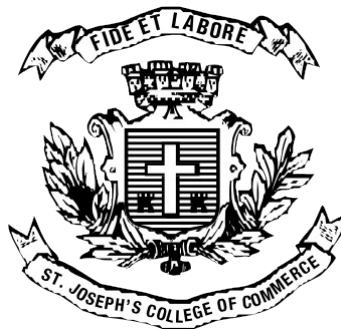


St. Joseph's College of Commerce
(Autonomous)

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 2025 – 2026

Batch 2025- 2028

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 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, Business Administration Arts and Science. 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). Under Arts it offers BA (English, Communicative English and Psychology) and Under Science it offers B.Sc (Economics, Mathematics and Data Analytics).The college also offers five 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 Programme

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

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 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 (REGULAR) – B.COM- Regular.

I. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English.

II. ATTENDANCE

- 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.
- A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.

III. 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, Skill based, Value Based and Foundation courses, mentioned in this regulation. These courses shall be taught by the graduates as recognized by the respective Board of Studies.

IV. SCHEME OF EXAMINATION

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). 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 (For three hours duration)	80 Marks
TOTAL		100 Marks

A. Additional Details

- **Mid-Term Exam:** The mid-term exam covers at least 40-50% of the syllabus

and has duration of one hour.

- **Continuous Internal Assessment (CIA) Activities:** CIA activities are designed with clear objectives, modalities, assessment rubrics, and outcomes.

B. CIA improvement

There is **no provision for enhancing CIA marks** for UG students once the semester ends.

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).
- There is no provision for condonation of attendance under the UGC Act.

VII. Minimum for a pass

- **Minimum Pass Marks in Final Examination:** A minimum of 40 percent is required in each course in the End Semester Exams. The student must score at least 32 marks out of 80 in the End Semester Examination (ESE).
- **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 inclusive of minimum 32 marks out of 80 in End Semester Exam.

VIII. Grading System for Choice Based Credit System (CBCS)

The modalities and operational details are given below:

- **Grade Points:** The College adopts a ten-point grading system. 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 Point	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

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

Courses Category	Instruction Hours/week	Credits
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Languages	3 Hours	3
Major Core	4 Hours	4
Skill Enhancement Courses	1-4 Hours	1-4
Compulsory Courses	1-2 Hours	1-2

Grade point calculation

- 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.

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

- Minimum SGPA required for a pass is 4.5.
- If a student has not passed in all courses or is absent, the SGPA is not assigned.
- Cumulative Grade Point Average (CGPA): The CGPA is the weighted average of all the courses taken by a student across all semesters of a programme.

$$\text{CGPA} = \frac{\sum \text{Total Credits in the Semester} \times \text{SGPA}}{\text{Total Credits of the Courses}}$$

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

Interpretation of SGPA/CGPA and Classification of Final Result

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
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IX. PATTERN OF ESE QUESTION PAPER UNDER SEP

The End Semester Examination (ESE) 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.

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

The question paper pattern will be as follows:

Sections	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

X. REVALUATION AND RETOTALING

Requests for **revaluation**, **retotalling**, 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.

XI. 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.

XII. Malpractice

Students will be dealt severely in case if they are found guilty of any malpractices during examination. The college has zero tolerance towards any kind of ~~four~~ means adopted to secure marks in the exams.

Programme Outcomes (PO's)

After the completion of the **B.Com (Regular)** 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 (PSO's)

PO11 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.

