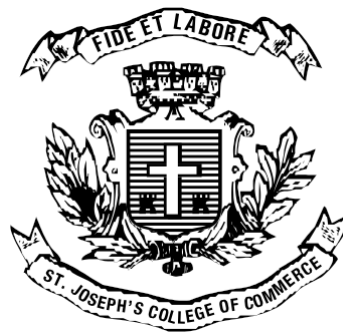


St. Joseph's College of Commerce
(Autonomous)
163, Brigade Road, Bengaluru - 560 025

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 Commerce [Industry
Integrated]**

Semester I & II

Syllabus as per State Education Policy 2024

Curriculum Framework w.e.f., 2024-2025

Academic Year 2024 - 2025

Batch 2024

St. Joseph's College of Commerce

(An Autonomous Institution 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 55th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2024 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 (BPM- 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.

ABOUT THE DEPARTMENT

The B. Com Department of St. Joseph's College of Commerce has efficiently streamlined all its courses to reflect an interdisciplinary approach to understanding the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics and Auditing along with a choice of Cost Accounting, Finance, Business Analytics, Marketing and Human Resources, studied in the fifth and sixth semester. The courses are challenging, yet, rewarding for students with high aspirations. Our students have been sought after by employers for their excellent knowledge, skills and attitude, giving them an edge over their peers from other institutions.

OBJECTIVES OF THE B.COM PROGRAMME

- a. To provide conceptual knowledge and application skills in the domain of Commerce studies.
- b. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.
- c. To sharpen the students' analytical and decision-making skills.
- d. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.
- e. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
- f. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
- g. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

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.

DURATION OF THE PROGRAMME

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Commerce.

MEDIUM OF INSTRUCTION

The medium of instruction shall be in English. However, a candidate will be permitted to write the examination completely, either in English or in Kannada.

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.

TEACHING AND EVALUATION

M.Com (All Programs) /MBA / MFA / MBS graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related courses and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

ACADEMIC EVALUATION UNDER STATE EDUCATION POLICY (SEP) EFFECTIVE FROM ACADEMIC YEAR 2024-2025

The academic evaluation of both undergraduate (UG) and postgraduate (PG) programmes consists of two components: Continuous Internal Assessment (Formative Assessment) and End-Semester Examination (Summative Assessment).

a. Assessment for UG Students under SEP will be as follows:

Type of Assessment	Assessment Component	Allotted Marks
Continuous Internal Assessment / Formative Assessment	CIA I (Test)	10 Marks
	CIA II (Skill-based Assessment)	10 Marks
	Mid-Term Exam	20 Marks
Total	40 marks (scaled down to 20 marks)	
End-Semester Examination / Summative Assessment	End-Semester Examination	80 Marks
TOTAL		100 Marks

Additional Details:

- **Mid-Term Exam:** The mid-term test covers at least 40-50% of the syllabus and has a duration of one hour.
- **Continuous Internal Assessment (CIA) Activities:** CIA activities are designed with clear objectives, modalities, assessment rubrics, and outcomes. These activities are robust and are conducted continuously throughout the semester.

End-Semester Examination (ESE) under SEP - Rules and Attendance Requirement:

- The total marks for the ESE are 80, with a duration of 3 hours under SEP.
- A minimum of 75% attendance in each course is required to be eligible to sit for the End-Semester Examinations (ESE).

Attendance Requirement for Taking ESE:

- The University Grants Commission (UGC) mandates a minimum of 75% attendance in each course to be eligible to write the End Semester Examinations (ESE). The college strictly adheres to this rule as required by the UGC.
- There is no provision for condonation of attendance under the UGC Act.

CIA Improvement:

- There is no provision for enhancing CIA marks for UG students once the semester ends. Therefore, students are advised to take all formative assessments seriously.

Absence during End Semester Examination:

- If a student misses the End Semester Examination, they will be marked as "Absent" and will be required to take the supplementary examination for that course during the next available opportunity only.

Criteria for Passing and Classification:

Minimum for a Pass:

1. **Minimum Pass Marks in Final Examination:** A minimum of 40 percent is required in each course. The student must score at least 32 marks out of 80 in the End Semester Examination (ESE).
2. **Overall Pass Requirement:** The aggregate of Continuous Internal Assessment (CIA) and End Semester Examination (ESE) should also be a minimum of 40 percent. Out of 100 marks, a student must secure at least 40 marks in each course to qualify as passed.
3. **SGPA Calculation:** SGPA (Semester Grade Point Average) is calculated

$$\text{SGPA} = \frac{\text{Total of (Credits Earned X Grade Points)}}{\text{Total of Corresponding Credits}}$$

as follows:

4. **SGPA Calculation Eligibility:** SGPA will be calculated only for students who have passed all courses, including graded courses, in the semester.
5. **CGPA Calculation:** CGPA (Cumulative Grade Point Average) is

$$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$$

calculated as follows:

$$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$$

SGPA and CGPA will be rounded off to two decimal places.

Interpretation of SGPA/CGPA and Classification of Final Result for a UG Programme

I. Classification of Successful Candidates

- **Grading System for Choice Based Credit System (CBCS):** The College adopts a ten-point grading system. The following are the modalities and operational details:

1. **Credits:** Credits are assigned to courses based on the following broad classification:

Courses category	Instruction Hours/week	Credits
Languages	3 Hours	3
Major Core	4 Hours	4
Compulsory courses	2 Hours	2
Skill Enhancement Courses	2 Hours	2

1. Grade Points: The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

% Marks	95-100	90-94	85-89	80-84	75-79	70-74	65-69	60-64	55-59	50-54	45-49	40-44	Below 40
Grade Points	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

2. Semester Grade Point Average (SGPA):

- The SGPA is calculated as the sum of the product of the credits and the grade points scored in all courses, divided by the total credits of Part A

$$\text{SGPA} = \frac{\text{Total of (Credits Earned X Grade Points)}}{\text{Total of Corresponding Credits}}$$

and Part B in the semester.

