

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru - 560 025

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

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



Bachelor of Business Administration (Professional - Finance and Accountancy)

Semester I & II

Syllabus as per National Education Policy

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

Academic year 2021 - 2022

St. Joseph's College of Commerce

(Autonomous)

Affiliated to Bengaluru City University

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

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

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

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

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

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

THE DEPARTMENT OF BUSINESS ADMINISTRATION

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

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

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

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

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

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

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

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

5. Four years Bachelor of Business Administration Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.
6. A wide range of Skill Enhancement Courses are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.
7. In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of Open Elective Courses that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.
8. The students can make a choice of two *specializations /electives* in the fifth and sixth semester and choose one of the specialization/elective in the seventh semester to pursue Honor's degree in that specialization/electives.

I. ELIGIBILITY FOR ADMISSION

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

II. DURATION OF THE PROGRAMME

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

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

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

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

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

Category of courses	Objective/ Outcomes
Languages	Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.
Ability Enhancement Courses	Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
Skill Enhancement Courses	Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

Vocational Enhancement courses	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment.
Foundation/ Discipline based Introductory Courses	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
Major Discipline Core Courses	Major Discipline Core Courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.
Major Discipline Elective Courses	These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
Project work/ Dissertation/ Internship/ Entrepreneurship	Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.
Extension Activities	As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programmes in Government Schools or Colleges, community service in slums and

	villages, awareness programmes in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
Extra/Co-Curricular Activities	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

VI. CREDIT REQUIREMENT

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

Exit Option	Minimum Credit Requirement*
Certificate in Business Administration	50
Diploma in Business Administration	100
Basic Bachelor Degree	146
Bachelor Degree with Honors	187

*Credits are subject to change as per the NEP guidelines

VII. TEACHING AND EVALUATION

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

VIII. EXAMINATION & EVALUATION:

CONTINUOUS FORMATIVE EVALUATION / INTERNAL ASSESSMENT:

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

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

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS.

- a. The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- b. During the end of the semester, end semester examination shall be conducted by the college for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- c. The students shall be informed about the modalities well in advance. The evaluated assignments during component 1 (CIA

1) and component II (CIA 2) are immediately provided to the students.

- d. The marks of the total internal assessment shall be published on the ERP for students at the end of semester
- e. The internal assessment marks shall be submitted to the COE as per the date mentioned.
- f. There shall be no minimum in respect of the internal assessment marks.
- g. Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

MINIMUM FOR A PASS

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

CARRY OVER

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

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

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

TRANSFER FOR ADMISSION:

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

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.

- a. His/ her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.

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

Bachelor of Business Administration
(Professional - Finance and Accountancy)
Programme Matrix as per National Education Policy

