

# St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

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

Recognized by the UGC as  
**“COLLEGE WITH POTENTIAL FOR EXCELLENCE”**



## Bachelor of Business Administration Honours

**Semester V & VI**

*Syllabus as per National Education Policy  
Curriculum Framework w.e.f., 2021-2022*

**Academic Year 2023-2024**

# **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 74th 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 PROGRAMME:**

1. To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management.
2. To incorporate extensively – along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness.

3. To promote knowledge through research – both applied and conceptual, relevant to management studies.
4. To enhance the decision-making skills and administrative competence of students.
5. To motivate students to apply management techniques to new and innovative areas of management.

**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;

Certificate in Business Administration	On the completion of <b>First year</b> ( <i>two semesters</i> )
Diploma in Business Administration	On the completion of <b>Second year</b> ( <i>four semesters</i> )
Basic Bachelor Degree in Business Administration	On the completion of <b>Third year</b> ( <i>six semesters</i> )
Bachelor Degree with Honors in Business Administration	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.
6. 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.
7. 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.
8. 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.
9. 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
Languages	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.

Ability Enhancement Courses	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.
Skill Enhancement Courses	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.
Vocational Enhancement courses	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment.
Foundation/ Discipline based Introductory Courses	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
Major Discipline Core Courses	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.
Major Discipline Elective Courses	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.
Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.

Project work/ Dissertation/ Internship/ Entrepreneurship	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.
Extension Activities	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.
Extra/Co-Curricular Activities	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.

Exit Option	Minimum Credit Requirement*
Certificate in Business Administration	51
Diploma in Business Administration	101
Basic Bachelor Degree in Business Administration	149
Bachelor Degree with Honours in Business Administration	193

\*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,

- Certificate in Business Administration
- Diploma in Business Administration

- Basic Bachelor's Degree in Business Administration
- 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**

- His / her transfer admission shall be within the intake permitted to the college.
- Availability of same combination of subjects studied in the previous college.
- He / she shall fulfill the attendance requirements as per the University Regulation.
- 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 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.
- His/her transfer admission shall be within the intake permitted to the college.
- He/she shall fulfill the attendance requirements as per the University Regulation.
- The Student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- 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**  
**Programme matrix as per National Educational 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		Environment 1 Studies		India and Indian Constituti on					
I	6 Cr	9 Cr	6 Cr	9 Cr					30 Cr
<b>PART B: CORE COURSES</b>									
Discipline Specific Core Courses (4Hrs/4Cr)	Perspectives in Management	Fundamenta ls of Accounting	Business Law	Cost Accounting	Costing for Business Decisions	Managem ent Accounting	Operatio ns Research	Business Informatio n System	
	Organisational Behaviour	Marketing Management	Financial Management	Productions and Operations Management	Income Tax I	Income Tax II	Corporat e Tax	Sustainabl e Business Developme nt	
	Managerial Economics	Business Environmen t	Human Resource Management	Entrepreneu rship Developme nt	Strategic Management	Project Managemen t	Risk Managemen t	Forex Managemen t	
	-	-	-	-	Company Law and Secretarial Practice	Business Ethics and Corporate Governanc e	-	-	
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Electives (4Hrs/3Cr)	-	-	-	-	Elective I	Elective II	Elective III	Elective IV	
Skill Enhancement Courses- Skill Based (2 Hrs/2 Cr)	Digital Fluency		Artificial Intelligence	Financial Education and Investment Awareness	-	-	-	-	
Vocational Enhancement Courses (3Hrs/3Cr)	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Internship 2 Cr/4 Cr	-	-	-	-	Social Internship 2 Cr	Corporate Internship 2 Cr	-	Internship 4 Cr	
Research Methodology (4hrs/4 Cr)	-	-	-	-	-	-	Research Methodo logy	-	
Research Proposal Formulation & Project (12 Cr)	-	-	-	-	-	-	-	Research Project/ Internship /Additional Elective	
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	22 Cr	22 Cr	155 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)	-	-	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	-	-	-	-	8 Cr
Total Credits	25 Cr	26 Cr	25 Cr	25 Cr	24 Cr	24 Cr	22 Cr	22 Cr	193 Cr

**Note:** Only those students who secure 75% marks or CGPA of 7.5 and above in the 1st six semesters may choose to undertake research in the 4th year.

Those who do not opt for research will continue with the regular Core Courses and Internship.

Those who opt for research will have one DSC along with Research Proposal Formulation & Project.

