

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 [Regular]

Semester III & IV

Syllabus as per Karnataka State Education

Policy 2024

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

Academic Year 2025 – 2026

Batch 2024-2027

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 programmes to reflect an interdisciplinary approach to understanding the contemporary business environment. The Department aims 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 and skills, 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 five (05) 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.

III. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English.

IV. 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.

V. 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.

VI. 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

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**, **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.

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.

OUTCOME BASED EDUCATION (OBE)

After the completion of the **B. Com (Regular)** Programme, the student will be able to:

PROGRAM EDUCATIONAL OBJECTIVES (PEOS)

Our B.Com (Regular) 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'S)

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)

PSO11 Integrative Experience and Experiential Learning

Develop significant and experimental components that focus on the critical assessment of specific phenomena in the sphere of Commerce.

PSO12 Global Perspectives in Multicultural Environment

Create an environment to facilitate effective communication and team work with people of different nationalities and cultures, demonstrating respect for social, cultural and linguistic diversity.

B.COM - 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	Corporate Accounting	Financial Reporting	Cost Accounting	Advanced Cost Accounting	Management Accounting	
	Principles of Management	Marketing	Financial Management	Human Resource Management	Income Tax I	Income Tax II	
	Business Economics	Business Law	Corporate Law & Secretarial Practice	Auditing	Entrepreneurship Development Programme	Goods Service Tax	
	Business Mathematics and Statistics	Indian Financial System	Banking and Insurance	Business data analysis	-	Operation Research	
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 Spreadsheet (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	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

COURSE STRUCTURE

CORE SUBJECTS

SEMESTER - III B. Com Regular Course[illegible]

Department of Commerce Programme: B. Com [Regular]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	C1 24 MC 301	Financial Reporting	60	MC	4 Hrs	4
Course Objectives:	The course intends to give the students an understanding of Accounting Standards and to prepare and present the financial statement as per Ind AS requirements.					
Course Outcomes After completion of the course, the students will be able to:					T Levels:	K Levels:
CO1	State the objectives and uses of Accounting Standard, Formation of ASB and the role of conceptual framework of financial reporting as per the Accounting Standard in India and IFRS.				T2	K1
CO2	Enumerate the Accounting for tangible non-current assets and its accounting standards as per IndAS.				T2	K2
CO3	Explain the Accounting for intangible assets, impairment of intangible assets and its accounting standards as per IndAS.				T3	K3
CO4	Describe the Accounting for provisions, contingent liabilities and assets and its accounting standards as per IndAS.				T4	K3
CO5	Illustrate the Accounting for Govt. Grants and Disclosure of government assistance and its accounting standards as per IndAS.				T4	K3
CO6	Describe the Accounting for Income Taxes and its accounting standards as per Ind AS.				T2	K2
Module 1	Indian Accounting Standards and IFRS				5 Hours	
Meaning and definition of Accounting Standards - Significance - Formation of Accounting Standards Board- Objectives and functions of Accounting Standard Board- Procedure for issuing Accounting Standards IASB -Role of IASB in developing IFRS - Convergence to IFRS in India - Phased transition to Ind AS from 1st April 2016 onwards - Role of ICAI, NACAS & NFRA in setting Ind AS - Role of MCA in pronouncing the Ind AS - Differences between Ind AS and IFRS, IndAS and AS - Conceptual framework- Principles of recognition, measurements, presentation and disclosure. Integrated reporting - Concept only						
Module 2	Assets Based Accounting Standards - I				15 Hours	
Accounting for tangible non-current assets (Ind AS 16) - Meaning, Definition, Recognition, Measurement, Presentation, Derecognition, Disclosure - Inventories (IndAS 2)-Meaning, Definition, Recognition, Measurement, Presentation, Derecognition, Disclosure Accounting for borrowing costs Ind AS 23) - Meaning, Definition, Recognition, Measurement, Presentation, Derecognition, Disclosure Investment Property (Ind AS - 40) Meaning, Definition, Recognition, Measurement, Presentation, Derecognition, Disclosure						
Module 3	Assets Based Accounting Standards - II				15 Hours	
Accounting for Intangible assets (IndAS 38) - Meaning, Definition, Recognition, Measurement, Presentation, Derecognition, Disclosure Accounting for impairment of assets (IndAS 36) - Meaning, Definition, Recognition, Measurement, Presentation, Derecognition, Disclosure						