- The minimum SGPA required for a pass is 4.00.
- If a student has not passed in a course or is absent, the SGPA is not assigned.

3. Cumulative Grade Point Average (CGPA):

- The CGPA is the weighted average of all the courses taken by a student across all six semesters of a programme.

$$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$$

- SGPA and CGPA will be rounded off to two decimal places.

Interpretation of SGPA/CGPA and Classification of Final Result for a UG Programme:

Grade Points	% of marks	Grade	Result/Class Description
9.00-10.00	85 - 100	O	Outstanding
8.00-8.99	75 - 85	A+	First Class Exemplary
7.00-7.99	65 - 75	A	First Class Distinction
6.00-6.99	55 - 65	B+	First Class
5.50-5.99	50 -55	B	High Second Class
5.00-5.49	45 - 50	C	Second Class
4.50 -4.99	40 - 45	P	Pass Class
Below 4.5	Below 40	RA	To Re-Appear

Pattern of Question Paper under SEP

The question paper under SEP will include questions that assess both Lower Order Thinking Skills (LOTS) and Higher Order Thinking Skills (HOTS). The difficulty level of the question paper will be distributed as follows: 40% easy, 30% difficult, and 30% very challenging.

ESE Question Paper Pattern:

- **Duration:** 3 Hours
- **Maximum Marks:** 80

The question paper will follow this model:

Section	Marks per Question	Number of Questions	Total Marks
Section A	2 marks	5 questions (out of 7)	10 Marks
Section B	5 marks	4 questions (out of 6)	20 Marks
Section C	12 marks	3 questions (out of 5)	36 Marks
Section D	14 marks	1 question (Case Study)	14 Marks
Total			80 Marks

Revaluation, Retotaling, and Improvement

- Requests for **revaluation, retotaling, and photocopies of the answer book** for the End-Semester Examination (ESE) must be submitted to the Controller of Examination along with the prescribed fee within two weeks from the declaration of results.
- **Improvement** of Continuous Internal Assessment (CIA) marks is not possible after the completion of the particular semester.

Outcome Based Education (OBE): B.Com - (BPM-Industry Integrated)

Program Educational Objectives (PEO)

Our B.Com program will produce graduates who will:

PEO1: Be competent, creative and highly valued professionals in industry, academia, 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 professionals contributing to the country.

PEO4: Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.

Programme Outcomes (PO)

After the completion of the **B.Com** 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 competency

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.

PO-3 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 competency

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 competency

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

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

PO9 Collaboration

Work collaboratively and respectfully as members and leaders of diverse teams

PO 10 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.

PO 11 Redesigning the Business Process Management

Develop, report, display and alert mechanism drawn from process data from the Business Process Management Service/Software and use these data methods to adapt the process.

PO 12 Business Process Management as a Career option:

Apply the competencies and creativity required to undertake Business Process Management as a desirable and feasible career option.

B. Com [Industry Integrated] Course

COURSE STRUCTURE CORE SUBJECTS SEMESTER - I

Course Code	Title of the Course	Category	Lecture Hours per week	Credits
C3 24 MC 101	Financial Accounting	Major Core	4	4
C3 24 MC 102	Principles of Management	Major Core	4	4
C3 24 MC 103	Business Economics	Major Core	4	4
C3 24 MC 104	Business Mathematics and Statistics	Major Core	4	4
C3 24 GE 101	Language 1	Language	3	3
	Language 2	Language	3	3
C3 24 KN 101	Kannada			
C3 24 HN 101	Hindi			
C3 24 AE 101	Additional English			
UG 24 FC 101	Psychological wellbeing	Compulsory course	2	2
Total credits				24

SEMESTER - I
C3 24 MC 101: FINANCIAL ACCOUNTING

COURSE OBJECTIVE

The course aims to equip the students with the conceptual knowledge and skills required to prepare and evaluate financial statements of different business organizations.

Module 1: Conceptual Framework **10 Hrs.**

Introduction to Ind AS, IFRS, Challenges in implementation, Accounting Concepts - Accrual concept, Going Concern Concept, Business Entity Concept, Elements - Assets, Liabilities, Incomes, Expenditure and Equity for Sole proprietor, Partnership firm and Company. Four Pillars of accounting and Accounting Equation. Applicability of Ind AS - Voluntary Adoption and Mandatory Applicability - Phase I, II, III and IV. Role of accountant - Ethical values - Integrity, Objectivity, Professional competence and care, confidentiality, Professional behaviour.

Module 2: Accounting Process **10 Hrs**

Accounting Process - Journal (including transactions covering GST on purchases and sales), Ledger, and Trial Balance, Rectification of Errors (Journal entry problems).

Module 3: Financial Statements **15 Hrs**

Preparation of Financial statements- Profit & Loss statement and Balance Sheet. Adjustments for Ongoing transactions- Goods & cash withdrawn by proprietor, goods lost by fire, goods issued as free sample, Prepaid expenses, Outstanding expenses, Interest on capital, Interest on drawings, Interest on loan, Provision for Bad debts and Doubtful debts, Depreciation, Commission payable before and after charging such commission. (Sole proprietor and Partnership Firm).

Module 4: Company Financial Statements **5Hrs**

Company Financial Statements - Objectives, Format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (Amended till date).