## Bachelor of Business Administration - Honours

### Programme Structure (For V & VI Semesters)

#### Semester Scheme of Examination

#### SEMESTER - V

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	M1 21 DC 501	Costing for Business Decisions	DSC-13	3+0+2	60	40	100	4
2	M1 21 DC 502	Income Tax I	DSC-14	3+0+2	60	40	100	4
3	M1 21 DC 503	Strategic Management	DSC-15	4+0+0	60	40	100	4
4	M1 21 DC 504	Company Law and Secretarial Practice	DSC-16	4+0+0	60	40	100	4
5		Discipline Specific Elective I	DSE-1	3+0+1	60	40	100	3
6		Vocational Enhancement Course	VEC-1	3+0+1	60	40	100	3
7	M1 21 SO 501	Social Internship	SEC-SB	0+0+2	-	50	50	2
<b>TOTAL</b>					<b>360</b>	<b>290</b>	<b>650</b>	<b>24</b>

## Bachelor of Business Administration - Honours

### Programme Structure (For V & VI Semesters)

#### Semester Scheme of Examination

#### SEMESTER - VI

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	M1 21 DC 601	Management Accounting	DSC-17	3+0+2	60	40	100	4
2	M1 21 DC 602	Income Tax II	DSC-18	3+0+2	60	40	100	4
3	M1 21 DC 603	Project Management	DSC-19	3+0+2	60	40	100	4
4	M1 21 DC 604	Business Ethics & Corporate Governance	DSC-20	3+0+1	60	40	100	4
5		Discipline Specific Elective II	DSE-2	3+0+1	60	40	100	3
6		Vocational Enhancement Course	VEC -2	3+0+1	60	40	100	3
7	UG 21 CO 601	Corporate Internship	SEC-SB	0+0+2	-	50	50	2
<b>TOTAL</b>					<b>360</b>	<b>290</b>	<b>650</b>	<b>24</b>

# Outcome Based Education (OBE) BBA Honours Programme

## Program Educational Objectives (PEO)

Our **BBA Honours** programme will produce graduates who will:

**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 (POs):

After the completion of the BBA Honours 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**

**Develop** 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 Skill**

**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: Entrepreneurial perspective**

**Develop**, organize and manage a business venture along with any of its risks. (Sustainable business Models)

#### **PSO12: Global perspectives and multicultural**

**Create** effective and appropriate interaction and Team work with people of different nationalities and cultures, demonstrating respect for social, cultural and Linguistic diversity at the local, national and international level.

**SEMESTER - V**  
**M1 21 DC 501: COSTING FOR BUSINESS**  
**DECISIONS**

**COURSE OBJECTIVES:**

The course aims to provide knowledge about various methods of budgetary control, various aspects of marginal, standard and relevant costing and to acquire the ability to use information determined through cost accounting for tactical decision-making purpose.

**Module 1: Budgetary Control** **10 Hours**

Meaning - Budget - Budgetary control and Budgeting - Need-Objectives and Functions Advantages and Limitations - Requirements of a good Budgeting system - Process involved in Preliminaries for operation of Budgetary Control - Classification - Preparation of cash and flexible budget only.

**Module 2: Marginal Costing** **10 Hours**

Meaning of Marginal Cost - Meaning of Marginal Costing -Distinction between Absorption Costing and Marginal Costing- Cost Volume Profit Analysis- Break Even Analysis - Break even chart - Profit Volume ratio - Margin of safety - Limiting factor

**Module 3: Tactical Decision Making** **15 Hours**

Short term and Long term Decision Making - Parameters in Decision Making - Quantitative and Qualitative Factors to be considered - Fixation of selling price - Make or Buy Decision- Utilizing spare capacity - Product Mix Decision- Adding or Dropping a Product Line - Plant Shut Down Decisions.

**Module 4: Standard Costing** **10 Hours**

Meaning of Standard Costing - Advantages of Standard Costing-Steps involved in Standard Costing - Analysis of Variances- Material

Variiances – Labour Variiances (Simple problems)- Overhead Variiances (Concept only).

## **Module 5: Relevant Costing**

**7 Hours**

Relevant Costing - Analysis of Relevant Costs with other concept-simple problems

## **Module 6: Neo Concepts in Decision Making 8 Hours**

Activity Based Costing – Cost object – Cost Driver – Steps in Activity based Costing – Uses and Criticisms of Activity Based Costing- Emerging costing standards – Average revenue per user, cost per footfall, cost per cubic feet/sq. meter, gross tons per km, and industry wise applicability - Life Cycle Costing – Product Life Cycle - Life cycle costs – Benefits of Life cycle Costing Target Costing – Meaning – Process involved in Target Costing – Value engineering Review in Target Costing Kaizen Costing – Meaning- Relevance, Balance Score Card – Perspectives involved in Balance Score Card.

### **SKILL DEVELOPMENT:**

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

1. Prepare a cash budget for your home, as if you are the only earning member of the family.
2. Prepare an expenditure budget for the year, to be submitted to your parents, asking them how much they should fund you for your Final year studies in Bangalore, as if you are staying in a paying guest accommodation.
3. Identify and classify various expenditures of six public sectors and six non-governmental organizations into relevant cost and irrelevant cost.
4. Identify the areas in which Activity Based information is used for decision making and make a report.
5. Conduct a comparative study of Marginal Costing and absorption costing of two different industries and find out their pattern of calculation of profits.

