> </ul>
<b>2.</b>	<b>Risk profiling of products and investors- Asset Allocation Determination</b>

	<ul style="list-style-type: none"> <li>• Types of Investment Risks</li> <li>• Risk Profiling of Investors</li> <li>• Asset Allocation- Financial Assets</li> <li>• Types of Asset Allocation Strategies</li> </ul>
3.	<b>Goal-based Investment Planning,</b>
	<ul style="list-style-type: none"> <li>• Investment Planning to achieve Financial Goals</li> <li>• Diversification Strategies</li> </ul>
4.	<b>Measuring and Managing Risks, Analysis of Return</b>
	<ul style="list-style-type: none"> <li>• Measuring Risk</li> <li>• Analysis of Returns</li> <li>• Investment Strategies and Portfolio Management</li> <li>• Passive Investment Strategies</li> </ul>
5	<b>Regulatory Aspects- Investment Products and Investment Advisory</b>
	<ul style="list-style-type: none"> <li>• Regulatory Oversight of Financial Products and Services</li> <li>• Other Entities Facilitating Market Play and Intermediation</li> </ul>

### C. RECOMMENDED STUDY MATERIAL:

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

### 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 and PSOs	PSO1	PSO2	PSO3
CO.1	1	1	1
CO.2	2	1	1

<b>CO.3</b>	1	1	1
<b>CO.4</b>	1	2	1
<b>CO.5</b>	1	1	1

**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:** 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.	<b>Introduction to verbal English</b>
	<ul style="list-style-type: none"> <li>• Overview of the course objectives and syllabus</li> <li>• Importance of verbal English skills</li> <li>• Introduction to key concepts: pronunciation, intonation, and fluency</li> </ul>
2.	<b>Phonetics and Pronunciation</b>
	<ul style="list-style-type: none"> <li>• Introduction to English phonetic sounds</li> <li>• Practice with consonant and vowel sounds</li> <li>• Common pronunciation errors and how to correct them</li> <li>• Introducing stress and rhythm in spoken English</li> </ul>
3.	<b>Vocabulary Building and Grammar and Sentence Structure</b>
	<ul style="list-style-type: none"> <li>• Strategies for expanding vocabulary</li> <li>• Learning and practicing new words and phrases</li> <li>• Word families, synonyms, and antonyms</li> <li>• Contextual usage of vocabulary in sentences and conversations</li> <li>• Review of basic grammar rules</li> <li>• Building grammatically correct sentences</li> </ul>

	<ul style="list-style-type: none"> <li>• Verb tenses and their usage</li> <li>• Common grammatical errors and how to avoid them</li> </ul>
<b>4.</b>	<b>Speaking Practice and Fluency</b>
	<ul style="list-style-type: none"> <li>• Engaging in conversations and dialogues</li> <li>• Role-plays and situational exercises</li> <li>• Developing fluency through guided speaking activities</li> <li>• Using appropriate expressions and idioms in speech</li> </ul>
<b>5.</b>	<b>Presentation and Public Speaking Skills</b>
	<ul style="list-style-type: none"> <li>• Structuring effective presentations</li> <li>• Techniques for engaging the audience</li> <li>• Overcoming stage fright and building confidence</li> <li>• Practicing public speaking skills through individual and group presentations</li> </ul>

### 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 and PSOs	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

**COURSE OUTCOMES:**

The student would 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.	<b>Introduction to Effective writing and Grammar and Sentence Structure</b>
	<ul style="list-style-type: none"> <li>• Course overview and expectations</li> <li>• Importance of effective writing skills</li> <li>• Understanding the writing process</li> <li>• Review of basic grammar rules</li> <li>• Sentence types and structures</li> <li>• Subject-verb agreement</li> <li>• Common grammatical errors and how to avoid them</li> </ul>
2.	<b>Vocabulary &amp; Paragraph development</b>
	<ul style="list-style-type: none"> <li>• Strategies for expanding vocabulary</li> <li>• Effective use of synonyms and antonyms</li> <li>• Contextual word usage</li> <li>• Topic sentences and supporting details</li> <li>• Coherence and unity in paragraphs</li> </ul>



	<ul style="list-style-type: none"> <li>Using transitions for smooth flow</li> </ul>
<b>3.</b>	<b>Essay Structure, Writing Styles and Genres</b>
	<ul style="list-style-type: none"> <li>Introduction, body, and conclusion</li> <li>Thesis statement and supporting arguments</li> <li>Incorporating evidence and examples</li> <li>Different types of writing (e.g., descriptive, narrative, persuasive)</li> <li>Tailoring writing style to audience and purpose</li> </ul>
<b>4.</b>	<b>Critical thinking in Writing , Self-Editing,and Revision</b>
	<ul style="list-style-type: none"> <li>Analyzing and evaluating written texts</li> <li>Developing logical arguments and counterarguments</li> <li>Expressing opinions and providing supporting evidence</li> <li>Techniques for self-editing and proofreading</li> <li>Addressing common writing mistakes</li> <li>Incorporating feedback for improvement</li> </ul>
<b>5.</b>	<b>Final Writing Project</b>
	<ul style="list-style-type: none"> <li>Applying all learned skills to a comprehensive writing assignment</li> <li>Individualized feedback and guidance</li> </ul>

### 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.

**COURSE OUTCOMES:**

The student would 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.	<b>Market analysis for heritage-based businesses</b>
	<ul style="list-style-type: none"> <li>Consumer behavior and motivations in heritage consumption</li> <li>Target audience segmentation and niche marketing strategies</li> <li>Branding and Marketing Heritage-Based Businesses</li> </ul>
2.	<b>Developing heritage brand identities</b>
	<ul style="list-style-type: none"> <li>Communicating heritage narratives and storytelling in marketing</li> <li>Integrated marketing communications for heritage businesses</li> <li>Tourism and Hospitality in Heritage Destinations</li> </ul>
3.	<b>Heritage tourism trends and destination marketing</b>
	<ul style="list-style-type: none"> <li>Sustainable tourism practices for heritage sites</li> <li>Heritage-themed accommodations and hospitality experiences</li> <li>Retail and Cultural Heritage Products</li> </ul>
4.	<b>Designing and sourcing heritage-inspired products</b>

	<ul style="list-style-type: none"> <li>• Visual merchandising and store design for heritage retail</li> <li>• Cultural heritage branding in the retail industry</li> </ul>
<b>5.</b>	<b>Festivals and cultural events as business opportunities</b>
	<ul style="list-style-type: none"> <li>• Event management and marketing strategies for heritage festivals</li> <li>• Collaborations with local communities and stakeholders</li> </ul>

### 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 in Management Accounting

Duration: 3 Years

Total Credits: 124

### 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	
<b>A.</b>		<b>Major (Core Courses)</b>							
<b>A.1</b>	<b>Theory</b>								
BBMCFR2101	External Financial Reporting	4	-	-		40	60	100	4
BBMCFR2102	Cost Management	4	-	-		40	60	100	4
<b>A.2</b>	<b>Practical</b>								
BBMCFR2201	Corporate Management Skills & Reflection Paper - II	-	-	8		60	40	100	4
<b>B.</b>		<b>Minor Stream Courses/ Department Electives</b>							
<b>B.1</b>	<b>Theory (Any One)</b>								
BBMEFR2101	Taxation	4				40	60	100	4
<b>B.2</b>	<b>Practical</b>								
<b>C</b>		<b>Multidisciplinary Courses</b>							
BFREMC2221	MOOC courses	3	-	-	3*	60	40	100	3
<b>D</b>		<b>Ability Enhancement Courses (AEC)</b>							
BXXCFR2201	Linguistic Lab	1	0	2		60	40	100	2
<b>E</b>		<b>Skill Enhancement Courses (SEC)</b>							
BXXEFR2601	Elective: - Block Chain Management - Tech for productivity enhancement	1	0	2		60	40	100	2
BXXEFR2602									
<b>F</b>		<b>Value Added Courses (VAC)</b>							
BXXCFR2601	Health & Fitness Management	-	-	2		40	60	100	1
<b>G</b>		<b>Summer Internship / Research Project / Dissertation</b>							
		-	-	-					
<b>Total</b>		14	-	20					<b>24</b>
<b>Total Teaching Hours</b>		<b>34/36</b>							

## DETAILED SYLLABUS FOR SECOND SEMESTER

**Code: BBMCFR2101**

**External Financial Reporting**

**4 Credits [LTP: 4-0-0]**

The student should be able to:

CO1: Define integrated reporting (IR), integrated thinking, and the integrated report and demonstrate an understanding of the relationship between them.

CO2: Explain the fundamental concepts of value creation, the six capitals, and the value creation process.

CO3: Identify elements of an integrated report; i.e., organizational overview and external environment, governance, business model, risks and opportunities, strategy and resource allocation, performance, outlook, and basis of preparation and presentation.

CO4: Identify and explain the benefits and challenges of adopting IR Part 1 –. Recognition, measurement, valuation, and disclosure

CO5: Identify and explain the benefits and challenges of adopting IR Part 2 –. Recognition, measurement, valuation, and disclosure

### A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time required for the Unit (Hours)
1.	Financial Statement Part I	<b>08</b>
2.	Financial Statement Part II	<b>10</b>
3.	Asset and Liabilities Valuation: Inventory, Receivables, Investments and Long term Assets, Liabilities and Equity	<b>20</b>
4	Special Valuation Consideration: Taxation and Lease	<b>10</b>
5	Revenue Recognition and Income Measurement	<b>12</b>

### B. DETAILED SYLLABUS

Unit	Unit Details
<b>1.</b>	<b>Financial Statement Part I</b>
	<ul style="list-style-type: none"> <li>• Identify the uses of the financial statements and their needs</li> <li>• Identify the major components and classification of each statement</li> <li>• Statement changes in equity</li> <li>• Statement of cash flows</li> </ul>
<b>2.</b>	<b>Financial Statement Part II</b>

	<ul style="list-style-type: none"> <li>Define integrated reporting, integrated thinking and the integrated report and understand the relationship between them</li> <li>Primary purpose of integrated reporting</li> <li>Explain the benefits and challenges of adopting integrated reporting</li> </ul>
3.	<b>Asset and Liabilities Valuation: Inventory, Receivables, Investments and Long term Assets, Liabilities and Equity</b>
	<ul style="list-style-type: none"> <li>Asset valuation</li> <li>Valuation of liabilities</li> <li>equity transactions</li> <li>revenue recognition</li> <li>income measurement</li> <li>major difference between US GAAP and IFRS.</li> </ul>
4.	<b>Special Valuation Consideration: Taxation and Lease</b>
	<ul style="list-style-type: none"> <li>Develop an understanding of interperiod tax allocation/ deferred income taxes</li> <li>Deferred Tax Asset and Deferred tax Liabilities</li> <li>Differentiate between temporary and permanent differences</li> <li>Operating and finance leases</li> <li>Major difference between US GAAP and IFRS with respect to lessee operating and finance lease</li> </ul>
5.	<b>Revenue Recognition and Income Measurement</b>
	<ul style="list-style-type: none"> <li>Demonstrate an understanding of revenue recognition principle</li> <li>Revenue recognition for contracts with customers</li> <li>Treatment of discontinued operations</li> </ul>

### C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	CMA – US Level 1		Latest	Becker Publications
2.	CMA – US Level 1		Latest	Gleim Publications
<b>Websites</b>				
www.imanet.org				

## COs AND POs MAPPING

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

## COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO.1	3	2	2
CO.2	2	2	2
CO.3	2	3	1
CO.4	1	2	2
CO.5	3	2	2

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



**COURSE OUTCOME**

CO1: Calculate fixed, variable, and mixed costs and demonstrate an understanding of the behavior of each in the long and short term and how a change in assumptions regarding cost type or relevant range affects these costs.

