

# St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru - 560 025

Accredited with 'A++' Grade (4<sup>th</sup> Cycle) by the  
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as  
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



## **Bachelor of Business Administration - Honours**

**(Professional - Finance and Accountancy)**

Semester I & II

*Syllabus as per National Education Policy*

*Curriculum Framework w.e.f., 2021-2022*

**Academic year 2022-2023**

# **St. Joseph's College of Commerce**

**(Autonomous)**

**Affiliated to Bengaluru City University**

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011 SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 74<sup>th</sup> in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2021 and

it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPS- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

### **THE DEPARTMENT OF BUSINESS ADMINISTRATION**

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this led to the birth of the BBA department at St. Joseph's College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising centre in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

### **OBJECTIVES OF THE BBA - Honours (Professional - Finance and Accountancy) PROGRAMME**

1. To develop professional knowledge and skills in International Accounting, Finance, Auditing, Taxation, Risk Management etc. by adopting learner centered pedagogical practices.

2. To equip students with the necessary tutoring required as per CIMA standards to enable them to effectively pursue the professional qualification.
3. To inculcate a strong sense of ethics and corporate values, especially with regard to the accountability, transparency and responsibility of a professional in the business world.
4. To provide students with the opportunity to play diverse roles at senior or advisory levels in any organization.

**SALIENT FEATURES OF FOUR YEARS BACHELOR OF BUSINESS ADMINISTRATION HONOURS PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:**

1. The regulations governing the Four-year Bachelor of Business Administration Honours Programme with Multiple Entry and Exit Options shall be applicable with effect from the Academic year 2021-2022.
2. The Bachelor of Business Administration Honours Programme shall be structured in a semester mode with multiple exit options;

<b>Certificate in Business Administration</b>	On the completion of <b>First year</b> ( <i>two semesters</i> )
<b>Diploma in Business Administration</b>	On the completion of <b>Second year</b> ( <i>four semesters</i> )
<b>Basic Bachelor Degree in Business Administration</b>	On the completion of <b>Third year</b> ( <i>six semesters</i> )
<b>Bachelor Degree with Honors in Business Administration</b>	On the completion of <b>Fourth year</b> ( <i>eight semesters</i> )

3. The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the *Doctoral Programme* in a relevant discipline.
4. The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
5. The Four-year Bachelor of Business Administration Honours Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social,

physical and life sciences, mathematics, sports etc.

5. Four years Bachelor of Business Administration Honours Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.

6. A wide range of Skill Enhancement Courses are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.

7. In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of Open Elective Courses that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.

8. The students can make a choice of two *specializations /electives* in the fifth and sixth semester and choose one of the specialization/elective in the seventh semester to pursue Honor's degree in that specialization/electives.

## **I. ELIGIBILITY FOR ADMISSION**

Candidates who have completed the Two year Pre-university course of Karnataka State or its equivalent are eligible for admission into this Programme.

## **II. DURATION OF THE PROGRAMME**

The duration of the undergraduate honours programme is *four-years* (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of *one* academic year (Two semesters) with the *Certificate* in a discipline; *Diploma* after the study of *two* academic years (Four Semesters) and *Basic Bachelor Degree* after the completion of *three* academic years (Six Semesters). The successful

completion of *Four Years* undergraduate Programme would lead to *Bachelor Degree with Honours in a discipline*.

### III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

### IV. ATTENDANCE:

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

### V. SUBJECTS OF STUDY: THE COMPONENTS OF CURRICULUM FOR FOUR-YEARS MULTIDISCIPLINARY UNDERGRADUATE BBA HONOURS PROGRAMME

The category of courses and their descriptions are given in the following table.

Category of courses	Objective/ Outcomes
<b>Languages</b>	Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.
<b>Ability Enhancement Courses</b>	Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.

<b>Skill Enhancement Courses</b>	Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.
<b>Vocational Enhancement courses</b>	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment.
<b>Foundation/ Discipline based Introductory Courses</b>	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
<b>Major Discipline Core Courses</b>	Major Discipline Core Courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.
<b>Major Discipline Elective Courses</b>	These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
<b>Open or Generic Elective Courses</b>	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
<b>Project work/ Dissertation/ Internship/ Entrepreneurship</b>	Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.

<b>Extension Activities</b>	As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programmes in Government Schools or Colleges, community service in slums and villages, awareness programmes in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
<b>Extra/Co-Curricular Activities</b>	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

## VI. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

<b>Exit Option</b>	<b>Minimum Credit</b>
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	<b>Requirement*</b>
Certificate in Business Administration	51
Diploma in Business Administration	101
Basic Bachelor Degree	147
Bachelor Degree with Honors	191

\*Credits are subject to change as per the NEP guidelines

## **VII. TEACHING AND EVALUATION**

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part - B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

## **VIII. EXAMINATION & EVALUATION:**

### **CONTINUOUS FORMATIVE EVALUATION / INTERNAL ASSESSMENT:**

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

<b>TOTAL MARKS FOR EACH COURSE</b>	<b>100%</b>
Continuous Internal Assessment - (CIA 1)	20% marks
Continuous Internal Assessment - (CIA 2)	20% marks
End Semester Examination - (ESE)	60% marks

**EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS.**

- a. The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- b. During the end of the semester, end semester examination shall be conducted by the college for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- c. The students shall be informed about the modalities well in advance. The evaluated assignments during component I (CIA 1) and component II (CIA 2) are immediately provided to the students.
- d. The marks of the total internal assessment shall be published on the ERP for students at the end of semester
- e. The internal assessment marks shall be submitted to the COE as per the date mentioned.
- f. There shall be no minimum in respect of the internal assessment marks.
- g. Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

### **MINIMUM FOR A PASS**

- a. A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.
- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank
- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class, CGPA but not for ranking.
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she

must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.

## **CARRY OVER**

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

## **CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

The ten point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of,

- a. Certificate in Business Administration
- b. Diploma in Business Administration
- c. Basic Bachelor's Degree in Business Administration
- d. Bachelor's Degree with Honors in Business Administration

## **TRANSFER FOR ADMISSION:**

Transfer for admission are permissible only for odd semesters for students of other universities and within the university.

## **CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.**

- a. His/ her transfer admission shall be within the intake permitted to the college.

- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

**CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.**

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.
- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. The Student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

**Bachelor of Business Administration – Honours (Professional – Finance & Accountancy) Programme**

**Programme Matrix as per National Education Policy**

Course Category	I	II	III	IV	V	VI	VII	VIII	Total Credits
<b>PART A: ABILITY ENHANCEMENT COMPULSORY COURSES</b>									
Languages 4Hrs/3Cr	Language 1	Language 1	Language 1	Language 1	-	-	-	-	
	Language 2	Language 2	Language 2	Language 2	-	-	-	-	
Compulsory Courses 3Hrs/3Cr		Environmental Studies		Indian Constitution					
I	6 Cr	9 Cr	6 Cr	9 Cr					30 Cr
<b>PART B: CORE &amp; ELECTIVE COURSES, SKILL ENHANCEMENT COURSES- SKILL BASED, VOCATIONAL COURSES, RESEARCH &amp; INTERNSHIP</b>									
Discipline Specific Core Courses (4Hrs/ 4Cr)	Fundamentals of Management Accounting	Fundamentals of Financial Accounting	Financial Reporting	Human Resource Management	Advanced Financial Reporting	Income Tax	Strategic Management	Risk Management	
	Perspectives in Management	Business Economics	Marketing Management	Financial management	Project and Relationship Management	Advanced Management Accounting	Production and Operations Management	Financial Strategy	
	Business Mathematics and Statistics	Fundamentals of Ethics, Corporate Governance and Business Law	Cost and Management Accounting	Organisational Management	-	-	Quantitative Techniques	Data Analytics in Decision Making	
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Electives (4 Hrs/3Cr)	-	-	-	-	Elective 1: Paper 1	Elective 1: Paper 2	Elective 1 or 2: Paper 3	-	
	-	-	-	-	Elective 2 Paper 1	Elective 2: Paper 2		-	
Skill Enhancement Courses- Skill Based (1Hr./2 Cr)	Digital Fluency		Artificial Intelligence	Financial Education and Investment Awareness	Cyber Security	Professional Communication	-	-	
Vocational Enhancement Courses (3Hrs/3Cr)	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Internship (2 Cr)	-	-	-	-	Social Internship	Corporate Internship	-	-	
Research Methodology (4hrs/3 Cr)	-	-	-	-	-	-	Research Methodology	-	
Research Project/ Internship (6 Cr) Additional Elective (4Hrs/3Cr)	-	-	-	-	-	-	-	Research Project/ Internship /Additional Elective	
II	17 Cr	15 Cr	17 Cr	14 Cr	21 Cr	21 Cr	21 Cr	21 Cr	147 Cr
<b>PART C: SKILL ENHANCEMENT COURSES- VALUE BASED</b>									
Foundation Courses Extension Activities Extra-Curricular Activities	Psychological Well-being (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Yoga (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Extension Activities (1 Cr)	Extra-Curricular Activities (1 Cr)	
III	2 Cr	2 Cr	2 Cr	2 Cr	2 Cr	2 Cr	1 Cr	1 Cr	14 Cr
Total Credits	25 Cr	26 Cr	25 Cr	25 Cr	23 Cr	23 Cr	22 Cr	22 Cr	191 Cr

**BACHELOR OF BUSINESS ADMINISTRATION - HONOURS  
(PROFESSIONAL - FINANCE AND ACCOUNTANCY)  
PROGRAMME STRUCTURE (FOR I & II SEMESTERS)  
SEMESTER SCHEME OF EXAMINATION  
SEMESTER I**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	<b>Language 1</b>		AECC	3+1+0	60	40	100	3
	M2 21 KN 101	Kannada						
	M2 21 HN 101	Hindi						
	M2 21 AE 101	Additional English						
2	<b>Language 2</b>		AECC	3+1+0	60	40	100	3
	M2 21 GE 101	General English						
3	M2 21 DC 101	Fundamentals of Management Accounting	DSC-1	3+0+2	60	40	100	4
4	M2 21 DC 102	Perspectives in Management	DSC-2	4+0+0	60	40	100	4
5	M2 22 DC 103	Business Mathematics and Statistics	DSC-3	3+0+1	60	40	100	4
6		Open Electives***	OEC-1	3+0+0	60	40	100	3
7	M2 22 SB 101	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
8	UG 21 FC 101	Psychological Wellbeing	SEC-VB	1+0+2	-	50	50	2
<b>TOTAL</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

\*\*\* Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. Refer the below mentioned link for suggestive list of open electives. [https://www.sjcc.edu.in/pdf/Open\\_Electives\\_Courses\\_bba.pdf](https://www.sjcc.edu.in/pdf/Open_Electives_Courses_bba.pdf)

**BACHELOR OF BUSINESS ADMINISTRATION - HONOURS  
(PROFESSIONAL - FINANCE AND ACCOUNTANCY)  
PROGRAMME STRUCTURE (FOR I & II SEMESTERS)  
SEMESTER SCHEME OF EXAMINATION  
SEMESTER II**

S L N o.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	<b>Language 1</b>		AECC	3+1+0	60	40	100	3
	M2 21 KN 201	Kannada						
	M2 21 HN 201	Hindi						
	M2 21 AE 201	Additional English						
2	<b>Language 2</b>		AECC	3+1+0	60	40	100	3
	M2 21 GE 201	General English						
3	UG 21 CC 201	Environmental Studies	AECC	3+0+0	30	20	50	3
4	M2 21 DC 201	Fundamentals of Financial Accounting	DSC-4	3+0+2	60	40	100	4
5	M2 22 DC 202	Business Economics	DSC-5	4+0+0	60	40	100	4
6	M2 21 DC 203	Fundamentals of Ethics, Corporate Governance and Business Law	DSC-6	4+0+0	60	40	100	4
7		Open Electives***	OEC-2	3+0+0	60	40	100	3
8	UG 21 EA 201	Extension Activities	SEC-VB	0+0+2	-	25	25	1
9	UG 21 EC 201	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1
<b>TOTAL</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>26</b>

\*\*\* Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. Refer the below mentioned link for suggestive list of open electives. [https://www.sjcc.edu.in/pdf/Open\\_Electives\\_Courses\\_bba.pdf](https://www.sjcc.edu.in/pdf/Open_Electives_Courses_bba.pdf)

**OUTCOME BASED EDUCATION (OBE)**  
**BACHELOR OF BUSINESS ADMINISTRATION - HONOURS**  
**(PROFESSIONAL - FINANCE AND ACCOUNTANCY)**  
**PROGRAMME**

**PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

Our **BBA - Honours (Professional - Finance and Accountancy)** Programme will produce graduates who will be:

**PEO1: Develop** professional competence to become successful managers and entrepreneurs in the academia, industry or government.