Module 5: Preparation and Presentation of Cash flow Statement **10Hrs**

Meaning of Cash flow, Classification of Activities - Operating, Investment and Financing (Simple problems on identification of activities under Indirect method).

Module 6: Basic Financial Statement Analysis

10Hrs

Introduction to Ratios - Computation of ratios based on liquidity, Solvency, Activity & Profitability [problems based on calculation of ratios] – Trend Analysis

COURSE OUTCOMES

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

1. Describe the concepts, conventions, and Terms of Financial Accounting as per the framework of Ind AS and IFRS.
2. Prepare Journal, Ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
3. Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments
4. Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (Amended till date).
5. Prepare Cash flow statements as per old and new methods.
6. Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.

Skill Development (These activities are only indicative, the faculty member can innovate) :

1. Generate financial statements using Tally.
2. Prepare and present a summary on a company's published annual report which includes profitability analysis, financial position, cash position and accounting policies.
3. Compute the profitability ratios, turnover ratios and solvency ratios on the published financial statement of a company of your choice.
4. Compare and analyse the profitability ratios, solvency ratios between two companies using published financial statements.
5. Analyse a cash flow statement with from published annual report.

Books for Reference

- S P Jain and K. L. Narang, Advanced Accounts, Kalyani Publications
- S.N. Maheswari, Advanced Accountancy, Vikas Publishers
- Ashok Sehgal and Deepak Sehgal, Advanced accounting, Taxmann's
- Shukla and Grewal, Advanced Accountancy, Sultan Chand
- CA Anand Banka, Comprehensive guide to IND AS implementation
- IFRS and Ind AS publications issued by IASB and ICAI respectively

SEMESTER 1
C3 24 MC 102 : PRINCIPLES OF MANAGEMENT

Objective:

To familiarize the students with the Concepts and Principles of Management and to train them in Practical and Managerial skills.

Module 1: Introduction to Management and History of Management Thought
12Hrs

Introduction: Meaning - Nature and Characteristics of Management - Scope and Functional Areas of Management - Management as an Art, Science or Profession - Management and Administration - Principles of Management - Roles and skills of managers.

Evolution of Management Thought: Pre-scientific Management (introduction) - Taylor's Scientific Management - Fayol's modern management.

Module 2: Planning Forecasting and Decision Making **10Hrs**

Planning: Nature - Planning Process - Objectives - Types of plans - MBO (Peter Drucker) & MBE

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

Decision Making: Meaning - Types of decisions - Phases of Decision Making - Steps in decision making - Delegation and Principles of delegation.

Module 3: Organizing and Staffing **10Hrs**

Organizing: Nature and Purpose of Organization - Principles of Organization - Organization structure and types - Departmentation - Committees - Centralization vs. Decentralization of Authority - Span of Control - Meaning - Factors affecting span.

Staffing: Nature and Process of Staffing.

Module 4: Leadership, Directing and Controlling **10Hrs**

Leadership: Meaning - Leadership styles - Theories of leadership.

Directing: Meaning - Principles and techniques of directing.

Controlling: Meaning and definition - Features - Steps in controlling and methods of establishing control. Techniques of controlling - Budgetary and non-budgetary.

Module 5: Co-Ordination and Motivation **12Hrs**

Co-ordination: Meaning - steps and methods of co-ordination.

Motivation: Meaning - Theories of motivation - Carrot & Stick approach - Maslow's - Mc Gregor's - Herzberg's - ERG - Mc Clelland's - Vroom's Expectancy - William Ouchi's theory Z.

Module 6: Business Ethics

6 Hrs

Meaning – Need and importance - Principles of ethics -profits and ethics – Factors affecting ethical practices in Business

Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups.

Recent Trends in Management – Continuing digitization in the business world, Artificial Intelligence in various functions of management, importance of data and analytics in management

Skill Development:

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

1. Evaluate the innovative concepts of Principles of Management laid on Henry Fayol in different industries.
2. Examine the impact of strategic partnerships with market research firms.
3. Analyze the impact of expansion from product to channel & customer profitability analysis.
4. Application of Predictive accounting & business intelligence on Enterprise Performance Management.
5. Present the Seven C attributes shared by effective coronavirus leaders in Harvard School Business Working Knowledge. Analyse these attributes and their applicability in the Indian Corporate Scenario.

COURSE OUTCOMES

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

1. Explain the principles of Management and role and skills of a manager.
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. Illustrate the range of motivation theories and methods of coordination available for the management practices.
6. Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management.

Books for Reference

- Appaniah & Reddy, Essentials of Management.
- Koontz & O'Donnell, Management- McGraw-Hill New York

- L M Prasad, Principles of management- Sultan Chand & Sons
- Rustum & Davar, Principles and practice of Management-vikas publishing house Delhi
- S.V.S Murthy, Essentials of management.
- Sharma & Shashi K Gupta - Principles of Management-Kalyani publishing House Srinivasan & Chunawalla, Management Principles and Practice
- T. N. Duening & J.M. Ivancevich, Management, Principles and Guidelines, Biztantra Publications.
- Tripathi & Reddy, Principles of Management.
- Dr. M. Premavathy, Business Ethics, Srivishnu Publication.

SEMESTER - I
C3 24 MC 103: BUSINESS ECONOMICS

COURSE OBJECTIVE

The course aims to familiarize the students with the fundamental concepts of Economics and its applicability to Business environment. To relate macroeconomic indicators in business operations

Module 1: Business Economics

4 Hrs

Meaning- Definitions - Characteristics-Scope of Business Economics - Uses and Objectives of Business Economics-goals of business - Micro & Macro Economics.