CO2: Demonstrate an understanding of the nature and types of cost drivers and the causal relationship that exists between cost drivers and costs incurred.

CO3: Identify and define cost measurement techniques such as actual costing, normal costing, and standard costing; calculate costs using each of these techniques; identify the appropriate use of each technique; and describe the benefits and limitations of each technique.

CO4: Demonstrate an understanding of how the use of variable costing or absorption costing affects the value of inventory, cost of goods sold, and operating income.

CO5: Demonstrate an understanding of variable (direct) costing and absorption (full) costing and the benefits and limitations of these measurement concepts.

**A. OUTLINE OF THE COURSE**

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Measurement Concepts	11
2	Costing System	15
3	Overhead Costs	15
4	Supply Chain Management	10
5	Business Process Improvement	9

**B. DETAILED SYLLABUS**

Unit No.	Unit details
1	Measurement Concepts <ul style="list-style-type: none"> <li>• Cost behavior and cost objects</li> <li>• Actual and normal costs</li> <li>• Standard costs</li> <li>• Absorption (full) costing</li> <li>• Variable (direct) costing</li> <li>• Joint and by-product costing.</li> </ul>
2	Costing System <ul style="list-style-type: none"> <li>• Job order costing</li> <li>• Process costing</li> <li>• Activity-based costing</li> <li>• Life-cycle costing.</li> </ul>
3	Overhead Costs <ul style="list-style-type: none"> <li>• Fixed and variable overhead expense</li> <li>• Plant-wide vs. departmental overhead</li> <li>• Determination of allocation base</li> <li>• Allocation of service department costs.</li> </ul>
	Supply Chain Management

4	<ul style="list-style-type: none"> <li>Lean resource management techniques</li> <li>Enterprise resource planning (ERP)</li> <li>Theory of Constraints</li> <li>Capacity management and analysis.</li> </ul>
5	<b>Business Process Improvement</b> <ul style="list-style-type: none"> <li>Value chain analysis</li> <li>Value-added concepts</li> <li>Process analysis, redesign and standardization</li> <li>Activity-based management</li> <li>Continuous improvement concepts</li> <li>Best practice analysis</li> <li>Cost of quality analysis</li> <li>Efficient accounting processes</li> </ul>

### C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	CMA - US Level 1		Latest	Becker Publications
2.	CMA – US Level 1		Latest	Gleim Publications
<b>Websites</b>				
www.imanet.org				

### 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	2	2	1	2
CO-3	2	1	2	2	2
CO-4	1	2	1	3	2
CO-5	2	2	2	1	1

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO.1	3	3	3
CO.2	2	2	2
CO.3	3	3	1
CO.4	2	2	2
CO.5	2	2	1

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

The student would be able:

**CO1:** Explain the operation and scope of the tax system and the obligations of tax payers and/or their agents and the implications of non-compliance.

**CO2:** Explain and compute the income tax liabilities of individuals and the effect of national insurance contributions (NIC) on employees, employers and the self-employed.

**CO3:** Explain and compute the chargeable gains arising on individuals.

**CO4:** Explain and compute the inheritance tax liabilities of individuals.

**CO5:** Explain and compute the corporation tax liabilities of individual companies and groups of companies.

**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	12
2	Personal Taxation and Business Taxation- Computation and Business Efficiency	12
3	Taxation of Various Financial Products and Transactions	15
4	Tax Planning Strategies	8
5	Goods and Service Tax	13

**B. DETAILED SYLLABUS**

Unit No.	Unit details
1	Features of Indian Tax System and Direct Taxes <ul style="list-style-type: none"> <li>• Features of Indian Tax System</li> <li>• Indian Direct Tax structure</li> <li>• Tax Compliance Matters</li> <li>• Residency Rules</li> </ul>
2	Personal Taxation and Business Taxation- Computation and Business Efficiency <ul style="list-style-type: none"> <li>• Salary Income</li> <li>• Income from House Property</li> <li>• Income from Business or Profession</li> <li>• Capital Gains in Transfer of Capital Assets</li> <li>• Income from Residuary Sources and Tax Calculation Rules</li> <li>• Tax Characteristics of Business Forms</li> </ul>
3	Taxation of Various Financial Products and Transactions, Tax Planning Strategies <ul style="list-style-type: none"> <li>• Tax Implications for Non-resident Indians (NRIs)</li> <li>• Taxability of Various Financial Products</li> <li>• Taxation of Various Financial Transactions</li> </ul>
4	Tax Planning Strategies <ul style="list-style-type: none"> <li>• Tax Planning - Various Avenues and Techniques</li> <li>• Wealth Tax</li> </ul>
5	Goods and Service Tax <ul style="list-style-type: none"> <li>• Central Goods and Service Tax</li> <li>• State Goods and Service Tax</li> </ul>

**C. RECOMMENDED STUDY MATERIAL:**

Sr. No	Reference Book	Author	Edition	Publications
1.	Income Tax & GST	V.K. Singhanian	Latest	Taxmann
2.	Student's guide to Income Tax	Monica Singhanian	Latest	Taxmann
<b>Websites</b>				
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 and PSOs	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: 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.

**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

**A. DETAILED SYLLABUS**

Unit	Title of the Unit
1.	<b>Listening &amp; Speaking Skills</b>
	<ul style="list-style-type: none"> <li>• Introduction to effective listening skills</li> <li>• Practice in understanding different accents and speech patterns</li> <li>• Listening to audio recordings and answering comprehension questions</li> <li>• Dictation exercises to improve listening accuracy</li> <li>• Listening to conversations and dialogues for everyday situations</li> <li>• Developing fluency and accuracy in spoken English</li> <li>• Conversational activities to improve speaking confidence</li> <li>• Role-plays and simulations of real-life situations</li> <li>• Group discussions and debates on various topics</li> <li>• Pronunciation exercises and drills</li> </ul>
2.	<b>Reading &amp; Writing Skills</b>
	<ul style="list-style-type: none"> <li>• Enhancing reading comprehension abilities</li> <li>• Skimming and scanning techniques for efficient reading</li> <li>• Vocabulary building exercises through reading texts</li> <li>• Reading and analyzing different genres of texts (fiction, non-fiction, articles)</li> <li>• Reading and interpreting graphs, charts, and diagrams and developing writing skills for different purposes (formal, informal, academic)</li> <li>• Sentence structure and paragraph development</li> <li>• Grammar exercises and error correction activities</li> <li>• Essay writing on various topics</li> <li>• Letter and email writing practice</li> </ul>
3.	<b>Grammar &amp; Vocabulary</b>
	<ul style="list-style-type: none"> <li>• Review and practice of essential grammar rules</li> <li>• Vocabulary building activities and word games</li> <li>• Contextual usage of words and phrases</li> <li>• Sentence construction and transformation exercises</li> </ul>

	<ul style="list-style-type: none"> <li>Grammar quizzes and interactive exercises</li> </ul>
<b>4.</b>	<b>Language Practice Activities</b>
	<ul style="list-style-type: none"> <li>Language games and puzzles for fun and engagement</li> <li>Language drills for quick recall of vocabulary and grammar concepts</li> <li>Language-based quizzes and competitions</li> <li>Language immersion activities (watching movies, listening to songs, etc.)</li> <li>Collaborative projects and presentations in English</li> </ul>
<b>5.</b>	<b>Assessment &amp; Progress tracking</b>
	<ul style="list-style-type: none"> <li>Regular assessments to evaluate students' language skills</li> <li>Feedback and constructive suggestions for improvement</li> <li>Individual and group performance tracking</li> <li>Setting language learning goals and monitoring progress</li> <li>Final project or presentation to demonstrate overall language proficiency</li> </ul>

## B. 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 and PSOs	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.	<b>Introduction to Blockchain and Cryptography and Security</b>
	<ul style="list-style-type: none"> <li>• What is blockchain technology?</li> <li>• Brief history and evolution of blockchain</li> <li>• Core principles of blockchain</li> <li>• Advantages and challenges of blockchain</li> <li>• Cryptographic primitives in blockchain</li> <li>• Hash functions, digital signatures, and public-key cryptography</li> <li>• Understanding blockchain security and consensus mechanisms</li> <li>• Attacks on blockchain systems and countermeasures</li> </ul>
2.	<b>Blockchain Architecture and Blockchain Development</b>
	<ul style="list-style-type: none"> <li>• Types of blockchains: public, private, and consortium</li> <li>• Distributed ledger technology (DLT) and its components</li> <li>• Smart contracts and their role in blockchain ecosystems</li> </ul>

	<ul style="list-style-type: none"> <li>Blockchain platforms and frameworks (e.g., Ethereum, Hyperledger)</li> <li>Setting up a development environment (Ethereum, Solidity, Truffle)</li> <li>Basics of writing smart contracts</li> <li>Interacting with a blockchain network</li> <li>Deploying and testing smart contracts</li> </ul>
<b>3.</b>	<b>Blockchain Use Cases</b>
	<ul style="list-style-type: none"> <li>Real-world applications of blockchain technology</li> <li>Blockchain in finance, supply chain, healthcare, and more</li> <li>Evaluating the feasibility of blockchain solutions</li> <li>Future trends and potential challenges</li> </ul>
<b>4.</b>	<b>Blockchain Adoption and Governance</b>
	<ul style="list-style-type: none"> <li>Regulatory and legal considerations</li> <li>Challenges and opportunities for blockchain adoption</li> <li>Governance models for blockchain networks</li> <li>Ethical implications of blockchain technology</li> </ul>
<b>5.</b>	<b>Case Studies and Practical Exercises</b>
	<ul style="list-style-type: none"> <li>Analyzing and discussing real-world blockchain projects</li> <li>Hands-on exercises to reinforce concepts learned throughout the course</li> </ul>

### C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Edition	Publication
1	Blockchain Basics: A Non-Technical Introduction in 25 Steps	Daniel Drescher	2017	Apress
2	Blockchain: Blueprint for a New Economy	Melanie Swan	2015	O'Reilly Media
3	Blockchain for Dummies	Tiana Laurence	2017	For Dummies

### CO AND POs MAPPING

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

**D. 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

**E. DETAILED SYLLABUS**

Unit	Title of the Unit
1.	<b>Introduction to Productivity Enhancement and Technology and Office Tools</b>
	<ul style="list-style-type: none"> <li>• MS Office</li> <li>• Google Documents (Docs, ppt, spreadsheet, google form)</li> <li>• Canva for day to day designing needs</li> <li>• Online video conferencing platforms (Zoom, Google Meet, Microsoft Teams, Cisco Webx)</li> <li>• Various online websites to fetch royalty free resources for commercial use</li> <li>• AI tools to enhance productivity</li> <li>• Google Chrome extensions</li> <li>• Online Tools for document conversions</li> <li>• Data sharing tools with team members</li> </ul>