**PEO2: Adapt** to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development

**PEO3: Act** with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of practicing management professionals contributing to the country

**PEO4: Able** to continue their professional development by obtaining advanced degrees in Management or other professional fields

**PROGRAMME OUTCOMES (PO)**

After the completion of the **BBA - Honours (Professional - Finance and Accountancy)** Programme, the student will be able to:

**PO1: Disciplinary and Inter - disciplinary Knowledge**

**Demonstrate** the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

**PO2: Decision making Skill**

**Apply** underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

### **PO3: Integrated Problem-Solving and Research**

**Analyze** how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation

### **PO4 Critical Thinking Skill**

**Evaluate** evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems

### **PO5 Creative Thinking Skill**

**Develops**, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work

### **PO6: Usage of Modern Technology and Tools**

**Use** tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy

### **PO7 Leadership and Team Work**

**Develop** a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

### **PO8 Ethical Conduct & Sustainability Practices**

**Act** responsibly and sustainably at local, national, and global levels

### **PO9 Collaboration & Networking Skills**

**Work** collaboratively and respectfully as members and leaders of diverse teams

### **PO10 Self-directed and Life - Long learning**

**Create** goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

## **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

### **PSO11 Financial Modelling as a Decision tool**

**Justify** financial decision making of a selected financial situation with an appropriate Financial Model

### **PSO12 Exploring alternative solutions**

**Develop** alternative solutions for financial issues and develop systems and processes that meet the specified needs of business for appropriate consideration for social, cultural, Environmental and economic issues and challenges

**SEMESTER - I**  
**M2 21 DC 101: FUNDAMENTALS OF MANAGEMENT**  
**ACCOUNTING**

**COURSE OBJECTIVES**

The course aims to impart the learners, knowledge about the use of financial, cost and other data/information in preparing various cost analysis tools for the purpose of managerial planning, control and decision making.

**Module 1 Introduction to Management Accounting 5 Hours**

Need for Management accounting - Global management accounting principles - characteristics of financial information - CIMA definition of the role of management accountant - relationships between the management accountant and the organization's managers - need for professional body in management accounting - the role of CIMA in developing the practices of management accounting.

**Module 2 Cost Identification and Classification 8 Hours**

Classification of cost - direct and indirect costs, variable and semi-variable costs stepped and fixed costs - use of high-low method, graphical and regression analysis method to bifurcate costs and estimate costs for different activity levels - relevant and irrelevant costs.

**Module 3 Overhead Analysis 10 Hours**

Overheads- Meaning, Allocation, apportionment and re-apportionment of overheads - repeated distribution and simultaneous equation method, Cost absorption - under and over absorption of overheads

**Module 4 Cost and management accounting techniques 15 Hours**

BEP and CVP Analysis - Breakeven charts, profit volume graphs, target profit, margin of safety. Make or buy decisions, Limiting factor/Key factor analysis. Multi product Break Even Analysis, Impact of cost structures on the Break Even Point, Operational Gearing and Sensitivity Analysis.

**Module 5 Standard Costing and Variance 12 Hours**

Standard costing – principles of standard costing, Standards for the selling price and variable costs of a product or service - Variances: materials (total, price and usage); labour (total, rate and efficiency); variable overhead (total, expenditure and efficiency); sales (sales price and sales volume contribution) - Planning and Operating Variances - The use of variances to reconcile the budgeted and actual profits that have been calculated using marginal costing. - Interpretation of variances.

### **Module 6 Budgetary for planning and Control** **10 Hours**

Budgeting for planning and control - Functional budgets - Master budget, including statements of profit and loss, financial position and cash flow - The importance of cash budgets - Fixed and flexible budgeting - Budget variances.

### **SKILL DEVELOPMENT**

*(These activities are only indicative, the Faculty member can innovate)*

1. Classify various expenditures of six Public Sectors and six Non- Governmental Organisations into relevant and irrelevant costs.
2. Make a comparative study of marginal costing and absorption costing of two different industries and find out their pattern of calculation of profits.
3. Analyse various activity areas of a large scale manufacturing unit and identify their cost drivers.
4. CVP and BEP Analysis and resource Optimisation Level using Spreadsheet / Goal seek / Solver.

### **COURSE OUTCOMES**

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

1. Illustrate the role and responsibilities of management accountant of companies as per the framework of CIMA
2. Compare and contrast the type of cost and its implications in estimating the costs for range of activity levels.
3. Justify the appropriate level of cost absorption while the apportioning of Overheads for computation cost per unit or center
4. Distinguish between Absorption costing and marginal costing and its implications on CVP analysis.
5. Evaluate actuals with standard set and analyze variance as measure of cost control and cost determination

6. Plan for Budgetary control system that integrates planning and control in a variety of context within the organization as measure of control

**BOOKS FOR REFERENCE:**

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6. Maheshwari S.N, A Textbook of Accounting for Management, 3rd Edition, Delhi, Vikas Publishing House, 2012.
7. Arora M.N, A Textbook of Cost and Management Accounting, 10th Edition, Delhi, Vikas Publishing House, 2012.
8. Shashi K. Gupta & Sharma R.K., Management Accounting - Principles and Practice, 13th Edition, New Delhi, Kalyani Publishers, 2017.

## SEMESTER - I

### M2 21 DC 102: PERSPECTIVES IN MANAGEMENT

#### COURSE OBJECTIVES:

The course content is designed with a view to acquaint students with the concepts and principles of management required for a successful business entity.

#### **Module 1 - Forms of Organisation & Management** **15 Hours**

**Organisation:** Meaning, Characteristics, Merits and Limitations of: Proprietary concerns, Partnership firms, Companies - Government undertakings- Non Business Organization - Trusts - Cooperative Society - Clubs and Associations.

**Introduction to Management** - Meaning, Definition, its nature, purpose, importance & Functions, Management as an Art, Science & Profession- Management as social System. Concepts of management- Administration-Organization Levels of Business Management - Need for Managers - Types of Managers - Managerial Roles.

**Evolution of Management Thought:** Contribution of F.W.Taylor, Taylor's scientific management - Fayol's Principles of Management - Elton Mayo, Chester Bernard, and Peter Ducker to the management thought -various approaches to management (i.e. Schools of management thought).

#### **Module 2 - Planning** **10 Hours**

**Planning:** Nature - Planning Process - Objectives, Meaning - Need & Importance, levels, advantages & limitations, Types of Plans

**Forecasting:** Meaning and purpose of forecasting - Techniques of forecasting - Qualitative and quantitative.

**Decision Making:** Meaning - Steps in decision-making - Management by Objectives and Management by Exceptions.

### **Module 3 - Organizing and Staffing**

**8 Hours**

**Organizing:** Nature and purpose of organization, Elements of organizing & process

**Principles of organization** - Organization structure and types, Delegation of authority - Principles of Delegation, Importance and difficulties in delegation - Departmentation - Committees - Centralization v/s Decentralization of Authority - Span of Control.