Module 2: Consumer Behaviour

15Hrs

Approaches to the Study of Consumer Behaviour - Cardinal Approach - Law of Diminishing marginal utility-Law of Equi-Marginal Utility - Ordinal Approach - Indifference Curve Analysis - Properties - Consumer Surplus: Meaning - Analysis - Limitations- Consumer Sovereignty -meaning -significance Limitations.

Module 3: Theory of Demand and Analysis

15Hrs

Demand - Demand Determinants - Law of Demand -analysis- Exceptions-Elasticity of Demand - Price Elasticity - Types- Determining Factors - Change in Demand and Elasticity of Demand - Business Applications of Price Elasticity - Concepts of Income and Cross Elasticity of Demand - Price Elasticity of Demand
Measurement by Total Outlay Method including mathematical problems- Survey of buyer's intention - Collective opinion - Trend projection -Economic Indicator. Demand forecasting methods for a new product including mathematical problems.
Demand - Demand Determinants - Law of Demand -analysis - Exceptions-Elasticity of Demand - Types- price-cross-income elasticity-
Methods of measuring price elasticity - Total Outlay Method and point method including mathematical problems- Demand Forecasting -Meaning-types of forecasting -survey and statistical method. Demand forecasting methods for a new product including mathematical problems.

Module 4: Production Function

8Hrs

Production Function: Equilibrium Through Isoquants and Isocosts -Types of Cost-relationship between different types of costs and breakeven analysis. Law of Supply-Meaning - Determinants of Supply.

Module 5: Market Structure

12Hrs

Perfect Competition - Features - Price and Output Determination - Influence of Time Element on Price and Output - Monopoly - Features - Price and Output Determination- Price Discrimination-Price Output Determination Under Discriminating Monopoly. Monopolistic Competition-Features Price and Output Determination in Short Run and long run - Features of Duopoly and Oligopoly.

Module 6: Macro Economics Components

6 Hrs

National income -meaning-concepts of National income-methods of measuring National Income. Business Cycles – Phases of Business cycle – Effects of Business Cycle – Measures to control the Business cycle – Monetary and fiscal policy- Inflation- Causes and Measures.

Skill Development

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

1. Draft a diagrammatic representation of inflation rates for specific products using secondary data from websites
2. Analyse and report the case studies that will have impact on business decision-making in each chapter.
3. Conduct a survey report on the demand forecasting for a product.
4. Choose a product and apply price elasticity in real market conditions.
5. Conduct a small survey understand consumer behaviour in situations like an epidemic or pandemic
6. Conduct minor survey to understand the consumption and saving pattern of consumers in the last two years

COURSE OUTCOMES

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

1. Describe the meaning, scope of business economics and role of business economists in the context of Business decisions.
2. Identify the range of approaches to the study of consumer behavior and relate its implications on Business Decisions.
3. Relate the law of demand and its implications on demand conditions and price elasticities for developing pricing policies and strategies.
4. Describe the law of supply and its implications on production function and output decision.
5. Examine the type of market structure and relate its implications on Pricing and Output decisions of your chosen organization.
6. Relate dynamics of Business cycles, changes in monetary and fiscal policies and other macro-economic variables with the corresponding impact on managerial decisions and its operations.

Books for Reference

- D. M. Mithani: Business Economics
- Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.
- H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI.
- Joel Dean: Managerial Economics.
- K. K. Dewett: Economic Theory
- M. L. Seth: Test Book of Economic Theory.
- Mote V. L. Peul. S & G. S. Gupta, Managerial Economics, TMH.

- Petersen & Lewis: Managerial Economics.
- Sankaran: Business Economics
- Varsheney & Maheswari: Managerial Economics.

SEMESTER - I
C3 24 MC 104 : BUSINESS MATHEMATICS AND STATISTICS

COURSE OBJECTIVE

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

Module 1: Basic Mathematical Concepts **10 Hours**

Theory of equations -Linear, Quadratic, and system of Simultaneous linear equations
- Application of concept of equations to business and commerce. Ratios and Proportions – Basic laws of ratios, proportions – continued, direct, inverse, compound, and mixed proportions – applications. Percentage – profit & loss, and simple discount
-Applications in business and commerce.

Module 2: Interest & Annuities **12 Hours**

Concept of Time value of money – Simple Interest & Compound Interest PV and FV of single principal amount, PV & FV of uneven series of interest rates (single principal amount), doubling period (Rule of 72 & Rule of 69), effective & nominal rates of interest and depreciation. Annuity – Annuity Immediate & Annuity Due - FV of Annuity – Applications, PV of Annuity – Applications, Deferred Annuity, loan amortization table, PV of perpetuity, and Intra-year compounding and discounting.

Module 3: Introduction to Statistics **8 Hours**

Definition of Statistics, Characteristic of Statistics, Scope and Limitations of Statistics. Classification and Tabulation of Data. Diagrammatic and Graphical representation of data using Excel.

Module 4: Measures of Central Tendency and Dispersion **12 Hours**

Central Tendency -Arithmetic Mean, Combined Mean, Weighted Mean, Median and Mode (Direct method only). Dispersion Range, Quartile Deviation, Mean Deviation, Standard Deviation (Direct method only) and their Coefficients - Applications.

Module 5: Correlation and Regression **8 Hours**

Correlation: definition, scatter diagram, Karl Pearson's Coefficient of Correlation (Direct method only) and Spearman's Correlation Coefficient. Regression: Concept, simple linear regression analysis (Direct method only) - Applications.