PO12 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) - PROGRAMME							
PROGRAMME MATRIX AS PER STATE EDUCATION POLICY							
Course Category/ Semester	I	II	III	IV	V	VI	TOTAL
Part A : Languages							
Language 4 Hrs - 3 Crs	Lang I	Lang I	Lang I	Lang I	-	-	
	Lang II	Lang II	Lang II	Lang II	-	-	
Part A Credits	6 Crs	6 Crs	6 Crs	6 Crs	-	-	24
Part B: Discipline Specific Courses							
Major Core Courses 4 Hrs - 4 Crs	Financial Accounting	Cost Accounting	Financial Management	Costing for Business Decision	Management Accounting	Supply Chain Management	
	Principles of Management	Marketing Management	Retail and Market Research	Human Resource Management	Income Tax I	Income Tax II	
	Business Economics	Business Law	Company Law & Secretarial Practices	Campus to Corporate	Capital Markets for BPS	Goods And Services Tax	
	Business Mathematics and Statistics	Finance and Accounting for BPS	Insurance for BPS	Banking for BPS		Managing Business Process	
Major Elective Courses 4 Hrs - 4 Crs	-				Elective I	Elective II	
Part B Credits	16	16	16	16	16	20	100
Part C : Skill Enhancement Courses/Activities							
Skill Based Courses /Activities 2 Crs		MOOCs / Swayam Course (1 Cr)	Introduction to Spreadsheets (2crs)	Data Visualisation through Power BI (2 Crs)	Research Methodology (4 Crs)	Social Internship (2 Crs)	
				MOOCs / Swayam Course (1 Cr)	Research Project (4Crs)	Corporate Internship (2Crs)	
Value Added Courses 1Cr		Extracurricular Activities/ Association/Sports (1Cr)		Extracurricular Activities/ Association/Sports (1Cr)		Extention Activities (1 Cr)	
Part C Credits		2 Crs	2 Crs	4 Crs	8 Crs	5 Crs	21
Part D: Foundation/ Complusory Courses							
Foundation/ Compulsory Courses 2Hrs/ 2Crs	Psychological Well being (1Cr)	Constitutional Value II (2 Crs)	Environmental studies (2Crs)	-	-	-	
	Constitutional Value I (2 Crs)						
Part D Credits	3 Crs	2 Crs	2 Crs				7
Total Credits	25 Crs	26 Crs	26Crs	26Crs	24 Crs	25Crs	152

B. Com BPM Course
COURSE STRUCTURE
CORE SUBJECTS
SEMESTER - I

Course Code	Title of the Course	Category	Lecture Hours per week	CIA	ESE	Total Marks	Credits
C3 24 GE 101	General English	Language	3	20	80	100	3
C3 24 KN 101	Kannada	Language	3	20	80	100	3
C3 24 HN 101	Hindi						
C3 24 AE 101	Additional English						
C3 24 MC 101	Financial Accounting	Major Core	4	20	80	100	4
C3 24 MC 102	Principles Of Management	Major Core	4	20	80	100	4
C3 24 MC 103	Business Economics	Major Core	4	20	80	100	4
C3 24 MC 104	Business Statistics and Mathematics	Major Core	4	20	80	100	4
UG 24 FC 101	Psychological wellbeing	Compulsory course	2	25	-	25	1
UG 24 CC 101	Constitutional values I	Compulsory course	2	10	40	50	2
Total credits							25

Department of Commerce
Programme: BCom [BPM]

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Skill Development:												
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.											
Book for Reference:												
1	Jain, S. P., & Narang, K. L. (2022). Advanced Accounts (12th ed.). Kalyani Publishers											
2	Maheshwari, S. N. (2022). Advanced Accountancy (5th ed.). Vikas Publishing House.											
3	Sehgal, A., & Sehgal, D. (2022). Advanced Accounting (2nd ed.). Taxmann.											
4	Shukla, M., & Grewal, T. (2022). Advanced Accountancy (11th ed.). Sultan Chand & Sons.											
5	Banka, A. (2022). Comprehensive guide to IND AS Implementation (2nd ed.). Taxmann.											
6	International Accounting Standards Board (IASB). (2023). IFRS publications. IASB.											
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	M	M	L			L				L
CO2	L	M		L	H	H					M	L
CO3	L	M		L	H	H					M	L
CO4	M	H	H	M		L					L	L
CO5	L	M		L	H	H					M	L
CO6	L			H	H	M				L	M	L

Department of Commerce
Programme: BCom [BPM]

Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	C3 24 MC 102	PRINCIPLES OF MANAGEMENT	60	Practical	4	4
Course Objectives:	To familiarize the students with the Concepts and Principles of Management and to train them in Practical and Managerial skills.					
Course Outcomes:	After completion of the course, the students will be able to:				T Level s:	K levels
CO1	Explain the principles of Management and role and skills of a manager.				T2	K2
CO2	Integrate the planning, forecasting with decision making process of a given organization.				T5	K3
CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.				T4	K3
CO4	Identify the range of leadership theories, Directing and controlling tools available in the management.				T4	K3
CO5	Illustrate the range of motivation theories and methods of coordination available for the management practices.				T4	K3
CO6	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.				T3	K3
Module 1	Introduction to Management and History of Management Thought				10 Hours	
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				10 Hours	
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				15 Hours	
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				5 Hours	
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				10 Hours	

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									10 Hours	
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:												
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												
Book for Reference:												
1		Vasishth, N., & Vasishth, V. (2019). <i>Principles of Management: Text & Cases</i> (5th ed.). Taxmann Publications.										
2		Robbins, S. P., Coulter, M., & Fernandez, A. (2019). <i>Management</i> (14th ed.). Pearson Education.										
3		Durai, P. (2018). <i>Principles of Management</i> (2nd ed.). Pearson India.										
4		McShane, S. L., & Von Glinow, M. A. (2007). <i>Principles of Management</i> (1st ed.). McGraw-Hill Education.										
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	M	L	M	H				L		L	
CO2	H	H	M	M	L			L				L
CO3	H	M	H	M	L			L			L	
CO4	H	M	M	L	H						L	L
CO5	M	H	M	L	H			L			L	

CO6	M	M	H	M	H		L	L			L	

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of Supply.												
Module 5		Market Structure									12 Hours	
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 Hours	
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:												
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										
Book for Reference:												
1		Mithani, D. M. (2021). Business Economics (2nd ed.). Himalaya Publishing House.										
2		Reddy, P. N., & Appanaiah, H. R. (2021). Essentials of Business Economics (2nd ed.). Penram International Publishing.										
3		Agarwal, S. (2022). Business Economics (3rd ed.). Taxmann Publications.										
4		Varshney, R. L., & Maheshwari, K. (2021). Managerial Economics (2nd ed.). Sultan Chand & Sons.										
5		Seth, M. L. (2021). Textbook of Economic Theory (2nd ed.). Chand S Publications.										
6		Reddy, G. S., & Reddy, M. S. (2021). Business Economics (2nd ed.). Vikas Publishing House.										
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	M	M	L	L					L	
CO2	H	H	M	M	L	L					L	

CO3	H	L	M	M	L	H					L	
CO4	H	L	M	M	L	L						
CO5	H	H	M	M	L	L					L	
CO6	H	H		M	L	L					L	

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Module 6	Time series										6 Hours	
Introduction to time series, Components of time series, Trend analysis by Moving Averages and Least Square Methods – Applications.												
Skill Development:												
1	Preparation of Loan Amortization Table – EMI Calculation on Excel											
2	Preparation of Future value of Annuity Table on Excel.											
3	Correlation and Regression Analysis on Excel.											
4	Diagrammatic and Graphical representation of data using Excel.											
5	Trend Analysis of Stock Market data on Excel.											
Book for Reference:												
1	Akhilesh, K. B., & Balasubrahmanyam, S. (2023). Mathematics and Statistics for Management (1st ed.). Vikas Publishing.											
2	Gupta, S. P. (2021). Statistical Methods (43rd ed.). Sultan Chand & Sons.											
3	Soni, R. S. (2021). Business Mathematics (1st ed.). Ane Books Pvt. Ltd.											
4	Chandra, P. (2022). Financial Management (10th ed.). McGraw-Hill Education.											
5	Sharma, J. K. (2022). Business Statistics (4th ed.). McGraw-Hill Education.											
6	Dorai Raj. (2021). Business Mathematics. United Publishers											
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	M	M	L	L					L	H
CO2	L	H	M	H	L	M					L	L
CO3	H	H	M	M	L	L					L	H
CO4	H	H	M	M	L	L					L	H
CO5	H	H	M	M	L	L					L	H
CO6	H	H	M	M	L						L	H
Semester	Course Code		Course Title			Course Duration		Course Type		Teaching Hours Per week		Credits
I	UG 24 FC 101		Psychological Well being			60		Practical		4		4
Course Objectives:	This course aims to nurture self-awareness and meaningful relationship skills and to help in the development of emotional quotient and inter-personal skills.											