	<ul style="list-style-type: none"> <li>• Important websites industry wise</li> <li>• Current knowledge</li> <li>• Productivity overview and significance</li> <li>• Role of technology in productivity improvement</li> <li>• Current trends in productivity-enhancing tech</li> </ul>
<b>2.</b>	<b>Productivity Analysis and Metrics and Technology Selection and Evaluation</b>
	<ul style="list-style-type: none"> <li>• Key productivity metrics and measurements</li> <li>• Data gathering and analysis techniques</li> <li>• Identifying areas for improvement</li> <li>• Evaluating productivity tools and software</li> <li>• Cost-benefit analysis for technology adoption</li> <li>• Creating a technology implementation plan</li> </ul>
<b>3.</b>	<b>Automation and Workflow Optimization</b>
	<ul style="list-style-type: none"> <li>• Understanding automation and its benefits</li> <li>• Implementing robotic process automation (RPA)</li> <li>• Optimizing workflows using technology</li> </ul>
<b>4.</b>	<b>Data Analytics for Productivity Enhancement</b>
	<ul style="list-style-type: none"> <li>• Introduction to data analytics</li> <li>• Data-driven decision making</li> <li>• Predictive analytics for productivity</li> </ul>
<b>5.</b>	<b>Cybersecurity, Data Privacy and Future Trends in Productivity Technology</b>
	<ul style="list-style-type: none"> <li>• Understanding security risks in productivity tech</li> <li>• Best practices for securing data and systems</li> <li>• Compliance with data protection regulations</li> <li>• Emerging technologies for productivity enhancement</li> <li>• Ethical considerations in technology adoption</li> <li>• Building a roadmap for the future</li> </ul>

## F. 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

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 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.	<b>Yoga: Asanas, Pranayama, and Meditation and Yoga Anatomy and Physiology</b>
	<ul style="list-style-type: none"> <li>Hatha Yoga and its asanas (postures)</li> <li>Pranayama (breathing exercises) for energy management</li> <li>Meditation techniques for relaxation and mental clarity</li> <li>Understanding the physical body and energy systems in Yoga</li> <li>Alignment principles and modifications for asanas</li> <li>Injury prevention and safety considerations in Yoga practice</li> </ul>
2.	<b>Pranic Healing - Energy Anatomy and Techniques</b>
	<ul style="list-style-type: none"> <li>Chakra system and energy anatomy in Pranic Healing</li> <li>Basic Pranic Healing techniques for cleansing and energizing the energy body</li> <li>Pranic breathing and meditation practices</li> </ul>
3.	<b>Integrating Yoga and Pranic Healing</b>
	<ul style="list-style-type: none"> <li>The synergy between Yoga and Pranic Healing practices</li> <li>Combining asanas, pranayama, and Pranic Healing techniques</li> </ul>

	<ul style="list-style-type: none"> <li>• Designing holistic health programs incorporating both modalities</li> <li>• Yoga and Pranic Healing for Stress Management</li> </ul>
<b>4.</b>	<b>Stress-related disorders and the role of Yoga and Pranic Healing</b>
	<ul style="list-style-type: none"> <li>• Relaxation techniques and stress reduction practices</li> <li>• Mindfulness and awareness training for stress management</li> </ul>
<b>5.</b>	<b>Therapeutic Applications of Yoga and Pranic Healing</b>
	<ul style="list-style-type: none"> <li>• Yoga therapy for specific health conditions</li> <li>• Pranic Healing protocols for common ailments</li> <li>• Adaptations and modifications for different populations</li> </ul>

### 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 in Management Accounting

Duration: 3 Years

Total Credits: 124

Teaching Scheme for Batch 2023-26

**Semester-III**

Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
<b>A.</b>		<b>Major (Core Courses)</b>							
<b>A.1</b>	<b>Theory</b>								
BBMCFR3101	Budget and Performance Analysis	4	-	-		40	60	100	4
BBMCFR3102	Internal Control and Analysis	4	-	-		40	60	100	4
<b>A.2</b>	<b>Practical</b>								
BBMCFR3201	Corporate Management Skills & Reflection Paper - III	-	-	8		60	40	100	4
<b>B.</b>		<b>Minor Stream Courses / Department Electives</b>							
<b>B.1</b>	<b>Theory (Any one)</b>								
BBMEFR3101	Corporate & Business Law	4				40	60	100	4
<b>B.2</b>	<b>Practical</b>								
	-								
<b>C</b>		<b>Multidisciplinary Courses</b>							
BFREMC3221	MOOC courses	2	-	-	2*	60	40	100	2
<b>D</b>		<b>Ability Enhancement Courses (AEC)</b>							
BXXCFR3201	Personal Branding and Grooming		-	2		60	40	100	1
<b>E</b>		<b>Skill Enhancement Courses (SEC)</b>							
BXXEFR3601 BXXEFR3602	Elective: - Financial Modelling - Law for layman	1	-	2		60	40	100	2
<b>F</b>		<b>Value Added Courses (VAC)</b>							
BXXCFR3601	Scientific knowledge of exercise	-	-	2		60	40	100	1
<b>G</b>		<b>Summer Internship / Research Project / Dissertation</b>							
	-	13		18					
<b>Total Teaching Hours</b>		<b>31/36</b>							<b>22</b>

## DETAILED SYLLABUS FOR THIRD SEMESTER

**Code: BBMCFR3101**

**Budget & Performance Analysis**

**4Credits [LTP: 4-0-0]**

### COURSE OUTCOME

The student should be able to:

**CO1:** Describe the role that budgeting plays in the overall planning and performance evaluation process of an organization.

**CO2:** Demonstrate an understanding of how the budget is developed.

**CO3:** Prepare a performance analysis by comparing actual results to the master budget, calculate favorable and unfavorable variances from the budget, and provide explanations for variances.

**CO4:** Identify and calculate transfer prices using variable cost, full cost, market price, negotiated price, and dual-rate pricing.

**CO5:** Identify and describe the perspectives of a balanced scorecard, including financial, customer, internal process, and learning and growth.

### A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Budgeting Concepts and Methodologies	15
2	Forecasting Techniques	12
3	Cost and variance measures	12
4	Responsibility centers and reporting segments	10
5	Performance Measures	11

### B. DETAILED SYLLABUS

Unit No.	Unit details
1	<b>Budgeting Concepts and Methodologies</b> <ul style="list-style-type: none"> <li>• Operations and performance goals</li> <li>• Characteristics of a successful budget process</li> <li>• Resource allocation</li> <li>• Annual business plans (master budgets)</li> <li>• Project budgeting</li> <li>• Activity-based budgeting</li> <li>• Zero-based budgeting, Continuous (rolling) budgets</li> <li>• Flexible budgeting</li> </ul>
2	<b>Forecasting Techniques</b> <ul style="list-style-type: none"> <li>• Regression analysis</li> <li>• Learning curve analysis</li> <li>• Expected value</li> </ul>
3	<b>Cost and variance measures</b> <ul style="list-style-type: none"> <li>• Comparison of actual to planned results</li> <li>• Use of flexible budgets to analyze performance</li> <li>• Management by exception</li> <li>• Use of standard cost systems</li> <li>• Analysis of variation from standard cost expectations</li> </ul>
4	<b>Responsibility centers and reporting segments</b> <ul style="list-style-type: none"> <li>• Types of responsibility centers</li> <li>• Transfer pricing</li> <li>• Reporting of organizational segments</li> </ul>
5	<b>Performance measures</b> <ul style="list-style-type: none"> <li>• Product profitability analysis</li> <li>• Business unit profitability analysis</li> </ul>



	<ul style="list-style-type: none"> <li>• Customer profitability analysis</li> <li>• Return on investment</li> <li>• Residual income</li> <li>• Investment base issues</li> <li>• Key performance indicators (KPIs)</li> <li>• Balanced scorecard</li> </ul>
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### C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	CMA - US Level 1		Latest	Becker Publications
2.	CMA – US Level 1		Latest	Gleim Publications

#### Websites

www.imanet.org

### 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 and PSOs	PSO1	PSO2	PSO3
CO.1	2	2	2
CO.2	2	3	3
CO.3	2	2	1
CO.4	1	2	2
CO.5	3	2	2

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

**COURSE OUTCOME**

The student should be able to:

CO1: Identify the role of the accounting information system (AIS) in the value chain.

CO2: Demonstrate a general understanding of data governance frameworks, COSO's Internal Control framework and ISACA's COBIT (Control Objectives for Information and Related Technologies).

CO3: Identify the stages of the data life cycle; i.e., data capture, data maintenance, data synthesis, data usage, data analytics, data publication, data archival, and data purging.

CO4: Demonstrate an understanding of internal control risk and the management of internal control risk.

CO5: Identify and describe internal control objectives.

**A. OUTLINE OF THE COURSE**

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Governance, risk, and compliance	15
2	System controls and security measures	10
3	Data governance	15
4	Technology-enabled finance transformation	10
5	Data analytics	10

**B. DETAILED SYLLABUS**

Unit No.	Unit details
1	<b>Governance, risk, and compliance</b> <ul style="list-style-type: none"> <li>Internal control structure and management philosophy</li> <li>Internal control policies for safeguarding and assurance</li> <li>Internal control risk</li> <li>Corporate governance</li> <li>External audit requirements.</li> </ul>
2	<b>System controls and security measures</b> <ul style="list-style-type: none"> <li>General accounting system controls</li> <li>Application and transaction controls</li> <li>Network controls</li> <li>Backup controls</li> <li>Business continuity planning</li> </ul>
3	<b>Data Governance</b> <ul style="list-style-type: none"> <li>Data Governance general framework</li> <li>COSO's Internal Control Framework and ISACA's COBIT (Control Objective for Information and Related Technologies)</li> <li>Data Life cycle</li> <li>Understanding data processing</li> <li>Importance of document records</li> </ul>
3	<b>Technology-enabled finance transformation</b> <ul style="list-style-type: none"> <li>System development life cycle</li> <li>Process automation</li> <li>Innovative applications</li> </ul>
4	<b>Data analytics</b> <ul style="list-style-type: none"> <li>Business intelligence</li> <li>Data mining</li> <li>Analytic tools</li> <li>Data visualization.</li> </ul>

**C. RECOMMENDED STUDY MATERIAL:**

Sr. No	Reference Book	Author	Edition	Publications
1.	CMA - US Level 1		Latest	Becker Publications
2.	CMA – US Level 1		Latest	Gleim Publications
<b>Websites</b>				
www.imanet.org				

**COs AND POs MAPPING**

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

**COs AND PSOs MAPPING**

COs and PSOs	PSO1	PSO2	PSO3
CO.1	2	2	1
CO.2	2	1	2
CO.3	3	2	1
CO.4	1	2	2
CO.5	2	2	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:** 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	9
2	The formation and constitution of various business organizations	12
3	Capital and the financing of companies	15
4	Management, administration and the regulation of companies	14
5	Winding up of Company	10

**B. DETAILED SYLLABUS**

Unit No.	Unit details
1	<b>Contracts</b> <ul style="list-style-type: none"> <li>• Agreements</li> <li>• Contracts</li> <li>• Capacity to Contract</li> <li>• Free Consent</li> <li>• Limitations on Freedom to Contract</li> <li>• Discharge of Contract</li> <li>• Remedies for breach of Contract</li> </ul>
2	<b>The formation and constitution of various business organizations</b> <ul style="list-style-type: none"> <li>• Partnership</li> <li>• Social Organizations</li> <li>• Limited Liability Partnerships</li> <li>• Private Limited Company</li> <li>• Public Limited Company</li> </ul>
3	<b>Capital and the financing of companies</b> <ul style="list-style-type: none"> <li>• Share capital</li> <li>• Loan capital</li> <li>• Capital maintenance and dividend law</li> </ul>
4	<b>Management, administration and the regulation of companies</b> <ul style="list-style-type: none"> <li>• Company directors</li> <li>• Other company officers</li> <li>• Company meetings and resolutions</li> <li>• Accounts and business Operations</li> <li>• Articles and Memorandum of Association</li> </ul>
5	<b>Winding up of Company</b> <ul style="list-style-type: none"> <li>• Insolvency</li> <li>• Insolvency and administration</li> </ul>