Module 6: Time series

4 Hours

Introduction to time series, Components of time series, Trend analysis by Moving Averages and Least Square Methods – Applications.

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

- Preparation of Loan Amortization Table – EMI Calculation on Excel
- Preparation of Future value of Annuity Table on Excel.
- Correlation and Regression Analysis on Excel.
- Diagrammatic and Graphical representation of data using Excel.
- Trend Analysis of Stock Market data on Excel.

COURSE OUTCOMES

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

1. Justify the suitability and applicability of the basic concepts such as theory of equations, ratios, proportions, profit and loss, and their applications in managerial decision making.
2. Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows.
3. Illustrate the significance of statistics in analysing business problems.
4. Use the concept of measures of central tendency and dispersion for decision making.
5. Apply the concept of Correlation and Regression to analyse the data.
6. Analyse the time series data using moving averages and least square methods.

Books for Reference

- Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1st Edition, Delhi, Vikas Publishing.
- Gupta S.P., Statistical Methods, 43rd Edition, New Delhi, Sultan Chand & Sons.
- Soni R.S., Business Mathematics, 1st Edition, Delhi, Ane Books Pvt. Ltd.
- Prasanna Chandra – Financial Management.
- J K Sharma – Business Statistics.
- Dorai Raj: Business Mathematics, United publishers.

**B. Com BPM Course
COURSE STRUCTURE
CORE SUBJECTS
SEMESTER - II**

Course Code	Title of the Course	Category	Lecture Hours per week	Credits
C3 24 GE 201	Language 1	Language	3	3
	Language 2	Language	3	3
C3 24 KN 201	Kannada			
C3 24 HN 201	Hindi			
C3 24 AE 201	Additional English			
C3 24 MC 201	Cost Accounting	Major Core	4	4
C3 24 MC 202	Marketing Management	Major Core	4	4
C3 24 MC 203	Business Law	Major Core	4	4
C3 24 MC 204	Finance and Accounting for BPS	Major Core	4	4
UG 24 SBXXX	MOOCs/ Certificate Courses	Skill Enhancement course		1
U 24 VBXXX	Extracurricular Activities	Value Based Activities		1
UG 24 CC 201	Constitutional Values II	Compulsory course	2	2
Total credits				26

Department of Commerce Programme: BCom (BPM)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C3 21 MC 201	COST ACCOUNTING	60	Practical	4	4
Course Objectives:	The course aims to familiarize the students with adequate knowledge of basic cost concepts and costing techniques required for effective cost control.					
Course Outcomes:						T Levels:
CO1	Explain the Concepts, Methods and Techniques of Cost accounting.					T2
CO2	Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).					T5
CO3	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.					T5
CO4	Discover method for calculation of cost of labour using Time and Piece rate system-Halsey and Rowan premium system - Taylor and Merricks differential piece rate system as tool of Labour control.					T3
CO5	Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.					T3
CO6	Prepare statement showing the reconciliation of cost and financial accounts.					T4
Module 1	Basic Concepts					5 Hours
Meaning - Cost accounting - Cost accountancy - Costing - Cost accounting and management - Objectives of Cost Accounting - Cost accounting v/s Financial Accounting - Cost Accounting v/s Management Accounting-Advantages of cost accounting-Methods of costing - Techniques (types) of costing -- Cost centers (Meaning and purpose) - Cost units (Meaning and importance) - Cost accounting departments-Brief note on Cost Audit Records and Report Rules.						
Module 2	Cost Concepts and Classification					12 Hours
Cost - Expenses - Losses - Classification of costs - Natural classification of costs-Cost behaviour (in relation to changes in output or activity or volume - Degree of traceability to the product - Association with the product - Functional classification of costs - Costs of control other costs - Cost statement or cost sheet - Tender and quotation - Job and Batch Costing.						

Module 3	Material Control and Material Costing	10 Hours
<p>Materials–Concepts and objectives of material control–Organization for material control – Purchasing and receiving procedure – Some issues in materials procurement – stores organization – Inventory system – Inventory shortages (losses) and overages – Inventory control. Calculations of Stock levels and EOQ with or without discount.</p> <p>Costing material received – Costing material issues (FIFO, LIFO, simple and weighted average method only)</p> <ul style="list-style-type: none"> - Pricing of materials returned to vendor - Pricing of materials returned to storeroom. - Selection of a material pricing method, Material cost control for business sustainability. 		
Module 4	Labour Costs – Accounting and Control	10 Hours
<p>Introduction – Direct labour and indirect labour – Organization for labour control – Wage systems – Incentives wage plans – Work study – Job evaluation and merit rating – Time and motion study – Labour turnover–Treatment of labour cost related items–Methods of remunerating labour – Time and piece rate system – Halsey and Rowan premium systems – Taylor and Merrick’s differential piece rate system, Labour cost control for business sustainability.</p>		
Module 5	Overhead Distribution	15 Hours
<p>Concept – Classification of overheads – Factory overhead - Fixed – Semi variable and variable – Factory overheads - Accounting and distribution – Collection and codification of factory overheads – Allocation and apportionment of factory overheads–Apportionment of service departments overheads to producing departments (repeated and simultaneous equation method) – Absorption of factory overhead (Machine hour rate) Over and under absorption – Selecting an absorption rate, Overhead cost control for business sustainability.</p>		
Module 6	Reconciliation of Cost and Financial Accounts	8 Hours
<p>Need for reconciliation–Reasons for differences in profits–Problem on preparation of reconciliation statement and memorandum reconciliation accounts.</p>		
Skill Development:		
1	Visit 3 factories in your locality and analyse the various methods of costing adopted by them.	
2	Identify the materials consumed in any two organizations of your choice and collect different formats – materials requisition, purchase requisition, bin card, stores ledger.	
3	Prepare and present a wage sheet / pay roll with imaginary figures.	
4	Identify variable, fixed and semi-variable costs of two companies and prepare the cost sheet.	