Course Category	I	II	III	IV	V	VI	VII	VIII	Total Credits
PART A: LANGUAGES									
Ability Enhancement Compulsory Courses 4Hrs/3Cr	Language 1	Language 1	Language 1	Language 1	-	-	-	-	
	Language 2	Language 2	Language 2	Language 2	-	-	-	-	
I	6 Cr	6 Cr	6 Cr	6 Cr					24 Cr
PART B: CORE COURSES									
Discipline Specific Core Courses (4Hrs/4Cr or 3 Cr)	Fundamentals of Management Accounting	Fundamentals of Financial Accounting	Financial Reporting	Human Resource Management	Advanced Financial Reporting	Income Tax	Strategic Management	Risk Management	
	Perspectives in Management	Cost and Management Accounting	Marketing Management	Financial management	Advanced Management Accounting	Productions and Operations Management	Financial Strategy	Sustainable Business Development	
	Business Economics	Fundamentals of Ethics, Corporate Governance and Business Law	Organisational Management	Project and Relationship Management	-	-	Quantitative Techniques (3 Cr)	Data Analytics in Decision Making (3 Cr)	
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	
Discipline Specific Electives (4 Hrs/4Cr)	-	-	-	-	Elective 1: Paper 1	Elective 1: Paper 2	Elective 1 or 2: Paper 3	-	
	-	-	-	-	Elective 2: Paper 1	Elective 2: Paper 2		-	
Skill Enhancement Courses- Skill Based (1Hr/2 Cr)	Choice of Course		Choice of Course		Choice of Course	Choice of Course	-	-	
Vocational Enhancement Courses (3 Hrs/3Cr)	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Research Methodology (4hrs/3 Cr)							Research Methodology	-	
Research Project/ Internship (6 Cr) Additional Elective (4Hrs/3Cr)	-	-	-	-	-	-	-	Research Project/ Internship /Additional Elective	
II	17 Cr	15 Cr	17 Cr	15 Cr	21 Cr	21 Cr	21 Cr	20 Cr	147 Cr
PART C: FOUNDATION & ABILITY ENHANCEMENT COMPULSORY COURSES									
Foundation Courses	Psychological Well-being (2 Cr)	-	-	-	Choice of Course (1 Cr)	Choice of Course (1 Cr)	-	-	
Ability Enhancement Compulsory Courses	-	Environmental Studies (2 Cr)	-	Indian Constitution (2 Cr)	-	-	-	-	
III	2 Cr	2 Cr		2 Cr	1 Cr	1 Cr			8 Cr
PART D: EXTENSION AND EXTRA-CURRICULAR ACTIVITIES									
Extension and Extra-Curricular Activities	-	Extension Activities (1 Cr)	Social Internship (2 Cr)	Extension Activities (1 Cr)	-	Extension Activities (1 Cr)	-	-	
Extra-Curricular Activities	-	Extra-Curricular Activities (1 Cr)		Extra-Curricular Activities (1 Cr)	-	Extra-Curricular Activities (1 Cr)			
IV	-	2 Cr	2 Cr	2 Cr	-	2 Cr			8 Cr
Total Credits	25 Cr	25 Cr	25 Cr	25 Cr	22 Cr	24 Cr	21 Cr	20 Cr	187 Cr

Bachelor of Business Administration
(Professional - Finance and Accountancy)

Course Matrix as per National Education Policy

SEMESTER I

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

Bachelor of Business Administration
(Professional - Finance and Accountancy)

Course Matrix as per National Education Policy

SEMESTER II

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	M2 21 KN 201	Kannada						
	M2 21 HN 201	Hindi						
	M2 21 AE 201	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M2 21 GE 201	General English						
3	M2 21 DC 201	Fundamentals of Financial Accounting	DSC-4	3+1+2	60	40	100	4
4	M2 21 DC 202	Cost and Management Accounting	DSC-5	3+0+1	60	40	100	4
5	M2 21 DC 203	Fundamentals of Ethics, Corporate Governance and Business Law	DSC-6	4+0+0	60	40	100	4
6		Open Electives***	OEC-2	3+1+0	60	40	100	3
7	UG 21 FC 201	Environmental Studies	AECC	1+1+0	30	20	50	2
8	UG 21 EA 201	Extension Activities	SEC-VB	0+0+2	-	25	25	1
9	UG 21 EC 201	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					390	310	700	25

*** As per the suggestive list

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

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

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

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

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

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

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

PROGRAMME OUTCOMES (PO)

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

PO1: Disciplinary and Inter - disciplinary Knowledge

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

PO2: Decision making Skill

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

PO3: Integrated Problem-Solving and Research

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

PO4 Critical Thinking Skill

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

PO5 Creative Thinking Skill

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

PO6: Usage of Modern Technology and Tools

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

PO7 Leadership and Team Work

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

PO8 Ethical Conduct & Sustainability Practices

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

PO9 Collaboration & Networking Skills

Work collaboratively and respectfully as members and leaders of diverse teams

PO10 Self-directed and Life - Long learning

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

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO11 Financial Modelling as a Decision tool

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

PSO12 Exploring alternative solutions

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

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

COURSE OBJECTIVES

The students will be able to:

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

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

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

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

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

Module 3 Overhead Analysis **10 Hours**

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

Module 4 Cost and management accounting techniques 15 Hours

BEP and CVP Analysis - Breakeven charts, profit volume graphs, target profit, margin of safety. Make or buy decisions, Limiting factor/Key factor analysis.