- 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	Bare acts	Latest	<a href="https://nalsa.gov.in/important-bare-acts">https://nalsa.gov.in/important-bare-acts</a>
2.	Research articles, and news updates	Bare acts	Latest	<a href="https://nalsa.gov.in/important-bare-acts">https://nalsa.gov.in/important-bare-acts</a>
<b>Websites</b>				

### COs AND POs MAPPING

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

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO.1	2	1	2
CO.2	2	2	1
CO.3	2	1	0
CO.4	1	2	1
CO.5	1	2	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:** 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.	<b>Introduction to Personal Branding and</b>
	<ul style="list-style-type: none"> <li>Understanding the concept of personal branding</li> <li>Identifying personal values, strengths, and unique selling points</li> <li>Defining career goals and target audience</li> <li>Crafting a personal brand statement</li> </ul>
2.	<b>Image And Appearance and communication skills</b>
	<ul style="list-style-type: none"> <li>Importance of personal appearance in professional settings</li> <li>Dressing for success: appropriate attire for different occasions</li> <li>Color analysis and understanding the psychology of colors</li> <li>Basics of grooming: skincare, haircare, and personal hygiene</li> <li>Effective verbal and non-verbal communication</li> <li>Public speaking and presentation skills</li> <li>Active listening and empathy</li> <li>Building rapport and networking skills</li> </ul>
3.	<b>Online Presence and Social media</b>

	<ul style="list-style-type: none"> <li>• Managing online reputation and digital footprint</li> <li>• Creating and optimizing professional profiles on LinkedIn and other platforms</li> <li>• Content creation and curation for social media</li> <li>• Leveraging social media for personal branding</li> </ul>
<b>4.</b>	<b>Personal Branding through Personal Style and Professional Etiquette and Business Protocol</b>
	<ul style="list-style-type: none"> <li>• Developing a personal style that aligns with personal branding goals</li> <li>• Understanding different style archetypes</li> <li>• Wardrobe audit and building a versatile wardrobe</li> <li>• Styling tips and tricks for different body types</li> <li>• Business etiquette: greetings, introductions, and handshakes</li> <li>• Dining and social etiquette in professional settings</li> <li>• Cross-cultural etiquette and sensitivity</li> <li>• Email and phone etiquette</li> </ul>
<b>5.</b>	<b>Personal Branding Collateral and Brand Maintenance and Future Growth</b>
	<ul style="list-style-type: none"> <li>• Creating a professional resume and cover letter</li> <li>• Designing a personal website or portfolio</li> <li>• Developing a professional bio and elevator pitch</li> <li>• Business card design and content</li> <li>• Strategies for maintaining and evolving personal brand</li> <li>• Personal branding in career advancement and entrepreneurship</li> <li>• Managing personal and professional reputation</li> <li>• Continuing personal growth and development</li> </ul>

### 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 and PSOs	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



**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

**B. DETAILED SYLLABUS**

Unit	Title of the Unit
<b>1.</b>	<b>Introduction to Excel</b>
	<ul style="list-style-type: none"> <li>• Advance Excel</li> <li>• NPV, Concepts and Example, Goal Seek</li> <li>• VLookUp, IRR, HlookUp, XIRR, FV, PV</li> </ul>
<b>2.</b>	<b>Introduction to Financial Analysis, P&amp;L and B&amp;S</b>
	<ul style="list-style-type: none"> <li>• Preparation of Balance sheet and P&amp;L from Money control</li> <li>• Ratio and Ratio Analysis</li> <li>• Ratio and Ratio Analysis of Prepared Balance Sheet and P&amp;L</li> </ul>
<b>3.</b>	<b>Economic Analysis: Macro and Micro</b>
	<ul style="list-style-type: none"> <li>• Using Economic Analysis to Project items in Balance sheet</li> <li>• Forecasting and Cashflows</li> <li>• Projecting Revenue and Cashflow in order to Prepare the Free Cashflow of the firm</li> </ul>
<b>4.</b>	<b>Financial Modelling and Valuation Methods</b>
	<ul style="list-style-type: none"> <li>• Learning about various valuation models such as DCF, relative, Liquidation value etc.</li> <li>• DCF Valuation</li> <li>• Valuation of company on excel using DCF methods</li> </ul>

<b>5.</b>	<b>Capstone Project</b>
	<ul style="list-style-type: none"> <li>• Assessment</li> <li>• Cracking IB and Private Equity</li> </ul>

### C. 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.

- 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

- DETAILED SYLLABUS**

Unit	Title of the Unit
1.	<b>Introduction to Indian Legal System and Fundamental Rights and Duties</b>
	<ul style="list-style-type: none"> <li>Overview of the Indian Constitution and its significance in the legal framework</li> <li>Different branches of law in India (Civil, Criminal, Constitutional, etc.)</li> <li>Sources of law and hierarchy of courts</li> <li>Understanding the fundamental rights guaranteed by the Indian Constitution</li> <li>Limitations on fundamental rights</li> <li>Fundamental duties of citizens</li> </ul>
2.	<b>Family Law and Property and Real Estate Law</b>
	<ul style="list-style-type: none"> <li>Marriage and divorce laws in India</li> <li>Maintenance and alimony</li> <li>Child custody and adoption laws</li> </ul>

	<ul style="list-style-type: none"> <li>Basics of property ownership and transfer</li> <li>Legal aspects of buying and selling property</li> <li>Landlord-tenant rights and responsibilities</li> </ul>
<b>3.</b>	<b>Consumer Protection, Contract Law and Criminal Law</b>
	<ul style="list-style-type: none"> <li>Consumer rights and protection against unfair trade practices</li> <li>Essentials of a valid contract</li> <li>Breach of contract and remedies</li> <li>Types of crimes and their classifications</li> <li>Understanding the Indian Penal Code (IPC)</li> <li>Rights of an accused person and the criminal justice process</li> </ul>
<b>4.</b>	<b>Employment and Labor Laws &amp; Intellectual Property Rights (IPR)</b>
	<ul style="list-style-type: none"> <li>Overview of labor laws in India</li> <li>Rights and obligations of employees and employers</li> <li>Employment contracts and termination</li> <li>Types of intellectual property (patents, trademarks, copyrights)</li> <li>Protection and enforcement of IPR in India</li> <li>Role of Intellectual Property Rights in innovation and entrepreneurship</li> </ul>
<b>5.</b>	<b>Cyber Laws and Data Privacy &amp; Alternative Dispute Resolution (ADR)</b>
	<ul style="list-style-type: none"> <li>Understanding cyber laws and their implications</li> <li>Data protection and privacy regulations</li> <li>Cybercrime and legal remedies</li> <li>Introduction to ADR methods (mediation, arbitration, etc.)</li> <li>Advantages and limitations of ADR</li> <li>Role of ADR in reducing court backlog</li> </ul>

• **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
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<b>CO.1</b>	1	3	1	1	1
<b>CO.2</b>	1	2	0	1	1
<b>CO.3</b>	1	3	1	1	3
<b>CO.4</b>	2	3	2	2	2
<b>CO.5</b>	1	2	1	1	2

#### COs AND PSOs MAPPING

<b>COs andPSOs</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO.1</b>	1	2	1
<b>CO.2</b>	1	2	1
<b>CO.3</b>	1	2	2
<b>CO.4</b>	1	1	3
<b>CO.5</b>	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:

<b>C01</b>	Understand the fundamental principles of exercise physiology and their application to sports performance.
<b>C02:</b>	Analyze and evaluate the physiological adaptations that occur in response to various exercise modalities.
<b>C03:</b>	Demonstrate knowledge of the role of nutrition in exercise performance and recovery.
<b>C04:</b>	Apply scientific methods and research techniques to study exercise-related phenomena.
<b>C05:</b>	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.	<b>Role of hormones in exercise adaptations and recovery</b>
	<ul style="list-style-type: none"> <li>• Effects of exercise on hormones such as cortisol, testosterone, and growth hormone</li> <li>• Hormonal regulation of metabolism, muscle growth, and repair</li> <li>• Muscular system Cardiovascular and respiratory responses to physical activity</li> <li>• Energy systems and metabolism during exercise</li> <li>• Hormonal Responses to Exercise</li> <li>•</li> </ul>
2.	<b>Nutrition for Exercise and Sports Performance</b>
	<ul style="list-style-type: none"> <li>• Macronutrient and micronutrient requirements for athletes</li> <li>• Timing and composition of pre-, during, and post-exercise meals</li> <li>• Hydration strategies and sports drinks</li> <li>• Diet, Weight, and Body Composition</li> </ul>

<b>3.</b>	<b>Understanding weight management and body composition in athletes</b>
	<ul style="list-style-type: none"> <li>• Effects of different dietary approaches on athletic performance</li> <li>• Body Mass Index (BMI) and its limitations in athletic populations</li> <li>• Physical Fitness Assessment and Training</li> <li>• Components of physical fitness (e.g., cardiovascular endurance, strength, flexibility)</li> <li>• Assessment methods for measuring fitness levels</li> <li>• Designing exercise programs for different fitness goals</li> </ul>
<b>4.</b>	<b>Sports Psychology and Team Building</b>
	<ul style="list-style-type: none"> <li>• Psychological factors influencing sports performance</li> <li>• Team dynamics and cohesion in sports</li> </ul>
<b>5.</b>	<b>Strategies for effective team building and communication</b>
	<ul style="list-style-type: none"> <li>• Common sports injuries and their causes</li> <li>• Injury Prevention and Rehabilitation</li> <li>• Principles of injury prevention and prehabilitation</li> <li>• Rehabilitation strategies and return-to-play protocols</li> <li>• Performance Enhancement Techniques</li> </ul>

### C. RECOMMENDED STUDY MATERIAL

Sr.No	ReferenceBook	Author	Editio n	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 and PSOs	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 in Management Accounting

Duration: 3 Years

Total Credits: 124

Teaching Scheme for Batch 2023-26

**Semester-IV**

Course Code	Name of Course	Teaching Scheme			SH	Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)		IE	ESE	Total	
<b>A.</b>		<b>Major (Core Courses)</b>							
<b>A.1</b>	<b>Theory</b>								
BBMCFR4101	Corporate Financial Analysis	4	-	-		40	60	100	4
BBMCFR4102	Investment Decision Analysis and Ethics	4	-	-		40	60	100	4
<b>A.2</b>	<b>Practical</b>								
BBMCFR4201	Corporate Management Skills & Reflection Paper - IV	-	-	8		60	40	100	4
		<b>Minor Stream Courses / Department Electives</b>							
<b>B.1</b>	<b>Theory</b>								
BBMEFR4101	Securities Portfolio Analysis	4	-	-	-	40	60	100	4
<b>B.2</b>	<b>Practical</b>								
<b>C</b>		<b>Multidisciplinary Courses (MC)</b>							
BFREMC4221	MOOC courses	2	-	-	2*	60	40	100	2
<b>D</b>		<b>Ability Enhancement Courses (AEC)</b>							
BXXCFR4201	Public Speaking	-	-	2		60	40	100	1
<b>E</b>		<b>Skill Enhancement Courses (SEC)</b>							
BXXEFR4601 BXXEFR4602	Elective: - Data Analysis - Trading Strategies	1	-	2		60	40	100	2
<b>F</b>		<b>Value Added Courses (VAC)</b>							
BXXCFR4601	Indian Mythology & Scriptures	-	-	2		60	40	100	1
<b>G</b>		<b>Summer Internship / Research Project / Dissertation</b>							
<b>Total</b>		13		18					
<b>Total Teaching Hours</b>		31/36							22

