



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav School of Management

Choice Based Credit System (CBCS) in the light of NEP-2020
BBA (Fintech – Grant Thortan)
SEMESTER - I (2026-2029)

BBAGT101 - CORE FINANCIAL PRINCIPLES

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	C R E D I T S
			END SEM University Exam	Two Term Exam	Teachers Assessment *	END SEM University Exam	Teachers Assessment *				
BBAGT101	MAJ	Core Financial Principles	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ – Major
*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVES

1. To provide students with a foundational understanding of financial systems, banking, financial markets, and payment mechanisms in the evolving financial ecosystem.
2. To develop students' understanding of financial calculations, credit principles, and financial products for informed financial and business decision-making.
3. To enable students to analyze economic and financial factors influencing financial institutions, business performance, and financial innovation.

COURSE ALIGNMENT WITH UNSDG:

The Course aims to fulfill the United Nations Sustainable Development Goals, **SDG 4 (Quality Education)**.

COURSE OUTCOMES

- CO1: Explain the evolution and structure of financial systems and banking.
CO2: Understand financial markets, instruments, and payment systems.
CO3: Apply financial concepts such as time value of money and credit principles.
CO4: Analyze financial products, services, and business models.
CO5: Interpret financial statements and economic factors influencing financial systems.

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SEMESTER - I (2026-2029)

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	C R E D I T S
			END SEM University Exam	Two Term Exam	Teachers Assessment *	END SEM University Exam	Teachers Assessment *				
BBAGT101	MAJ	Core Financial Principles	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ – Major
 *Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

TEACHING PEDAGOGY:

T1: Classroom teaching (white board), Power Point Presentations, Interactive lectures, Inquiry-based teaching

T2: Assignments, Flip Class/ Seminars, Quizzes, Oral Viva-voce examination

ASSESSMENT TOOLS:

- ATL1 Quiz
- ATL2 Experiential Learning
- ATL3 Midterm Exams
- ATL4 Flip Class
- ATL5 Seminar Presentation
- ATL6 Assignments
- ATL7 Case Study
- ATL8 Industrial Visit Report

COURSE CONTENT

Module	Descriptors/Topics	Hours	Assessment Tools
UNIT I: Evolution of Financial Systems and Banking Fundamentals	1. Emergence of commodity, metallic, and fiat money 2. Role of governments and central banks 3. Evolution of banking and financial institutions 4. Rise of electronic money, digital payments, mobile wallets 5. Digital Public Infrastructure (DPI) in financial systems 6. Core functions of banks (deposits, lending, payments, wealth services) 7. Bank balance sheet and credit creation	9	ATL1 ATL3 ATL6

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Choice Based Credit System (CBCS) in the light of NEP-2020

BBA (Fintech – Grant Thortan)

SEMESTER - I (2026-2029)

	8. Types of banking and key banking products 9. Banking risks and regulatory role of central banks		
UNIT II: Financial Markets, Instruments, and Payment Systems	1. Purpose and classification of financial markets 2. Instruments: equity, bonds, T-bills, CP, CDs 3. Primary vs secondary markets 4. Stock exchanges and clearing corporations 5. Market participants and their roles 6. Risk-return relationship and diversification 7. Payment systems: cash, card, digital, real-time 8. Payment process: initiation, authentication, authorization 9. Clearing vs settlement and push vs pull payments 10. Card networks, aggregators, settlement risks, and trust	9	ATL2 ATL3 ATL5
UNIT III: Financial Calculations and Credit Principles	1. Time Value of Money (TVM): present vs future value 2. Simple and compound interest 3. Compounding and discounting 4. EMI and loan amortization concepts 5. Comparing loans, tenures, and savings options 6. TVM applications in lending, BNPL, insurance, investments 7. Purpose and types of credit (secured/unsecured, retail/MSME) 8. Credit lifecycle and borrower assessment 9. Collateral, LTV, and risk-based pricing 10. Role of credit bureaus and scoring models	9	ATL5 ATL6 ATL7
UNIT IV: Financial Products and Business Fundamentals	1. Banking products: deposits and accounts 2. Credit products: loans, credit cards, BNPL 3. Payment products: UPI, wallets, cards, net banking 4. Investment products: mutual funds, equities, bonds, SIPs 5. Insurance basics and product types 6. Customer needs: liquidity, return, risk, protection 7. Customer segmentation and product suitability 8. Revenue models: interest, fees, commissions 9. Cost structures and unit economics (CAC, LTV) 10. Scale vs profitability and role of regulation	9	ATL4 ATL6 ATL7