Module 4	Liability Based Accounting Standard										8 Hours	
Provisions, contingent liabilities and contingent assets (Ind AS 37) - Meaning, Definition, Recognition, Measurement, Presentation, Derecognition, Disclosure.												
Module 5	Revenue Based Accounting Standard										7 Hours	
Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20) Meaning, Definition, Recognition, Measurement, Presentation, Derecognition, Disclosure												
Module 6	Expense Based Accounting Standard										10 Hours	
Accounting for Income Tax (IndAS 12) - Meaning, Definition, Recognition, Measurement, Presentation, Derecognition, Disclosure												
Skill Development: (These activities are only indicative, the Faculty members can innovate)												
1	Prepare a comparative chart of Ind AS and IFRS.											
2	Analyse the treatment of assets presented in Balance sheet of a company.											
3	Identify the application of Ind AS to the listed company by reference to the published annual report.											
4	Analyse the published annual report on the basis of impact of adoption of IndAS from AS.											
Book for Reference:												
1	Patel, C., & Mantri, B. (2017). <i>Indian Accounting Standards</i> . Taxmann Publications.											
2	Ghosh, T. P. (2024). <i>Illustrated Guide to Indian Accounting Standards</i> . Taxmann Publications.											
3	Chatterjee, B. D. (2023). <i>Illustrated Guide to Indian Accounting Standards</i> . Taxmann Publications.											
4	D'Souza, D., & Bansal, V. (2024). <i>Indian Accounting Standards</i> . Snow White Publications.											
5	Institute of Chartered Accountants of India (ICAI). (2023). <i>Study material of ICAI – Financial Reporting (Final level)</i> . IASB. IFRS (Red Book).											
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	L	L	M						H	H
CO2	M	L	L	L	M						H	H
CO3	M	L	L	L	M						H	H
CO4	M	L	L	L	M						H	H
CO5	M	L	L	L	M						H	H
CO6	M	L	L	L	M						H	H

Department of Commerce Programme: BCom [Regular]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	C1 24 MC 302	Financial Management	60	MC	4 Hrs	4
Course Objectives:	The course is devised with the aim to enable the students with the basic theories and practices of funding, allocating and managing financial resources of a firm.					
Course Outcomes After completion of the course, the students will be able to:					T Levels:	K Levels:
CO1	Describe both theoretical and practical role of financial manager in business corporations.				T2	K2
CO2	Compute the cost of capital of specific sources of capital and the overall cost of capital.				T4	K3
CO3	Design an optimum capital structure for an hypothetical firm.				T3	K3
CO4	Evaluate investment decisions by using capital budgeting techniques.				T4	K4
CO5	Analyze the implication of dividend policy of a listed company with live financials.				T4	K4
CO6	Evaluate the role of working capital management in meeting firm's strategic objectives and its value creation.				T3	K3
Module 1	Financial Management				4 Hours	
Finance Function - Aims of Finance Function - Financial Management - Goals of Financial Management - Financial Decisions - Importance of Sustainable finance. Environmental, Social, Governance (ESG), Business ethics- integrity- security and information for finance managers. Use of technology in Finance.						
Module 2	Financing Decisions: Cost of Capital				12 Hours	
Meaning - Computation of Cost of Capital - Cost of Equity Preference - Debt - Cost of Retained Earnings - Weighted Average Cost of Capital and Marginal Cost of Capital.						
Module 3	Financing Decisions: Capital Structure				10 Hours	
Meaning of Capital Structure - Optimum Capital Structure - Factors determining Capital structure - Leverages - Operating leverage - Financial leverage and combined leverage - Problems - Point of Indifference.						
Module 4	Investment Decisions				16 Hours	
Capital Budgeting - Meaning - Significance - Capital Budgeting process -Payback period - ARR - Net present values - IRR Method - Profitability Index and Capital Rationing (Concept only).						
Module 5	Dividend Decisions				8 Hours	
Meaning - Types of dividend policies - Factors influencing dividend policy - Forms of dividends. Dividend relevance theories - Walter's Model and Gordon's Model. Dividend irrelevance theories- Modigliani Miller Model.						
Module 6	Working capital management				10 Hours	
Working capital: Meaning - Concepts of working capital - Factors influencing Working Capital requirement - Components of working capital - Profitability/Liquidity trade-off. Working Capital - Investment policy - Financing Policy. Cash Management: Meaning - Importance - Factors affecting cash balances-Motives of holding cash - Objectives of cash management- Difficulties and Means of cash management.						