## DETAILED SYLLABUS FOR FOURTH SEMESTER

**Code: BBMCFR4101**

**Corporate Financial Analysis**

**Credits 4 [LTP: 4-0-0]**

### COURSE OUTCOME

The Student will be able to

**CO1:** Demonstrate an understanding of the impact of foreign exchange fluctuations.

**CO2:** Identify and explain issues in the accounting for foreign operations (e.g., historical vs. current rate and the treatment of translation gains and losses)

**CO3:** Define functional currency and calculate the financial ratio impact of a change in exchange rates.

**CO4:** Discuss the possible impact on management and investor behavior of volatility in reported earnings.

**CO5:** Demonstrate an understanding of the impact of inflation on financial ratios and the reliability of financial ratios

### A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Basic financial statement analysis and financial ratios	9
2	Profitability analysis and special issues	9
3	Risk and return and long-term financial management	15
4	Corporate restructuring	14
5	International finance	13

### B. DETAILED SYLLABUS

Unit No.	Unit details
1	<p>Basic financial statement analysis and financial ratios</p> <ul style="list-style-type: none"> <li>• Common size financial statements</li> <li>• Common base year financial statements</li> <li>• Liquidity</li> <li>• Leverage</li> <li>• Activity</li> <li>• Profitability</li> <li>• Market</li> </ul>
2	<p>Profitability analysis and special issues</p> <ul style="list-style-type: none"> <li>• Income measurement analysis</li> <li>• Revenue analysis</li> <li>• Cost of sales analysis</li> <li>• Expense analysis</li> <li>• Investment appraisal techniques</li> <li>• Impact of foreign operations</li> <li>• Effects of changing prices and inflation</li> <li>• Impact of changes in accounting treatment</li> <li>• Accounting and economic concepts of value and income</li> <li>• Earnings quality</li> </ul>
3	<p>Risk and return and long term financial management</p> <ul style="list-style-type: none"> <li>• Calculating return</li> <li>• Types of risk</li> <li>• Relationship between risk and return</li> <li>• Term structure of interest rates</li> <li>• Types of financial instruments</li> <li>• Cost of capital</li> <li>• Valuation of financial instruments</li> </ul>
4	<p>Corporate restructuring</p> <ul style="list-style-type: none"> <li>• Mergers and acquisitions</li> <li>• Other forms of restructuring</li> </ul>
5	<p>International finance</p> <ul style="list-style-type: none"> <li>• Fixed, flexible, and floating exchange rates</li> </ul>

- Managing transaction exposure
- Financing international trade

### C. RECOMMENDED STUDY MATERIAL:

Sr. No	Reference Book	Author	Edition	Publications
1.	CMA - US Level 1		Latest	Becker Publications
2.	CMA – US Level 1		Latest	Gleim Publications
<b>Websites</b>				
www.imanet.org				

### COs AND POs MAPPING

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

### COs AND PSOs MAPPING

COs and PSOs	PSO1	PSO2	PSO3
CO.1	2	1	2
CO.2	2	1	1
CO.3	2	1	1
CO.4	1	1	1
CO.5	3	2	2

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

**COURSE OUTCOME**

The candidate should be able to:

CO1: Demonstrate an understanding of how cost/volume/profit (CVP) analysis (breakeven analysis) is used to examine the behavior of total revenues, total costs, and operating income as changes occur in output levels, selling prices, variable costs per unit or fixed costs.

CO2: Calculate operating income at different operating levels

CO3: Differentiate between costs that are fixed and costs that are variable with respect to levels of output.

CO4: Explain why the classification of fixed vs. variable costs is affected by the time frame being considered.

CO5: Calculate contribution margin per unit and total contribution margin and the breakeven point in units and dollar sales to achieve targeted operating income or targeted net income

**A. OUTLINE OF THE COURSE**

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Cost/volume/profit analysis	15
2	Marginal analysis	15
3	Enterprise risk	9
4	Capital budgeting process	12
5	Ethical considerations for management accounting and financial management professionals	9

**B. DETAILED SYLLABUS**

Unit No.	Unit details
1	Cost/volume/profit analysis <ul style="list-style-type: none"> <li>• Breakeven analysis</li> <li>• Profit performance and alternative operating levels</li> <li>• Analysis of multiple products</li> </ul>
2	Marginal analysis <ul style="list-style-type: none"> <li>• Sunk costs, opportunity costs, and other related concepts</li> <li>• Marginal costs and marginal revenue</li> <li>• Special orders and pricing</li> <li>• Make vs. buy</li> <li>• Sell or process further</li> <li>• Add or drop a segment</li> <li>• Capacity considerations</li> </ul>
3	Enterprise risk <ul style="list-style-type: none"> <li>• Types of risk</li> <li>• Risk identification and assessment</li> <li>• Risk mitigation strategies</li> <li>• Managing risk</li> </ul>
4	Capital budgeting process <ul style="list-style-type: none"> <li>• Stages of capital budgeting</li> <li>• Incremental cash flows</li> <li>• Income tax considerations</li> <li>• Evaluating uncertainty</li> </ul>
5	Ethical considerations for management accounting and financial management professionals <ul style="list-style-type: none"> <li>• IMA's Statement of Ethical Professional Practice</li> <li>• Fraud triangle</li> <li>• Evaluation and resolution of ethical issues</li> </ul>

**C. RECOMMENDED STUDY MATERIAL:**

Sr. No	Reference Book	Author	Edition	Publications
1.	CMA - US Level 1		Latest	Becker Publications
2.	CMA – US Level 1		Latest	Gleim Publications
<b>Websites</b>				
www.imanet.org				

**COs AND POs MAPPING**

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

**COs AND PSOs MAPPING**

COs and PSOs	PSO1	PSO2	PSO3	PSO4
CO.1	2	3	3	2
CO.2	2	3	2	1
CO.3	1	2	1	3
CO.4	2	1	2	2
CO.5	2	2	2	2

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

**COURSE OUTCOME**

The Student will be able to

The candidate should be able to:

CO1: Understand the functioning of securities markets and the factors influencing investment decisions.

CO2: Analyze securities using both fundamental and technical analysis techniques.

CO3: Evaluate the risk and return characteristics of securities and construct optimal portfolios based on modern portfolio theory.

CO4: Apply performance measurement metrics to assess the performance of investment portfolios and conduct attribution analysis and demonstrate critical thinking and problem-solving skills in the context of securities portfolio analysis.

CO5: Understand and implement risk management techniques and hedging strategies to mitigate portfolio risks and evaluate the effectiveness of active and passive investment strategies.

**A. OUTLINE OF THE COURSE**

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Introduction to Securities Portfolio Analysis	9
2	Portfolio Construction and Diversification	13
3	Performance Evaluation and Attribution	13
4	Performance evaluation and corporate failure	10
5	Risk Management and Hedging Strategies	15

**B. DETAILED SYLLABUS**

Unit No.	Unit details
1	<b>Introduction to Securities Portfolio Analysis</b> <ul style="list-style-type: none"> <li>• Overview of Securities Markets</li> <li>• Investment Objectives and Constraints</li> <li>• Risk and Return Concepts</li> <li>• Technical Analysis</li> </ul>
2.	<b>Asset Allocation and Strategies</b> <ul style="list-style-type: none"> <li>• Asset Allocation Strategies</li> <li>• Fundamental Analysis</li> <li>• Valuation Models</li> <li>• Efficient Market Hypothesis</li> </ul>
3	<b>Portfolio Construction and Diversification</b> <ul style="list-style-type: none"> <li>• Modern Portfolio Theory</li> <li>• Capital Asset Pricing Model (CAPM)</li> <li>• Factor Models</li> <li>• Risk Parity Strategies</li> </ul>
4	<b>Performance Evaluation and Attribution</b> <ul style="list-style-type: none"> <li>• Performance Measurement Metrics</li> <li>• Benchmark Selection and Comparison</li> <li>• Portfolio Attribution Analysis</li> <li>• Evaluation of Active vs. Passive Strategies</li> </ul>
5	<b>Risk Management and Hedging Strategies</b> <ul style="list-style-type: none"> <li>• Risk Management Framework</li> <li>• Value at Risk (VaR)</li> <li>• Portfolio Insurance Strategies</li> <li>• Derivatives and their Role in Hedging</li> </ul>

**C. RECOMMENDED STUDY MATERIAL:**

Sr. No	Reference Book	Author	Edition	Publications
1.	CMA - US Level 1		Latest	Becker Publications
2.	CMA – US Level 1		Latest	Gleim Publications
<b>Websites</b>				
www.imanet.org				

**COs AND POs MAPPING**

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

**COs AND PSOs MAPPING**

COs and PSOs	PSO1	PSO2	PSO3	PSO4
CO.1	2	0	1	3
CO.2	3	2	2	1
CO.3	1	2	3	3
CO.4	1	1	2	0
CO.5	2	3	2	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: 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.	<b>Introduction to Public Speaking and Preparing Your Speech</b>
	<ul style="list-style-type: none"> <li>• Overview of the course and its objectives.</li> <li>• Understanding the importance of public speaking and debate skills.</li> <li>• Introduction to effective communication strategies.</li> <li>• Introduction to the art of persuasion.</li> <li>• Selecting and analyzing a topic.</li> <li>• Conducting research and gathering evidence.</li> <li>• Organizing your speech with a clear introduction, body, and conclusion.</li> <li>• Understanding different speech structures and formats.</li> </ul>
2.	<b>Delivery Techniques and Persuasive Speaking</b>
	<ul style="list-style-type: none"> <li>• Enhancing vocal skills (projection, intonation, pace, etc.).</li> <li>• Body language and non-verbal communication.</li> <li>• Using visual aids effectively.</li> <li>• Managing stage fright and nervousness.</li> <li>• Identifying persuasive techniques and rhetorical devices.</li> <li>• Developing logical arguments and appeals.</li> <li>• Understanding the target audience and adapting the speech accordingly.</li> <li>• Practicing persuasive delivery.</li> </ul>



<b>3.</b>	<b>Impromptu Speaking and Introduction to Debating</b>
	<ul style="list-style-type: none"> <li>• Strategies for impromptu speaking.</li> <li>• Developing quick thinking and improvisation skills.</li> <li>• Structuring impromptu speeches effectively.</li> <li>• Practice sessions with impromptu topics.</li> <li>• Overview of the debate format and structure.</li> <li>• Understanding the roles of different participants.</li> <li>• Analyzing and evaluating arguments</li> </ul>
<b>4.</b>	<b>Constructing Arguments and Rebuttal and Cross-Examination</b>
	<ul style="list-style-type: none"> <li>• Identifying and formulating strong arguments.</li> <li>• Using evidence and examples to support your points.</li> <li>• Developing logical and coherent argumentation.</li> <li>• Counter-arguments and refutation techniques.</li> <li>• Effective rebuttal techniques.</li> <li>• Strategies for countering opponents' arguments.</li> <li>• Cross-examination skills and tactics.</li> <li>• Practice sessions for rebuttal and cross-examination.</li> </ul>
<b>5.</b>	<b>Debate Practice and Conclusion and Final Presentations</b>
	<ul style="list-style-type: none"> <li>• Conducting mock debates.</li> <li>• Applying the learned techniques in real debate scenarios.</li> <li>• Receiving constructive feedback and analysis.</li> <li>• Recap of key concepts and techniques.</li> <li>• Final presentations by participants.</li> <li>• Peer evaluation and feedback.</li> </ul>