Book for Reference:	
1	Singh, S. P., & Gupta, R. (2021). <i>Cost accounting: Principles and practices</i> (1st ed.). Gullybaba Publishing House.
2	Jain, S. P., & Narang, K. L. (2021). <i>Cost and management accounting</i> (8th ed.). Kalyani Publishers.
3	Maheshwari, S. N., & Maheshwari, S. K. (2021). <i>Cost accounting</i> (16th ed.). Vikas Publishing House.
4	Horngren, C. T., Datar, S. M., & Rajan, M. (2021). <i>Cost accounting: A managerial emphasis</i> (16th ed.). Pearson.
5	Arora, M. N. (2022). <i>Cost accounting</i> (2nd ed.). Himalaya Publishing House.

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	M	L	H		L		L			M	
CO2	H	M		H	L			L		L	M	
CO3	H	M		H	L			L		L	M	
CO4	H	M	L	H		L		L			M	
CO5	H	M	L	L						L	M	
CO6	H		M	M		H		L		L	L	

Department of Commerce						
Programme: BCom [BPM]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C3 24 MC 202	MARKETING MANAGEMENT	60 Hours	Theory	4	4
Course Objectives:	The course is designed with a view to familiarize the students with the concepts of marketing and application skills needed for the various components of marketing practices.					
Course Outcomes:						T Levels:
CO1	Describe the concept of marketing in theory and practice.					T2
CO2	Examine segmentation and learn different ways of selecting the appropriate target and positioning the product in the market.					T4
CO3	Analyze the factors that determines the consumer behavior in buying decision.					T4
CO4	Prepare business plans by understanding the process and principle of new product development, product-mix, branding, pricing strategies and packaging.					T6
CO5	Interpret the factors affecting channel distribution decisions and factors affecting promotion.					T2
CO6	Apply ethical practices in marketing and explain the recent trends in marketing					T3
Module 1	Introduction to Marketing					8 Hours
Marketing: Meaning-Definition – Nature – Scope – Importance – Concepts – Functions -Micro and Macro environment – Responding to the Marketing Environment- Marketing Management – Marketing Management Philosophies- Marketing Challenges into the digital era.						
Module 2	Market Segmentation, Targeting & Positioning					8 Hours

Marketing Mix - Basis of segmentation, Pre-requisites for segmentation - Target marketing strategies - Product positioning, meaning and steps- Designing a Customer-Driven Marketing Strategy (Case study approach).		
Module 3	Consumer Behaviour	10 Hours
Meaning of consumer behaviour - Factors influencing Consumer behaviour - Buying decision process and stages.		
Module 4	Product and Pricing Strategies	13 Hours
Product mix - Product Life Cycle - Product Life Cycle Strategies-Innovation and New-Product Development- New-Product Development Process- Branding and Packaging- Price Mix-Meaning-Objective of pricing - Factors influencing pricing decisions - Methods of pricing strategies: New-Product Pricing Strategies- Product-Mix Pricing Strategies- Price-Adjustment Strategies.		
Module 5	Channel of Distribution and Promotion Strategies	13 Hours
Place Mix-Channels of Distribution-Factors affecting choice of channel - Channel design decision - Channel Management-Channel Conflict-Promotion - Meaning - Promotion mix - Integrated Marketing Communication (IMC)- Selection of media - Advertisement copy - Evaluation of advertising - Personal selling - Sales Promotion-Public Relations-Direct Marketing.		
Module 6	Ethical Aspects and Recent Trends in Marketing	8 Hours
Marketing Ethics and Consumer Rights - Socially responsible Advertising - Ethics and regulation in Product, Pricing, Packaging and Labelling-Ethics and sustainable consumption - Relationship marketing -Sustainable marketing- Cause related marketing- Online Marketing-Digital Marketing-Social Media Marketing.		
Skill Development:		
1	Identify the producer of your choice and describe in which stage of the product life cycle it is positioned	
2	Suggest strategies for development of a product	
3	Select a producer and describe an advertising endeavor for it, since its introduction	
4	Study the Consumer Behaviour for a product of your choice	

5	Develop an Advertisement copy for a product
6	Prepare charts for distribution network for different products
Book for Reference:	
1	<i>Kotler, P., Burton, S., Deans, K., Brown, L., & Armstrong, G. (2015). Marketing. Pearson Higher Education AU.</i>
2	<i>C S V Murthy. Business Ethics. https://ebooks.himpub.com/pdfreader/business-ethics50201171</i>
3	<i>Dholakia, N., & Dholakia, R.R. (1987). Marketing: A managerial introduction: J.C. Gandhi New Delhi: Tata McGraw-Hill, 1985. International Journal of Research in Marketing, 4, 68-69.</i>
4	<i>Kotler, P. (2012). Kotler on marketing. Simon and Schuster.</i>
5	<i>Sherlekar, S. A., & Sherlekar, V. S. (2010). Global marketing management:(under value-based integrated customerised approach) (No. 273091). Himalaya Pub. House.</i>
6	<i>Sontakatti: Marketing Management, Kalyani Publishers</i>
7	<i>Porral, C. C., & Stanton, J. L. (2017). Principles of marketing. ESIC Editorial.</i>