Multi product Break Even Analysis, Impact of cost structures on the Break Even Point, Operational Gearing and Sensitivity Analysis.

Module 5 Standard Costing and Variance 12 Hours

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

Module 6 Budgetary for planning and Control 10 Hours

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

SKILL DEVELOPMENT

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

1. Classify various expenditures of six Public Sectors and six Non- Governmental Organisations into relevant and irrelevant costs.

2. Make a comparative study of marginal costing and absorption costing of two different industries and find out their pattern of calculation of profits.
3. Analyse various activity areas of a large scale manufacturing unit and identify their cost drivers.
4. CVP and BEP Analysis and resource Optimisation Level using Spreadsheet / Goal seek / Solver.

COURSE OUTCOMES

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

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

BOOKS FOR REFERENCE:

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2. Inamdar S.M, Management Accounting, 9th, Pune, Everest Publication House, 2009.
3. Peter Atrill, Eddie McLaney, Management Accounting: An active learning approach, 1st, London, Pearson, 1994.
4. Manmohan and Goyal, Principles of Management Accounting, 5th, Agra, Sahitya Bhawan,
5. Charles T. Horngren and Gary L. Sundlem, Introduction to Management Accounting, 16th, Pearson Education, 2013.
6. Maheshwari S.N, A Textbook of Accounting for Management, 3rd Edition, Delhi, Vikas Publishing House, 2012.

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

SEMESTER - I

M2 21 DC 102: PERSPECTIVES IN MANAGEMENT

COURSE OBJECTIVES:

Students should be able to:

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

Module 1 - Forms of Organisation & Management 15Hours

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

Introduction to Management - Meaning, Definition, its nature, purpose, importance & Functions, Management as an Art, Science & Profession- Management as social System. Concepts of

management-Administration-Organization Levels of Business Management - Need for Managers - Types of Managers - Managerial Roles.

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

Module 2 - Planning

10 Hours

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

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

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

Module 3 - Organizing and Staffing

8 Hours

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

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

Staffing: Nature -Process of staffing- Importance of staffing

Module 4 - Directing

12Hours

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

Leadership styles-Formal and informal leadership.

Motivation: Meaning, Nature, Purpose and Significance of Motivation

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

Communication: Principles and Process of communication – Barriers to effective communication.

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

Module 5- Controlling

8 Hours

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

Module 6- Social Responsibility of Management and Contemporary Trends in Business

7 Hours

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

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

SKILL DEVELOPMENT:

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

1. Take different types of organisation of your choice and make a chart of the type of organisation structure followed at the institution. Also create a chart on Media of Communication followed at the organisations.

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

COURSE OUTCOMES:

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

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

BOOKS FOR REFERENCE:

1. Anil Bhat, Arya kumar, Learning Management Principles Processes and Practices, 2nd Edition, Bengaluru, Oxford University Press, 2019
2. Bhushan Y.K., Fundamentals of Business Organization and Management, 19th Edition, New Delhi, Sultan Chand & Sons, 2016.
3. Chandan J.S., Management Concepts and Strategies, 1st
4. Edition, Delhi, Vikas Publishing House Pvt. Limited, 1997
5. Harold Koontz & Cyril O'Donnell, Essentials of Management, 4th Edition, New Delhi, McGraw Hill, 1986.
6. Kanagasabapathi P., Indian Models of Economy, Business and Management, 3rd Edition, Delhi, PHI Learning, 2012.
7. Prasad L.M., Principles of Management, 8th Edition, New Delhi, Sultan Chand & Sons, 2019.
8. Ricky W. Griffin, Management Principles and Applications, 10th Edition, Delhi, Cengage Learning, 2012.
9. Sharma R.K. & Shashi K. Gupta, Principles of Management, 1st Edition, New Delhi, Kalyani Publishers, 2016.
10. Srinivasan R. & Chunawalla S.A., Management Principles and Practice, 1st Edition, Kolkata, Himalaya Publishing House, 2014.
11. Tripathi P.C. & Reddy P.N., Principles of Management, 5th Edition, New Delhi, McGraw Hill Education, 2017.