Receivables Management: Meaning - Purpose - Determinants - Tools for receivables management - Ageing schedule.												
Inventory Management: Meaning and Importance - Cost of holding inventory-Tools - EOQ - Fixing different inventory levels - ABC analysis - FSN - VED - JIT - Periodic inventory valuation - Perpetual inventory valuation (concepts only).												
Skill Development:												
<i>(These activities are only indicative, the Faculty members can innovate)</i>												
1	Role Play as a Finance Manager in a given decision making situation.											
2	Prepare a Capital Budget for your new Business.											
3	Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.											
4	Prepare an aging schedule of debtors with imaginary figures.											
5	Analyse the Capital Structure of companies in different industries.											
6	Compare & Contrast various dividend policy practices of certain companies in India.											
Book for Reference:												
1	Peiris, M. S., Dewasiri, N. J., & Banda, Y. W. (2020). Book review: IM Pandey (Ed.), Financial Management.											
2	Van Horne, J. C., & Wachowicz, J. M. (2009). <i>Fundamentals of financial management 13th ed.</i> Pearson.											
3	Gupta, K. (2011). Khan, MY and Jain, PK, Financial Management: Text, Problems and Case. <i>Journal of Services Research</i> , 11(2).											
4	Chandra, P. (2020). <i>Strategic Financial Management-Managing for value creation</i> . McGraw-Hill Education.											
5	Maheshwari, S. N. (2019). <i>Financial Management: Principles & Practice.</i> Sultan Chand & Sons.											
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	H	H	L	L						M	L
CO2		H	M	L	L	H					M	L
CO3		H	H	M			L	L			M	L
CO4			H	H	M	M	L				L	L
CO5	M	M			H		H	L			L	L
CO6			H	H	M	M	L				L	L

Department of Commerce Programme: B. Com [Regular]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	C1 24 MC 303	Company Law & Secretarial Practice	60	MC	4 Hrs	4
Course Objectives:		The course enables the students with the knowledge of legal requirements from commencement to liquidation of a company form of an organization.				
Course Outcomes After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the company's act of 2013.				T2	K2
CO2	Plan for formation of company right from promotion to commencement of business stage.				T3	K3
CO3	Illustrate the procedure involved in raising capital by way of issue of Shares and Debentures.				T3	K3
CO4	Conduct company meetings as per the compliance to manage the internal and external affairs of company.				T3	K3
CO5	Illustrate the duties and responsibilities of director as per compliances under company's act of 2013.				T3	K3
CO6	Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation.				T3	K3
Module 1	Over View of Companies Act, 2013					6 Hours
Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations - Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law - Related Party Transactions –Who are they? Types and Requirements of law.						
Module 2	Company Formation					16 Hours
<ul style="list-style-type: none"> Promotion: Functions and Position of Promoters, steps in promotion, Pre-incorporation contracts and Provisional contract, Law with regard to start ups Documents to Commence Business: Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra-vires and Alteration of Memorandum Articles of Association: Meaning, contents, alteration, constructive notice and indoor management Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects. Certificate for commencement of business 						
Module 3	Shares					16 Hours
Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment – Underwriting Agreements – Underwriting Commissions – Buyback of shares – Depository system (D-MAT, RE-MAT) – Transmission of Shares. Members and Shareholders: Meaning of Member – Acquisition of Membership – Termination of Membership – Register of Members. Share Capital: Meaning of Share and Stock – ESOP, Sweat equity, and Shareholders						