6. List various activity areas of a large scale manufacturing unit and identify their cost drivers.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Employ the process of budgetary control by using Cash and Flexible Budgets
2. Generate decisions on Cost, Volume and Profit by using Marginal Costing Technique.
3. Utilize the tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions
4. Use the Standard costing technique to analyze and control variance.
5. Apply Relevant costing in accordance with the merit of the Case
6. Justify usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.

### **BOOKS FOR REFERENCE:**

- ❖ *Arora M.N, A Textbook of Cost and Management Accounting, 10th Edition, Delhi, Vikas Publishing House, 2012.*
- ❖ *Charles T. Horngren, Gary L. Sundem, William O. Stratton, Introduction to Management Accounting, 14th Edition, Bengaluru*
- ❖ *Khan M.Y & Jain P.K., Management Accounting: Text, Problems and Cases, 7th Edition, Delhi, McGraw Hill, 2017.*
- ❖ *Maheshwari S.N, A Textbook of Accounting for Management, 3rd Edition, Delhi, Vikas Publishing House, 2012.*
- ❖ *Pandey L.M., Management Accounting, 3rd Edition, Delhi, Vikas Publishing House, 2009.*

**SEMESTER - V**  
**M1 21 DC 502: INCOME TAX - I**

**COURSE OBJECTIVES:**

The course aims to provide knowledge of the various provisions of income-tax in India and enable the learners to apply such provisions to compute total income and tax with respect to income from salary and house property.

**Module 1: Introduction** **6 Hours**

Brief history of Income Tax – Legal Frame work – Cannons of Taxation – Finance Bill – Scheme of Income Tax, Income Tax Authorities- Income tax officer and powers and functions, CBDT- powers and functions ,Commissioner of Income Tax- powers and functions ,Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview

**Module 2: Important Definitions** **10 Hours**

Definition: Assessee – Person – Assessment Year – Previous Year- Income – Gross Total Income – Total Income, Exempted Incomes- Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income).

**Module 3: Revenue and Capital Items** **2 Hours**

Revenue and Capital- Receipts- Expenditure-Losses

**Module 4: Residential Status & Incidence of Tax** **8 Hours**

Residential status– Resident – Ordinary & Not ordinary and Non-Resident of individual with incidence of tax – HUF & company Residential status only

**Module 5: Income from Salar** **20 Hours**

Income from Salary – Features of Salary Income – Basic Salary– Allowance – Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 – Problems.

## **Module 6: Income from House Property**      **14 Hours**

Introduction – Annual value under different situations (self-occupied – let out – partly self-occupied partly let out – portion wise and time wise) – deductions (u/s 24) – problems

### **SKILL DEVELOPMENT:**

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

1. Fill in Form No. 49A (PAN) and 49B
2. Filing of Income Tax Returns
3. Identify and make a List of enclosures to be made along with IT returns (with reference to salary & H.P)
4. Preparation of Form-16
5. Computation of Income Tax and the Slab Rates for your parents/ neighbor.
6. Computation of Gratuity with imaginary figures.
7. Prepare a Chart on perquisites.

### **COURSE OUTCOMES:**

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

1. Describe the functions of Income tax authorities, officers and commissioner and CBDT and types of assessment of individual assessee.
2. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
3. Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature.
4. Identify the Residential Status and Incidence of Tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.

5. Show the computation of Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. Show the computation of Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.

**BOOKS FOR REFERENCE:**

- ❖ *Bhagwati Prasad, Direct Taxes: Law and Practice, New Delhi, Wishwa Prakashan Publishers, Latest Edition*
- ❖ *Dinakar Pagare, Law and Practice of Income Tax, New Delhi, Sultan Chand & Sons, Latest Edition*
- ❖ *Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic Approach to Taxation, New Delhi, Wolters Kluwer India Pvt. Ltd, Latest Edition*
- ❖ *Lal B.B. & Vashisht N., Direct Taxes: Income Tax, Wealth Tax and Tax Planning, Delhi, Konark Publisher Ltd., Latest Edition*
- ❖ *Dr. Mehrotra H.C. & Dr. Goyal S.P., Income Tax Law and Accounts, Agra, Sahitya Bhavan Publication, Latest Edition*
- ❖ *Narang D.B., Gaur V.P., Income Tax Law and Practice, New Delhi, Kalyani Publications, Latest Edition* *Dr. Vinod K. Singhania, Direct Taxes, Mumbai, Taxmann Publication, Latest Edition*



## SEMESTER - V

### M1 21 DC 503: STRATEGIC MANAGEMENT

#### COURSE OBJECTIVES

To acquaint learners with the concepts of formulation of strategy and building competitive advantage that commensurate with corporate level and business level strategy.