**Staffing:** Nature -Process of staffing- Importance of staffing

### **Module 4 - Directing**

**12 Hours**

**Directing:** Meaning - Principles and techniques of directing  
Leadership: Meaning

**Leadership styles**-Formal and informal leadership.

**Motivation:** Meaning, Nature, Purpose and Significance of Motivation

**Morale:** Meaning, Nature, Purpose and Significance of Morale, Difference between Morale and Motivation, Morale and performance, Developing High Morale, Measurement of Morale

**Communication:** Principles and Process of communication - Barriers to effective communication.

**Co-ordination:** Meaning - Principles and process of co-ordination.

### **Module 5- Controlling**

**8 Hours**

Meaning & Definition -- Steps in controlling- Essentials of a Sound Control System - Methods of Establishing Control, Techniques of controlling - Budgetary and non-budgetary.

## **Module 6- Social Responsibility of Management and Contemporary Trends in Business** **7 Hours**

**Social Responsibilities of Management** - Meaning, Social responsibilities of business towards various stakeholders- Meaning of business ethics- need and importance - Profits and Ethics - Factors affecting ethical practices in Business.

**Recent Trends in Management:** Management of Change, Management of Crisis, International Management, Community involvement.

### **SKILL DEVELOPMENT:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Take different types of organisation of your choice and make a chart of the type of organisation structure followed at the institution. Also create a chart on Media of Communication followed at the organisations.
2. Take a company of your choice and create a chat on the hierarchy that exists in the company or create a graphical representation of Maslow's Theory and present it in class
3. Critically analyze the corporate strategies that are adopted by Indian Companies to face the challenges of competition. Make a report of your findings
4. Select a successful retail store and give details of factors leading to its success or Select a failed venture, if any known to you, and bring out reasons for its failure. Make a presentation of the same in class.
5. Select a company of your choice and prepare a SWOT analysis for the same also Mention the characteristics and skills of managers in the 21st century that them successful.
6. Identify some unethical and ethical practices prevailing in an organization. Make a report of the same

### **COURSE OUTCOMES:**

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

1. Describe the forms of organisation and evolution of management

thought

2. Integrate the planning, forecasting with decision making process of a given organization.
3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and controlling tools available in the management.
5. Compare and contrast the range of motivation theories and methods of coordination available for the management practices.
6. Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.

#### **BOOKS FOR REFERENCE:**

1. Anil Bhat, Arya kumar, Learning Management Principles Processes and Practices, 2<sup>nd</sup> Edition, Bengaluru, Oxford University Press, 2019
2. Bhushan Y.K., Fundamentals of Business Organization and Management, 19<sup>th</sup> Edition, New Delhi, Sultan Chand & Sons, 2016.
3. Chandan J.S., Management Concepts and Strategies, 1<sup>st</sup>
4. Edition, Delhi, Vikas Publishing House Pvt. Limited, 1997
5. Harold Koontz & Cyril O'Donnell, Essentials of Management, 4<sup>th</sup> Edition, New Delhi, McGraw Hill, 1986.
6. Kanagasabapathi P., Indian Models of Economy, Business and Management, 3<sup>rd</sup> Edition, Delhi, PHI Learning, 2012.
7. Prasad L.M., Principles of Management, 8<sup>th</sup> Edition, New Delhi, Sultan Chand & Sons, 2019.
8. Ricky W. Griffin, Management Principles and Applications, 10<sup>th</sup> Edition, Delhi, Cengage Learning, 2012.

9. Sharma R.K. & Shashi K. Gupta, Principles of Management, 1<sup>st</sup> Edition, New Delhi, Kalyani Publishers, 2016.
10. Srinivasan R. & Chunawalla S.A., Management Principles and Practice, 1<sup>st</sup> Edition, Kolkata, Himalaya Publishing House, 2014.
11. Tripathi P.C. & Reddy P.N., Principles of Management, 5<sup>th</sup> Edition, New Delhi, McGraw Hill Education, 2017.

## SEMESTER -I

### M2 22 DC 103: BUSINESS MATHEMATICS AND STATISTICS

#### COURSE OBJECTIVES:

The course aims to enable students to be adept at simple mathematical concepts for business and basic statistical concepts relating to research process.

#### PART A - BUSINESS MATHEMATICS

##### **Module 1 - Theories of Equations** **10 Hours**

Theory of equations: Linear, Quadratic, and Simultaneous - Application of equations in business and commerce.

##### **Module 2 - Interest and Annuities** **10 Hours**

Laws of indices and logarithms - Simple interest - Compound Interest - Annuities: Meaning - Types - Present Value and Future Value of annuity - Applied Problems on Perpetuity - Loans - Sinking fund - Endowment fund using Annuity Tables

#### PART B - BUSINESS STATISTICS

##### **Module 3 - Introduction to Statistics** **8 Hours**

Meaning and Definition of Statistics - Characteristic of Statistics- Functions, Scope and Limitations of Statistics- Classification and Tabulation of Data - Diagrammatic and Graphic Representation of Data using Excel.

##### **Module 4: Measures of Central Tendency and Dispersion** **14 Hours**

Meaning - Arithmetic Mean - Weighted Mean - Combined Mean- Median - Mode - Empirical Relationship- Dispersion- Meaning - Range -Quartile Deviation-Mean Deviation- Standard Deviation and their Coefficients

##### **Module 5: Time series** **6 Hours**

Components of time series - Trend analysis by Moving Averages and Least Squares Method (linear)

##### **Module 6 -Correlation and Regression** **12 Hours**

Correlation: Meaning, Karl Pearson's Coefficient of Correlation,

Spearman's Correlation Coefficient Regression: Concept, the two Regression Equations.

### **SKILL DEVELOPMENT:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Develop an Amortization Table for Loan Amount and calculate EMI
2. Prepare a Bank Statement using SI and CI.
3. Prepare a Case Study on application of Calculus to business.
4. Collect data and compute various averages on the data that you collected
5. Analysis of data by computing standard deviation and coefficient of variation.
6. Students need to collect data and they are to compare and correlate the data and presentation the data in graphs and diagrams.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Use the basic principles of arithmetic and theories of equation in business decision making
2. Apply the concept of interests, annuities and time value of money in financial decisions
3. Describe statistical data, construct and comprehend diagrammatic and graphic representation of data
4. Choose and interpret measures of central tendencies and dispersion.
5. Analyze the underlying trend of time series data and predict future.
6. Examine the relationship between two variables by using Correlation and Regression Analysis.