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UNIT V: Economic Principles and Financial Analysis	1. Demand–supply and price formation 2. National income (GDP, growth indicators) 3. Inflation, interest rates, purchasing power 4. Monetary policy and economic cycles 5. Impact of macroeconomics on financial systems and FinTech 6. Understanding financial statements (P&L, Balance Sheet, Cash Flow) 7. Business performance interpretation 8. Basic financial analysis and cost structure insights	9	ATL2 ATL3 ATL8
	Total	45	

ADDITIONAL RESOURCES

A. Value addition to course content/ Skill enhancement content:
<https://www.youtube.com/watch?v=X8xfK2yKtCc>

B. Remedial classes for slow learners:
 As per the SOP for slow and fast learners.
 Use of simplified datasets and guided exercises

SUGGESTED READINGS

1. Mishkin, F. S. (2019). *The Economics of Money, Banking, and Financial Markets*.
2. Madura, J. (2020). *Financial Markets and Institutions*.
3. Saunders, A., & Cornett, M. (2021). *Financial Institutions Management*.
4. RBI Publications on Banking and Financial Systems
5. World Bank Reports on Financial Inclusion and Digital Finance

Course Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	3	2	2	1	2	2
CO2	3	2	3	3	3	2	2	3
CO3	2	2	3	3	3	1	3	3
CO4	3	2	3	3	3	3	2	3
CO5	2	3	3	3	3	3	3	3

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BBA101 FUNDAMENTALS OF MANAGEMENT

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME						L	T	P	CREDITS
			Marks	THEORY			PRACTICAL					
				END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBA101	MAJ	Fundamentals of Management	Max	60	20	20	-	-	3	-	0	3
			Min	24	16		0	0				

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ- Major

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVES:

The student will have ability to:

1. To understand the meaning, nature, and significance of management in business organizations.
2. To explain the functions of management including planning, organizing, directing, and controlling.
3. To develop an understanding of management theories and their practical applications.
4. To enhance analytical and decision-making skills for solving managerial problems.
5. To build a managerial perspective for effective leadership and organizational performance.

COURSE ALIGNMENT WITH UNSDG:

The Course aims to fulfil the United Nations Sustainable Development Goals, **SDG 4 (Quality Education)**.

COURSE OUTCOMES:

After completion of the course, the student will be able to:

- CO1** Understand the major functions of management.
- CO2** Describe the interrelationship among the various functions of management.
- CO3** Develop a general management perspective.
- CO4** Use analytical skills for decision making.
- CO5** Apply management principles to solve business problems and evaluate managerial effectiveness.

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TEACHING PEDAGOGY:

- T1** Classroom teaching (white board), Power Point Presentations, Interactive lectures, Inquiry-based teaching
- T2** ABL activities, Assignments, Flip Class/ Seminars, Quizzes, Oral Viva-voce examination

ASSESSMENT TOOLS:

- ATL1** Quiz
- ATL2** Activity Based Learning
- ATL3** Midterm Exams
- ATL4** Flip Class
- ATL5** Seminar Presentation
- ATL6** Assignments
- ATL7** Oral Viva-voce examination
- ATL8** Industrial Visit Report

PREREQUISITES:

Basic knowledge of management

SYLLABUS:

