

HSNC University, Mumbai

**(Established by Government of Maharashtra vide notification dated 30th
October, 2019 under section 3(6) of Maharashtra Public Universities Act)**



Ordinances and Regulations

With Respect to

Choice based credit system

For the Programmes

Under

The Faculty of Commerce & Management

With effect from the Academic year

2026-27



Board of Studies in Faculties of Accountancy, Finance & Law

a) Name of Chairperson/Co-Chairperson/Coordinator: -

a) Dr. AMIT NANDU, Chairperson

Professor, HR college, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020,

Email id - amitnandu@hrcollege.edu

b) CA TANZILA KHAN, Co-Chairperson

Co-Chairperson, Department of BAF, KC College, Mumbai- 400020,

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b) Two to five teachers each having a minimum of five years of teaching experience amongst the full-time teachers of the Departments, in the relevant subject.

a) Dr. ANJALLI VACHHANI

Professor, Department of Accountancy at H.R College, Mumbai – 400020

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b) Dr. JAYA MANGLANI

Associate Professor, HR College, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020

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c) Ms. POONAM JAIN

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d) Ms. FARHEEN KHAN

Assistant Professor, Department BAF, K.C. College, HSNC University, Churchgate, Mumbai-400020

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f) Ms. PRACHI AHUJA

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g) Mr. Rahul Mishra

Assistant Professor, HR college, Department of BBI, HSNC University, Churchgate, Mumbai – 400020

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c) One Professor/Associate Professor from other Universities or professor /Associate Professor from colleges managed by Parent Body;

Dr. ALWIN MENEZES

d) Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body;

a) CA Santosh Ghag

Post HOD, Accountancy, Jai Hind College, Autonomous.

Email ID: ca.sgghag@gmail.com

b) CA Manish Sampat

Partner, CNK & Associates LLP Mistry Bhavan, 3rd Fl. D.W. Road Churchgate
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c) CA Sanjit M. Nair

Assistant Manager – Accounts & Finance, Motilal Oswal Finance Services, Prabhadevi, Mumbai

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Mobile No.-

d) Fatma Khatoon Abid Marwari

233/234, Bellasis road, Nagpada Patel Apartments D wing- 1402, Mumbai 400008

Email id - fatmamarwari@gmail.com

e) One representative from ICAI

e) Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussions on framing or revision of the syllabus of that subject or group of subjects for one year.

a) Name: Bhadkamkar Chitракshi

b) Name: Shruti Halder



HSNC University, Mumbai

(2025-2026)

Ordinances and Regulations

With Respect to

Choice Based Credit System

(CBCS)

For the Programmes Under

The Faculty of Accountancy & Finance

For the programme

Bachelors of Commerce (Accountancy and Finance) (NEP)

Curriculum– Fourth year Undergraduate Programmes

Semester-VII and Semester -VIII

INDEX

Semester VII

Sr No	Particulars	Name of Subject	Credits
1	Major Subjects (M1)	Corporate Financial Accounting III	4
2	Major Subjects (M2)	Cost Accounting III	4
3	Major Subjects (M3)	Auditing II	4
4	Minor Subjects (M1)	Research Methodology	4
5	Discipline Specific Elective (Choose any One option)	Business Ethics & Corporate Governance	4
	Total		20

Semester VIII

Sr No	Particulars	Name of Subject	Credits
1	Major Subjects (M1)	Cost Accounting IV	4
2	Major Subjects (M2)	Auditing III	4
3	Major Subjects (M3)	Advanced Financial Services	4
4	Discipline Specific Elective (Choose any One option)	Entrepreneurship	4
5		Research Project	4
	Total		20

Preamble

The Bachelor of Commerce course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations, values to impact thoughts, actions and beliefs and a basic understanding of India and Indian knowledge base that delves into the resources of the past for a better understanding and resolve of contemporary issues, with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology, business communication, value education course and Indian Knowledge System.

The HSNL University follows the Choice Based Credit System (CBCS) under the New Education policy which is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. The degree program has multiple entry and exit modes. This is coupled with a focus on Project Based Learning and Industrial Training so as to enable the students to become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.

The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

1. Process adopted for curriculum designing:

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in a few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

2. Salient features, how it has been made more relevant: While designing the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving during tutorials and the supplementary sessions all contribute to make a student job ready.

3. Input from stakeholders

For drafting the syllabus, each department has taken inputs from industry experts, parents and notable alumni. The stakeholders have been impressed with the inclusion of e-learning options for the learners provided in the syllabus. They have suggested subsequently to add more practical hands-on examples, learning through games and GIS certificate programs. For more advanced related topics, there can be sharing of video lectures and seminars, workshops, short term courses could be organized

Part 2 - The Scheme of Teaching and Examination

Semester – VII

Summary

Sr. No.	Choice Based Credit System	Subject Code	Remarks
1	Major Subjects		Corporate Financial Accounting III
			Cost Accounting III
			Auditing II
2	Minor Subject		Research Methodology
3	Discipline Specific Elective		Business Ethics & Corporate Governance

Sr . N o.	Subject Code	Subject Title	Periods Per Week					Cred it	Internals					Total Marks
			U ni ts	SL	L	T	P		SLE/ AP	CT/ PE	C P	T	SE E	
1	-	Corporate Financial Accounting III	4	-	4	-	-	4	15	20	5	-	-	100
2	-	Cost Accounting III	4	-	4	-	-	4	15	20	5	-	-	100
3	-	Auditing II	4	-	4	-	-	4	15	20	5	-	-	100
4	-	Research Methodology	4	-	4	-	-	4	15	20	5	-	-	100
5	-	Business Ethics & Corporate Governance	4	-	4	-	-	4	15	20	5	-	-	100
Total Hours / Credit								20	Total Marks					500

FOURTH Year Semester VII Internal and External Detailed Scheme

Fourth Year Semester V Internal and External Detailed Scheme SL: Self Learning, L: Lecture, T: Tutorial, P: Practical, SLE- Self learning evaluation, CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment, PA- Project Assessment, PE- Practical Exam, CP- Class Participation.

FOURTH Year Semester – VII units – Topics – Teaching Hours

Sr No	Subject Code	Subject Unit Title		Lect ures	Total No. of hours	C re di t	Total Marks
1	—	I	Final Accounts of Banking Companies	15	60	4	100
		II	Final Accounts of Insurance Company (Excl. Life Insurance)	15			
		III	Final Accounts for Co-operative Society (Co-operative housing society and Consumer co-operative society)	15			
		IV	Inflation Accounting	15			
2	—	I	Unit and Batch Costing	15	60	4	100
		II	Operating Costing	15			
		III	Contract Costing	15			
		IV	Joint and By-Products	15			
3	—	I	Auditing Standards	15	60	4	100
		II	Audit Review and Completion	15			
		III	Audit Report	15			
		IV	Audit of Companies	15			

4	—	I	Introduction to Business Ethics	15	60	4	100
		II	Corporate Ethics & Corporate Governance	15			
		III	Regulatory Framework & Governance Mechanisms	15			
		IV	Ethics, Governance, Sustainability & Global Issues	15			
5	—	I	Foundations of Research Thinking and Approaches	15	60	4	100
		II	Literature Review, Reference Management and Academic Integrity	15			
		III	Research Design, Theoretical Frameworks and Data Analysis Tools	15			
		IV	Research Interpretation, Publication, Indexing and Communication	15			

● **Lecture Duration – 1 hr**

One credit = 15 hours of lectures and 30 hours of practicals

Part 3 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Corporate Financial Accounting III

Course Objectives:

The objectives of this course are to:

- Develop an understanding of the legal and regulatory framework governing the preparation and presentation of final accounts of banking, insurance and co-operative institutions.
- Familiarize students with the structure, components and statutory formats of financial statements of specialised entities.
- Equip learners with knowledge of accounting concepts, terminology and statutory provisions specific to banks, insurance companies and co-operative societies.
- Enable students to classify, measure and account for advances, investments, reserves, provisions and capital adequacy requirements.
- Provide practical exposure to the preparation of final accounts of banks, insurance companies and co-operative societies as per prescribed formats.
- Develop an understanding of inflation accounting, its need, methods and implications for financial reporting and taxation.