### **BOOKS FOR REFERENCE:**

1. Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1<sup>st</sup> Edition, Delhi, Vikas Publishing, 2008.

2. Dr.Asthana B.N., Elements of Statistics, 1<sup>st</sup> Edition, Allahabad, Chaitanya Publishing House, 2011.
3. Chikkodi C.M. & Satya Prasad B.G., Business Statistics, 2<sup>nd</sup> Edition, Kolkata, Himalaya Publishing House, 2018.
4. Dorai Raj, Business Mathematics, 1<sup>st</sup> Edition, Mangalore, United Publishers, 2007.
5. Elhance D.N., Fundamentals of Statistics, 2<sup>nd</sup> Edition, New Delhi, Kitab Mahal, 2018.
6. Dr. Gupta B.N., Business Statistics, 1<sup>st</sup> Edition, Agra, SBPD Publications, 2019.
7. Goel Ajay and Goel Alka, Mathematics and Statistics, 4<sup>th</sup> Edition, New Delhi, Taxmann Publications Pvt. Ltd., 2014.
8. Gupta S.P., Statistical Methods, 43<sup>rd</sup> Edition, New Delhi, Sultan Chand & Sons, 2014
9. Sanchethi D.C. & Kapoor V.K., Business Mathematics, 1<sup>st</sup> Edition, New Delhi, Sultan Chand & Sons, 2014
10. Sancheti D.C. & Kapoor V.K., Statistics Theory, Methods and Application, 7<sup>th</sup> Edition, New Delhi, Sultan Chand & Sons, 2010
11. Soni R.S., Business Mathematics, 1<sup>st</sup> Edition, Delhi, Ane Books Pvt. Ltd., 2013
12. Qazi Zamiruddin, Vijay K. Khanna, Business Mathematics, 2<sup>nd</sup> Edition, Delhi, Vikas Publishing, 2009.

## SEMESTER -I

### M1 22 SB 101: DIGITAL FLUENCY

#### COURSE OBJECTIVES

The course is designed to familiarize the students with the fluency required for comprehending a digital environment and building essential cognitive and affective domain skills beyond technology.

#### **Module 1: Operating Systems**

**10 Hours**

Operating Systems, types of operating systems, major functions of the operating systems, types of riser interface, examples of operating systems: MS-DOS, Windows, Mac OS. Linux, Solaris, Android. Office automation tools: word processor, power point, and spread sheet.

#### **Module 2: Computer Networks**

**10 Hours**

Introduction to Computer Networks, Evolution of Networking, types of networks, Network devices - Modem, Ethernet card, RJ45, Repeater, Hub, Switch, Router, and Gateways, Identification of Nodes in a Network Communication, Internet, Web and the Internet of Things, Domain Name Systems. Security Aspects- Threats and Prevention, Malware - virus, Worms, Ransomware, Trojan, spyware, adware, key loggers, Modes of Malware distribution, Antivirus, HTTP vs HTTPS Firewall, Cookies, Hackers and Crackers

#### **Module 3: Database Management System**

**10 Hours**

Database Management Systems, Relational Data Model. Introduction to e-learning platforms such as Swayam, and MOOC. Virtual Meet: Technical Requirements, Scheduling a meeting, joining virtual meet, recording the meeting, On line Forms: Creating questionnaire, Publishing questionnaire, conducting online responses, Analysing the responses, copying graphics into powerpoint, Downloading the response to spreadsheet. Introduction to societal impacts, Digital Foot prints, Digital Society and Netizen, Data Protection, E-waste, Impact on Health.

**Skill Development:**

1. Identifying the configuration of a computer system, laptop, and a mobile phone
2. Identifying the version and the configuration of the operating system of a computer, laptop, and a mobile phone
3. Identifying the network components like patch cord, switch, RJ 45 Jack, Socket and wireless router, creating a hotspot from a mobile phone, and allowing others to use the hotspot, creating a Google form, and send it to five users, scheduling a virtual meet and invite three people to join the Google meet, record the virtual Meet
4. Creating an account in the Railway reservation website, IRCTC, and finding trains from Tumkur to Hubli, creating a one minute video of your choice in your native tongue, and upload the video to YouTube, composing word document.
5. Creating tables, creating tables, preparing power point slides, simple computation using spread sheet

**COURSE OUTCOMES:**

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

1. Explain the type of emerging technologies and potential cyber-attacks in the world of digital
2. Evaluate the relevance and applicability of Artificial Intelligence, Big Data Analytics, Internet of Things and Cloud Computing on specific operations citing a example for the same
3. Justify the building of Essential Skills beyond Technology that goes well with adoption the Technology

**BOOK FOR REFERENCE:**

1. Volker Lang, Digital Fluency: Understanding the basics of Artificial Intelligence, Block chain technology, Quantum Computing and their applications for Digital Transformation, 1<sup>st</sup> Edition, Apress Publications, 2021
2. S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1<sup>st</sup> Edition, Karnataka, Ekalavya E-educate, 2021.

3. Eric Downey, *Fundamentals, Applications and Emerging Technologies*, Createspace Independent Publications, 2017
4. Chris Hackett, *The Big Book of Maker Skills (Popular Science): Tools & Techniques for Building Great Tech Projects* Flexi bound, Weldon Owen, Illustrated edition, 2014

## UG 21 FC 101: PSYCHOLOGICAL WELL-BEING

### **COURSE OBJECTIVES:**

This course aims to nurture self-awareness in students along with developing their emotional quotient and inter-personal skills.

#### **Module 1 – Introduction**

**3 hours**

Meaning of counseling – Myths and Facts related to counseling – Breaking stigmas related to seeking counselling – Normalizing seeking help – Self-reflection through concentric circles

#### **Module 2 – Intra-personal and Inter-personal Awareness 10 hours**

Meaning of self-esteem – Factors that influence self-esteem – Importance of self-esteem – Effects of low self-esteem – Qualities seen in people with high vs. low self-esteem – How to improve self-esteem – Self-awareness activity  
Meaning of peer pressure – Different kinds of peer pressure – Resisting peer pressure – Confronting peer pressure – Group sharing activity  
Meaning of relationships – Types of relationships – Healthy relationship dynamics – Personal Rights in a relationship – Components of a healthy relationship – Types of abuse in a relationship – Intimacy and understanding our needs – Boundaries

#### **Module 3 – Understanding Emotions**

**4 hours**

Meaning of emotions – Role of emotions in our lives – Beliefs regarding emotions – Harmful effects of suppressing emotions – Signs of emotional suppression – Handling emotions in a healthy manner – Self-assessment activity