Unit	Descriptors/Topics	Hours	Assessment Tools
I	Nature and Evolution of Management: 1. Meaning, Nature and Concept of Management 2. Functions and Responsibilities of Managers 3. Evolution of Management Thoughts 4. Hawthorne study, Principles of Fayol	9	ATL4 ATL3 ATL6
II	Planning: 1. Planning: Nature and Purpose of Planning 2. Planning Process, Types of Planning 3. Advantages and limitations of Planning 4. MBO	9	ATL1 ATL3 ATL6
III	Organizing: 1. Nature and Purpose of Organizing 2. Departmentation 3. Span of control 4. Line and Staff Relationship 5. Delegation and Decentralization	9	ATL1 ATL5 ATL6
IV	Directing: 1. Meaning and Characteristics of Direction 2. Elements of Direction	9	ATL1 ATL4 ATL6

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BBA (Fintech – Grant Thortan)

SEMESTER - I (2026-2029)

	3. Principles of effective Direction 4. Direction Process		
V	Controlling: 1. Concepts and Process of Controlling 2. Controlling Techniques 3. Feedback and Feed Forward Controls 4. Profit and Loss Control 5. Budgetary Control 6. Return on Investment Control	9	ATL4 ATL3 ATL6 ATL7
	Total Hours	45	

ADDITIONAL RESOURCES

A. Value addition to course content/ Skill enhancement content:

Case studies on management practices

Role plays and simulation exercises

B. Remedial classes for slow learners:

As per the SOP for slow and fast learners.

Use of simplified datasets and guided exercises

SUGGESTED READINGS:

Textbooks

- Koontz, H. and Weihrich, H. (2008). *Essentials of Management*. Tata McGraw-Hill Education, India, Latest Edition.
- Robbins and Coulter (2007). *Management*. Prentice Hall of India, Latest Edition.
- Frederick S. and Hillier, M. (2008). *Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets*. McGraw Hill, India.

Reference Books

- Weihrich, H. and Koontz, H. (2011). *Management: A Global and Entrepreneurial Perspective*. McGraw-Hill Education, New Delhi, India.
- Tripathi, P.C. and Reddy, P.N. (2012). *Principles of Management*. Tata McGraw Hill Education, New Delhi, India, Latest Edition.

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Suggested- resources (Websites/e-books)

- 1 https://onlinecourses.nptel.ac.in/noc23_mg33/preview?ut
- 2 https://www.youtube.com/results?search_query=Principles+of+Management+NPTEL&utm_source=chatgpt.com

COURSE ARTICULATION MATRIX (MAPPING OF COs WITH POs)

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	-	2	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-
CO3	3	2	3	2	2	-	-	-
CO4	2	3	2	2	2	-	1	-
CO5	3	1	3	3	3	-	2	1

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BBA102 FUNDAMENTALS OF COMMUNICATION

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME						L	T	P	CREDITS
			Marks	THEORY			PRACTICAL					
				END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBA102	AEC - I	Fundamentals of Communication	Max	60	20	20	-	-	2	-	0	2
			Min	24	16		0	0				

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVES:

The student will have ability to:

1. Understand the fundamentals and importance of communication in business.
2. Develop effective verbal, non-verbal, and written communication skills.
3. Learn professional business correspondence and report-writing techniques.
4. Enhance presentation, interview, and group discussion skills.
5. Apply communication principles to improve workplace effectiveness.

COURSE ALIGNMENT WITH UNSDG:

The Course aims to fulfill the United Nations Sustainable Development Goals, **SDG 4 (Quality Education)**.

COURSE OUTCOMES:

After completion of the course, the student will be able to:

- CO1** Explain the fundamentals, process, and barriers of communication.
- CO2** Demonstrate effective verbal and non-verbal communication skills.
- CO3** Prepare business letters, reports, proposals, memos, resumes, and application letters.
- CO4** Apply communication skills in interviews, group discussions, and presentations.
- CO5** Use communication strategies to enhance professional and organizational effectiveness.

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TEACHING PEDAGOGY:

- T1** Classroom teaching (white board), Power Point Presentations, Interactive lectures, Inquiry-based teaching
- T2** ABL activities, Assignments, Flip Class/ Seminars, Quizzes, Oral Viva-voce examination

ASSESSMENT TOOLS:

- ATL1** Quiz
- ATL2** Activity Based Learning
- ATL3** Midterm Exams
- ATL4** Flip Class
- ATL5** Seminar Presentation
- ATL6** Assignments
- ATL7** Oral Viva-voce examination
- ATL8** Industrial Visit Report

PREREQUISITES:

Basic knowledge of communication.