SEMESTER I
M2 21 DC 103: BUSINESS ECONOMICS

COURSE OBJECTIVES:

Students should be able to:

1. Describe the role of Business Economics in Business decisions making in the context of all forms of both Profit making and Not for Profit organizations
2. Evaluate the implications of law of demand and supply in the context of determining equilibrium Pricing
3. Relate dynamics of Trade cycles, changes in monetary and fiscal policies, Government expenditure and other macro-economic variables with the corresponding impact on Business decisions and operations.
4. Examine the Impact of economic and institutional factors on Global business environment by using the PESTEL framework.
5. Apply appropriate statistical tools for business analytics and to predict the selected dependent variables in the context of Business
6. Use appropriate financial mathematical tool for business decision making and to predict behaviour of the selected macroeconomic dependent variables in the context of Business

Module 1 Micro Economic and Organisational Context of Business

10 Hours

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

Module 2 Micro Economics and Price Mechanisms

10 Hours

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

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

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

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

Nature of globalisation and factors driving it (improved communications, political realignments, growth of global industries and institutions, cost differentials).

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

Module 5 Statistical Context of Business **10 Hours**

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

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

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

SKILL DEVELOPMENT:

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

1. To analyze the role of a Managerial Economist in the context of Business taking live examples.
2. Choose a specific sector and prepare a survey report on the Demand Forecasting for a product/service.
3. Conduct a small survey to understand the Consumer Behaviour in situations like an epidemic or pandemic.
4. Analyse the different types of Costs incurred in the Production, Manufacturing and Service Sector.
5. Create a product/service of your choice and determine the Pricing Method involved in its pricing.
6. Analyse the different phases of Business Cycles in India since Independence and study how Business Cycles have impacted the global economy in the past.
7. Study the recent changes introduced in Monetary and Fiscal policy.
8. Examine statistically the macroeconomic elements of Indian Economy such as HDI, Inflation, Unemployment, Poverty and Capital Formation.

COURSE OUTCOMES:

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

BOOKS FOR REFERENCE:

1. Craig Petersen H. & Cris Lewis W., *Managerial Economics*, 4th Edition, New York, Pearson, 2005.
2. Dr. Mithani D. M., Anjali Sane, *Business Economics*, 1st Edition, Kolkata, Himalaya Publishing House, 2013.
3. Dewett K., *Economic Theory*, 3rd Edition, New Delhi, S Chand & Co Ltd., 2006.
4. Jhingan M.L, *Micro Economic Theory*, 7th Edition, Delhi, Vrinda Publications, 2011.
5. CIMA Kaplan study material, 2021
6. Business and Technology- ACCA Kaplan Study text, 2021
7. BPP Learning media - BA1 Fundamentals of Business Economics, 2021

ADDITIONAL READING:

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

SEMESTER -I

M2 21 OE 101: BUSINESS MATHEMATICS AND STATISTICS

COURSE OBJECTIVES:

Students should be able to:

1. Explain the basic mathematical concepts and its application in business
2. Describe the use of interest and calculation of annuities
3. Elucidate the significance of statistics in analysing business problems.
4. Use the concept of measures of central tendencies and dispersion
5. Analyse the time series of data using moving average and least square methods
6. Apply Correlation and Regression Analysis to analyse the given data

PART A - BUSINESS MATHEMATICS

Module 1 - Theories of Equations

10 Hours

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

Module 2 - Interest and Annuities

10 Hours

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

PART B - BUSINESS STATISTICS

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

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

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

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

Module 5: Time series**6 Hours**

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

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

Correlation: Meaning, Karl Pearson's Coefficient of Correlation, Spearman's Correlation Coefficient Regression: Concept, the two Regression Equations.