#### **Module 4 – Anger management**

**5 hours**

Meaning of anger – Physical and Emotional symptoms of anger – Different ways that people express anger – Expression and experience of anger – What makes us angry and what it means when we're angry – Dealing with anger – Guided visualization and art activity

**Module 5 – Managing Anxiety/Fear**

**4 hours**

Meaning of fear – Types of fear – Physical and Emotional symptoms of fear – Different reactions to fear – Overcoming fear – Art work followed by group sharing activity

**Module 6 – Dealing with Loss and Grief**

**4 hours**

Understanding loss and grief – Form of loss – Stages of grief – Dangers of not grieving – Dealing with grief – Ways to help others in grief

**Course Outcomes:**

1. The student is more self-aware and able to develop more meaningful relationships.
2. The emotional quotient of the student is increased.
3. An improvement in the inter-personal skills is seen along with a better understanding of self.

**SEMESTER - II**  
**M2 21 DC 201: FUNDAMENTALS OF FINANCIAL ACCOUNTING**

**COURSE OBJECTIVES**

The course enables students to understand the conceptual framework of accounting with legislative significance along with equipping them in the preparation of financial statements and control systems.

**Module 1 - Introduction to Financial Accounting** **8 Hours**

Meaning to financial Accounting, accounting records, users of accounts, Different branches of accounting , Capital and Revenue, Cash and Profit , Concept of stewardship, Conceptual Framework - Financial Statements, Objectives of financial statements, Underlying assumptions, Qualitative characteristics of the Framework, Elements of financial statements, Capital Concept. Formats for published accounts. , Items in formats for publish accounts. Accounting equations. Regulatory influence of company law, Accounting Standards, Role of AS in financial statements, Principles and rule based approach to creating accounting standards. Introduction to IFRS, IASB.

**Module 2 - Accounting System** **15 Hours**

Principles of double entry book-keeping, Journal entries, Ledger accounts and , Account for cash and bank, imprest system for petty cash, accounts for sales and purchase including personal account and control accounts, , Trial balance , Errors including principles of omission, commission, rectification journal entries and Preparation of suspense account; Reconciliation of the cashbook to the bank statement,

**Module 3: Financial Reporting Standards** **15 Hours**

IAS 16- Property, Plant and equipment - Definition, Recognition, Measurement, accounting treatment for depreciation (straight line, reducing balance) Noncurrent assets register; IAS 38 - Intangible assets- Definition, Recognition, Measurement , IAS 36- Impairment of Assets, , IAS 2 - Inventories- valuation methods of inventories (FIFO, average

cost), IAS -23 Borrowing cost (Theoretical concepts and simple problems only)

#### **Module 4: Accounting for Specific Transactions**

**5 Hours**

Accounting for indirect tax, Accounting for Payroll, Accounting for Issue of shares

#### **Module 5 – Preparation of Financial Statements for Single Entity**

**12 Hours**

Trail Balance - Adjustment to the trial balance, accruals and pre-payment, bad debts, depreciation and allowances for receivables; Preparation of financial statements from a trial balance- Manufacturing account, Statement of profit or Loss , Statement of financial position, Statement of Cash flows. (Problems with simple adjustments only)

#### **Module 6 – Control of Accounting System**

**5 Hours**

Requirement of external audit, meaning of fair presentation, difference between internal and external audit, financial control, audit check and audit trail

#### **SKILL DEVELOPMENT**

*(These activities are only indicative, the Faculty member can innovate)*

1. Collect information with regard to the practical reasons for charging depreciation and the methods adopted for calculating the same.
2. Generate different types of financial and cost related reports using excel and tally.
3. Find out the accounting system adopted by a sole proprietor.
4. Analyze the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.
5. Complete a study of published financial statements of firms (developing skills to interpret the financial statements & assess performance).
6. Complete a study of the accounting software such as Microsoft

dynamics, SAP & Oracle.

## **COURSE OUTCOMES**

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

1. Relate the conceptual framework of Financial Accounting with its influence of legislation and accounting standards on published accounting information.
2. Devise an Accounting system under Double entry system in incorporating necessary journal, ledger and trail balance.
3. Illustrate the treatment for the items of IAS 2, IAS 16, IAS 23, IAS 36 and IAS 38 as per the Financial Reporting Standards.
4. Show the treatment for the Accounting of special transactions.
5. Construct financial statements after taking into account treatment for the given adjustments.
6. Compare and contrast the types of devising of control of accounting systems in terms of internal and external audits.

## **BOOKS FOR REFERENCE**

1. Accounting Standards - Institute of Chartered Accountants of India, Institute of Chartered Accountants of India, New Delhi, 1977.
2. Jain S.P. Narang K.L., Advanced Accountancy Vol. 1 Principles of Accounting, 19th Edition, Kalyani Publishers, New Delhi, 2015.
3. Maheshwari S.N. & Maheshwari S.K., Fundamentals of Accounting, 6th Edition, Vikas Publishing House, New Delhi, 2017.
4. Shukla M.C. Grewal T.S. Gupta S.C., Advanced Accounts Volume 2, 1ST Edition, Sultan Chand, New Delhi, 1960.
5. Tulsian P.C., Financial Accounting, 1st Edition, New Delhi, Pearson Education India, 2002.



**SEMESTER I**  
**M2 21 DC 103: BUSINESS ECONOMICS**

**COURSE OBJECTIVES:**

The course aims to acquaint the learners with fundamental Economic theories, Statistical and Mathematical tools for business decisions and their impact on business.

**Module 1 Micro Economic and Organisational Context of Business** **10 Hours**

Introduction to Business Economics - Definition, Meaning and Characteristics- Micro and Macro-economic -Meaning and Differences-Types of organisations - public, private & mutually owned organisations - types of Not for Profit Organisations - shareholders wealth management - principal agent problem and its impact on the decisions of the organisation.

**Module 2 Micro Economics and Price Mechanisms** **10 Hours**

Price mechanism - determinants of demand and supply - price elasticity of demand- effects of price elasticity of demand on Total revenue curve- Sources of internal and external economies of scale-outsourcing decisions and costs - Positive and negative externalities - minimum and maximum price policies in good and factor markets

**Module 3 – Macro Economic Context of Business** **10 Hours**

Determination of macroeconomic phenomena - equilibrium national income -growth in national income, price, inflation, unemployment, trade deficits and surpluses - stages of trade cycle - principles of public finance -effects of changes in the economic growth rate, interest rates. Government expenditure and taxation - index numbers- Concept of balance of payments - free trade and protectionists' instruments policy.