SYLLABUS:

Unit	Descriptors/Topics	Hours	Assessment Tools
I	Introduction: 1. Defining Communication 2. Process of communication 3. Principles of effective communication 4. Importance of business communication and Importance of feedback 5. Barriers to communication	6	ATL1 ATL3 ATL5
II	Communication Networks: 1. Formal: Upward, Downward, Lateral 2. Informal: Grapevine; Advantages and Disadvantages of the grapevine 3. Verbal Communication 4. Non-Verbal Communication	6	ATL2 ATL3 ATL5

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III	Business Letters and Reports Writing: 1. Introduction to business letters, Types of Business Letters, Writing routine and persuasive letters 2. Writing Reports: Purpose, Kinds and Objectives of reports, 3. Preparing reports, short and long reports	6	ATL4 ATL3 ATL6
IV	Writing Proposals, Memos, Resumes and Applications 1. Writing Proposals: Structure and preparation 2. Writing Memos 3. Writing Resumes 4. Application letters	6	ATL1 ATL6 ATL6
V	Employment Communication 1. Interview skills: Interviewing and being interviewed 2. Group Discussions 3. Presentation Skills	6	ATL5 ATL3 ATL6 ATL7
Total Hours		30	

ADDITIONAL RESOURCES

A. Value addition to course content/ Skill enhancement content:

Presentation and public speaking practice
Business communication case studies

B. Remedial classes for slow learners:

As per the SOP for slow and fast learners.
Use of simplified datasets and guided exercises

SUGGESTED READINGS:

Textbooks

- Chaturvedi, P. D. (2004). *Business Communication: Concepts, Cases and Applications*. Pearson Education.
- Penrose, R. (2003). *Business Communication for Managers*. Cengage Learning.
- Krizan, A. C. (2008). *Effective Business Communication*. Cengage Learning.

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Reference Books

1. Courtland, L. (1989). *Techniques of Writing Business Letters, Memos and Reports*. Jaico Publishing House, Latest Edition.
2. Kaul, A. (2015). *Business Communication*. PHI Learning, Latest Edition.
3. Loudon, K.C. and Loudon, J. P. (2013). *Management Information Systems*. Pearson Education Limited, Latest Edition.
4. Jawadekar, W. S. (2009). *Management Information Systems: Text and Cases*. Tata McGraw Hill, Latest Edition.

Suggested- resources (Websites/e-books)

1. https://onlinecourses.nptel.ac.in/noc25_hs136/preview
2. https://www.youtube.com/results?search_query=Business+Communication+NPTEL

COURSE ARTICULATION MATRIX (MAPPING OF COs WITH POs)

Course Outcomes	PO1	PO 2	PO 3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	1	2	-	-	-	-
CO2	2	3	2	2	1	-	-	-
CO3	2	3	3	2	1	-	-	-
CO4	2	3	2	3	2	1	1	-
CO5	2	3	2	3	3	1	2	1

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BBA (Fintech – Grant Thortan)
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BBA103 INTRODUCTION TO MARKETING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME						L	T	P	CREDITS
			Marks	THEORY			PRACTICAL					
				END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBA103	MIN	Introduction to Marketing	Max	60	20	20	-	-	3	-	0	3
			Min	24	16		0	0				

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MIN- Minor

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVES:

The student will have ability to:

1. Understand the fundamental concepts and functions of marketing.
2. Develop knowledge of marketing planning and environmental analysis.
3. Explain marketing mix decisions related to product, price, promotion, and distribution.
4. Enhance skills for developing and implementing marketing strategies.
5. Apply marketing concepts to business and customer-oriented decisions.

COURSE ALIGNMENT WITH UNSDG:

The Course aims to fulfill the United Nations Sustainable Development Goals, **SDG 4 (Quality Education)**.