Course Learning Outcomes

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

- Explain the statutory provisions governing the preparation and presentation of final accounts of banking, insurance and co-operative institutions.
- Identify and apply appropriate accounting treatments for advances, investments, reserves, provisions and capital adequacy requirements.
- Prepare final accounts of banking companies, general insurance companies and co-operative societies in prescribed statutory formats.
- Interpret and analyse financial statements of specialised entities for compliance, performance and disclosures.
- Apply inflation accounting methods such as Current Purchasing Power and Current Cost Accounting to financial data.
- Assess the impact of inflation on financial statements and evaluate its relevance for managerial decision-making and taxation.

COURSE CODE:

SUBJECT NAME: Corporate Financial Accounting III

Unit No.	Module	No. of Lectures
I	Final Accounts of Banking Companies	15
II	Final Accounts of Insurance Company (Excl. Life Insurance)	15
III	Final Accounts for Co-operative Society (Co-operative housing society and Consumer co-operative society)	15
IV	Inflation Accounting	15
	Total	60

DETAILED SYLLABUS

Unit	Content	No. of Lectures
I	<p>Final Accounts of Banking Companies</p> <ul style="list-style-type: none"> • Legal provision in Banking Regulation Act, 1949 relating to Accounts. • Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. • Bill purchase and discounted, rebate of bill discounted. • Non – performing assets and Income from non – performing assets. • Capital Adequacy • Classification of Advances, standard, sub – standard, doubtful and provisioning requirement. • Final Accounts in prescribed form 	15
II	<p>Final Accounts of Insurance Company (Excl. Life Insurance)</p> <ul style="list-style-type: none"> • General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance • Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS 	15
III	<p>Final Accounts for Co-operative Society (Co-operative housing society and Consumer co-operative society)</p> <ul style="list-style-type: none"> • Provisions of Maharashtra State Co-Operative Societies Act and rules. • Accounting provisions including appropriation to various funds Format of Final Accounts – Form N • Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society 	15
IV	<p>Inflation Accounting</p> <ul style="list-style-type: none"> • Introduction - Need, Brief History, Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation. 	15

	<ul style="list-style-type: none"> Financial Reporting to Management under conditions of change in price level. 	
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Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	3	Final Accounts for Co-operative Society (Co-operative housing society and Consumer co-operative society)

Online Resources:

- <https://www.youtube.com/watch?v=h2FxcYp8bWI>
- <https://www.youtube.com/watch?v=-gRrjFy05wc>
- <https://www.icai.org/post/icai-publications-committee-for-co-operatives-and-npo-sectors>
- <https://resource.cdn.icai.org/29180cconpo18797b.rar>
- <https://resource.cdn.icai.org/29181cconpo18797c.rar>

Reference Books:

1. **Advanced Accountancy** – Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi.
2. **Advanced Accountancy** – R. L. Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi.
3. **Modern Accountancy** – Mukherjee and Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
4. **Financial Accounting** – P. C. Tulsian, Pearson Education, New Delhi.
5. **Accounting Principles** – R. N. Anthony and J. S. Reece, Richard Irwin, Inc.
6. **Compendium of Statements and Standards of Accounting** – Institute of Chartered Accountants of India (ICAI).
7. **Indian Accounting Standards** – Ashish Bhattacharya, Tata McGraw Hill Education Pvt. Ltd., New Delhi.

Evaluation Pattern:

A) Formative Assessment

40 marks

Sr.no	Particulars	Marks
1	Self-Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 %

60 Marks

Q.No.	Particulars	Marks
1	Full Length Question OR Full Length Question	15
2	Full Length Question OR Full Length Question	15
3	Full Length Question OR Full Length Question	15
4	Full Length Question OR Full Length Question	15
Note: 15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.		

Note: Each of the four questions (Q.1 A/B, Q.2 A/B, Q.3 A/B & Q.4 A) should be from different module

MAPPING OF COURSE OUTCOME WITH PROGRAM OUTCOME

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	Row Avg
CO1	3	3	2	2	2	3	3	2	2.50
CO2	3	3	2	3	2	2	2	2	2.38
CO3	3	2	2	3	2	2	2	2	2.25
CO4	3	3	3	3	2	2	2	3	2.63
CO5	3	3	3	3	3	2	2	3	2.75
CO6	2	2	2	2	2	3	2	2	2.13
Col Avg	2.83	2.67	2.33	2.67	2.17	2.33	2.17	2.33	—

MAPPING OF COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	Row Avg
CO1	3	2	2	2	1	2	2.00
CO2	3	3	2	2	2	2	2.33
CO3	3	2	2	2	1	2	2.00
CO4	3	3	2	2	2	2	2.33
CO5	3	3	2	2	2	2	2.33
CO6	2	2	2	1	1	2	1.67
Col Avg	2.83	2.50	2.00	1.83	1.50	2.00	—

Course Code:

Cost Accounting III

Course Objectives:

- To understand and apply Unit and Batch Costing techniques for determining cost per unit and cost per batch in manufacturing industries.
- To prepare cost sheets and accounting entries related to materials, labour, and overheads under unit, batch, and job costing methods.
- To analyse and differentiate between Job Costing and Batch Costing and identify their practical applicability in different industrial situations.
- To comprehend the principles of Operating Costing and calculate per-unit service cost for transport, hospitals, hotels, and passenger services.
- To collect, classify, and analyze operating cost data for effective pricing and decision-making in service-oriented organizations.

Learning Outcomes:

The learner will be able to –

- Explain the concept and application of unit costing and batch costing in manufacturing industries.
- Describe the meaning and significance of operating costing in service organizations.
- Explain key concepts of contract costing such as progress payments, retention money, escalation clauses, and contract accounts.
- Define and distinguish between joint products and by-products with suitable examples.

Unit No.	Module	No. of Lectures
I	Unit and Batch Costing	15
II	Operating Costing	15
III	Contract Costing	15
IV	Joint and By-Products	15
	Total	60

Unit	Content	No. of Lectures
I	Unit and Batch Costing <ul style="list-style-type: none"> ● Unit Costing Method ● Prepare and calculate the cost under unit costing ● Batch Costing Method ● Accounting entries for cost elements under the method ● Determine a cost for a batch ● Differentiate between job costing and batch costing ● Practical problems 	15
II	Operating Costing <ul style="list-style-type: none"> ● Meaning of operating costing ● Determination of per unit cost ● Pricing of services Collection of costing data ● Practical problems based on costing of hospitals, hotels, goods and passengers transport service ● Practical Problems 	15
III	Contract Costing <ul style="list-style-type: none"> ● Progress payments, Retention money, Contract accounts, Escalation Clause ● Accounting for material, ● Accounting for Tax deducted at source by the contractee, ● Accounting for plant used in a contract, ● Treatment of profit on incomplete contracts, ● Contract profit and Balance sheet entries. ● Practical Problems 	15
IV	Joint and By-Products <ul style="list-style-type: none"> ● Meaning ● Differentiation ● Methods of apportionment of joint cost to joint and by-products ● Treatment of by-product's cost ● Practical Problems 	15

Self-Learning Topics

Sr. No	Unit	Topic
1	I	Batch Costing Method
2	II	Pricing of services Collection of costing data
3	III	Accounting for plant used in a contract,
4	IV	Treatment of by-product's cost

Online Resources

- <https://www.accountingtools.com/articles/budgeting-and-budgetary-control.html>
- https://onlinecourses.swayam2.ac.in/cec25_cm18/preview

Reference Books

- Cost Accounting by M.N. Arora, Vikas Publishing House, New Delhi
- Cost Accounting: Principles and Practice by M. Maheshwari and S.N. Mittal, Sultan Chand & Sons, New Delhi
- Cost Accounting II by J. K. Mitra
- Cost Accounting by Gupta M.P. & Gupta Ajay

Evaluation Pattern:

A) Formative Assessment

40 marks

Sr.no	Particulars	Marks
1	Self-Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 %

60 Marks

Q.No.	Particulars	Marks
1	A. Practical Question OR B. Practical Question	15
2	A. Practical Question OR B. Practical Question	15
3	A. Practical Question OR B. Practical Question	15
4	A. practical Question OR B. Short notes (any 3 out of 4)	15