Course Outcomes:	After completion of the course, the students will be able to:	T Level s:	K levels
CO1	Develop a better emotional quotient.	T5	K2
CO2	Devise a healthier sense of self through self-awareness.	T5	K2
CO3	Build more meaningful relationships.	T4	K2
CO4	Display an improvement in inter-personal skills.	T4	K2
CO5	Modify thought and belief patterns.	T4	K2
CO6	Understand the grieving process	T3	K2
Module 1	Introduction	3 Hours	
Meaning of counselling – Myths and Facts related to counselling – Breaking stigmas related to seeking counselling – Normalizing seeking help – Self-reflection through concentric circles			
Module 2	Intra-personal and Inter-personal Awareness	10 Hours	
Meaning of self-esteem – Factors that influence self-esteem – Importance of self- esteem – Effects of low self-esteem – Qualities seen in people with high vs. low self- esteem – How to improve self-esteem – Self-awareness activity Meaning of peer pressure – Different kinds of peer pressure – Resisting peer pressure – Confronting peer pressure – Group sharing activity Meaning of relationships – Types of relationships – Healthy relationship dynamics – Personal Rights in a relationship – Components of a healthy relationship – Types of abuse in a relationship – Intimacy and understanding our needs – Boundaries			
Module 3	Understanding Emotions	4 Hours	
Meaning of emotions – Role of emotions in our lives – Beliefs regarding emotions – Harmful effects of suppressing emotions – Signs of emotional suppression – Handling emotions in a healthy manner – Self-assessment activity			
Module 4	Anger management	5 Hours	
Meaning of anger – Physical and Emotional symptoms of anger – Different ways that people express anger – Expression and experience of anger – What makes us angry and what it means when we’re angry – Dealing with anger – Guided visualization and art activity			
Module 5	Managing Anxiety/Fear	4 Hours	
Meaning of fear – Types of fear – Physical and Emotional symptoms of fear – Different reactions to fear – Overcoming fear – Art work followed by group sharing activity			
Module 6	Dealing with Loss and Grief	Hours	
Understanding loss and grief – Form of loss – Stages of grief – Dangers of not grieving- Dealing with grief – Ways to help others in grief			
Skill Development:			
1	Maintaining Daily or weekly journal to record the emotions felt, triggers etc.		
2	Guided mindfulness session and reflection on focus and acceptance.		
3	Act out a scenario involving a cognitive distortion (e.g., catastrophizing, black-and-white thinking).		
4	Discuss different types of boundaries (emotional, physical, time, etc.) and		

	Role-play scenarios: Saying no, requesting space, asking for support.
5	Reflect on values using a list (e.g., honesty, creativity, family).
6	
Book for Reference:	
1	Jones, R. N. (2023). <i>Theory and Practice of Counselling and Therapy</i> (5th ed.). SAGE South Asia
2	Ryff, C. D., & Singer, B. (2008). <i>Know thyself and become what you are: A Eudaimonic approach to psychological well-being</i> . In J. D. Wright (Ed.), <i>International Encyclopaedia of the social sciences</i> (2nd ed., Vol. 8, pp. 143-148). Macmillan.
3	Seligman, M. E. P. (2011). <i>Flourish: A New Understanding of Happiness and Well-being – and how to achieve them</i> . Free Press
4	Lyubomirsky, S. (2007). <i>The How of Happiness: A Scientific Approach to getting the life you want</i> . Penguin Press.
5	Neff, K. D. (2011). <i>Self-Compassion: The proven power of being kind to yourself</i> . William Morrow.
6	

Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	UG 24 CC 101	Constitutional Values I	60	Practical	4	4
Course	This course aims to provide a comprehensive understanding of					

Objectives:	constitutional values in India, focusing on the foundational principles, evolution, and practical application of the Constitution. It seeks to analyze the interplay between constitutional rigidity and flexibility in shaping democratic governance and the role of constitutionalism in upholding democratic ideals.		
Course Outcomes:	After completion of the course, the students will be able to:	T Level s:	K levels
CO1	Analyze and explain the significance of constitutional rigidity and flexibility in the context of democratic values.	T4	K2
CO2	Evaluate the contributions of key figures like Dr. B.R. Ambedkar, Nehru, and Patel in the making of the Indian Constitution.	T5	K2
CO3	Demonstrate the impact of Fundamental Rights, Directive Principles, and Fundamental Duties in promoting social justice, unity, and integrity in India..	T3	K2
Module 1	Introduction – Constitution of India, Constituent Assembly, Preamble	10 Hours	
i.The Making of the Constitution of India: Evolution, Nationalist Movement, Composition of the Constituent Assembly, Committees of the Constituent Assembly, Enactment of the Constitution. ii. Constituent Assembly: Role of Dr B.R. Ambedkar, Javaharlal Nehru, Sardar Vallababhai Patel iii. Preamble of the Indian Constitution – Values enshrined in the Preamble; Sovereign, Secular, Socialistic, Democratic, Republic, Justice, Liberty, Equality and Fraternity.			
Module 2	Fundamental Rights and Duties	10 Hours	
i.Salient Features of Indian Constitution and Basic Structure ii.Fundamental Rights and how these Rights are safeguarding individual liberties iii.Directive Principles of the State Policy; Socialist, Gandhian, and Liberal-Intellectual. iv. Fundamental Duties			
Module 3	Union Legislature, Executive and Judiciary	10 Hours	
i.Union Legislature – Parliament; Lok Sabha, Rajya Sabha – Composition, powers, functions ii.Union Executive – President, Vice – President, Prime Minister, Union Council of Ministry, powers and functions, Leadership and collective responsibility iii.Judiciary – Supreme Court, High Courts, powers and functions and Judicial Activism in India			
Skill Development:			
1	Make a chart of evolution of Constitution of India and the Preamble.		
2	Identify a case/scenario and analyse the fundamental rights and duties of the parties involved.		
3	Make a chart of the powers and functions of Union legislature, executive and the judiciary.		
Book for Reference:			

1	<i>B. K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002.</i>
2	<i>Austin, G. (1999). The Indian Constitution: Cornerstone of a Nation. Oxford University Press.</i>
3	<i>P. M Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999</i>
4	<i>D. D. Basu, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 1982.</i>
5	<i>D. C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975</i>
6	<i>S. N. Jha, Indian Political System, Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005</i>

Mapping of CO and PO

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

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	General English	Language	3	3
C3 24 KN 201	Kannada	Language	3	3
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:	After completion of the course, the students will be able to:	T Levels	K Levels:
CO1	Explain the Concepts, Methods and Techniques of Cost accounting.	T2	K2
CO2	Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).	T5	K3
CO3	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.	T5	K3
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	K2
CO5	Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.	T3	K2
CO6	Prepare statement showing the reconciliation of cost and financial accounts.	T4	K3
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	
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. Costing material received – Costing material issues (FIFO, LIFO, simple and weighted average method only) - 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	
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.												
Module 5		Overhead Distribution									15 Hours	
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.												
Module 6		Reconciliation of Cost and Financial Accounts									8 Hours	
Need for reconciliation–Reasons for differences in profits–Problem on preparation of reconciliation statement and memorandum reconciliation accounts.												
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	