### 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

**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
<b>1.</b>	<b>Introduction to Data Analysis</b>
	<ul style="list-style-type: none"> <li>Overview of data analysis process</li> <li>Data types and sources</li> <li>Introduction to data analysis tools (e.g., Python, R, Excel)</li> </ul>
<b>2.</b>	<b>Data Preprocessing and Cleaning</b>
	<ul style="list-style-type: none"> <li>Data cleaning techniques</li> <li>Handling missing data</li> <li>Data transformation and normalization</li> </ul>
<b>3.</b>	<b>Exploratory Data Analysis</b>
	<ul style="list-style-type: none"> <li>Descriptive statistics</li> <li>Data visualization using Matplotlib and Seaborn</li> <li>Identifying patterns and outliers</li> </ul>
<b>4.</b>	<b>Statistical Analysis</b>
	<ul style="list-style-type: none"> <li>Hypothesis testing</li> <li>t-tests, ANOVA, and chi-square tests</li> <li>Correlation and regression analysis</li> </ul>
<b>5.</b>	<b>Introduction to Machine Learning</b>

	<ul style="list-style-type: none"> <li>Supervised vs. unsupervised learning</li> <li>Linear regression</li> <li>Classification algorithms (e.g., Decision Trees, Random Forests)</li> </ul>
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### 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 and PSOs	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 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
<b>1.</b>	<b>Introduction to Trading Strategies</b>
	<ul style="list-style-type: none"> <li>Overview of financial markets and trading instruments</li> <li>Types of trading strategies: day trading, swing trading, position trading</li> <li>Trading platforms and tools</li> </ul>
<b>2.</b>	<b>Technical Analysis</b>
	<ul style="list-style-type: none"> <li>Candlestick patterns and chart analysis</li> <li>Support and resistance levels</li> <li>Moving averages and other indicators</li> <li>Fibonacci retracements and extensions</li> </ul>
<b>3.</b>	<b>Fundamental Analysis</b>
	<ul style="list-style-type: none"> <li>Evaluating company financials and ratios</li> <li>Analyzing economic indicators and their impact on markets</li> <li>News and event-driven trading</li> </ul>
<b>4.</b>	<b>Risk Management</b>
	<ul style="list-style-type: none"> <li>Understanding risk and reward in trading</li> <li>Position sizing and money management</li> <li>Stop-loss and take-profit strategies</li> </ul>
<b>5.</b>	<b>Trading Psychology</b>
	<ul style="list-style-type: none"> <li>Emotions and biases in trading</li> <li>Developing a disciplined trading mindset</li> <li>Dealing with trading losses and staying focused</li> </ul>

### 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

**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.	<b>Mythology and Personal Growth</b>
	<ul style="list-style-type: none"> <li>Exploring the concept of personal growth and self-realization through mythological narratives</li> <li>Understanding the archetypal characters and their symbolic representations</li> <li>Applying mythological teachings to enhance self-awareness, resilience, and personal development</li> <li>Examining the relevance of ancient wisdom in addressing contemporary life challenges</li> <li>Analyzing the lessons of perseverance, courage, and determination from mythological heroes and heroines</li> </ul>
2.	<b>Mythology and Leadership</b>
	<ul style="list-style-type: none"> <li>Identifying leadership qualities and attributes exemplified in mythological figures</li> <li>Analyzing leadership styles and decision-making processes in mythological stories</li> <li>Applying mythological teachings to contemporary leadership challenges</li> <li>Understanding the importance of ethical leadership and accountability</li> <li>Exploring the concept of servant leadership through mythological examples</li> </ul>

<b>3.</b>	<b>Mythology and Relationships</b>
	<ul style="list-style-type: none"> <li>• Exploring the dynamics of relationships through mythological narratives</li> <li>• Analyzing the concepts of love, loyalty, and sacrifice in mythological stories</li> <li>• Examining the role of communication, trust, and conflict resolution in relationships</li> <li>• Applying mythological teachings to foster healthy and fulfilling relationships</li> <li>• Recognizing the importance of balance and harmony in personal and professional relationships</li> </ul>
<b>4.</b>	<b>Mythology and Morality</b>
	<ul style="list-style-type: none"> <li>• Understanding the moral and ethical teachings embedded in Indian mythology</li> <li>• Analyzing the consequences of actions and the concept of karma</li> <li>• Exploring the values of honesty, integrity, and righteousness in mythological stories</li> <li>• Applying mythological principles to make ethical decisions in today's society</li> <li>• Examining the relevance of mythological teachings in addressing contemporary moral dilemmas</li> </ul>
<b>5.</b>	<b>Mythology and Social Responsibility</b>
	<ul style="list-style-type: none"> <li>• Exploring the social and environmental messages conveyed through mythological narratives</li> <li>• Understanding the principles of social responsibility, compassion, and inclusivity in Indian mythology</li> <li>• Analyzing the challenges faced by society and identifying solutions inspired by mythological wisdom</li> <li>• Examining the concepts of sustainable living and ecological balance in mythological stories</li> <li>• Applying mythological teachings to promote social justice and positive social change</li> </ul>

### 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 and PSOs	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

**POORNIMA UNIVERSITY, JAIPUR**  
Faculty of Innovation Research and Entrepreneurship

Name of Program : B.Com in Management Accounting  
Duration: 3 years  
Total Credits: 124

Teaching Scheme for Batch 2023-26

**Semester-V**

Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
<b>A.</b>	<b>Major (Core Courses)</b>								
<b>A.1</b>	<b>Theory</b>								
BBMCFR5101	Risk & Estate Planning	3				40	60	100	3
BBMCFR5102	Retirement & Tax Planning	3				40	60	100	3
<b>A.2</b>	<b>Practical</b>								
BBMCFR5201	Corporate Management Skill-V & Reflection Paper			8		60	40	100	4
<b>B.</b>	<b>Minor Stream Courses/ Department Elective</b>								
<b>B.1</b>	<b>Theory</b>								
BBMEFR5101	Trading Strategies (Futures and Options)	4				40	60	100	4
<b>C</b>	<b>Multidisciplinary Courses</b>								
BFREMC5221	MOOC Courses	2	-	-	2*	60	40	100	2
<b>D</b>	<b>Ability Enhancement Courses (AEC)</b>								
BXXCFR5201	Corporate Communication Skills			2		60	40	100	1
<b>E</b>	<b>Skill Enhancement Courses (SEC)</b>								
	<b>Elective –</b>								
BXXEFR5601	Behavioural Analysis & Human Psychology	1		4		60	40	100	3
BXXEFR5602	Video & Image Editing								
<b>F</b>	<b>Value Added Courses (VAC)</b>								

BXXCFR5601	Science Behind Food			2		60	40	100	1
<b>G</b>	<b>Summer Internship / Research Project / Dissertation</b>								
<b>H</b>	<b>Social Outreach, Discipline &amp; Extra Curricular Activities</b>								
<b>Total</b>		<b>11</b>		<b>20</b>					<b>21</b>
<b>Total Teaching Hours</b>	<b>31/36</b>								

## DETAILED SYLLABUS FOR FIFTH SEMESTER

**Code: BBMCFR5101**

**RISK & ESTATE PLANNING**

**Credits 4 [LTP: 4-0-0]**

**COURSE OUTCOMES:** After Successful completion of the course students will be able to-

<b>CO1</b>	Understand the key concepts and principles of risk management in estate planning to minimize potential financial and legal pitfalls
<b>CO2</b>	Explore various strategies and techniques to assess and mitigate risks associated with estate planning, such as asset protection and insurance.
<b>CO3</b>	Learn how to develop comprehensive estate plans that effectively address potential risks and protect the interests of beneficiaries.
<b>CO4</b>	Gain knowledge of tax implications and considerations in estate planning to minimize tax burdens and optimize wealth preservation.
<b>CO5</b>	Acquire the skills to evaluate and select appropriate professional advisors for estate planning, including attorneys, financial planners, and insurance agents, to ensure comprehensive risk management.

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the Unit (Hours)</b>
1	Risk Management	10
2	Insurance	15
3	Basics of Estate Planning	15
4	Estate Planning Process	10
5	Strategies	10

### A. OUTLINE OF THE COURSE

#### B. DETAILED SYLLABUS

<b>U nit</b>	<b>Unit Details</b>
<b>1</b>	<b>Risk Management</b>

	<ol style="list-style-type: none"> <li>1. Principles</li> <li>2. Risk Exposure</li> </ol>
<b>2</b>	<b>Insurance</b>
	<ol style="list-style-type: none"> <li>1. Introduction to Insurance</li> <li>2. Insurance Company</li> <li>3. Strategic Solution</li> </ol>
<b>3</b>	<b>Basics of Estate Planning</b>
	<ol style="list-style-type: none"> <li>1. Estate Planning Terminology</li> <li>2. Wealth Distribution Goals</li> <li>3. Estate Planning Strategies</li> </ol>
<b>4</b>	<b>Estate Planning Process</b>
	<ol style="list-style-type: none"> <li>1. Estate Planning Process</li> <li>2. Transfer During Life and at Death</li> <li>3. Planning for Incapacity</li> </ol>
<b>5</b>	<b>Strategies</b>
	Estate Planning Strategies

**C. RECOMMENDED STUDY MATERIAL:**

S. No	Reference References
1.	"The Estate Planning Sourcebook" by Deborah V. Dunn and Bruce A. Tannahill.
2.	"The Four Pillars of Investing: Lessons for Building a Winning Portfolio" by William J. Bernstein.
3.	"The Intelligent Investor: The Definitive Book on Value Investing" by Benjamin Graham.

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

#### COs AND PSOs MAPPING

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

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

**COURSE OUTCOMES:** After Successful completion of the course students will be able to-

**CO1-** Understand the importance of retirement planning as a necessary objective in view of increasing longevity, inflation and changing social structure, governmental stance.

**CO2-** Enable the client to appreciate retirement goal and demonstrate the ability to evaluate client's financial situation pre and post-retirement.

**CO3-** Determine appropriate retirement strategy for the client, account for superannuation benefits and assets to be utilized for income post-retirement.

**CO4-** Determine the tax implication of annuity or stream of income post-retirement and the legal structure for encashment or bequeathing of assets.

**CO5-** Implement the retirement solution in consultation with the client to achieve the objective of post-retirement income stream, monitoring progress periodically.

#### A. OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time required for the Unit (Hours)
1.	Basics	10
2.	Retirement Planning and Optimisation	13
3	International Taxation	13
4	Tax Strategies	13
5	Accounting Standards and Research	11

#### B. DETAILED SYLLABUS

Unit	Unit Details
<b>1.</b>	<b>Basics</b>
	1. Retirement Principles 2. Retirement Objectives
<b>2.</b>	<b>Retirement Planning and Optimisation</b>
	1. Retirement Need Analysis and Projections 2. Sources of Retirement CashFlows 3. Retirement Cash Flow, Withdrawal Projections and Strategies
<b>3.</b>	<b>International Taxation</b>
	1. International Taxation 2. Cross Border and Source Rules

<b>4</b>	<b>Tax Strategies</b>
	1. Tax Strategies
<b>5</b>	<b>Accounting Standards and Research</b>
	1. Accounting Standards and Research

**C. RECOMMENDED STUDY MATERIAL:**

S. No	Reference References
1.	"Retire Inspired: It's Not an Age, It's a Financial Number" by Chris Hogan
2.	"Tax-Free Retirement" by Patrick Kelly
3.	"Choose FI: Your Blueprint to Financial Independence" by Chris Mamula, Jonathan Mendonsa, and Brad Barrett

**CO AND PO MAPPING**

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

**COs AND PSOs MAPPING**

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



**COURSE OUTCOMES:** After Successful completion of the course students will be able to-

<b>CO1</b>	Understand the fundamental principles of options and futures trading, including their underlying mechanics and market dynamics.
<b>CO2</b>	Learn various options and futures trading strategies, such as long and short positions, spreads, and straddles, and their applications in different market conditions.
<b>CO3</b>	Develop skills to analyze and evaluate market trends, volatility, and risk factors to make informed trading decisions.
<b>CO4</b>	Gain knowledge of advanced trading techniques, including options pricing models, hedging strategies, and arbitrage opportunities.
<b>CO5</b>	Acquire practical experience in executing options and futures trades, managing positions, and assessing performance using relevant tools and software.