Note: 15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

MAPPING OF COURSE OUTCOME WITH PROGRAM OUTCOME

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	Row Avg
CO1	3	2	2	2	2	2	2	2	2.13
CO2	3	3	2	3	3	2	2	2	2.50
CO3	3	3	3	3	2	2	2	2	2.50
CO4	3	3	2	3	3	2	2	3	2.63
CO5	3	3	3	3	3	2	3	3	2.88
Col Avg	3.0	2.8	2.4	2.8	2.6	2.0	2.2	2.4	—

MAPPING OF COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	Row Avg
CO1	2	2	2	3	2	2	2.17
CO2	3	2	2	3	3	2	2.50
CO3	3	2	2	3	2	2	2.33
CO4	3	2	2	3	2	2	2.33
CO5	3	2	2	3	3	3	2.67
Col Avg	2.8	2.0	2.0	3.0	2.4	2.2	—

Course Code:

AUDITING II

Course Objectives:

- To understand the framework and importance of Auditing Standards, including the authority issuing them, their scope, and applicability in India.
- To develop the ability to plan, execute, and complete an audit in accordance with Standards on Auditing (SAs), ensuring proper documentation and compliance with professional requirements.
- To analyze the audit review process, including subsequent events, going concern, misstatements, written representations, and communication with governance, and apply these concepts through case studies.
- To understand the principles and procedures for preparing an audit report, including forming an opinion, reporting key audit matters, modifications, and compliance with CARO and Companies Act, 2013.
- To evaluate the audit of companies, including the appointment, removal, rights, duties, and responsibilities of auditors, and to apply knowledge of branch and special audits in practical scenarios.

Learning Outcomes:

After completing this course, the learner will be able to:

- Understand and apply the Standards on Auditing (SAs) relevant to financial statement audits, including planning, risk assessment, audit evidence, analytical procedures, and sampling.
- Perform audit review and completion procedures, evaluating subsequent events, going concern, misstatements, written representations, and deficiencies in internal controls.
- Prepare and critically analyze audit reports, including the formulation of opinions, key audit matters, emphasis of matter paragraphs, comparative information, and joint audits.
- Demonstrate knowledge of the legal and regulatory framework governing company audits, including auditor qualifications, disqualifications, appointments, reappointments, and removal.
- Apply practical auditing skills using case studies and illustrations to ensure integrity, objectivity, independence, and high-quality audit documentation.

SUBJECT NAME: AUDITING II

Unit No.	Module	No. of Lectures
I	Auditing Standards	15
II	Audit Review and Completion	15
III	Audit Report	15
IV	Audit of Companies	15
	Total	60

DETAILED SYLLABUS

Sr. No.	Modules	No. of Lectures
	Auditing Standards	
Module 1	1.1 Meaning, need and importance of Auditing Standards; authority issuing Auditing Standards in India; scope and applicability of Standards on Auditing. 1.2 Framework and classification of Standards on Auditing. 1.3 SA 200 – Overall objectives of the independent auditor and conduct of an audit in accordance with Standards on Auditing. 1.4 SA 210 – Agreeing the terms of audit engagements. 1.5 SA 300 – Planning an audit of financial statements. 1.6 SA 315 – Identifying and assessing the risks of material misstatement. 1.7 SA 230 – Audit documentation. 1.8 SA 500 – Audit evidence. 1.9 SA 520 – Analytical procedures. 1.10 SA 530 – Audit sampling.	15
	Audit Review and Completion	
Module 2	2.1 SA 560 – Subsequent events: meaning, types and auditor’s responsibility. 2.2 SA 570 – Going concern: concept, importance and auditor’s responsibility. 2.3 SA 450 – Evaluation of misstatements identified during the audit. 2.4 SA 580 – Written representations: meaning, importance and contents.	15

Sr. No.	Modules	No. of Lectures
	2.5 SA 260 – Communication with those charged with governance. 2.6 SA 265 – Communicating deficiencies in internal control. 2.7 Practical application through illustrations and case studies.	
Module 3	<p style="text-align: center;">Audit Report</p> 3.1 SA 700 (Revised) – Forming an opinion and reporting on financial statements; reasonable assurance; evaluation of accounting practices; elements of auditor’s report. 3.2 SA 705 – Modifications to the opinion in the independent auditor’s report. 3.3 SA 701 – Communicating Key Audit Matters in the independent auditor’s report. 3.4 SA 706 – Emphasis of Matter and Other Matter paragraphs. 3.5 SA 710 – Comparative information. 3.6 SA 600 – Using the work of another auditor. 3.7 SA 299 – Joint audit of financial statements. 3.8 Reporting requirements under the Companies Act, 2013. 3.9 Companies (Auditor’s Report) Order (CARO), 2020. 3.10 Practical understanding through examples and case studies.	15
Module 4	<p style="text-align: center;">Audit of Companies</p> 4.1 Qualifications and disqualifications of a company auditor. 4.2 Appointment of auditors – first auditor, subsequent auditor and casual vacancy. 4.3 Removal and resignation of auditors. 4.4 Rights, powers and duties of auditors under the Companies Act, 2013.	15
	Total	60

Self-Learning Topics (Unit-wise)

Units	Topic
Unit I	Framework and classification of Standards on Auditing.

Units	Topic
Unit III	Evaluation of misstatements identified during the audit
Unit III	Companies (Auditor's Report) Order (CARO), 2020.
Unit IV	Types of Audit

Online Resources:

- Institute of Chartered Accountants of India (ICAI) – Standards on Auditing
- Ministry of Corporate Affairs (MCA) – Companies Act, 2013
- NPTEL / SWAYAM – Auditing and Assurance courses
- Professional firm publications – Deloitte, EY, KPMG, PwC (Audit & Assurance)

References:

- A Hand-Book of Practical Auditing – B. N. Tandon, S. Chand and Company, New Delhi.
- Fundamentals of Auditing – Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi.
- Auditing: Principles and Practice – Ravinder Kumar and Virender Sharma, PHI Learning Pvt. Ltd., New Delhi.
- Auditing and Assurance for CA IPCC – Sanjib Kumar Basu, Pearson Education, New Delhi.
- Contemporary Auditing – Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi.
- Fundamentals of Auditing – Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi.

Evaluation Pattern:

A) Formative Assessment 40 marks

Sr.no	Particulars	Marks
1	Self-Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 Marks

External Paper Pattern:

Question No.	Particulars	Marks
Q1	A. Theory Question OR B. Theory Question	8 Marks
Q1	C. Theory Question OR D. Theory Question	7 Marks
Q2	A. Theory Question OR B. Theory Question	8 Marks
Q2	C. Theory Question OR D. Theory Question	7 Marks
Q3	A. Theory Question OR B. Theory Question	8 Marks
Q3	C. Theory Question OR D. Theory Question	7 Marks
Q4	A. Theory Question OR B. Theory Question	8 Marks
Q4	C. Theory Question OR D. Theory Question	7 Marks

MAPPING OF COURSE OUTCOME WITH PROGRAM OUTCOME

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	Row Avg
CO1	3	2	2	2	2	2	2	2	2.13
CO2	3	3	3	3	3	2	2	2	2.63
CO3	3	3	3	3	2	2	3	2	2.63
CO4	3	3	3	3	2	2	3	3	2.75
CO5	3	3	3	3	3	2	3	3	2.88
Col Avg	3.0	2.8	2.8	2.8	2.4	2.0	2.6	2.4	—

MAPPING OF COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	Row Avg
CO1	2	2	2	3	2	2	2.17

CO2	3	2	2	3	3	2	2.50
CO3	3	2	2	3	2	2	2.33
CO4	3	2	2	3	2	2	2.33
CO5	3	2	2	3	3	3	2.67
Col Avg	2.8	2.0	2.0	3.0	2.4	2.2	—

BUSINESS ETHICS AND CORPORATE GOVERNANCE

Course Objectives

- To familiarize students with Indian ethos, Gandhian philosophy, and ethical decision-making frameworks applicable to business and management.
- To develop an understanding of Corporate Ethics and Corporate Governance principles, models, and practices in India and globally.
- To examine the regulatory framework, governance mechanisms, and the role of boards, auditors, and regulators in ensuring ethical conduct.
- To sensitize learners to emerging ethical challenges related to sustainability, ESG, digital business, AI, fintech, and global business practices.