COURSE OUTCOMES:

After completion of the course, the student will be able to:

- CO1** Explain the concepts, functions, and environment of marketing.
- CO2** Analyze product planning, positioning, and new product development strategies
- CO3** Apply pricing concepts and methods for marketing decision-making.
- CO4** Evaluate promotional tools and their role in communicating customer value.
- CO5** Examine distribution channels and develop marketing mix strategies for business success.

TEACHING PEDAGOGY:

- T1** Classroom teaching (white board), Power Point Presentations, Interactive lectures, Inquiry-based teaching
- T2** ABL activities, Assignments, Flip Class/ Seminars, Quizzes, Oral Viva-voce examination

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ASSESSMENT TOOLS:

- ATL1 Quiz
- ATL2 Activity Based Learning
- ATL3 Midterm Exams
- ATL4 Flip Class
- ATL5 Seminar Presentation
- ATL6 Assignments
- ATL7 Oral Viva-voce examination
- ATL8 Industrial Visit Report

PREREQUISITES:

Basic knowledge of marketing

SYLLABUS:

Unit	Descriptors/Topics	Hours	Assessment Tools
I	Marketing: 1. Meaning – concept, functions, 7P's of Marketing 2. marketing Planning & implementation 3. Marketing Programmes 4. Marketing environment – Micro and Macro. 5. Introduction to Industrial Marketing	9	ATL1 ATL3 ATL5
II	Product: 1. Meaning 2. Product planning policies 3. Positioning 4. New product development	9	ATL2, ATL3, ATL5
III	Pricing: 1. Pricing objectives 2. Setting and modifying the price 3. Initiating price changes 4. Responding to price changes	9	ATL4, ATL3, ATL6
IV	Promotion: 1. Promotion Mix 2. Advertisement - Message - copy writing - Media strategy 3. Sales promotion 4. Personal selling 5. Publicity	10	ATL1, ATL3, ATL6

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Choice Based Credit System (CBCS) in the light of NEP-2020 BBA (Fintech – Grant Thortan) SEMESTER - I (2026-2029)

V	Physical Distribution: 1. Distribution Mix 2. Managing channel intermediaries 3. Transport and warehousing	8	ATL5, ATL3, ATL6
	Total Hours	45	

ADDITIONAL RESOURCES

A. Value addition to course content/ Skill enhancement content:

Marketing case studies and brand analysis
Development of simple marketing plans

B. Remedial classes for slow learners:

As per the SOP for slow and fast learners.
Use of simplified datasets and guided exercises

SUGGESTED READINGS:

Textbooks

1. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2008). *Marketing Management: A South Asian Perspective*. Pearson Prentice Hall.
2. Saxena, R. (2002). *Marketing Management*. Tata McGraw-Hill.

Reference Books

1. Ramaswamy, V., & Namakumari, S. (2009). *Marketing Management: Global Perspective, Indian Context*. Macmillan India Ltd.

Suggested- resources (Websites/e-books)

1. https://onlinecourses.nptel.ac.in/e-learning/preview/noc20_mg68
2. https://www.youtube.com/results?search_query=Marketing+Management+NPTEL

COURSE ARTICULATION MATRIX (MAPPING OF COs WITH POs)

Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	-	2	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-
CO3	2	-	3	2	3	-	-	-
CO4	2	2	3	2	2	-	1	-
CO5	3	1	3	3	3	1	1	2

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Choice Based Credit System (CBCS) in the light of NEP-2020

BBA (Fintech – Grant Thortan)

SEMESTER - I (2026-2029)

BBA105 BASICS OF FINANCIAL ACCOUNTING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME						L	T	P	CREDITS
			Marks	THEORY			PRACTICAL					
				END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBA105	MIN	Basics of Financial Accounting	Max	60	20	20	-	-	3	-	0	3
			Min	24	16	0	0					

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ- Major

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE OBJECTIVES:

The student will have ability to:

1. Understand the fundamentals of financial accounting.
2. Develop knowledge of accounting principles and standards.
3. Learn the preparation of accounting records and statements.
4. Understand the concept and methods of depreciation.
5. Apply accounting techniques to business transaction

COURSE ALIGNMENT WITH UNSDG:

The Course aims to fulfill the United Nations Sustainable Development Goals, **SDG 4 (Quality Education)**.