**A. Outline of the course**

<b>Unit No.</b>	<b>Title of the unit</b>	<b>Time required for the Unit (Hours)</b>
1	Basic concepts- Futures and Options	15
2	Factors affecting Options Price	15
3	Different views and strategies for each view	12
4	Various Future and Option Formula to calculator	12
5	Application of Strategies in Real Market	6

**B. DETAILED SYLLABUS**

<b>Unit</b>	<b>Unit Details</b>
<b>1.</b>	<b>Basic concepts- Futures and Options</b>
	Need And Importance. Characteristics of Options - Payoff structures. Scenario Analysis. What if analysis.

<b>2.</b>	<b>Factors affecting Options Price</b>
	<p>Reasons for complexity in options price</p> <ul style="list-style-type: none"> <li>- Models and calculators for option price calculation</li> <li>- Individual impact of Time, Volatility, and Underlying Asset Price Movements</li> </ul>
<b>3.</b>	<b>Different views and strategies for each view</b>
	<p>Direction neutral strategies and Spread strategies</p> <ul style="list-style-type: none"> <li>- Vertical and horizontal spread strategies</li> <li>- Volatility strategies &amp; Advanced structures with Options</li> </ul>
<b>4.</b>	<b>Various Future and Option Formula to calculator</b>
	<p>Delta, Gamma, Theta, Vega - concepts and use in Risk management</p> <ul style="list-style-type: none"> <li>- Gamma scalping. Exotic options overview.</li> </ul>
<b>5</b>	Application in Real market
	Learn about how to apply strategies in the real market and do's and don'ts to do

**C. RECOMMENDED STUDY MATERIAL:**

<b>S. No</b>	<b>Reference References</b>
1.	"Options, Futures, and Other Derivatives" by John C. Hull
2.	"Option Volatility and Pricing: Advanced Trading Strategies and Techniques" by Sheldon Natenberg
3.	"The Complete Guide to Option Selling: How Selling Options Can Lead to Stellar Returns in Bull and Bear Markets" by James Cordier and Michael Gross

**CO AND PO MAPPING**

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

**COs AND PSOs MAPPING**

COs and PSOs	PSO1	PSO2	PSO3
CO.1	3	1	1
CO.2	1	2	2
CO.3	2	1	2
CO.4	2	1	1
CO.5	2	1	1

**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 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.	<b>Self-Assessment and Goal Setting</b>
	<ul style="list-style-type: none"> <li>Understanding personal strengths, weaknesses, and interests</li> <li>Identifying long-term career goals</li> <li>Setting short-term goals for employability enhancement</li> </ul>
2.	<b>Effective Communication Skills</b>
	<ul style="list-style-type: none"> <li>Verbal communication skills: speaking clearly, active listening, and non-verbal cues</li> <li>Written communication skills: composing professional emails, memos, and reports</li> <li>Presentation skills: preparing and delivering effective presentations</li> </ul>
3.	<b>Resume Writing and Cover Letter and Interview Preparation</b>
	<ul style="list-style-type: none"> <li>Crafting a targeted resume: structuring, formatting, and highlighting relevant skills and experiences</li> <li>Writing a compelling cover letter: customizing for specific job applications</li> <li>Understanding different interview formats (phone, video, in-person)</li> <li>Researching the company and position</li> <li>Practicing common interview questions and developing effective responses</li> <li>Enhancing body language and non-verbal communication during interviews</li> </ul>

<b>4.</b>	<b>Professional Etiquette and Workplace Skills</b>
	<ul style="list-style-type: none"> <li>• Understanding workplace norms and etiquette</li> <li>• Developing effective teamwork and collaboration skills</li> <li>• Time management and organization skills</li> <li>• Professionalism in the workplace: dress code, punctuality, and workplace ethics</li> </ul>
<b>5.</b>	<b>Continuous Learning and Career Development</b>
	<ul style="list-style-type: none"> <li>• Cultivating a growth mindset and embracing continuous learning</li> <li>• Exploring professional development opportunities (workshops, webinars, certifications)</li> <li>• Developing a career advancement plan</li> </ul>

### 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 and PSOs	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 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
<b>1.</b>	<b>Introduction to Behavioural Analysis &amp; Human Psychology</b>
	<ul style="list-style-type: none"> <li>• Overview of behavioural analysis and human psychology</li> <li>• Historical perspectives and key theories</li> <li>• Basic concepts and terminology in psychology</li> <li>• Research methods in behavioural analysis</li> </ul>
<b>2.</b>	<b>Biological Foundations of Behaviour</b>
	<ul style="list-style-type: none"> <li>• Introduction to biological factors influencing behaviour</li> <li>• Structure and function of the nervous system</li> <li>• Genetics and behaviour</li> <li>• Neurotransmitters and their impact on behaviour</li> <li>• Hormones and behaviour</li> </ul>
<b>3.</b>	<b>Cognitive Processes and Psychological Development</b>
	<ul style="list-style-type: none"> <li>• Cognitive processes and information processing</li> <li>• Learning and memory</li> <li>• Perception and attention</li> <li>• Language and thought</li> <li>• Psychological development across the lifespan</li> </ul>
<b>4.</b>	<b>Social and Cultural Influences on Behavior</b>
	<ul style="list-style-type: none"> <li>• Social psychology and group dynamics</li> <li>• Attitudes, beliefs, and persuasion</li> <li>• Social cognition and attribution</li> </ul>

	<ul style="list-style-type: none"> <li>• Cultural influences on behavior</li> <li>• Interpersonal relationships and communication</li> </ul>
<b>5.</b>	<b>Abnormal Psychology and Psychopathology</b>
	<ul style="list-style-type: none"> <li>• Introduction to abnormal psychology</li> <li>• Classification and diagnosis of psychological disorders</li> <li>• Major psychological disorders (e.g., anxiety disorders, mood disorders, personality disorders)</li> <li>• Causes and risk factors for psychopathology</li> <li>• Treatment approaches and interventions</li> </ul>

### 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 and PSOs	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:** 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.	<b>Introduction to Video Editing and Video Editing Software Basics</b>
	<ul style="list-style-type: none"> <li>Understanding the basics of video editing</li> <li>Exploring different video editing software options</li> <li>Navigating the video editing interface and tools</li> <li>Introduction to video file formats and resolutions</li> <li>Getting started with a popular video editing software (e.g., Adobe Premiere Pro, Final Cut Pro, DaVinci Resolve)</li> <li>Importing video footage and organizing media files</li> <li>Basic video editing techniques (trimming, splitting, merging)</li> <li>Adding and adjusting audio tracks in video projects</li> </ul>
2.	<b>Video Transitions and Effects and Color Correction and Grading</b>
	<ul style="list-style-type: none"> <li>Utilizing video transitions to enhance visual continuity</li> <li>Applying video effects for creative enhancements</li> <li>Adding text overlays and lower thirds in videos</li> </ul>



	<ul style="list-style-type: none"> <li>• Exploring keyframe animation for advanced effects</li> <li>• Understanding the basics of color correction and grading</li> <li>• Adjusting exposure, contrast, and color balance</li> <li>• Applying color grading techniques for visual aesthetics</li> <li>• Utilizing color presets and LUTs (Look-Up Tables)</li> </ul>
<b>3.</b>	<b>Audio Editing &amp; Mixing and Advanced Video Editing Techniques</b>
	<ul style="list-style-type: none"> <li>• Working with audio tracks and editing audio clips</li> <li>• Applying audio effects (equalization, noise reduction, audio levelling)</li> <li>• Mixing multiple audio tracks for balanced sound</li> <li>• Syncing audio and video elements in the editing process</li> <li>• Utilizing advanced video editing features (multicam editing, nested sequences)</li> <li>• Incorporating green screen (chroma key) techniques</li> <li>• Adding visual effects and motion graphics to videos</li> <li>• Time-remapping and speed adjustment techniques</li> </ul>
<b>4.</b>	<b>Introduction to Image Editing and Image Editing Software Basics</b>
	<ul style="list-style-type: none"> <li>• Understanding the basics of image editing</li> <li>• Exploring different image editing software options</li> <li>• Navigating the image editing interface and tools</li> <li>• Introduction to image file formats and resolutions</li> <li>• Getting started with a popular image editing software (e.g., Adobe Photoshop, GIMP)</li> <li>• Importing and organizing image files</li> <li>• Basic image editing techniques (cropping, resizing, rotating)</li> <li>• Adjusting brightness, contrast, and color levels in images</li> </ul>
<b>5.</b>	<b>Image Retouching and Enhancement &amp; Advanced Image Editing Techniques</b>
	<ul style="list-style-type: none"> <li>• Utilizing retouching tools for skin and blemish correction</li> <li>• Removing unwanted objects and distractions from images</li> <li>• Enhancing image details and sharpness</li> <li>• Applying filters and artistic effects to images</li> <li>• Utilizing advanced image editing features (layers, masks, blending modes)</li> <li>• Creating composites and collages from multiple images</li> <li>• Incorporating text and typography in image designs</li> <li>• Introduction to non-destructive editing techniques</li> </ul>

### 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

**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.	<b>Food Combinations and Flavor Pairing</b>
	<ul style="list-style-type: none"> <li>Exploring the science behind food pairing and flavor combinations</li> <li>Understanding taste receptors and the five basic tastes (sweet, sour, salty, bitter, umami)</li> <li>Analyzing the principles of flavor profiles and how they interact</li> <li>Studying complementary and contrasting flavor combinations in various cuisines</li> <li>Exploring the concept of molecular gastronomy and its impact on food combinations</li> </ul>
2.	<b>Cooking Methods and Techniques</b>
	<ul style="list-style-type: none"> <li>Introduction to different cooking methods, including dry heat, moist heat, and combination methods</li> <li>Understanding the effects of heat on food and the principles of heat transfer</li> <li>Exploring the science behind techniques such as baking, roasting, grilling, sautéing, boiling, steaming, and sous vide</li> <li>Analyzing the impact of cooking methods on nutritional content and sensory characteristics of food</li> <li>Understanding the importance of temperature control and proper cooking techniques for food safety</li> </ul>
3.	<b>Food Texture and Structure</b>
	<ul style="list-style-type: none"> <li>Understanding the role of food texture in sensory perception and palatability</li> <li>Studying the science behind texture-modifying techniques such as emulsification, gelation, foaming, and thickening</li> </ul>

	<ul style="list-style-type: none"> <li>Exploring the role of ingredients such as starches, proteins, and fats in texture development</li> <li>Analyzing the impact of cooking methods and processing on food texture and structure</li> <li>Investigating the science behind food structure and its influence on mouthfeel and eating experience</li> </ul>
<b>4.</b>	<b>Culinary Innovation and Food Science Application</b>
	<ul style="list-style-type: none"> <li>Exploring emerging trends in culinary innovation and the role of food science</li> <li>Investigating food science applications in areas such as molecular gastronomy, food technology, and food product development</li> <li>Analyzing the impact of food processing techniques on nutrition, flavor, and quality</li> <li>Understanding the science behind food preservation methods and techniques</li> <li>Exploring the future of food science and its role in addressing global food challenges</li> </ul>
<b>5.</b>	<b>Food Safety and Quality Control</b>
	<ul style="list-style-type: none"> <li>Foodborne illnesses and their prevention</li> <li>Principles of quality control and assurance in food production</li> </ul>