Learning Outcomes

- **Understand** the fundamental concepts, principles, and importance of business ethics, including Indian ethos, values, and sources of ethical behavior in organizations.
- **Analyze** classical and contemporary ethical theories—such as utilitarianism, deontological ethics, Gandhian trusteeship, and emotional intelligence—and apply them to ethical decision-making in business.
- **Evaluate** ethical issues across functional areas and emerging domains, including corporate governance, intellectual property rights, digital platforms, data privacy, and AI ethics.
- **Examine** the principles, regulatory framework, and practices of corporate governance in India and globally, with emphasis on stakeholder protection and board effectiveness.
- **Integrate and assess** Corporate Social Responsibility and sustainability into business strategy using CSR models, ESG metrics, impact assessment tools, and reporting frameworks such as BRSR and integrated reporting.

Modules at Glance

Unit No.	Module	No. of Lectures
I	Introduction to Business Ethics	15
II	Corporate Ethics & Corporate Governance	15

Unit No.	Module	No. of Lectures
III	Regulatory Framework & Governance Mechanisms	15
IV	Ethics, Governance, Sustainability & Global Issues	15
	Total	60

Units	Contents	No. of lectures
1	<p>Introduction to Business Ethics</p> <ul style="list-style-type: none"> ● Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos ● Various approaches to Business Ethics - Theories of Ethics- Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory ● Ethical Dilemma and Decision Making, Emotional Intelligence ● Ethical Decision-Making Models for Managers, Ethical Leadership and Value-Based Management, Role of Ethics in Financial Markets and Professional Conduct ● Global Challenges in Business Ethics 	15
2	<p>Corporate Ethics & Corporate Governance</p> <ul style="list-style-type: none"> ● Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee ● Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance ● Business Ethics as a dimension of Corporate Governance ● Fair and Unfair Business Practice ● Theoretical Basis of Corporate Governance: Indian Model of Governance, Comparative Corporate Governance Models – India, UK, USA ● Board Effectiveness, Independence and Accountability 	15
3	<p>Regulatory Framework & Governance Mechanisms</p> <ul style="list-style-type: none"> ● Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 4 9, Audit Committee, Role of Independent Directors, Protection of Stake Holders, ● Changing roles of corporate Boards , Whistle Blowing, Related Party Transactions. ● Changing roles of corporate boards ● Corporate Governance Failures: Case Analysis (Satyam, IL&FS, YES Bank) Failure of Corporate Governance and its consequences. ● Role of Auditors, Rating Agencies and Regulators ● Governance in Family-Owned and Promoter-Driven Firms 	15

	<ul style="list-style-type: none"> ● Case Study of good Corporate Governance 	
4	Ethics, Governance, Sustainability & Global Issues <ul style="list-style-type: none"> ● Business Ethics in Global Economy, Global Challenges in Business Ethics ● Corporate Governance and Scams, Case Studies poor Corporate Governance leading to frauds and scams ● Corruption: Meaning, Causes, Effects, Measures to Overcome Fraud and Corruption ● ESG (Environmental, Social, Governance) Framework Sustainability, Responsible Business and Stakeholder Capitalist Ethics in Digital Business, AI and Financial Technology 	15

Self-Learning topics (Unit wise):

Sr. No	Topic
1	1.1 Business Ethics-Conceptual Background
2	2.2 Corporate Governance
3	4.2 Corporate Governance and Scams
4	4.4 ESG (Environmental, Social, Governance) Framework

Online Resources

https://nptel.ac.in/courses/109104032
https://onlinecourses.swayam2.ac.in/imb25_mg62/preview
https://www.directors-institute.com/post/corporate-governance-failures-case-studies-and-lessons-learned
chrome-extension://efaidnbmnnnibpcajpcgclefindmkaj/https://cop.unglobalcompact.org/2023/files/2137_CGI%20ESG%20Policy.pdf

References

- Subramanian, R. (2013). Professional Ethics. Oxford Higher Education.
- Bhatia S.K. (2002). Business Ethics, New Delhi: Deep and Deep Publications.
- Valesquez (2004). Business Ethics: Concepts and Cases, New Delhi: PHI
- Crane, Andrew and Matten, Dirk. (2007). Business Ethics. New Delhi: Oxford University Press
- Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi

- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.
- Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt ltd, New Delhi
- R.C. Sekhar, Ethical choices in Business, Sage Publications, New

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

a. Formative Assessment 40 marks

Sr. No.	Particulars	Marks
1	ONE class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks

b. Summative Assessment

Semester End Examination- 60 %

60 Marks

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
Q.1) C)	Question from Module I	7
OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		

Q.2) B)	Question from Module II	8
Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7
Q.3) A)	Question from Module III	8
OR		
Q.3) B)	Question from Module III	8
Q.3) C)	Question from Module III	7
OR		
Q.3) D)	Question from Module III	7
Q.4) A)	Question from Module IV	8
OR		
Q4) B)	Question from Module IV	8
Q.4) C)	Question from Module IV	7
OR		
Q.4) D)	Question from Module IV	7

Course Mapping

CO–PO Mapping Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	2	3	3	2
CO2	3	3	2	2	2	3	3	2
CO3	3	3	2	3	2	2	3	2
CO4	2	2	3	2	3	3	2	3
Average	2.75	2.5	2.5	2.25	2.25	2.75	2.75	2.25

Scale: 3 = High, 2 = Medium, 1 = Low

CO–PSO Mapping Matrix

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	3	2	3
CO2	2	2	2	3	2	3
CO3	2	2	3	3	2	2
CO4	2	2	2	2	3	3
Average	2	2	2.25	2.75	2.25	2.75

Research Methodology

Course Objectives

- To help students understand what research is and how it is used in business and commerce.
- To teach students how to find, read and organise academic literature
- To introduce basic research design, data collection and simple data analysis tools.
- To help students interpret data and write clear research summaries or reports.
- To make students aware of research publication processes, journal quality and ethical research practice

Learning Objectives:

- Identify research problems and frame clear research questions based on business situations
- Search, review and organize academic literature using proper citation styles and reference management tools.
- Design basic research frameworks and analyse data using tools like Excel, Google Sheets, SPSS or Jamovi.
- Interpret data accurately and present findings in clear, structured reports or summaries.

- Understand how research is published, evaluate journal quality using indexing systems, and follow ethical standards in academic writing.

Unit No.	Module	No. of Lectures
I	Foundations of Research Thinking and Approaches	15
II	Literature Review, Reference Management and Academic Integrity	15
III	Research Design, Theoretical Frameworks and Data Analysis Tools	15
IV	Research Interpretation, Publication, Indexing and Communication	15
	Total	60

Units	Hours
UNIT 1: Foundations of Research Thinking and Approaches	15
1.1 Nature and purpose of research in commerce	
1.2 Research paradigms: Positivism, Post-positivism, Interpretivism, Pragmatism	
1.3 Epistemology and ontology in research	
1.4 Formulating research questions and identifying research gaps	
1.5 Theory building and logic of inference	
1.6 Reliability, validity and triangulation in research	
1.7 Ethical foundations in research	
1.8 Responsible use of AI tools in research	
1.9 Digital data sources: government, corporate and open-access datasets	
1.10 Online data collection and web-based research methods	
UNIT 2: Literature Review, Reference Management and Academic Integrity	15
2.1 Meaning and purpose of a literature review	
2.2 Types of literature reviews: narrative, systematic, scoping, integrative	
2.3 Sources of academic literature: journals, books, reports, thesis	
2.4 Steps in conducting a literature review: search, screen, extract, organize, synthesize	
2.5 Reading strategies for academic papers: skimming, scanning, identifying arguments	
2.6 Reference management: concept, importance, organization	
2.7 Citation styles: APA, MLA, Chicago, Harvard	
2.8 Open-source reference tools: Zotero, Mendeley, Zotero Bib	
2.9 Digital tools for literature search: Google Scholar, SSRN, ResearchGate, BASE, Connected Papers	
2.10 Academic integrity: paraphrasing, quoting, preventing plagiarism	
UNIT 3: Research Design, Theoretical Frameworks and Data Analysis Tools	15
3.1 Research design: concept, purpose and components	
3.2 Conceptualization and operationalization of variables	
3.3 Building theoretical and conceptual frameworks	
3.4 Linking theory to research methods	