#### **Module 1: Introduction to Business Policy & Strategy**

**10 Hours**

Business Policy: Definition and Importance of business policy, Purpose of business policy, objectives of business policy, Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation

Meaning of Strategy – Need for strategic management, process of strategic management, Evolution of Strategic Planning – Strategy v/s. Policy – Role of Strategists Characteristics of corporate, Levels of Strategic Planning -business & functional level strategic management decisions ; Schools of Thought on Strategy Formulation & decision-making, Reasons for failure of strategic management:- Issues Faced in Strategic Planning

#### **Module 2: Strategic Intent and Environmental Appraisal**

**10 Hours**

The concept of Strategic Intent-Fit-Environment appraisal: The concept of environment, The Company and its environment, scanning the environment, relating opportunities and resources based on appraisal of the environment (situation analysis - opportunities and threats analysis).

Sources and Techniques- External Analysis-Michael Porter's Five Force Industry Analysis – Value Chain Analysis Internal Analysis-Critical Success Factors (CSF): Key Factor Rating.

Internal analysis: Importance of organization's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain.

### **Module 3: Strategic Formulation-Corporate and Business Level Strategies** **12 Hours**

Approaches to Strategy formation; Strategic planning: Strategic planning process, strategic plan major strategy options – Corporate Level Strategies- Grand strategy -Stability, Growth- and Expansion-Merger & acquisitions - Types of renewal strategies – retrenchment and turnaround– Combination – Corporate Restructuring Strategies – McKinsey's 7S framework to analyzes firm's organizational design

Business level strategy-SBU (strategic business units), Formulation of competitive strategies: Michael E. Porter's Generic competitive strategies, cost leadership, - Strategic Advantage –decentralization; BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution-Matrix and Profit-Impact of Market Strategy (PIMS) Model.

### **Module 4: Strategic Analysis and Choice** **12 Hours**

Strategic gap analyses -Process of Strategic Choice – focusing in strategic alternatives -horizontal, vertical diversification - active and passive alternatives- Contingency Strategies.

Selection Factors-Subjective Factors of Influencing Choice – Corporate portfolio analysis – BCG Matrix – Limitations of BCG Matrix –GE Nine cell matrix –Product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix- SWOT analysis.

Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card.

## **Module 5: Strategic Implementation and Evaluation**

**8 Hours**

Activating Strategy – Strategic Organization Structure – Functional-SBU – Project Organization – Matrix Organization – New Design Option – Leadership Style and Cultural Change – Managing Resistance to Change – Managing Conflict –Linking Performance and Pay To Strategies – Evaluation Criteria for Strategies .Process of evaluation – Setting Performance standards – Evaluation techniques for strategic control.

## **Module 6: Strategic Control & Corporate Social Responsibility**

**8 Hours**

Strategy Control- Meaning- Importance- Scope- Strategic-surveillance -Relationship between Strategic evaluation and control, operational control, overview of management control, Types of strategic Control – focus on KRA (Key Result Areas) Social responsibilities: The Company and its social responsibilities, Social responsibility for economic growth and sustainability -Triple bottom Line-Social Audit. Ethics and Strategy-Meaning, scope and limitation

### **SKILL DEVELOPMENT:**

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

1. Select a high profile industry such as IT or Entertainment Industry. Identify major Competitors and analyze the type of corporate level of strategies being used by firms.
2. Identify a business group (e.g. Reliance) that has relied extensively on Backward Integration as expansion corporate level strategy. Analyze reasons why company chose to do so.
3. List a few recent instances of Indian companies that adopted diversification strategies and make observations on why these companies diversified and types of diversification used.

4. Pick up several business magazines. Locate corporate reports of different types of companies according to different factors such as industry – size or type. Analyze these reports to identify types of corporate level strategies the companies chosen by you are employing.
5. Analyze the following trends and extrapolate their implications for strategy formulation within companies (i) rising population (ii) crisis in higher education sector (iii) spread of Internet culture (iv) deplorable state of public utilities.
6. Essential Readings: Azhar Kazmi: Business Policy and Strategic Management, Second Edition, Tata McGraw Hill Publications.

### **COURSE OUTCOMES**

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

1. Illustrate a design of a policy that operationalize the Vision and performance
2. Conduct and draw conclusions from external and internal analyzes of an organization's environment and assess their significance for strategic planning
3. Choose an appropriate corporate level and Business level strategy that takes into account all the environmental factors of Business firm
4. Generate the Strategic analysis and strategic choices after the conducting strategic Gap Analysis
5. Develop implementation of strategic plans in setting Performance standards and using Evaluation techniques for strategic control to execute those strategies.
6. Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perceptive.

## **BOOK FOR REFERENCE:**

- ❖ *Budhiraja S & Athreya M, Cases in Strategic Management, 1st Edition, New Delhi, Tata McGraw Hill Publications, 2012.*
- ❖ *Francis Cherunilam, Strategic Management, 1st Edition, Bombay, Himalaya Publishing House, 2018.*
- ❖ *Kazmi Azhar, Strategic Management and Business Policy, 3rd Edition, New Delhi Tata McGraw Hill Publication, 2008.*
- ❖ *Kourdi Jeremy, Business Strategy (A Guide to Effective Decision Making), 3rd Edition, New Delhi, the Economist, 2015.*
- ❖ *Pearce II A. John & Robinson Jr B Richard, Strategic Management – Strategy Formulation, Implementation and Control, 12th edition, New Delhi, McGraw Hill Education, 2012.*
- ❖ *Rao V. S. P. & Krishna Hari V., Strategic Management – Text and Cases, 1st Edition, New Delhi, Excel Books Publication, 2004.*
- ❖ *Sadler M Philip, Strategic Management, 2nd Edition, New Delhi, 2013*
- ❖ *Gerry Johnson & Richard Whittington – “Exploring Strategies: - Text and Cases – Eleventh Edition- Pearson Publication – January 2017*
- ❖ *Charles W. L. Hill & Gareth R Jones – Strategic Management – An Integrated Approach – 10th Edition – McGraw Hill Publishers - 2020*