### 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 and PSOs	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 in Management Accounting

Duration: 3 Years

Total Credits: 124

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	
<b>A.</b>		<b>Major (Core Courses)</b>							
<b>A.1</b>	<b>Theory</b>								
BBMCFR6101	International Financial Reporting Standards	3	-	-		40	60	100	3
BBMCFR6102	Financial Performance Reporting	3							3
<b>A.2</b>	<b>Practical</b>								
BBMCFR6201	Corporate Management Skills & Reflection Paper - VI	-	-	08		60	40	100	4
		<b>Minor Stream Courses / Department Electives</b>							
<b>B.1</b>	<b>Theory</b>								
BBMEFR6101	Advanced Financial Planning	4	-	-	-	40	60	100	4
<b>B.2</b>	<b>Practical</b>								
<b>C</b>		<b>Multidisciplinary Courses (MC)</b>							
		-	-	-		-	-	-	-
<b>D</b>		<b>Ability Enhancement Courses (AEC)</b>							
BXXCFR6201	Employability skills	-	-	2		60	40	100	1
<b>E</b>		<b>Skill Enhancement Courses (SEC)</b>							
<b>F</b>		<b>Value Added Courses (VAC)</b>							
BXXCFR6601	Sustainable Living	-	-	2		60	40	100	1
<b>G</b>		<b>Summer Internship / Research Project / Dissertation</b>							
<b>Total</b>		10		12					
<b>Total Teaching Hours</b>		22/36							<b>16</b>

## DETAILED SYLLABUS FOR SIXTH SEMESTER

**Code: BBMCFR6101      International Financial Reporting Standards      Credits 4 [LTP: 4-0-0]**

### COURSE OUTCOME:

**CO1:** Understand the framework and principles underlying the IFRS accounting standards.

**CO2:** Apply the principles of recognition, measurement, and presentation of financial statements under IFRS.

**CO3:** Prepare and analyze financial statements in compliance with IFRS requirements.

**CO4:** Apply revenue recognition criteria and measurement methods according to IFRS 15.

**CO5:** Understand and apply the measurement principles for assets, liabilities, and provisions under IFRS.

### A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Introduction to IFRS and Conceptual Framework	10
2	Presentation of Financial Statements	10
3	Revenue Recognition and Measurement	15
4	Property, Plant, and Equipment	10
5	Leases: IFRS 16	15

### B. DETAILED SYLLABUS

Unit No.	Unit details
1	<p>Introduction to IFRS and Conceptual Framework</p> <p>Overview of IFRS and its Importance Conceptual Framework for Financial Reporting Recognition, Measurement, and Presentation Principles</p>
2	<p>Presentation of Financial Statements</p> <p>IAS 1 - Presentation of Financial Statements Structure and Content of Financial Statements Disclosures in Financial Statements</p>
3	<p>Revenue Recognition and Measurement</p> <p>IFRS 15 - Revenue from Contracts with Customers Recognition and Measurement of Revenue</p>
4	<p><b>Property, Plant, and Equipment</b></p> <ul style="list-style-type: none"> <li>• AS 16 - recognition, measurement, and depreciation.</li> <li>• Intangible Assets: IAS 38 - recognition and measurement.</li> </ul>
5.	<p><b>Leases: IFRS 16</b></p> <ul style="list-style-type: none"> <li>• principles and accounting treatment for lessees and lessors.</li> <li>• Provisions and Contingencies: IAS 37 - recognition and measurement.</li> </ul>

### 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
<b>Websites</b>				
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 and PSOs	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 will be able to

- CO1: Comprehend the accounting treatment of financial instruments and derivatives under IFRS 9.  
 CO2: Prepare and present consolidated financial statements in accordance with IFRS 10 and IFRS 3.  
 CO3: Prepare and present consolidated profit and loss in accordance with IFRS.  
 CO4: Understanding an associate and related principles for the use of equity accounting  
 CO5: Interpret and analyze financial statements prepared under IFRS

**A. OUTLINE OF THE COURSE**

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Regulatory Framework	10
2	Principles of consolidated Financial Statements	18
3	Consolidated statement of financial statement and profit and loss	18
4	Associates and Group Disposal	7
5	Interpretation of financial statements	7

**B. DETAILED SYLLABUS**

Unit No.	Unit details
1	Regulatory Framework <ul style="list-style-type: none"> <li>• Conceptual framework of financial reporting</li> <li>• Advantages of IFRS</li> <li>• Principle based V/S Rules based framework</li> </ul>
2	Principles of consolidated Financial Statements <ul style="list-style-type: none"> <li>• Concept of subsidiary as per accounting standards</li> <li>• Circumstances require to prepare consolidated financial statements</li> <li>• Circumstances where exemption to prepare consolidated financial statements</li> <li>• Intra group transactions</li> </ul>
3	Consolidated statement of financial statement and profit and loss <ul style="list-style-type: none"> <li>• Consolidated statement of financial position for a simple group</li> <li>• Consolidated statement of profit and loss &amp; other comprehensive income for a simple group</li> <li>• Fair value adjustments to depreciating and non - depreciating non- current assets</li> <li>• Goodwill impairment</li> </ul>
4	Associate and Group Disposal <ul style="list-style-type: none"> <li>• Consolidated statement of financial position for a associate</li> <li>• Consolidated statement of profit and loss &amp; other comprehensive income for a associate</li> </ul>
5	Interpretation of financial statements <ul style="list-style-type: none"> <li>• Analyze and interpret ratios</li> <li>• Interpretation of current value based on financial statements</li> <li>• Interpretation of financial statements to give advice to stakeholders</li> </ul>



### 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
<b>Websites</b>				
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 and PSOs	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:** Analyze and interpret complex financial data to develop comprehensive financial plans for individuals and businesses.

**C02:** Evaluate various investment strategies and risk management techniques to optimize financial outcomes for clients.

**C03:** Apply tax planning and estate planning principles to minimize tax liabilities and maximize wealth transfer efficiency.

**C04:** Demonstrate an understanding of retirement planning strategies, including pension plans, annuities, and Social Security.

**C05:** Develop effective communication skills to present financial plans and recommendations to clients professionally.

**A. OUTLINE OF THE COURSE**

Unit No.	Title of the Unit	Time Required for the Unit (Hours)
1	Introduction to Financial Planning	7
2	Financial Analysis and Investment Planning	6
3	Tax Planning and Estate Planning	6
4	Retirement Planning	7
5	Insurance Planning and Risk Management	4

**B. DETAILED SYLLABUS**

Unit	Title of the Unit
<b>1.</b>	<b>Introduction to Financial Planning</b>
	<ul style="list-style-type: none"> <li>• Overview of financial planning process</li> <li>• Ethical considerations in financial planning</li> <li>• Regulatory and legal requirements for financial planners</li> </ul>
<b>2.</b>	<b>Financial Analysis and Investment Planning</b>
	<ul style="list-style-type: none"> <li>• Financial statement analysis</li> <li>• Investment products and asset allocation</li> <li>• Risk assessment and management</li> </ul>
<b>3.</b>	<b>Tax Planning and Estate Planning</b>
	<ul style="list-style-type: none"> <li>• Tax laws and implications for financial planning</li> <li>• Estate planning strategies and tools</li> <li>• Wealth transfer techniques</li> </ul>
<b>4.</b>	<b>Retirement Planning</b>
	<ul style="list-style-type: none"> <li>• Types of retirement plans (pension, 401(k), IRA, etc.)</li> <li>• Social Security and Medicare considerations</li> <li>• Retirement income strategies</li> </ul>
<b>5.</b>	<b>Insurance Planning and Risk Management</b>

**D. RECOMMENDED STUDY MATERIAL**

Sr.No	ReferenceBook	Author	Edition	Publication
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1	Financial Planning Handbook	Jason D. Franklin	2020	McGraw-Hill Education
2	Advanced Financial Planning: A Comprehensive Guide	Susan M. Smith	2019	Wiley
3	Wealth Management and Financial Planning	Michael J. Halloran	2021	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 and PSOs	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 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.	<b>Digital Literacy and Technology Skills</b>
	<ul style="list-style-type: none"> <li>Basic computer skills, including operating systems, file management, and keyboard shortcuts</li> <li>Internet literacy, including effective searching, evaluating online information, and avoiding online scams</li> <li>Digital communication tools, such as email, instant messaging, and video conferencing</li> <li>Productivity software skills, such as word processing, spreadsheet manipulation, and presentation creation</li> <li>Cybersecurity awareness, including best practices for data protection and online privacy</li> </ul>
2.	<b>Time Management and Organization</b>
	<ul style="list-style-type: none"> <li>Setting goals and prioritizing tasks</li> <li>Creating schedules and managing time effectively</li> <li>Strategies for overcoming procrastination</li> <li>Organizing workspace and managing files and documents</li> <li>Dealing with interruptions and managing distractions</li> </ul>
3.	<b>Problem Solving and Critical Thinking</b>
	<ul style="list-style-type: none"> <li>Identifying problems and analyzing situations</li> <li>Developing creative and innovative solutions</li> </ul>

	<ul style="list-style-type: none"> <li>Decision-making techniques and strategies</li> <li>Critical thinking skills and logical reasoning</li> <li>Collaboration and teamwork in problem-solving</li> </ul>
<b>4.</b>	<b>Adaptability and Flexibility</b>
	<ul style="list-style-type: none"> <li>Embracing change and adapting to new situations</li> <li>Resilience and coping with stress and pressure</li> <li>Problem-solving in dynamic and uncertain environments</li> <li>Learning agility and continuous self-improvement</li> <li>Balancing multiple priorities and handling unexpected challenges</li> </ul>
<b>5.</b>	<b>Professionalism and Ethics</b>
	<ul style="list-style-type: none"> <li>Understanding workplace ethics and professional conduct</li> <li>Demonstrating integrity, honesty, and accountability</li> <li>Building a positive personal brand and professional image</li> <li>Networking skills and building professional relationships</li> <li>Workplace etiquette and cultural sensitivity</li> </ul>

### 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 and PSOs	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 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
<b>1.</b>	<b>Introduction to Sustainable Living</b>
	<ul style="list-style-type: none"> <li>Overview of sustainable living principles and their importance</li> <li>Understanding the ecological footprint and its measurement</li> <li>Exploring the concept of sustainable development</li> </ul>
<b>2.</b>	<b>Energy &amp; Water Conservation and Efficiency</b>
	<ul style="list-style-type: none"> <li>Energy consumption patterns and their environmental impact</li> <li>Strategies for reducing energy usage at home and work</li> <li>Renewable energy sources and their benefits</li> </ul>
<b>3.</b>	<b>Waste Management</b>
	<ul style="list-style-type: none"> <li>Introduction to waste management hierarchy: reduce, reuse, recycle</li> <li>Composting and organic waste management</li> <li>Strategies for minimizing waste generation and promoting responsible consumption</li> </ul>
<b>4.</b>	<b>Recycling and Circular Economy</b>
	<ul style="list-style-type: none"> <li>Understanding the recycling process and its environmental benefits</li> <li>Identifying recyclable materials and proper sorting techniques</li> <li>Exploring the concept of a circular economy and its role in waste reduction</li> </ul>

<b>5.</b>	<b>Sustainable Energy Solutions</b>
	<ul style="list-style-type: none"> <li>Renewable Energy Technologies</li> </ul>

### 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 and PSOs	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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