3.5 Introduction to data preparation: data entry, cleaning, coding	
3.6 Overview of analytical tools: Excel, SPSS, Jamovi,	
3.7 Descriptive statistics using software	
3.8 Pivot tables, charts and visualizations	
3.9 Correlation, simple regression and hypothesis testing using software (concept + output)	
3.10 Ethical and responsible use of data and analytical software tools	
UNIT 4: Research Interpretation, Publication, Indexing and Communication	15
4.1 Interpreting quantitative and qualitative findings	
4.2 Identifying patterns, trends and drawing conclusions	
4.3 Writing insight briefs and analytical summaries	
4.4 Structure of a research report: introduction, literature review, methods, results, discussion	
4.5 Academic publication process and peer review	
4.6 Indexing systems: Scopus, Web of Science, UGC-CARE	
4.7 Journal quality metrics: Impact Factor, CiteScore, SJR, SNIP	
4.8 Author metrics: h-index, i10-index, citation counts, Altmetrics	
4.9 Predatory journals and ethical publication practices	
4.10 Communicating research to academic and managerial audiences	

Online Resources

Topic	Video Link
Introduction to Research	https://www.youtube.com/watch?v=W5tQYcJ8Vjs
Research Problem & Questions	https://www.youtube.com/watch?v=pn8V4aH0ZqE
Research Design	https://www.youtube.com/watch?v=0fBzCydXwrA
Reliability & Validity	https://www.youtube.com/watch?v=ej4QFgjJAYQ
Research Ethics	https://www.youtube.com/watch?v=JtqSE9IVriE
Literature Review: Meaning & Importance	https://www.youtube.com/watch?v=rWEkrPjRz9c
Steps in Literature Review	https://www.youtube.com/watch?v=EoIWquPntjs
Types of Literature Review	https://www.youtube.com/watch?v=cSyEcOJx15E
Referencing & Citation Styles	https://www.youtube.com/watch?v=yqFqZMgYkKg
Plagiarism & Academic Integrity	https://www.youtube.com/watch?v=UecpHiYlOog
Quantitative Data Analysis	https://www.youtube.com/watch?v=SghGM4ZkSgI
Qualitative Research	https://www.youtube.com/watch?v=twB9LsuzBUw
Hypothesis & Hypothesis Testing	https://www.youtube.com/watch?v=O6IYxX2HAdE
Research Report Writing	https://www.youtube.com/watch?v=lYr5yRvCNrA
Publication Process & Peer Review	https://www.youtube.com/watch?v=H-tySPLsQpM
Reference Management Tools Overview	https://www.youtube.com/watch?v=iu1Lu2mOSNA

Recommended Textbooks

- **Kothari, C. R. & Garg, G.** – Research Methodology: Methods and Techniques (New Age International)
- **Creswell, John W. & Creswell, J. David** – Research Design: Qualitative, Quantitative, and Mixed Methods Approaches (SAGE)
- **Saunders, Lewis & Thornhill** – Research Methods for Business Students (Pearson)
- **Sekaran, Uma & Bougie, Roger** – Research Methods for Business: A Skill-Building Approach (Wiley)
- **Cooper, Donald R. & Schindler, Pamela S.** – Business Research Methods (McGraw Hill)

Books for Literature Review & Referencing

- **Machi, Lawrence A. & McEvoy, Brenda T.** – The Literature Review: Six Steps to Success (Corwin)
- **Ridley, Diana** – The Literature Review: A Step-by-Step Guide for Students (SAGE)
- **Lipson, Charles** – Cite Right: A Quick Guide to Citation Styles (University of Chicago Press)

Books for Data Analysis & Statistics

- c. **Pallant, Julie** – SPSS Survival Manual (Routledge)
- d. **Levin, Richard I. & Rubin, David S.** – Statistics for Management (Pearson)
- e. **Gupta, S. P.** – Statistical Methods (Sultan Chand & Sons)

Books for Academic Writing & Publication

- **Turabian, Kate L.** – A Manual for Writers of Research Papers, Theses, and Dissertations
- **Wallwork, Adrian** – English for Writing Research Papers (Springer)
- **Day, Robert A. & Gastel, Barbara** – How to Write and Publish a Scientific Paper (Cambridge)

Free & Open Educational Resources

- **IGNOU eGyankosh Research Methodology Material** – <https://egyankosh.ac.in>
- **UGC ePG Pathshala Modules (Research Methodology)** – <https://epgp.inflibnet.ac.in>

EXAMINATION PATTERN:

Summative Evaluation	Formative Evaluation
External = 60 marks Duration: 2 hours Summative Assessment QUESTION PAPER PATTERN SEMESTER VII (SEM-END EXAM)	Internal = 40 marks An the following methods of assessment may be undertaken: 1. Assignment/Project -20 Marks 2. SLE/Presentation -20 Marks Note: Guidelines for Internal Assessment will be as per university norms.

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Semester End Evaluation Paper Pattern

60 marks

Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
Q.1) C)	Question from Module I	7
OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		
Q.2) B)	Question from Module II	8
Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7
Q.3) A)	Question from Module III	8
OR		
Q.3) B)	Question from Module III	8
Q.3) C)	Question from Module III	7
OR		
Q.3) D)	Question from Module III	7
Q.4) A)	Question from Module IV	8
OR		
Q.4) B)	Question from Module IV	8
Q.4) C)	Question from Module IV	7
OR		
Q.4) D)	Question from Module IV	7

Course Mapping

CO-PO Mapping Matrix

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	1	1	1	2	2	1
CO2	3	1	1	3	3	1	2	1
CO3	1	3	3	1	1	1	1	1
CO4	3	3	2	3	1	2	2	2

CO5	2	1	1	3	3	1	3	2
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Scale: 3 = High, 2 = Medium, 1 = Low

CO–PSO Mapping Matrix

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	1	2	1
CO2	2	3	2	1	2	1
CO3	3	2	1	1	3	1
CO4	3	3	2	1	2	2
CO5	2	2	2	1	2	2

Scale:

3 = High 2 = Medium 1 = Low

The Scheme of Teaching and Examination

Semester – VIII

Sr. No.	Choice Based Credit System	Subject Code	Remarks
1	Major Subjects		Cost Accounting IV

			Auditing III
			Advanced Financial Services
2	Discipline Specific Elective		Entrepreneurship
3	Research Project		Research Project

FOURTH Year Semester VIII Internal and External Detailed Scheme

Sr . No.	Subject Code	Subject Title	Periods Per Week					Cred it	SLE/ PA	Internals				Total Marks
			U ni ts	SL	L	T	P			CT	AP	T	SE E	
1	-	Cost Accounting IV	4	-	4	-	-	4	15	20	5	-	-	100
2	-	Auditing III	4	-	4	-	-	4	15	20	5	-	-	100
3	-	Advanced Financial Services	4	-	4	-	-	4	15	20	5	-	-	100
4	-	Entrepreneurship	4	-	4	-	-	4	15	20	5	-	-	100
5	-	Research Project	-	-	-	-	-	-	-	-	-	-	-	100
Total Hours / Credit								20		Total Marks				500

Fourth Year Semester VIII Internal and External Detailed Scheme SL: Self Learning, L: Lecture, T: Tutorial, P: Practical, SLE- Self learning evaluation, CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment, PA- Project Assessment, PE- Practical Exam, CP- Class Participation

FOURTH year Semester – VIII Units – Topics – Teaching Hours

Sr No	Subject Code	Subject Unit Title		Lect ures	Total No. of hours	Cre dit	Total Marks
1		I	Budgeting and Budgetary Control	15	60	4	100
		II	Managerial Decision Making	15			
		III	Standard Costing and Variance Analysis	15			
		IV	Emerging concepts of Cost accounting	15			
2		I	Special Features of Audit of Different Entities	15	60	4	100
		II	Digital Auditing and Assurance	15			
		III	Due Diligence Investigation and Forensic Accounting	15			
		IV	Sustainable Development Goals (SDGs) & Environmental, Social and Governance (ESG)	15			
3		I	Issue Management and Securitization	15	60	4	100
		II	Financial Services and Mechanism:	15			
		III	Consumer Finance and Plastic Money	15			
		IV	Digital Financial Services	15			
4		I	Introduction to Entrepreneurship	15			
		II	Entrepreneurial Project Development	15			

		III	Small and Medium Enterprises (SMEs)	15			
		IV	Start-up Ecosystem	15			
5	_____		Research Project				100

Lecture Duration – 1 hr

One credit = 15 hours of lectures and 30 hours of practicals

Part 5 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Cost Accounting IV

Course Objectives:

- To develop a clear understanding of the fundamental concepts of budgeting and budgetary control, and their role in planning, coordination, and performance evaluation.
- To explain managerial decision-making techniques such as make-or-buy, sales mix, market expansion, and shutdown decisions using relevant cost information
- To analyze standard costing systems and variance analysis as tools for cost control, efficiency measurement, and managerial performance assessment.
- To familiarize students with emerging concepts in cost accounting, including target costing, life cycle costing, benchmarking, and activity-based costing (ABC).
- To enable students to apply theoretical cost and management accounting concepts to practical business problems and real-world decision-making scenarios.