**SEMESTER V**  
**M1 21 DC 504: COMPANY LAW AND**  
**SECRETARIAL PRACTICE**

**COURSE OBJECTIVES:**

The course enables the students with the knowledge of legal requirements from commencement to liquidation of a company form of an organization.

**Module 1: Over View of Companies Act, 2013 6 Hours**

Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations - Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law –Related Party Transactions – Definition of Related Parties –Types and Requirements of law.

**Module 2: Company Formation 16 Hours**

Promotion: Functions and Position of Promoters, steps in promotion, Pre- incorporation contracts and Provisional contract, Law with regard to start ups- Documents to Commence Business: Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra- vires and Alteration of Memorandum- Articles of Association: Meaning, contents, alteration constructive notice and indoor management- Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects- Certificate for commencement of business

**Module 3: Shares 16 Hours**

Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment – Underwriting Agreements – Underwriting Commissions – Buyback of shares – Depository system (D-MAT, RE-MAT) – Transmission of Shares. Members and Shareholders:

Meaning of Member – Acquisition of Membership – Termination of Membership – Register of Members. Share Capital: Meaning of Share and Stock – ESOP, Sweat equity, and Shareholders agreement - Differential voting rights – Reduction of Share Capital. Borrowing and Debenture: Borrowing powers – Effects of Ultra Vires borrowings – Mortgage and charge – Debentures – Kinds of Debentures – Debenture Trust Deed. MCA 21 guidelines.

## **Module 4: Company Meetings** **10 Hours**

Importance of meetings – Types of meetings – Annual General Meeting and Extraordinary General Meeting – Requisites of a valid meeting – Quorum – Chairman – Adjourned Meetings – Proxies – Voting – Different types of Resolutions - Drafting of Minutes – Requirements as per Secretarial Standard No. 1 and 2.

## **Module 5: Directors** **6 Hours**

Need for Directors – Position of Directors – Their appointment – Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director.

## **Module 6: Winding Up** **6 Hours**

Modes of Winding up – Consequences of winding up – Official Liquidator – Defunct Company - Behavioural ethics and justice:- Relationship between justice perceptions in employees and comparison of ethical and unethical behaviours like violation of conscience, failure to honour commitments, unlawful conduct, disregard of company law.

### **SKILL DEVELOPMENT:**

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

1. Simulation with the help of BLISS Software
2. Circulate and show the prospectus to class.
3. Circulate and show the agenda to the class. 4. Draft agenda.

5. Circulate and show the directors and auditor's report.
6. Collect blank share application form and make the class fill it.
7. Drafting of Memorandum of Association – Drafting Articles of Association.

## **COURSE OUTCOME**

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

1. Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the company's act of 2013.
2. Plan for formation of company right from promotion to commencement of business stage. 3. Illustrate the procedure involved in raising capital by way of issue of Shares and Debentures.
4. Conduct company meetings as per the compliance to manage the internal and external affairs of company.
5. Illustrate the duties and responsibilities of director as per compliances under company's act of 2013.
6. Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation.

## **BOOKS FOR REFERENCE**

- ❖ *K. Majumdar & G. K. Kapoor, Company Law & Practice, 12th Edition, 2012*
- ❖ *Singh, Principles of Company Law, 10th Edition, 2020*
- ❖ *Dr. P. N. Reddy & H. R. Appanaiah, Essentials of Company Law & Secretarial Practice, 12th Edition, 2021*
- ❖ *K. C. Garg & Vijay Gupta, Company Law & Secretarial Practice, 9th Edition, 2015*
- ❖ *M. C. Bhandari, Guide to Company Law Procedure, 16th Edition, 2018*
- ❖ *M. C. Kuchchal, Secretarial Practice, 4th Edition, 2008*
- ❖ *M. C. Shukla & Gulshan, Principles of Company Law, 16th Edition, 2019*



## SEMESTER VI

### M1 21 DC 601: MANAGEMENT ACCOUNTING

#### COURSE OBJECTIVES:

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

#### **Module 1: Introduction to Management Accounting**

**5 Hours**

Meaning - Objectives - Nature and Scope of Management Accounting- Role of Management Accountant - Relationship between Financial Accounting - Cost Accounting and Management Accounting

#### **Module 2: Financial Statement Analysis**

**10 Hours**

Meaning and Concept of Financial Analysis - Importance - - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements - Trend Analysis.