COURSE OUTCOMES:

After completion of the course, the student will be able to:

- CO1** Explain the basic concepts, principles, and functions of accounting.
- CO2** Prepare journal entries, ledger accounts, and trial balance.
- CO3** Develop final accounts and classify assets and liabilities.
- CO4** Apply accounting principles to record and analyse business transactions.
- CO5** Calculate depreciation using different methods and interpret financial information.

TEACHING PEDAGOGY:

- T1** Classroom teaching (white board), Power Point Presentations, Interactive lectures, Inquiry-based teaching
- T2** ABL activities, Assignments, Flip Class/ Seminars, Quizzes, Oral Viva-voce examination

ASSESSMENT TOOLS:

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Choice Based Credit System (CBCS) in the light of NEP-2020 BBA (Fintech – Grant Thortan) SEMESTER - I (2026-2029)

ATL1	Quiz
ATL2	Activity Based Learning
ATL3	Midterm Exams
ATL4	Flip Class
ATL5	Seminar Presentation
ATL6	Assignments
ATL7	Oral Viva-voce examination
ATL8	Industrial Visit Report

PREREQUISITES:

Basic knowledge of accounting.

SYLLABUS:

Unit	Descriptors/Topics	Hours	Assessment Tools
I	Introduction to Accounting 1. Basics of Accounting 2. Accounting Mechanics 3. Classification 4. Concepts and Conventions 5. Indian Accounting Standards	9	ATL4 ATL3 ATL5
II	Journal and Ledger 1. Journal: Meaning and Advantages 2. Ledger meaning 3. Posting and Balancing	9	ATL2, ATL3, ATL5
III	Trial Balance 1. Trial Balance 2. Objectives, defects, locating errors and preparations of Trial Balance	9	ATL4, ATL1, ATL6
IV	Final Accounts 1. Trading Account 2. Profit and Loss Account 3. Forms of Balance Sheet 4. Assets and their Classification, Liabilities and their Classification 5. Uses and Limitations 6. Expenditure	9	ATL1, ATL5, ATL6

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BBA (Fintech – Grant Thornton)

SEMESTER - I (2026-2029)

V	Depreciation 1. Meaning, Determinant Factors 2. Methods (straight line and diminishing balance) and Significance	9	ATL5, ATL3, ATL6
	Total Hours	45	

ADDITIONAL RESOURCES

A. Value addition to course content/ Skill enhancement content:

Practical exercises on journal entries and ledger posting
 Preparation of financial statements

B. Remedial classes for slow learners:

As per the SOP for slow and fast learners.
 Use of simplified datasets and guided exercises

SUGGESTED READINGS:

Textbooks

1. Tulsian, P.C. and Tulsian, B. (2016). *Financial Accounting*. S Chand Publications.
2. Shukla, S.M. (2019). *Financial Accounting*. Sahitya Bhawan Publications
3. Rajasekaran, V. and Lalitha, R. (2010). *Financial Accounting*. Pearson Publications

Reference Books

1. Hanif, M. and Mukherjee, A. (2018). *Financial Accounting*. McGraw Hill Publications
- Arora, M.N., Achalpathi, S. and Brinda, S. (2018). *Financial Accounting*. Taxmann's
- Sehgal, D. (2018). *Financial Accounting*. Vikas Publishing House, New Delhi.

Suggested- resources (Websites/e-books)

1. https://onlinecourses.nptel.ac.in/noc24_mg74/preview (Financial Accounting – NPTEL)
2. https://www.youtube.com/results?search_query=Financial+Accounting+NPTEL

COURSE ARTICULATION MATRIX (MAPPING OF COs WITH POs)

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	-	2	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-
CO3	3	-	3	2	2	-	-	-
CO4	2	-	3	3	3	-	1	-
CO5	2	-	3	3	3	-	-	1

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