**Module 4 Institutional Context of Business** **10 Hours**

Nature of globalisation and factors driving it (improved

communications, political realignments, growth of global industries and institutions, cost differentials).

Major institutions promoting global trade and development- Principal institutions encouraging international trade - globalisation of business - offshoring - industrial relocation - emergence of growth markets - main trading agreements and trading blocks. - Impact of economic and institutional factors using the PESTEL framework.

### **Module 5 Statistical Context of Business**

**10 Hours**

Introduction to Statistics, Statistical Tools - Data & information, graphs, charts and diagrams - scatter diagrams, histograms, bar graphs, ogives- trend analysis - time series analysis - correlation co-efficient - regression equation to predict the dependent variables - forecasting. Introduction to Big data and Data Analytics

### **Module 6 - Financial Context of Business**

**10 Hours**

Application of Financial Mathematics tools for business decisions- simple & compound interests - future and present values - annuities & perpetuities - Discounting techniques - NPV and IRR

Foreign Exchange and Interest rates including interest rate parity and purchasing power parity -Impact of movements in foreign exchange and interest rates on business - Impact of Economic and Monetary policies on Business decision making

### **SKILL DEVELOPMENT:**

(These activities are only indicative; the faculty member can innovate)

1. To analyze the role of a Managerial Economist in the context of Business taking live examples.
2. Choose a specific sector and prepare a survey report on the Demand Forecasting for a product/service.
3. Conduct a small survey to understand the Consumer Behaviour in situations like an epidemic or pandemic.

4. Analyse the different types of Costs incurred in the Production, Manufacturing and Service Sector.
5. Create a product/service of your choice and determine the Pricing Method involved in its pricing.
6. Analyse the different phases of Business Cycles in India since Independence and study how Business Cycles have impacted the global economy in the past.
7. Study the recent changes introduced in Monetary and Fiscal policy.
8. Examine statistically the macroeconomic elements of Indian Economy such as HDI, Inflation, Unemployment, Poverty and Capital Formation.

#### **COURSE OUTCOMES:**

1. Appreciate the impact of changing economic growth rates & prices on businesses and be able to explain the factors affecting the trade of a country with the rest of the world and its impact on organisations.
2. Explain the concept of globalisation and the consequences for businesses and national economies and understand the influences on economic development of countries
3. To demonstrate the determination of prices by market forces and the impact of price changes on revenue from sales and to explain the influence of economic and social considerations on the structure of the organisation and the regulation of markets.
4. To acquire techniques and skills to convert business data as meaningful information for reporting to business stakeholders and to demonstrate the uses of big data and analytics for leveraging business' competence.
5. To apply financial mathematics in decision making problems and to understand the impact of interest rate and foreign exchange changes on business performance.

#### **BOOKS FOR REFERENCE:**

1. Craig Petersen H. & Cris Lewis W., Managerial Economics, 4th Edition, New York, Pearson, 2005.
2. Dr. Mithani D. M., Anjali Sane, Business Economics, 1st Edition, Kolkata, Himalaya Publishing House, 2013.
3. Dewett K., Economic Theory, 3rd Edition, New Delhi, S Chand & Co Ltd., 2006.

4. Jhingan M.L, Micro Economic Theory, 7<sup>th</sup> Edition, Delhi, Vrinda Publications, 2011.
5. CIMA Kaplan study material, 2021
6. Business and Technology- ACCA Kaplan Study text, 2021
7. BPP Learning media - BA1 Fundamentals of Business Economics, 2021

**ADDITIONAL READING:**

1. From Zero to One by Peter Thiele
2. The Hard Thing about Hard Things by Ben Horowitz
3. The Upstarts by Brad Stone
4. Elon Musk: How the Billionaire CEO of SpaceX and Tesla is shaping our future
5. Shoe Dog by Phil Knight
6. Alibaba – The house that Jack Ma Built by Duncan Clark
7. The Everything Store (Amazon) & Amazon Unbound – Brad Stone
8. No Filter – The inside story of Instagram – Sarah Frier
9. Hit Refresh by Satya Nadella
10. Steve Jobs by Walter Isaacson
11. Let my people go surfing - Yvon Chouinard

**SEMESTER - II**  
**M2 21 DC 203: FUNDAMENTALS OF ETHICS, CORPORATE**  
**GOVERNANCE & BUSINESS LAW**

**COURSE OBJECTIVES:**

The course equips students to assess the consequences of ethical and unethical practices of a Professional Accountant in the context of CIMA code of ethics and law along with analyzing the role of the board in establishing corporate governance standards.

**Module 1 – Business Ethics and Ethical Conflict** **12 Hours**

Nature and Importance of Ethics - Values and attitudes for professional accountants - Legal frameworks, regulations and standards - Professional Oversight Boards for Accountancy, Auditing Practices Boards- IFAC. Rules-based and framework approaches to ethics - Managing responsible businesses - Organizational and personal values. Qualities of Professional Accountants - Continual Professional Development- Threats and Safeguards for Professional accountants - Ethical Dilemmas and conflict of Interest - CIMA’s Ethical Check list. Relationship between CIMA Code of Ethics and Law

**Module 2 Corporate Governance I** **12 Hours**

Corporate governance- role and Objectives, agency theory - Objectivity and independence - The interaction of corporate governance, ethics and the law - Business Responsibility and Sustainable Reporting (BRSR) framework - Organisation for Economic Co-operation and Development (OECD) Framework - OECD Corporate Governance Code - IFAC’s drivers for sustainable organizational success - CIMA’s proposals for better reporting of corporate governance - Rules and principles-based approaches to governance.

Role of the board in establishing corporate governance standards - Types of board structures- The impact of corporate governance on directors’ powers and duties - Policies and procedures for ‘best practice’ in companies - Audit committee - Appointments Committee - Remuneration Committee.

**Module 3 Corporate Governance II** **12 Hours**

External audit - Internal audit – importance and value added service throughout the corporation both in financial and non- financial processes. Financial controls, audit checks and audit trails – Types of Errors and fraud - Methods for prevention of fraud - Methods of detection of fraud. Role of International Frameworks - Demands of stakeholders, maximizing shareholder return and enhancing the supply chain - Issues within the supply chain – Disclosure guidelines and sources of best practice - the link between CSR and a company’s brand- Environmental, Social and Governance (ESG) Reporting

#### **Module 4 Principles of Law of Contract**

**6 Hours**

Contract Law – Essential elements of valid contract. Offers and acceptances and the application of the rules to standard form contracts using modern forms of communication – corporate capacity to contract.