Learning Outcomes:

The learner will be able to -

- Apply budgeting techniques, including fixed, flexible, functional, zero-based, and performance budgeting, for effective planning and control.
- Evaluate managerial decisions using relevant cost and revenue analysis in areas such as make-or-buy, sales mix, market entry, and plant shutdown.
- Compute and interpret material, labour, overhead, sales, and profit variances to assess operational efficiency and cost performance
- Analyze the usefulness of standard costing and variance analysis in monitoring costs and improving managerial control.
- Apply modern cost accounting tools such as target costing, life cycle costing, benchmarking, and ABC costing to enhance strategic cost management
- Solve practical problems by integrating cost accounting concepts with managerial judgment in real-world business situations.

Modules at Glance

Unit No.	Module	No. of Lectures
I	Budgeting and Budgetary Control	15
II	Managerial Decision Making	15
III	Standard Costing and Variance Analysis	15
IV	Emerging concepts of Cost accounting	15

Unit	Content	No. of Lectures
I	Budgeting and Budgetary Control <ul style="list-style-type: none"> ● Meaning and Objectives ● Advantages and Limitations of Budgets ● Functional Budgets, Fixed and Flexible Budgets ● Zero-Based Budgeting, Performance Budgeting ● Practical problems on preparing flexible budgets and functional budgets 	05
II	Managerial Decision Making <ul style="list-style-type: none"> ● Make or Buy ● Sales Mix Decisions ● Exploring New Markets ● Plant Shut Down Decision ● Practical problems 	10
III	Standard Costing and Variance Analysis <ul style="list-style-type: none"> ● Preliminaries in Installing of a Standard Cost System ● Material Cost Variance ● Labour Cost Variance ● Variable Overhead Variances ● Fixed Overhead Variances ● Sales Variances ● Profit Variances ● Practical problems 	30
IV	Emerging concepts of Cost accounting <ul style="list-style-type: none"> ● Target Costing ● Life Cycle Costing ● Benchmarking ● Transfer Pricing 	15

Unit	Self-Learning topics (Unit wise):
1	Zero based Budgeting
2	Sales Mix Decisions
3	Fixed Overhead Variances
4	Life Cycle Costing

Online Resources

a. <https://www.accountingtools.com/articles/budgeting-and-budgetary-control.html>

- b. <https://www.accountingtools.com/articles/standard-costing.html>
- c. <https://www.accountingtools.com/articles/variance-analysis.html>
- d. <https://www.coursera.org/learn/management-accounting>
- e. <https://www.investopedia.com/terms/m/managerialaccounting.asp>

Reference Books

- Cost Accounting by M.N. Arora, Vikas Publishing House, New Delhi
- Cost Accounting: Principles and Practice by M. Maheshwari and S.N. Mittal, Sultan Chand & Sons, New Delhi
- Management Accounting by I.M. Pandey, Vikas Publishing House, New Delhi
- Cost and Management Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, New Delhi
- Advanced Management Accounting by Robert S. Kaplan and Anthony A. Atkinson, Pearson Education

Evaluation Pattern:

A) Formative Assessment

40 marks

Sr.no	Particulars	Marks
1	Self Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 %

60 Marks

Q.No.	Particulars	Marks
1	A. Practical Question OR B. Practical Question	15
2	A. Practical Question OR B. Practical Question	15
3	A. Practical Question OR B. Practical Question	15

4	A. Practical Question OR B. Short notes (any 3 out of 4)	15
Note: 15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.		

MAPPING OF COURSE OUTCOME WITH PROGRAM OUTCOME

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	Row Avg
CO1	3	2	2	2	2	2	2	2	2.13
CO2	3	3	2	3	3	2	2	2	2.50
CO3	3	3	3	3	2	2	2	2	2.50
CO4	3	3	2	3	3	2	2	3	2.63
CO5	3	3	3	3	3	2	3	3	2.88
Col Avg	3.0	2.8	2.4	2.8	2.6	2.0	2.2	2.4	—

MAPPING OF COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	Row Avg
CO1	2	2	2	3	2	2	2.17
CO2	3	2	2	3	3	2	2.50
CO3	3	2	2	3	2	2	2.33
CO4	3	2	2	3	2	2	2.33
CO5	3	2	2	3	3	3	2.67
Col Avg	2.8	2.0	2.0	3.0	2.4	2.2	—

Subject Name: **AUDITING III**

Audit, Assurance and Sustainability Practices

Course Objectives:

- To understand the scope and special features of auditing for different entities such as banks, insurance companies, NBFCs, cooperative societies, trusts, NGOs and other special institutions.
- To develop competence in digital auditing and assurance, including the use of Computer Assisted Audit Techniques (CAATs), ERP-based audits, continuous auditing and audit analytics.
- To analyze the audit reporting framework, including standards on auditing related to audit reports, modified opinions, key audit matters and statutory reporting requirements.
- To create awareness of sustainability, SDGs and ESG frameworks, and their relevance to corporate reporting, governance and assurance.
- To equip learners with professional judgment, ethical awareness and practical skills required to address contemporary audit challenges, technological risks and sustainability-related issues.

Learning Outcomes

After completing this course, the learner will be able to:

- Understand and apply audit procedures specific to different types of entities, considering regulatory requirements, internal controls and reporting responsibilities.
- Perform digital audit and assurance activities using CAATs, data analytics and technology-driven audit approaches to enhance audit quality and efficiency.
- Prepare and critically analyze audit reports, including unmodified and modified opinions, key audit matters, emphasis of matter paragraphs and statutory reports.
- Demonstrate knowledge of sustainability and ESG reporting frameworks, including BRSR and integrated reporting, and evaluate the auditor's role in providing assurance on such disclosures.
- Apply ethical principles and professional judgment while dealing with digital risks, complex audit issues and sustainability-related reporting challenges through case studies and practical illustrations.

Modules at Glance

Unit No.	Module	No. of Lectures
I	Special Features of Audit of Different Entities	15
II	Digital Auditing and Assurance	15
III	Due Diligence Investigation and Forensic Accounting	15

IV	Sustainable Development Goals (SDGs) & Environmental, Social and Governance (ESG)	15
	Total	60