<p style="text-align: center;">Department of Commerce</p> <p style="text-align: center;">Programme: BCom [BPM]</p>						
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:	After completion of the course, the students will be able to:	T Levels	K Levels:
CO1	Describe the concept of marketing in theory and practice.	T2	K2
CO2	Examine segmentation and learn different ways of selecting the appropriate target and positioning the product in the market.	T4	K3
CO3	Analyze the factors that determines the consumer behavior in buying decision.	T4	K3
CO4	Prepare business plans by understanding the process and principle of new product development, product-mix, branding, pricing strategies and packaging.	T6	K3
CO5	Interpret the factors affecting channel distribution decisions and factors affecting promotion.	T2	K2
CO6	Apply ethical practices in marketing and explain the recent trends in marketing	T3	K3
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
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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
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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:	After completion of the course, the students will be able to:				T Levels	K Levels:
CO1	Identify the different legislations pertaining to the company, business and individual.				T2	K2
CO2	Define the legal framework of Indian Contract Act and				T2	K2

	identify loopholes in the system.		
CO3	Apply the provisions of sale of goods Act 1935 for effecting sale of goods transaction.	T3	K3
CO4	Explain the procedure in getting copy /Patent rights under Intellectual Property Legislation.	T2	K2
CO5	Discuss the procedure to seek redressal against disputes under consumer protection Act	T2	K2
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	K2
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	
Background - Definition of Consumer; Consumer Dispute; Complaint; Deficiency; Service – Consumer Protection. Council – Consumer Redressal Agencies – District Forum – State Commission and National Commission. Key highlights of the Consumer Protection Act, 2019. 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).			
Module 6	Foreign Exchange Management Act 1999, Cyber Laws 1999 and Behavioural Ethics	8 Hours	
Objectives of FEMA – Scope and salient features – Offences under the FEMA Act – differences between FEMA and FERA. Objective of Cyber Laws - Information Technology Act, 2000 – Definitions and salient features – Provisions pertaining to Piracy & related Offences & Penalties. 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.			

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.											
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	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	
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<p style="text-align: center;">Department of Commerce</p> <p style="text-align: center;">Programme: BCom [Industry Integrated -BPM]</p>						
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:	After completion of the course, the students will be able to:				T Levels	K Levels:

CO1	Explain the importance and types of Business Process services.	T2	K2
CO2	Demonstrate the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers.	T3	K3
CO3	Generate Final Accounts and statutory reports of Business Process services.	T5	K3
CO4	Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services.	T4	K3
CO5	Examine the various Control and compliances in BPS industry.	T4	K3
CO6	Examine the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model.	T4	K3
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	
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.,). 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. (Customer Portal, E-Invoicing, Tools etc.) Effective management of AR leads to working Capital improvement.			
Module 3	General ledger	10 Hours	
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).			
Module 4	Emerging trend in F&A Technology and Accounting Standards	10 Hours	
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.			
Module 5	Controls and Compliance	10 Hours	
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.

Module 6	Operating model of Business Process services	10 Hours
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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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Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	L		M			L		L	M	
CO2	L	M	H	H				L		L	M	
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	After completion of the course, the students will be able to:				T Levels	K Levels
	CO1	Analyze the role of decentralization and cooperative federalism in strengthening the Indian political system.			T4	K3
	CO2	Discuss the effectiveness of constitutional provisions and affirmative actions in promoting social welfare, equality, and protection of vulnerable groups.			T2	K2

	CO3	Demonstrate the powers and functions of Election Commission in India.	T2	K2								
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	Ambedkar, B. R. (1948), The Constitution of India, Government of India.											
2	Basu, D. D. (2018). Introduction to the Constitution of India, LexisNexis.											
3	Austin, G. (1999). The Indian Constitution: Cornerstone of a Nation, Oxford University Press.											
4	Sharma, B. K. (2021). Introduction to the Constitution of India. Prentice Hall.											
5	Singh, M. P., & Saxena, R. (2008). Indian Politics: Constitutional Foundations and Institutional Functioning. PHI Learning.											
6	Khosla, M. (2012). The Indian Constitution, Oxford University Press											
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L			M			L	M	
CO2	H		H	L			M	L		L	M	
CO3	H	L	H	L			M			L	M	