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H				M		L	L	L	M	
CO2	L	M	H	L	H	L					M	
CO3		M	H	H	L					L	M	L
CO4	L		M	H	H	M		L			L	
CO5			M	H	H	L			L		M	L
CO6	L	M		M	H		L	H			L	

Department of Commerce Programme: BCom [Industry Integrated-BPM]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C3 24 MC 203	BUSINESS LAW	60	Theory	4	4
Course Objectives:	The course is designed keeping in view the knowledge level requirement for mercantile laws and their redressal mechanism.					
Course Outcomes:						T Levels:
CO1	Identify the different legislations pertaining to the company, business and individual.					T2
CO2	Define the legal framework of Indian Contract Act and identify loopholes in the system.					T2
CO3	Apply the provisions of sale of goods Act 1935 for effecting sale of goods transaction.					T3
CO4	Explain the procedure in getting copy / Patent rights under Intellectual Property Legislation.					T2
CO5	Discuss the procedure to seek redressal against disputes under consumer protection Act					T2
CO6	Describe the provisions to be observed in FEMA Act. Objective of Cyber Laws in compliance with Foreign Exchange Management Act 1999 and Cyber Laws 1999.					T2
Module 1	Jurisprudence and Scope					6 Hours
Introduction to Law – Classification of law – Hierarchy of Courts – Brief of procedure in Courts. Meaning and Scope of business law – Sources of Indian business law.						
Module 2	Indian Contract Act of 1872					22 Hours
Definition – Types of contracts – Essentials – Offer – Acceptance – Consideration capacity of parties – Free consent– Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.						
Module 3	Sale of Goods Act 1930					8 Hours
Law of sale of Goods – Conditions and warranties – Transfer of ownership – Performance of contracts – Remedial measures.						
Module 4	Intellectual Property Legislations					8 Hours
Meaning and scope of Intellectual Properties – Patent Act of 1970 and amendments as per WTO agreements: Background – Objects – Definition – Inventions – Patentee – True and first inventor – Procedure for grant of Process and Product Patents – WTO rules as to Patents (in brief) – Rights to patentee – Infringement – Remedies.						

Module 5	Consumer Protection Act [COPRA]	8 Hours
<p>Background - Definition of Consumer; Consumer Dispute; Complaint; Deficiency; Service - Consumer Protection.</p> <p>Council - Consumer Redressal Agencies - District Forum - State Commission and National Commission.</p> <p>Key highlights of the Consumer Protection Act, 2019.</p> <p>Under COPRA- Impact of unethical practices in selling and consumption like adulteration, hoarding, black marketing, on the achievement of SDG-3(good health and well-being) and SDG-12(Responsible consumption and production).</p>		
Module 6	Foreign Exchange Management Act 1999, Cyber Laws 1999 and Behavioural Ethics	8 Hours
<p>Objectives of FEMA - Scope and salient features - Offences under the FEMA Act - differences between FEMA and FERA.</p> <p>Objective of Cyber Laws - Information Technology Act, 2000 - Definitions and salient features - Provisions pertaining to Piracy & related Offences & Penalties.</p> <p>Behavioural ethics and justice: Relationship between justice perceptions in employees and comparison of ethical and unethical behaviors like violation of conscience, failure to honor commitments, unlawful conduct, disregard of company law.</p>		
Skill Development:		
1	Prepare an assignment on the importance of Bankruptcy law.	
2	Draft a 'rent agreement' incorporating all the essential features of a valid agreement.	
3	Draft an agreement to repay a loan borrowed from a bank on installment basis.	
4	Prepare case laws 'involving points of law of contracts'.	
5	Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.	
6	List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements [at least 2 cases].	
7	Quote examples of violation of Cyber Laws.	
8	Make a visit to the nearby Civil court, and present your observations of a case attended to the class.	
9	Develop Mock Court scenario in the class to present a latest popular case from the consumer court.	
10	Prepare and discuss the role and importance of Limited Liability Partnership in class.	
Book for Reference:		
1	Aswathappa, K., & Ramachandra, A. (2022). <i>Business law</i> . HPH.	
2	Garg, R., Sareen, A., Sharma, P., & Chawla, N. (2021). <i>Business law</i> . Nabhi Publications.	
3	Kumar, S. (2023). <i>Business law: An introduction</i> . Kalyani Publishers.	

4	Sankaran, V. (2022). <i>Business law: Text and cases.</i> Tata McGraw-Hill Education.
5	Mishra, R. (2021). <i>Business law in India.</i> Himalaya Publishing House.
6	Tulsian, P. C. (2020). <i>Business law.</i> Tata McGraw-Hill Education.

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CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H		M	L			L		L	M	
CO2	H	H		L	L			M		L	M	
CO3	L	M	H	H				L		L	M	
CO4	L	M	H			L		M		L	M	
CO5	L	M	H			L		M		L	M	
CO6		L	H	H		L		M		L		M

Department of Commerce						
Programme: BCom [Industry Integrated -BPM]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C3 24 MC 204	FINANCE AND ACCOUNTING FOR BPS	60 Hours	Theory	4	4
Course Objectives:	To prepare students to gain working knowledge of Finance and Accounting concepts related to business process services.					
Course Outcomes:						T Levels:
CO1	Explain the importance and types of Business Process services.					T2
CO2	Demonstrate the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers.					T3
CO3	Generate Final Accounts and statutory reports of Business Process services.					T5
CO4	Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services.					T4
CO5	Examine the various Control and compliances in BPS industry.					T4
CO6	Examine the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model.					T4
Module 1	Basics of Businesses, Outsourcing Need and its Current Trend					4 Hours
Types of Business Organizations; Business Partnerships, Types of BPSs, Merits and De-Merits on various BPS options, Accounting Business Process Cycle, Evolving of Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing.						