agreement - Differential voting rights - Reduction of Share Capital. Borrowing and Debenture: Borrowing powers - Effects of Ultra Vires borrowings - Mortgage and charge - Debentures - Kinds of Debentures - Debenture Trust Deed. MCA 21 guidelines.												
Module 4		Company Meetings									10 Hours	
Importance of meetings - Types of meetings - Annual General Meeting and Extraordinary General Meeting - Requisites of a valid meeting - Quorum - Chairman - Adjourned Meetings - Proxies - Voting - Different types of Resolutions - Drafting of Minutes - Requirements as per Secretarial Standard No. 1 and 2.												
Module 5		Directors									6 Hours	
Need for Directors - Position of Directors - Their appointment - Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director.												
Module 6		Winding Up									6 Hours	
Modes of Winding up - Consequences of winding up - Official Liquidator - Defunct Company - Behavioral 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: (These activities are only indicative, the Faculty members can innovate)												
1		Simulation with the help of BLISS Software										
2		Circulate and show the prospectus to class.										
3		Circulate and show the agenda to the class.										
4		Draft agenda.										
5		Circulate and show the directors and auditor’s report.										
6		Collect blank share application form and make the class fill it.										
7		Drafting of Memorandum of Association - Drafting Articles of Association.										
Book for Reference:												
1		Kumar, A., & Sharma, R. (1998). <i>Secretarial Practice and Company Law</i> . Atlantic Publishers & Dist.										
2		Kuchhal, M. C. (2009). <i>Secretarial Practice</i> . Vikas Publishing House.										
3		Sangal, P. S. (1965). <i>Company Law and Secretarial Practice</i> .										
4		Credit, M. Q. F. (2021). CRG530: COMPANY SECRETARIAL PRACTICE.										
5		Kapoor, A. Secretarial Standards Repositioning The Profession.										
6		Binani, C. M. (2016). <i>Student Company Secretary</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					M	L
CO2	H	H	M		L	L					M	L
CO3	H	H	M		L	L					M	L
CO4			H	M		L	H		M		L	L
CO5	H	H	M	M		L					L	L
CO6			H	H	L		M	M			L	L

payment systems (RTGS, NEFT, IMPS, UPI, Digital Wallet, E-money), Payment gateway, MICR - Green and sustainable Banking, Impact of AI and Robotics in Banking.												
Module 5		Introduction to Insurance & Types of Insurance									12 Hours	
Meaning and need of insurance- difference between insurance and assurance - Principles of insurance -Special terminologies related to insurance (Insurable interest, Insurer, Insured, Peril, Hazard - physical and moral hazard, sum insured, premium, claims, and lapse), Insurance life cycle, role of the regulator (IRDAI). Classification of insurance–Life Insurance- Different plans of Life Insurance –General insurance (meaning & types), Double insurance and Reinsurance (Meaning).												
Module 6		Risk Management, Role of Insurance Professionals & Recent Trends									10 Hours	
The concept of risk – uncertainty –Types of risks (financial risk, pure risk, speculative risk, particular risk, fundamental risk) – Characteristics of Insurable Risk – Risk Management (prevention, control, retention, and risk transfer) Insurance agent – Functions of agent, underwriting (meaning & process of underwriting), Role of an underwriter and Actuary in Insurance Recent trends in Insurance - digital transformation, green and sustainable Insurance Practices.												
Skill Development: (These activities are only indicative, the Faculty members can innovate)												
1		Analyse the various retail banking products offered by visiting the websites of Five different Commercial banks (three public and two private sector banks).										
2		Create a record of sample forms collected from any retail bank for one asset product and one liability product offered by that bank.										
3		Prepare a project report for obtaining bank loans										
4		Present the role of 'bad bank' in India that was announced in the Union budget										
5		Prepare a comprehensive report on the claims procedure along with requirements for claiming insurance at the time of occurrence of the insured event.										
6		Visit IRDAI website and prepare a report on life insurance and non-life insurance policies.										
Book for Reference:												
1		Sundharam, K. P. M., & Varshney, P. N. (2019). Banking Theory, Law and Practice (21st Revised Edition). Sultan Chand & Sons										
2		Gordon, E., & Natarajan, K. (2023). Banking Theory, Law and Practice (30th Revised Edition). Himalaya Publishing House.										
3		Indian Institute of Banking and Finance (IIBF). (2021). Principles and Practices of Banking (5th ed.). Macmillan Publishers India Pvt. Ltd.										
4		Mishra, M. N., & Mishra, S. B. (2016). Insurance Principles and Practice (22nd ed.). S. Chand Publishing.										
5		Rejda, G. E., & McNamara, M. J. (2020). Principles of risk management and insurance (14th ed.). Pearson Education.										
6		Saini, D. S., & Budhwar, P. S. (2013). Human resource management in India. In <i>Managing human resources in Asia-Pacific</i> (pp. 126-149). Routledge.										
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					M	L
CO2	H	H	M		L	L					M	L
CO3	H	H	M		L	L					M	L
CO4			H	M		L	H		M		L	L
CO5	H	H	M	M		L					L	L
CO6			H	H	L		M	M			L	L