#### **Module 3: Ratio Analysis**

**15 Hours**

Meaning - Importance - Utility of Ratios - Classification of Ratios- Calculation and Interpretation of Ratios - Preparation of Income Statement and Balance Sheet with Ratios.

#### **Module 4: Fund Flow Analysis**

**13 Hours**

Meaning-Concept of Fund and Funds Flow Statement-Uses and Significance of Funds Flow Statement - Procedure for Preparing FFS- Schedule of Changes in Working Capital - Statement of Sources and Application of Funds

## **Module 5: Cash Flow Analysis**

**12 Hours**

Cash Flow Analysis – Meaning and Concept – Comparison between Funds Flow and Cash Flow Statements – Uses and Significance of CFS – Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS 7)

## **Module 6: Management Reporting**

**5 Hours**

Methods of Reporting – Requirements of a Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of Reports under Different Situations

### **SKILL DEVELOPMENT:**

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

1. Collect financial statements of any one organization for two years.
2. Calculate ratios based on the above financial statement: Profitability ratios – Gross Profit Ratio – Net Profit Ratio – ROCE – Current Ratio – Liquid Ratio.
3. Prepare Fund flow/Cash flow statements with imaginary figures as per Accounting Standards.
4. Draft an imaginary Management Report.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the role of a Management Accountant in the present scenario
2. Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials
3. Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark Ratios
4. Application of fund under different head of account.

5. Analyze the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7
6. Compare and contrast the different types of management reporting that arises on the respective situations

**BOOK FOR REFERENCE:**

- ❖ *Batty J, Management Accountancy, Delhi, Macdonald & Evans Ltd, Latest Edition.*
- ❖ *George Foster - Financial Statement Analysis, New Jersey, Prentice Hall, Latest Edition*
- ❖ *Dr. Goyal S .N. & Manmohan, Cost and Management Accounting, Delhi, Sultan Chand & Sons, Latest Edition*
- ❖ *Khan M.Y & Jain P.K., Management Accounting, Delhi, Tata McGraw Hill Publication, Latest Edition*
- ❖ *Made Gowda, Management Accounting, Delhi, Himalaya Publishing House, Latest Edition*
- ❖ *Dr. Maheswari S.N. Advanced Accountancy, Delhi, Vikas Publishing, Latest Edition.*
- ❖ *Pandey I.M, Management Accounting, Delhi, Vikas Publishing House, Latest Edition*
- ❖ *Pillai R. S .N. & Bagavathi - Management Accounting Delhi, S.Chand, Latest Edition*
- ❖ *Reddy P. N. & Appanaiah H.R - Essentials of Management Accounting, Delhi, Himalaya Publishing House, Latest Edition*
- ❖ *Saxena - Advance Cost and Management Accounting, Delhi, Sultan Chand and Sons, Latest Edition*
- ❖ *Sharma R.K. & Gupta Shashi K. - Management Accounting Principles Practice, Delhi, Kalyani Publishers, Latest Edition*

**SEMESTER VI**  
**M1 21 DC 602: INCOME TAX - II**

**COURSE OBJECTIVES:**

The students will be able to

1. Describe the concepts and features of assessment of profits and gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Assess short term and long term capital gains of an Individual assessee who is involved in Business and Profession.
3. Assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Evaluate gross total income of an Individual assessee after

Taking into account deduction u/s 80

5. Describe the mechanism of carry forward and set off of Losses an Individual assessee
6. Compute total Taxable Income and Tax liability of an Individual assessee who is involved in Business and Profession.

**Module 1: Profits & Gains of Business or Profession 16 Hours**

Meaning of business – Profession – Profits of business or profession– Features of assessment of profits and gains – Rules for adjustment of profit and loss account – Depreciation u/s 32.

Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant

**Module 2: Capital Gains 12 Hours**

Meaning and kinds of capital asset – Transfer – Transactions Not regarded as transfer – Full value of consideration – Cost of

Acquisition – Cost of improvement – Capital gains exempt from tax. Exemptions from capital gain u/s 54. Problems on computation of short term and long term capital gains

### **Module 3: Income from Other Sources 12 Hours**

General income – Specific incomes – Treatment of specific incomes– Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

### **Module 4: Deductions from Gross Total Income 8 Hours**

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes

### **Module 5: Carry forward and Set off of Losses 2 Hours**

Provisions with respect to Carry Forward and Set Off of Losses in respect to Assessment of an Individual (Theory only)

### **Module 6: Tax Liability of Individuals 10 Hours**

Computation of total taxable income and tax liability of an Individual

#### **SKILL DEVELOPMENT:**

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

1. Chart of capital gains index numbers.
2. Table of rates of TDS.
3. Filing of Income tax returns.
4. List of enclosures for IT returns.
5. Tax planning.

#### **COURSE OUTCOMES:**

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

1. Illustrate the concepts and features of assessment of profits and gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.