#### **Module 5 Principles of Employment Contract**

**6 Hours**

Express and implied terms of a contract of employment - The rights and duties of employers and employees- Diversity, discrimination, anti-bribery, gifts, conflicts of interest, whistle-blowing, money laundering, disciplinary, data protection, social media, health and safety - Notice and dismissal, redundancy - Unfair and wrongful dismissal.

#### **Module 6 Company Administration**

**12 Hours**

Essential characteristics of sole traders, partnerships, companies limited by shares and corporate personality - ‘Lifting the corporate veil’ both at common law and by statute - The distinction between public and private companies - Company registration and the advantages of purchasing a company ‘off the shelf’- The purpose and contents of the Articles of Association - The advantages and disadvantages of the company limited by shares

#### **SKILL DEVELOPMENT:**

(These activities are only indicative, the Faculty member can innovate)

1. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
2. Draft the Memorandum of Association of a hypothetical company.
3. Discuss case laws 'involving points of law of contracts' in class.
4. Draft a complaint against 'unfair trade practice' adapted by a businessman - to the consumer forum.
5. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements. [At least 2 cases]

### **COURSE OUTCOMES:**

1. Evaluate the consequences of ethical and unethical practices of a Professional Accountant in the context of CIMA code of ethics and law
2. Examine the role of the board in establishing corporate governance standards in the context (Rules and principles-based approaches to governance) of BRSR, OCED and CIMA code of corporate governance
3. Relate CSR activities with ESG reporting in order to satisfy the needs of all the stakeholders.
4. Evaluate the factors of law of contract that make a valid corporate contract
5. Justify the guiding principles of law of Employment that make a valid Employment contract.
6. Compare and contrast the pros and cons of each form of business organization and the procedure involved in bringing into existence of these forms of Business Organization
7. Understand how the law determines the point at which a contract is formed and the legal status of contractual terms, essential elements of an employment contract and the remedies available following termination of the contract, understand the nature, legal status and administration of business organisations.

### **BOOKS FOR REFERENCE**

1. Aswathappa K. & Ramachandra, Business Law, 2nd Edition, Mumbai, Himalaya Publishing House, 2018.

2. Garg K.C., Sareen V.K. & Mukesh Sharma, Business Law, 1st Edition, New Delhi, Kalyani Publishers, 2015.
3. Kapoor N.D., Business Law, Sultan Chand & Co., 1st Edition, New Delhi, Sultan Chand & Co. , 2019.
4. Kuchhal M.C. & Kuchhal Vivek, Business Law, 7th Edition, New Delhi, Vikas publication House, 2018.
5. CIMA Study material by Kaplan Publishing, 2021
6. S K Mandal: Ethics & Corporate, Tata McGraw Hill Education, 2021
7. S K Bhatia: Business Ethics & Managerial Values, Deep & Deep Publication, 2021



Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (International & Inter-state).

Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies

#### **Module 4: Biodiversity and Conservation**

**8 Hours**

Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots.

India as a mega-biodiversity nation; Endangered and endemic species of India.

Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

#### **Module 5: Environmental Pollution**

**7 Hours**

Environmental Pollution: Types, causes, effects and controls; Air, water, soil and noise pollution.

Nuclear hazards and human health risks.

Solid waste management, Control measures of urban and industrial waste.

Pollution case studies.

#### **Module 6: Environmental Policies and Practices**

**7 Hours**

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife (Protection) Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).

Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

### **Module 7: Human Communities and the Environment 6 Hours**

Human population growth: Impacts on environment, human health and welfare.

Resettlement and rehabilitation of project affected persons; case studies.

Disaster management: Floods, Earthquake, Cyclones and Landslides.

Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.

Environmental communication and public awareness, case studies (e.g., CNG vehicles in cities).

### **Module 8: Field work (Any two)**

**2 Hours**

Visit to an area to document environmental assets: river/forest/flora/fauna, etc.

Visit to a local polluted site- urban/Rural/Industrial/ Agricultural.

Study of common plants, insects, birds, and basic principles of identification.

Study of simple ecosystems – pond, river, Delhi ridge, etc.

### **SKILL DEVELOPMENT**

*(These activities are only indicative, the Faculty member can innovate)*

1. Examining local cuisines for dietary diversity.
2. Examining National Health Survey data e.g. National Family Health Survey, Annual Health surveys.
3. Survey of Immunization coverage in a particular area.
4. To establish if there is a relation between GDP and life expectancies/Health parameters.
5. Survey of Respiratory allergies.
6. Examining household / institutional / market/neighbor-hood wastes and their disposal mechanism.
7. Survey of households along the Arkavathi and Cauvery River for life expectancy and common ailments and diseases.
8. Determine the extent of use of paper and suggest means of reducing the use of paper and paper products.
9. Documentation of festival/fasting and mapping of agro- ecological cycles.
10. Definitions of poverty - Governmental policies on poverty mitigation - facts and fiction.
11. Health indicators vis- a-vis income groups.
12. Deforestation and flooding - myth or fact?
13. Smoking and Lung Cancer.
14. Estimation of water-demands of a city/town.
15. Adapting water-harvesting technology - survey, sustainability.

### **COURSE OUTCOME**

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

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
2. Describe the change of Agricultural activities, Industrial activities

and life style, and influence on climate change and its implication on Public health.

3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
4. Analyze the role of alternative systems of Medicine and intervening Programme of Government of India in providing Public health.
5. Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

### **Books for Reference:**

- ❖ Bharucha, E. (2015). Textbook of Environmental Studies.
- ❖ Carson, R. (2002). Silent Spring. Houghton Mifflin Harcourt.
- ❖ Climate Change: Science and Politics. (2021). Centre Science and Environment, New Delhi.
- ❖ Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.
- ❖ Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.
- ❖ Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates.
- ❖ McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
- ❖ McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.
- ❖ Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.
- ❖ Odum, E.P., Odum, H.T. & Andrews, J. (1971). Fundamentals of Ecology. Philadelphia: Saunders.
- ❖ Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). Environmental and Pollution Science. Academic Press.
- ❖ Rajit Sengupta and Kiran Pandey. (2021). State of India's Environment 2021:

- ❖ In Figures. Centre Science and Environment.
- ❖ Raven, P.H., Hassenzahl, D.M. & Berg, L.R. (2012). Environment. 8th Edition. John Wiley & Sons.
- ❖ Rosencranz, A., Divan, S., & Noble, M. L. (2001). Environmental law and policy in India.
- ❖ Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.
- ❖ Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- ❖ Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- ❖ Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.
- ❖ World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.