Detailed Syllabus

Sr. No.	Module	No. of Lectures
Module 1	<p style="text-align: center;">Special Features of Audit of Different Entities</p> <p>1.1 Meaning and need for special audits; distinction between audit of commercial entities and special entities.</p> <p>1.2 Audit of Banking Companies – objectives, special features, internal control system and reporting requirements.</p> <p>1.3 Audit of Insurance Companies – regulatory framework, audit considerations and role of IRDAI.</p> <p>1.4 Audit of Non-Banking Financial Companies (NBFCs) – prudential norms, income recognition and asset classification.</p> <p>1.5 Audit of Cooperative Societies – scope, audit approach and reporting responsibilities.</p> <p>1.6 Audit of Trusts and NGOs – objectives, audit procedures, compliance with trust deed and statutory provisions.</p> <p>1.7 Audit of Educational Institutions – special features and audit focus areas.</p> <p>1.8 Audit of Hospitals – revenue recognition, internal control and compliance aspects.</p>	15
Module 2	<p style="text-align: center;">Digital Auditing and Assurance</p> <p>2.1 Concept, meaning and evolution of Digital Auditing; difference between traditional audit and digital audit.</p> <p>2.2 Digital business environment and its impact on audit approach.</p> <p>2.3 Computer Assisted Audit Techniques (CAATs) – meaning, objectives and advantages.</p> <p>2.4 Types of CAATs – test data, audit software, generalized audit software and embedded audit modules.</p> <p>2.5 Audit in an ERP environment – features, risks and audit considerations.</p> <p>2.6 Continuous Auditing – concept, need and applicability in real-time systems.</p> <p>2.7 Information Systems Audit – scope, objectives and auditor’s responsibility.</p> <p>2.8 Cyber risks and technology risks – data integrity, confidentiality and availability.</p> <p>2.9 Data security, privacy and regulatory concerns in digital auditing.</p> <p>2.10 Role of auditors in ensuring reliability of digital information systems.</p> <p>2.11 Digital evidence – nature, reliability and challenges in collection.</p> <p>2.12 Assurance services in a digital environment.</p> <p>2.13 Use of data analytics in audit – overview and applications.</p> <p>2.14 Ethical issues and professional judgment in digital auditing.</p>	15

Module 3	<p style="text-align: center;">Due Diligence Investigation and Forensic Accounting</p> <p>3.1 Due Diligence Review, Difference between Due Diligence and Audit, Importance of Due Diligence, Classification of Due Diligence, How to Conduct Due Diligence Contents of Due Diligence Report</p> <p>3.2 Investigation, Audit V/s Investigation, Steps in Investigation, Special Issues in Investigation, Special Aspects in Connection with Business Investigations, Types of Investigation</p> <p>3.3 Forensic Accounting Forensic Accounting V/s Auditing, Forensic Professional, Process of Forensic Accounting, Forensic Accounting and Investigation Report, Overview of Forensic Accounting and Investigation Standards, Use of CAAT in Forensic Accounting</p>	15
Module 4	<p style="text-align: center;">Sustainable Development Goals (SDGs) & Environmental, Social and Governance (ESG)</p> <p>4.1 Concept and meaning of Sustainability and Sustainable Development; relevance to business and finance.</p> <p>4.2 Sustainable Development Goals (SDGs) – origin, objectives and UN Agenda 2030.</p> <p>4.3 Overview of 17 Sustainable Development Goals and their global significance.</p> <p>4.4 Role of businesses and financial institutions in achieving SDGs.</p> <p>4.5 Concept and evolution of Environmental, Social and Governance (ESG) and sustainability reporting in India</p> <p>4.6 ESG Compliance – Environmental aspects, social aspects and Governance aspects</p> <p>4.7 Global trends in sustainability and ESG reporting – GRI, TCFD, CDP, ISSB and Integrated Reporting. concept, objectives and six capitals model</p> <p>4.8 Business Responsibility and Sustainability Report (BRSR) – concept, applicability and structure.</p> <p>4.9 Nine Principles of BRSR and alignment with SDGs.</p> <p>4.10 ESG assurance and audit – role of auditors, BRSR assurance and sustainability assurance standards.</p>	15

Self-Learning Topics

Module	Self-Learning Topic
(Module 1)	Regulatory framework and audit approach for special audits of banks, insurance companies and NBFCs.
(Module 2)	Role of Computer Assisted Audit Techniques (CAATs) and data analytics in digital auditing.
(Module 3)	Investigation, Audit V/s Investigation, Steps in Investigation, Special Issues in Investigation, Special Aspects in Connection with Business Investigations, Types of Investigation
(Module 4)	ESG reporting and assurance in India with reference to BRSR and SDGs.

Online Resources:

- Auditing & Assurance – (Basic Concepts & Audit Process) - https://www.youtube.com/watch?v=tgd_n6PQMsc
- Auditing and Assurance Services - <https://www.youtube.com/watch?v=ixlwTkyYM48>
- CA Inter / Auditing & Assurance - <https://www.youtube.com/watch?v=DnzZjvAmrr0>
- ESG & SDG Audit Concepts (Emerging Areas in Audit) - <https://www.youtube.com/watch?v=9NyBsIE0PvM>

References:

- A Handbook of Practical Auditing – B. N. Tandon, S. Chand & Company, New Delhi.
- Fundamentals of Auditing – Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi.
- Auditing: Principles and Practice – Ravinder Kumar and Virender Sharma, PHI Learning Pvt. Ltd., New Delhi.
- Auditing and Assurance – Aruna Jha, Taxmann Publications Pvt. Ltd., New Delhi.
- Sustainability Reporting and ESG Frameworks – Robert G. Eccles, Ioannis Ioannou and George Serafeim, Wiley Publications.

Evaluation Pattern:

A) Formative Assessment 40 marks

Sr.no	Particulars	Marks
1	Self-Learning Evaluation	15
2	Internal Class test	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 Marks

External Paper Pattern:

Question No.	Particulars	Marks
Q1	A. Theory Question OR	8 Marks

	B. Theory Question	
Q1	C. Theory Question OR D. Theory Question	7 Marks
Q2	A. Theory Question OR B. Theory Question	8 Marks
Q2	C. Theory Question OR D. Theory Question	7 Marks
Q3	A. Theory Question OR B. Theory Question	8 Marks
Q3	C. Theory Question OR D. Theory Question	7 Marks
Q4	A. Theory Question OR B. Theory Question	8 Marks
Q4	C. Theory Question OR D. Theory Question	7 Marks

MAPPING OF COURSE OUTCOME WITH PROGRAM OUTCOME

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	Row Avg
CO1	3	2	2	2	2	2	2	1	2.00
CO2	3	3	3	3	3	2	2	3	2.75
CO3	3	3	3	3	2	2	3	2	2.63
CO4	2	2	2	2	2	3	3	2	2.25
CO5	3	3	3	3	3	2	3	2	2.75
Col Avg	2.8	2.6	2.6	2.6	2.4	2.2	2.6	2.0	—

MAPPING OF COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	Row Avg
CO1	2	2	2	3	1	2	2.00

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	Row Avg
CO2	2	3	1	3	3	2	2.33
CO3	2	3	2	3	2	2	2.33
CO4	1	2	1	2	1	3	1.67
CO5	2	3	2	3	2	2	2.33
Col Avg	1.8	2.6	1.6	2.8	1.8	2.2	—

Advanced Financial Services

Course Objectives

- To understand Issue Management and securitization
- To learn about the different Financial Services and its Mechanism

Learning outcomes

- Students will understand Consumer Finance and consumer credit scoring
- Students will be aware of the Emerging Technologies in the Financial Services and its applications

Modules at Glance

Unit No.	Module	No. of Lectures
I	Issue Management and Securitization	15
II	Financial Services and Mechanism:	15
III	Consumer Finance and Plastic Money	15
IV	Digital Financial Services	15
	Total	60

Detailed Content

Unit	Content	No of Lectures
I	<p>Issue Management and Securitization</p> <ul style="list-style-type: none"> ● Issue Management and Intermediaries: Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue ● Stock Broking: Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading ● Securitization: · Definition, Securitization(Asset backed and Mortgage-Backed services) v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, , Benefits of Securitization for Economies and Financial Markets, Difference between Asset backed securities and mortgage-backed securities services, New Guidelines on Securitization, Calculation of Pricing (weighted average maturity, Weighted average 	15

	Coupon).	
II	Financial Services and Mechanism: <ul style="list-style-type: none"> ● Hire-Purchase: Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Calculation of Hire Purchase. ● Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies 	15
III	Consumer Finance and Plastic Money <ul style="list-style-type: none"> ● Consumer Finance and Credit Rating : Consumer Finance: Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance ● Plastic Money: Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. Smart Cards- Features, Types, Security Features and Financial Applications. 	15
IV	Digital Financial Services <ul style="list-style-type: none"> ● Digital Financial Services, Digital Channels, Mobile Financial Services (M-Banking, M-Payments, M-Money), Need Of Digital Financial Services, Customer preferences for more personalized, intelligent services, Transformation, Challenges, Emerging Technologies in the Financial Services, Emergence of FinTech Companies, Rise of Financial apps (Google, Paypal, Bharat pe) ● Legal and Regulatory Frameworks: National Payments Systems Act, 2016, E-Transactions and Cybersecurity Act 2016. 	15