2. Compute Short term and Long term capital gains of an Individual assessee who is involved in Business and Profession.
3. Compute Taxable Income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Compute Gross Total Income of an Individual assessee after taking into account deduction u/s 80.
5. Illustrate the mechanism of carry forward and set off of losses of an Individual assessee who is involved in Business and Profession.
6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

**BOOK FOR REFERENCE:**

- ❖ *Dr. Ahuja Girish & Dr. Gupta Ravi, Income Tax, New Delhi, Wolters Kluwer India Private Limited, Latest Edition*
- ❖ *Gaur V.P., Narang D.B, Gaur Puja & Puri Rajeev, Income Tax, 1 Delhi, Kalyani Publishers, Latest Edition*
- ❖ *Lal B.B. and Vashisht N., Direct Taxes , Delhi, Konark Publisher Ltd., Latest Edition*
- ❖ *Dr. Mehrotra & Dr. Goyal, Direct Taxes, Law and Practice, Agra, Sahitya Bhavan Publication, Latest Edition*
- ❖ *Pagare Dinakar, Law and Practice of Income Tax, New Delhi, Sultan Chand and Sons, Latest Edition*
- ❖ *Prasad Bhagwathi, Direct Taxes, Law and Practice, New Delhi, Wishwa Prakashana, Latest Edition*
- ❖ *Dr. Singhania K Vinod, Direct Taxes, Law and Practice, Mumbai, Taxmann Publication, Latest Edition*

## SEMESTER VI

### M1 21 DC 604: PROJECT MANAGEMENT

#### COURSE OBJECTIVES:

The course aims to develop an understanding on the nature and content of Project Management, project feasibility studies and its implications. Evaluation of the projects of both Commercial and National profitability by using appropriate capital budgeting Technique. Develop a project Plan and schedule by using Project Networking technique. Compare and contrast the Project financing options

#### **Module 1: Nature & Content of Project Management**

**10 Hours**

Project - Classification - Importance of Project Management - An Integrated Approach - Project Portfolio Management System -The Need - Choosing the appropriate Project Management Structure: Organizational considerations and project considerations - steps in defining the project - Project Rollup - Process breakdown structure - Responsibility Matrices - External causes of delay and internal constraints.

#### **Module 2: Project Identification, Feasibility & Formulation**

**8 Hours**

Project feasibility studies - Opportunity studies, General opportunity studies, specific opportunity studies, pre-feasibility studies, functional studies or support studies, feasibility study -components of project feasibility studies - Managing Project resources flow- project planning to project completion: Pre-investment phase, Investment Phase and operational phase - Project Life Cycle - Project constraints.

#### **Module 3: Project Evaluation**

**12 Hours**

Project Evaluation under certainty - Net Present Value (Problems - Case Study), Benefit Cost Ratio, Internal Rate of Return, Urgency,

Payback Period, ARR – Project Evaluation under uncertainty – Methodology for project evaluation – Commercial vs. National Profitability – Social Cost Benefit Analysis, Commercial or National Profitability, social or national profitability.

## **Module 4: Developing a Project Plan** **12 Hours**

Developing a Project Plan - Developing the Project Network – Constructing a Project Network- PERT – CPM – (Problems) Crashing of Project Network (Concept only) – Resource Leveling and Resource Allocation – how to avoid cost and time overruns? – Steps in Project Appraisal Process – Project Control Process – Control Issues – Project Audits – the Project Audit Process – project closure – team, team member and project manager evaluations.

## **Module 5: Project Financing** **8 Hours**

Project Financing-Financing of Projects - Financing of Infrastructure Projects - Venture Capital and Private Equity - Investment Banking

## **Module 6: Project Management** **10 Hours**

Managing versus leading a project - managing project stakeholders – social network building (Including management by wandering around) - qualities of an effective project manager – managing project teams – Five Stage Team Development Model – Situational factors affecting team development – project team pitfalls. Impact of Technology and Digitalisation on Project Management.

### **SKILL DEVELOPMENT:**

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

1. Prepare a Project Life Cycle.
2. Prepare a Project Life Cycle Chart.
3. Project analysis – Identify a major project and conduct its feasibility study.



4. Download a free application software for project evaluation and monitoring on open source and conduct a basic project evaluation on the same.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the nature and content of Project Management in order to choose an appropriate Project Management Structure.
2. Describe the use of project feasibility studies and its implications in the selection of best available project.
3. Evaluate the projects of both Commercial and National profitability by using appropriate capital budgeting Technique both under certainty and uncertainty situations.
4. Develop a project Plan and schedule by using Project Networking technique
5. Select a Project financing option of Venture Capital or and/ Private equity and Investment Banking on considering associated risks.
6. Describe desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stakeholders.