Department of Commerce Programme: B. Com [Regular]						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	C1 24 SB 301	Introduction to Spreadsheets	30 Hours	Skill based course	2	2
Course Objectives: This course aims to equip students with the tools and skills needed to leverage spreadsheets effectively for making data-driven decisions in a wide variety of business contexts.						
Course Outcomes After completion of the course, the students will be able to:					T levels	K Levels
CO1	Demonstrate proficiency in using Excel for data entry, formatting, and organizing data using workbooks, sheets, and referencing techniques.				T4	K4
CO2	Apply various Excel functions, including mathematical, statistical, string, and financial functions, to perform complex data computations and analyses.				T5	K4
CO3	Create visually appealing data representations using charts, graphs, pivot tables, and interactive dashboards to enhance data interpretation.				T4	K4
Module 1	Working with Spreadsheets				10 Hours	
Origin and Importance of Excel in Data Analysis - Workbooks and Worksheets, Ribbon tabs, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Exploring Data Types, Modifying Cell Contents, Comparing sheets side by side, special types of cells, Paste Special dialogue box, Adding comments to cells. Formatting tools on the Home tab, Mini Toolbar, Fonts, Statistical Functions, Text Functions, other functions, Colors and Shading, Borders and Lines, conditional formatting, Working with tables, Selecting parts of a Table, Sorting and filtering a table, Converting Table into Range.						
Module 2	Mastering Advanced Spreadsheet Techniques				10 Hours	
Excel Functions - Mathematical Functions: SUM, AVERAGE, COUNT COUNTA, MIN/MAX, SQRT, POWER, LCM, COMBIN and PERMUT. String functions: LEN, LEFT, MID, RIGHT, CONCAT, TRIM, UPPER, LOWER, PROPER, Date Functions, Random number generators: RAND and RANDBETWEEN, Conditional functions: IF, NESTED IF, SUMIFS, COUNTIFS, and AVERAGEIFS, Data Handling Functions: VLOOKUP, HLOOKUP. Financial functions: PMT, PV, RATE, NPER. What if Analysis: Goal Seek, Scenario manager, and Data table (one way and two way).						
Module 3	Visualization				10 Hours	
Creating charts, Pie, Line, Bar, histogram, Boxplot, Scatter plot, data bars, waterfall charts, Area charts, Dynamic Charts, and other charts, Legends ad formatting wit charts, Labeling carts, 3D charts, Sparkline, Time series plot, Score Cards. Interactive Dashboard Development: Pivot Table, Pivot Chart and Slicers.						
Skill Development: (These activities are only indicative, the Faculty members can innovate)						
1	Prepare and analyse the attendance data set of your organisation.					
2	Prepare an expense tracker, analyse and present the data with visualsiation tools.					
3	Analyse a dataset in regard with company’s performance, profitability.					