Module 2	Accounts Receivable and Accounts Payable	16 Hours
<p>Accounts payable: Various Activities in Accounts Payable and Accounting Impact, Types of Invoice Matching and resolving issues, Payment, Procedures and Mode of payment, Employee Payment (T&E and Various Cards), Debit Balance, write back, Discount adjustments and various actions, Help desk and support Activities, Vendor Account Reconciliation, Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.).</p> <p>Accounts receivables: Various Activities in Accounts Receivable and Accounting Impact, Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order Management) Mode of receiving Payment, Actions for non-receipt, Netting off, Revenue Recognition, Collection, Cash Applications, Adjustment of Discounts, Rebate, QPS discount Write off etc., Disputes Handling procedures , Customer Help desk and support Activities, Customer Account Reconciliation, Latest Developments.</p> <p>(Customer Portal, E-Invoicing, Tools etc.) Effective management of AR leads to working Capital improvement.</p>		
Module 3	General ledger	10 Hours
<p>Activities in General Ledger, Subsidiary and Control Accounts, Chart of Accounts and maintenance, Cost Centre, Profit Centre, Cost Allocation etc. Adjustment journals, Bank Reconciliation, Fixed Asset Maintenance, Inter Company - Accounting and Reconciliation, Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis).</p>		
Module 4	Emerging trend in F&A Technology and Accounting Standards	10 Hours
<p>Modules and usage of ERPs, Basic Screens required to be understood for F&A process, Report generation, XBRL, Platform, Counting, Data Privacy Law etc. Basics of Accounting Standard and Differences between various GAAPs (US, UK, Indian and IFRS), Role of BPS in Accounting Standard Compliance.</p>		
Module 5	Controls and Compliance	10 Hours
<p>Principles of Corporate Governance, COSO, Internal Controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc., PCI Data Security Standard / Security Audit / Data Privacy and Protection, SOX Compliance / SSAE 16 / ISAE 3402, SOD, Access, Incident Management, BCP etc.</p>		
Module 6	Operating model of Business Process services	10 Hours

Understanding Transaction flows, BPS Terminologies, Importance of Process Documents, Service Level Measurements, Contractual elements, Governance model, Internal Reporting, Delivery Excellence, Integration of support functions, Future Challenges.

Skill Development:

1	Explore different types of Business Process Services
2	Analyse the working of different BPOs and examine how they differ from one another.
3	Explore the technological innovations in the field of Finance and Accounting Business Processes
4	Analyse software that are used in Finance and Accounting industry

Book for Reference:

1	➤ TCS reference Material for Accounting and Finance for BPS
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CO3	L	M	H	H				L		L	M	
CO4		L	M	H	H		L			L	M	
CO5		L	M	H	L			H		L	M	
CO6		L	M	H	L			H		L	M	

Department of Commerce Programme: B. Com (Industry Integrated -BPM)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	UG 24 CC 201	Constitutional Values II	30 Hours	Theory	2	2
Course Objectives:	This course aims to provide an proper understanding of state legislature, executive and High Court. Students will explore key constitutional provisions, debates, and contemporary issues to critically analyze the impact of constitution on governance and social equity.					
Course Outcomes	CO1	Analyze the role of decentralization and cooperative federalism in strengthening the Indian political system.				T4
	CO2	Discuss the effectiveness of constitutional provisions and affirmative actions in promoting social welfare, equality, and protection of vulnerable groups.				T2
	CO3	Demonstrate the powers and functions of Election Commission in India.				T2
Module 1	State Legislature and State Executive				10 Hours	
State Legislature - Vidhana Sabha, Vidhana Parishath, Composition, powers and functions - State Executive - Governor, Chief Minister, State Council of Ministry, powers and functions - Centre-State Relations, Cooperative Federalism and Its Challenges						
Module 2	Democratic Decentralisation				10 Hours	
Democratic Decentralization; Local Self-Government, Urban Governments - 73rd and 74th Constitutional amendments, contemporary challenges - Constitutional Amendment Procedure in India; Simple, Special and Special with Concurrence of States - Basic Structure of Indian Constitution with special reference to Keshavananda Bharathi Case						
Module 3	Election Commission of India				10 Hours	
Election Commission of India; Composition, Powers and Functions - Public Service Commissions; UPSC and State Public Service Commission - Affirmative Action; Reservation for SC/ST(23%), OBC(27%), EWC(10%) and Women(33% Reservation within)It's Relevance.						
Skill Development:						
1	Make a chart of State Legislature structure and identify the people holding different profiles.					
2	Analyse any of the election process conducted in the previous years and present your observations.					
3	Study the Keshava Nanda case and make a report and also present it in the class with your observations.					
Book for Reference:						

1	<i>Ambedkar, B. R. (1948), The Constitution of India, Government of India.</i>
2	<i>Basu, D. D. (2018). Introduction to the Constitution of India, LexisNexis.</i>
3	<i>Austin, G. (1999). The Indian Constitution: Cornerstone of a Nation, Oxford University Press.</i>
4	<i>Sharma, B. K. (2021). Introduction to the Constitution of India. Prentice Hall.</i>
5	<i>Singh, M. P., & Saxena, R. (2008). Indian Politics: Constitutional Foundations and Institutional Functioning. PHI Learning.</i>
6	<i>Khosla, M. (2012). The Indian Constitution, Oxford University Press</i>

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CO1	H	L	H	L			M			L	M	
CO2	H		H	L			M	L		L	M	
CO3	H	L	H	L			M			L	M	