### **BOOK FOR REFERENCE:**

- ❖ *Arun Kanda, Project Management, 1st Edition, Delhi, PHI Learning, 2011.*
- ❖ *Harold R. Kerzner: Project Management – Case studies, 5th Edition, Delhi, Wiley publication, 2016.*
- ❖ *Kamaraju Ramakrishna, Essentials of Project Management, 1st Edition, Delhi, PHI Learning, 2010.*
- ❖ *Kim Heldman: Project Management Jump start, 3rd Edition, Delhi, Wiley Publications, 2017.*

- ❖ *Kirandeep Kaur, Project Management, 1st Edition Delhi, Kalyani Publishers, 2016.*
- ❖ *Larry Richman: Improving your Project Management Skills, 2nd Edition, Amacom, 2011.*
- ❖ *Nagarajan K., Project Management, 8th Edition, Delhi, New age international publishers, 2017.*
- ❖ *Panneerselvam P. & Senthilkumar R., Project Management, 1st Edition, Delhi, PHI Learning, 2019.*
- ❖ *Prasanna Chandra, Planning, Analysis, Selection, Implementation and Review, 9th Edition, Delhi, Tata McGraw Hill Publications, 2019.*
- ❖ *Sontakki V.C., Project Management, 1st Edition, Delhi, Himalaya Publishing house, 2015.*

**SEMESTER VI**  
**M1 21 DC 604: BUSINESS ETHICS AND**  
**CORPORATE GOVERNANCE**

**COURSE OBJECTIVES:**

The course aims to develop in learners an understanding of the concept of Business Ethics and its application in business decision making using sustainable business practices

**Module 1: Introduction to Ethics** **6 Hours**

Meaning and scope – principles of personal ethics – principles of professional ethics- values and ethics – business ethics – need for business ethics– reasons behind unethical behaviour Source of ethical conflicts, consequences of ethical behaviour – corporate governance ethics- code of conduct and ethics for managers

**Module 2: Ethical Theories and Models** **12 Hours**

Ethical relativism and absolutism – role of ethical theories in business

Classification of ethical theories: Consequentiality or Teleological theories – Utilitarianism – Egoism Non consequentialist or Deontological theories – Kantian theories -Other normative theories: stockholder, stakeholder, social contract, and trusteeship theories.

**Module 3: Ethical Decision Making** **12 Hours**

Implications of unethical issues in different functional areas of business like finance, Human Resource and marketing – Economic ideologies: Capitalism, Socialism and Communism -Economics and Business Ethics – Global Business Practices – Consumerism, Human Rights, Healthcare and Labour – Sustainable Development. Ethical models – Tucker’s 5 question model - American Accounting Association model – Ethical Decision Making Process.

## **Module 4: Business Law and Ethics** **10 Hours**

Business Code of Conduct and Ethics, Legal and Ethical issues in Business –Law, Judicial System and Business Ethics - Indian Constitution and Business, Prominent features of Monopoly and Restrictive trade practices- MRTP & Foreign Exchange Management Act (FEMA), Business Law v/s Ethics

## **Module 5: Corporate Social Responsibility (CSR) 12 Hours**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance – Ethics in functional areas of Business – insider trading, whistle blowing etc. CSR provisions under the Companies Act 2013; Safeguard against unethical Behaviour.

CSR Committee; CSR Models, Codes, and Standards on CSR – Case studies

## **Module 6: Corporate Governance** **8 Hours**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance - World Bank's guidelines (basics only) – OECD principles (basics) – Sarbanes-Oxley Act 2002 (important clauses)

### **SKILL DEVELOPMENT:**

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

1. Grounding in philosophy of ethics and various debates on ethical practice and judgment.
2. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.

3. Conduct a group assignment on “The relationship between Business houses and Society in Indian Context and associate the same with respect to the various ethical models studied”
4. Mini Project: Collect details of unethical practices by businesses in today’s context in the areas of Production, Marketing, HRM, and Financial services and make a report.
5. Conduct Role plays and discuss Case studies related to ethical issues in business with respect to India.

## **COURSE OUTCOMES**

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

1. Illustrate the role of code of conduct and consequences on ethical Business and corporate governance level
2. Enumerate the role of ethical theories in building Business ethics
3. Illustrate the ethical decision making models and its application in the functional areas of business.
4. Evaluate the evolution and benefits of corporate Social responsibilities in India and its compliances as per provisions of Indian companies Act.
5. Examine the Corporate Governance practices in India and its influence as per guidelines of World Bank on corporate Governance ethics.

## **BOOK FOR REFERENCE:**

- ❖ *Fernando. A.C., Business Ethics, an Indian Perspective, New Delhi, 7th Edition, Pearson, 2013.*
- ❖ *Jennings M., Business Ethics, 7th Edition, California, South- Western College/West, 2011.*
- ❖ *Laura Hartman, Business Ethics, 4th Edition, Pennsylvania, McGraw-Hill Education, 2017.*

- ❖ *Routledge Ethics, A Contemporary Introduction (Routledge Contemporary Introductions to Philosophy), 2nd Edition, Oxfordshire, Routledge publisher, 2011.*
- ❖ *Velasquez Manuel G., Business Ethics Concepts and Cases, 6th Edition, New Delhi, Prentice Hall India Learning Private Limited, 2006*