Book for Reference:												
1	Jones, S., Smith, R., & Brown, M. (2023). <i>Excel Mastery: Unlocking the Potential of Excel for Data Analysis</i> (2nd ed.). Pearson Education.											
2	White, A., Black, K., & Green, L. (2021). <i>Excel Analytics: From Basics to Advanced Techniques</i> (4th ed.). Wiley.											
3	Lee, C., Johnson, D., & Williams, E. (2022). <i>Mastering Excel: Advanced Tools and Techniques for Data Visualization and Analysis</i> (3rd ed.). McGraw-Hill Education.											
4	Garcia, M., Brown, T., & Martinez, L. (2024). <i>Excel Data Analysis: Unleashing the Power of Excel for Insights and Decision-Making</i> (5th ed.). O'Reilly Media.											
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	L	L	M	H					H	M
CO2	M	L	L	L	M	H					H	M
CO3	M	L	L	L	M	H					H	M

Department of Commerce Programme: B. Com (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	UG 24 CC 301	Environmental Studies	45 Hours	Compulsory Course	3	2
Course Objectives: The course is structured to create awareness, enhance knowledge, and develop skills related to environmental conservation and sustainability.						
Course Outcomes After completion of the course, the students will be able to:					T levels	K level
CO1	Identify the environmental factors that determine sustainable development and describe an ecosystem along with its many components.				T3	K3
CO2	Identify the various natural resources and analyse the impact of their degradation.				T3	K3
CO3	Describe the different types of environmental pollutions, causes of climate change and the various environment protections laws.				T3	K3
CO4	Analyze the impact of population growth on the environment and the various rehabilitation measures using case studies				T3	K3
Module 1	Introduction to Environmental Studies				09 Hours	
Introduction to Environmental Studies: Multidisciplinary nature of environmental studies, Scope and importance; Concept of sustainability and sustainability development, SDG Goals Ecosystem: Structure and function of ecosystem; Energy flow in and ecosystem: food chains, food webs and ecological succession. Terrestrial Ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems; ponds, streams, lakes, rivers, oceans						
Module 2	Natural resources: Renewable and Non-Renewable Resources				13 Hours	
Land resources: Land-use and land cover change; Land degradation, Soil erosion and desertification. Forest Resources: Types and scope; Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations. Water Resources: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-State Energy Resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. Biodiversity and Conservation: Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts with case studies, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.						
Module 3	Environment Pollution				13 Hours	
Environmental Pollution – Types, causes, effects and controls, Air, Water, soil and noise pollution, nuclear hazards and human health risks						

Solid waste: management and control measures urban and industrial waste with case studies
 Environmental Policies and Practices: Climate change, global warming , ozone layer depletion, acid rain and impacts on human communities and agriculture
 Environmental Laws: Environment Protection Act, Air (Prevention and Control of Pollution) Act, Forest Conservation Act, International agreements, Montreal and Kyoto protocols and Convention on Biological Diversity (CBD)
 Nature reserves, tribal population and rights and human wildlife conflicts in Indian context

Module 4	Human Communities and Environment	10 Hours
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Human population growth, Impacts on environment, human health and welfare ,Resettlements and rehabilitation of project affected persons, case studies
Disaster management: Floods, earthquake, cyclones and landslides with case studies
 Environment movements: Chipko, Silent Valley, Bishnois of Rajasthan
Environmental Ethics: Ecological, economic, social , ethical, aesthetic and informational value. Role of Indian and other religions and cultures in environmental conservation
 Environmental communication and public awareness, case studies- CNG vehicles in Delhi
 Field work – Field report to be submitted.

Skill Development:*(These activities are only indicative, the Faculty members can innovate)*

1	Visit to an area to document environmental assets: river/ forest/flora/fauna, etc
2	Visit to a local polluted site- urban/Rural/Industrial/ Agricultural
3	Study of common plants, insects, birds, and basic principles of identification
4	Study of simple ecosystems – pond, river,lake etc.

Book for Reference:

1	Bharucha, E. (2015). Textbook of Environmental Studies.
2	Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.
3	Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
4	Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.
5	Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.
6	World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.
7	Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.
8	Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.
9	Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates.
10	McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
11	McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.
12	Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.

Mapping of CO and PO

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