53

Self-Learning topics (Unitwise):

Sr.No	Unit	Topic
1	1	Issue Management and Securitization Finance
2	2	Financial Services and Mechanism
3	3	Consumer Finance and Plastic Money
4	4	Digital Financial Services and Legal Aspects

Online Resources

https://www.youtube.com/watch?v=F4M09vAn_Aw
<https://www.youtube.com/watch?v=xXStP80Nwu>
<https://www.youtube.com/watch?v=QUHJSvaHV2>
[M](#)
[r](#)

References

- IM Pandey, Financial Management, Vikas Publishing House Ltd.
- Khan M.Y., Financial Services, Mc Graw Hill Education.
- Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints.
- Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House
- The Basics by Erik Banks.
- Money Banking Finance by N. K. Sinha

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

- **Formative Assessment** **40 marks**

Sr. No.	Particulars	Marks
1	ONE class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks

- **Summative Assessment**

Semester End Examination- 60 %

60 Marks

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
Q.1) C)	Question from Module I	7

OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		
Q.2) B)	Question from Module II	8
Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7
Q.3) A)	Question from Module III	8
OR		
Q.3) B)	Question from Module III	8
Q.3) C)	Question from Module III	7
OR		
Q.3) D)	Question from Module III	7
Q.4) A)	Question from Module IV	8
OR		
Q4) B)	Question from Module IV	8
Q.4) C)	Question from Module IV	7
OR		
Q.4) D)	Question from Module IV	7

MAPPING OF COURSE OUTCOME WITH PROGRAM OUTCOME

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	2	3	2	2	2	3
CO2	3	3	2	3	3	2	2	3
Average	3	3	2	3	2.5	2	2	3

MAPPING OF COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	2
CO2	3	3	2	2	3	2
CO3	3	3	2	2	2.5	2
Col Avg	1	2	1	2	1	3

ENTREPRENEURSHIP

Course Objectives

- To introduce students to the fundamental concepts, definitions, types, and significance of entrepreneurship and entrepreneurial culture at national and global levels.
- To develop an understanding of the entrepreneurial process, idea generation techniques, environmental scanning tools, and decision-making activities relevant to venture creation.
- To analyze the role of SMEs, government policies, startup ecosystems, financing options, and legal frameworks in fostering entrepreneurship in India and globally.
- To cultivate entrepreneurial skills for creating, managing, scaling, and exiting startups through strategic thinking, innovation, and real-world case analysis.

Learning Outcome

- Students will be able to define and explain entrepreneurship, entrepreneurial characteristics, types of entrepreneurs, and the role of culture, mentors, and external influences (PESTLE).
- Students will be able to analyze business environments using SWOT analysis, Porter's Five Forces, and environmental scanning to assess feasibility of entrepreneurial projects.
- Students will be able to evaluate funding options, government initiatives, startup policies, SME frameworks, and growth challenges to make informed entrepreneurial decisions.
- Students will be able to design a comprehensive business plan or startup model, including marketing, finance, HR, legal compliance, and exit strategies, supported by case studies and presentations.

Modules at Glance

Unit No.	Module	No. of Lectures
I	Introduction to Entrepreneurship	15
II	Entrepreneurial Project Development	15
III	Small and Medium Enterprises (SMEs)	15
IV	Start-up Ecosystem	15

	Total	60
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Unit	Contents	No. of Lectures
1.	<p>Introduction to Entrepreneurship</p> <ul style="list-style-type: none"> ● Concept, meaning and definition of entrepreneur and entrepreneurship ● Importance and significance of growth of entrepreneurial activity ● Characteristics and qualities of entrepreneurs ● External Influences on Entrepreneurship Development (PESTLE) ● Role of Entrepreneurial culture in Entrepreneurship Development, relevance of subcultures of different countries. ● Entrepreneurial Development Programme (EDP), managing the problems faced by entrepreneurs. ● Understanding Family Businesses in India ● Case Studies of successful entrepreneurs 	15
2.	<p>Entrepreneurial Project Development</p> <ul style="list-style-type: none"> ● Entrepreneurial process ● Idea Generation- sources and method Environmental scanning and SWOT analysis and Porters 5 forces ● Preparation of project plan-points to be considered ● Components of an ideal business plan-market plan, financial plan, operational plan and HR plan ● Creating Entrepreneurial Venture-Entrepreneurship Development Cycle ● Business Model Canvas 	15
3.	<p>Small and Medium Enterprises (SMEs)</p> <ul style="list-style-type: none"> ● Meaning, definition, role and importance of SMEs ● Organizational structure ● Government initiatives to promote entrepreneurship in India: Small and Medium Enterprises Development (MSMED) Act, 2006 (Amended in 2020) ● Government Policies and Startup India Initiatives ● New trends in entrepreneurship: Digital Nomadism, Subscription based business. 	15

	<ul style="list-style-type: none"> ● Transition from Campus to Entrepreneurial Life: Elevator pitch, Entrepreneur communities 	
4.	<p>Start-up Ecosystem</p> <ul style="list-style-type: none"> ● Entrepreneurship Finance: Sources of Funding (Bootstrapping, Angel Investors, VC's, Crowdfunding) ● Budgeting, Break Even Analysis and Working Capital ● Legal aspects: Business registrations, IP, Taxation, Compliance ● Marketing and Human Resource strategies for start ups ● Challenges in scaling ventures ● Exit strategies: IPO, acquisition, franchising ● Case studies of Startups entrepreneurs 	15

SLE Topics

- 1.8 <https://www.youtube.com/watch?v=T0hVOAcO9w8> Entrepreneurship Development Program
 1.9 <https://www.youtube.com/watch?v=YBmyBB3RebQ-> Understanding Family Business of India
 4.7 https://onlinecourses.nptel.ac.in/noc21_mg70/preview - Case studies of start up entrepreneurs

References

- Innovation and Entrepreneurship (1985) by Peter F. Drucker
- Angels, Dragons and Vultures (2011) by Simon Acland
- Crossing the Chasm (1991) by Geoffrey A. Moore
- The \$100 Startup (2012) by Chris Guillebeau
- A Dozen Lessons for Entrepreneurs by Tren Griffin
- The Sage handbook of small business and entrepreneurship by Blackburn, Robert A; De Clercq, Dirk; Heinonen, Jarna
- Dream With Your Eyes Open by Ronnie Screwvala by Ronnie Screwvala
- Bhaag by Ganesh V.
- Connect The Dots by Rashmi Bansal
- Dhirubhai Ambani: Against All Odds by A G Krishnamurthy
- Steel King: Lakshmi Mittal by Prateeksha M Tiw

Evaluation Pattern For 100 Marks

Summative Assessment	Formative Assessment	Total Marks
60	40	100

Evaluation Pattern

● **Formative Assessment**

40 marks

Sr. No.	Particulars	Marks
1	ONE class test / online examination to be conducted in the given semester	20 Marks
2	Self-Learning Evaluation	15 Marks
3	Active participation in routine class instructional deliveries	05 Marks

● **Summative Assessment**

Semester End Examination- 60 %

60 Marks

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
Q.1) C)	Question from Module I	7
OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		
Q.2) B)	Question from Module II	8
Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7
Q.3) A)	Question from Module III	8
OR		
Q.3) B)	Question from Module III	8
Q.3) C)	Question from Module III	7
OR		
Q.3) D)	Question from Module III	7

Q.4) A)	Question from Module IV	8
OR		
Q4) B)	Question from Module IV	8
Q.4) C)	Question from Module IV	7
OR		
Q.4) D)	Question from Module IV	7

MAPPING OF COURSE OUTCOME WITH PROGRAM OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	2	2	3	2	2
CO2	3	3	3	2	3	2	2	3
CO3	3	3	2	2	3	3	2	2
CO4	3	3	3	3	3	3	2	3
Average (PO)	3	2.75	2.5	2.25	2.75	2.75	2	2.5

MAPPING OF COURSE OUTCOME WITH PROGRAM SPECIFIC OUTCOME

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	2	2	3
CO2	3	3	2	2	3	2
CO3	3	3	3	2	2	3
CO4	3	3	3	3	3	3
Average (PSO)	3	2.75	2.5	2.25	2.5	2.75