SKILL DEVELOPMENT:

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

1. Develop an Amortization Table for Loan Amount and calculate EMI
2. Prepare a Bank Statement using SI and CI.
3. Prepare a Case Study on application of Calculus to business.
4. Collect data and compute various averages on the data that you collected
5. Analysis of data by computing standard deviation and coefficient of variation.

6. Students need to collect data and they are to compare and correlate the data and presentation the data in graphs and diagrams.

COURSE OUTCOMES:

After completion of the course the students will be able to

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

BOOKS FOR REFERENCE:

1. Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1st Edition, Delhi, Vikas Publishing, 2008.
2. Dr.Asthana B.N., Elements of Statistics, 1st Edition, Allahabad, Chaitanya Publishing House, 2011.
3. Chikkodi C.M. & Satya Prasad B.G., Business Statistics, 2nd Edition, Kolkata, Himalaya Publishing House, 2018.
4. Dorai Raj, Business Mathematics, 1st Edition, Mangalore, United Publishers, 2007.

5. Elhance D.N., Fundamentals of Statistics, 2nd Edition, New Delhi, Kitab Mahal, 2018.
6. Dr. Gupta B.N., Business Statistics, 1st Edition, Agra, SBPD Publications, 2019.
7. Goel Ajay and Goel Alka, Mathematics and Statistics, 4th Edition, New Delhi, Taxmann Publications Pvt. Ltd., 2014.
8. Gupta S.P., Statistical Methods, 43rd Edition, New Delhi, Sultan Chand & Sons, 2014
9. Sanchethi D.C. & Kapoor V.K., Business Mathematics, 1st Edition, New Delhi, Sultan Chand & Sons, 2014
10. Sancheti D.C. & Kapoor V.K., Statistics Theory, Methods and Application, 7th Edition, New Delhi, Sultan Chand & Sons, 2010
11. Soni R.S., Business Mathematics, 1st Edition, Delhi, Ane Books Pvt. Ltd., 2013
12. Qazi Zamiruddin, Vijay K. Khanna, Business Mathematics, 2nd Edition, Delhi, Vikas Publishing, 2009.

SEMESTER -I
M2 21 SB 101: DIGITAL FLUENCY

COURSE OBJECTIVES

The students will be able to:

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
2. Analyze the change of Agricultural activities, Industrial activities and life style, and its impact on climate change and Public health.
3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
4. Evaluate the role of alternative systems of Medicine and intervening Programme of Government of India on Public health.
5. Examine the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

Module 1: Emerging Technologies

5 Hours

Artificial Intelligence- Machine Learning- Deep Learning- Database Management for Data Science- Big Data Analytics- Internet of Things (IoT) and Industrial Internet of Things (IIoT)- Cloud computing and its service models- Cyber Security and Types of cyber attack

Module 2: Applications of Emerging Technologies

5 Hours

Artificial Intelligence- Big Data Analytics- Internet of Things- Cloud Computing- Cyber Security

Module 3: Building Essential Skills beyond Technology 5 Hours

Importance of Effective Communication Skills, Creative Problem Solving & Critical Thinking, Collaboration and Teamwork Skills, Innovation & Design Thinking, Use of tools in enhancing skills

COURSE OUTCOMES:

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

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

BOOK FOR REFERENCE:

1. Volker Lang, Digital Fluency: Understanding the basics of Artificial Intelligence, Block chain technology, Quantum Computing and their applications for Digital Transformation, 1st Edition, Apress Publications, 2021
2. S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1st Edition, Karnataka, Ekalavya E-educate, 2021.
3. Eric Downey, Fundamentals, Applications and Emerging Technologies, Createspace Independent Publications, 2017
4. Chris Hackett, The Big Book of Maker Skills (Popular Science): Tools & Techniques for Building Great Tech Projects Flexi bound, Weldon Owen, Illustrated edition, 2014

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

COURSE OBJECTIVES

Students should be able to:

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

Module 1 - Introduction to Financial Accounting

8 Hours

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

Module 2 – Accounting System

15 Hours

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

Module 3: Financial Reporting Standards

15 Hours

IAS 16- Property, Plant and equipment – Definition, Recognition, Measurement, accounting treatment for depreciation (straight line, reducing balance) Noncurrent assets register; IAS 38 – Intangible assets- Definition, Recognition, Measurement , IAS 36- Impairment of Assets, , IAS 2 - Inventories- valuation methods of inventories (FIFO, average cost), IAS -23 Borrowing cost (Theoretical concepts and simple problems only)

Module 4: Accounting for Specific Transactions

5 Hours

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

Module 5 – Preparation of Financial Statements for Single Entity

12 Hours

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

Module 6 – Control of Accounting System

5 Hours

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

SKILL DEVELOPMENT

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

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

COURSE OUTCOMES

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

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

6. Compare and contrast the types of devising of control of accounting systems in terms of internal and external audits.

BOOKS FOR REFERENCE

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

SEMESTER -II
M2 21 DC 202: COST AND MANAGEMENT ACCOUNTING

COURSE OBJECTIVES:

The students will be able to:

1. Compare and contrast the role of Marginal Costing and Absorption Costing in the treatment of cost absorption, profit determination and its impact on pricing strategies
2. Analyze the effect and relationship of Cost, Volume & Profit and its implications on determination of cost and profit of joint products, by product and Digital Products.
3. Apply the Activity Based Costing for the ascertainment of full cost of production per unit.
4. Plan for Budgetary control system that integrates planning and control in a variety of contexts within the organization as a measure of forecasting, analysing and controlling by using digital Technologies
5. Justify the application and implication of Relevant costing on tactical decision making in the context of costing and pricing
6. Relate the applicability and implications of capital budgeting and Decision Tree techniques under Risk and Uncertainty situations.

Module 1 - Cost accounting for Decision and Control - I 10 Hours

Absorption Costing and Marginal Costing - Profit Statement and reconciliation, Pricing Strategies based on cost - Full cost plus pricing, marginal Cost plus pricing, target return on capital, profit margin.

Module 2 - Cost accounting for Decision and Control - II 10 Hours

Joint Product Costing- Joint costs and common costs, Joint product and by product, split off point, Methods of Joint cost apportionment.
Throughput Accounting - Meaning, Throughput contribution, Investment, Operating expenses, profit reporting, Inventory valuation.
Costing for Digital Products - Cost benefit analysis, digital product costing and decision making.

Module 3 – Budgeting and Budgetary control

14 Hours

Functional Budget, Periodic and Rolling Budget, Master Budget, Principal Budget factor, Role of budgets in Planning, Communication, Coordination, Motivation and Control – Cash flow forecast , Sensitivity analysis and stress testing budget , Big data analytics and budgets, Forecasting Techniques – High-Low method, Regression Analysis, Trend Analysis, Alternative approaches to budgeting – Incremental Budgeting, Zero based budgeting, Activity Based budgeting, Use of Technology and Budgeting – Predictive Forecasting and Scenario Modeling.

Budgetary Control - Feedback and feed forward control – Fixed and Flexed budgets- Behavioural aspects of budgeting, participative budgeting v/s Imposed Style, Ethical implications in budgeting.

Module 4 – Relevant costing and Decision making

10 Hours

Relevant Cost of variable cost and Overheads - Relevant revenues, Opportunity Cost, Incremental Cost, Decision making based on relevant costing principles – Limiting Factor, Make or Buy, Accept or Reject, Minimum Pricing, Joint Product and Further processing, Shutdown.

Module 5 – Risk and Uncertainty

10 Hours

Risk and uncertainty – Overview of Averages Arithmetic mean, median, mode, range, variance, standard deviation and coefficient of variation for both ungrouped and grouped data ,Probabilities and Expected values , Pay-off Tables

Module 6 – Decision Making under Risk and Uncertainty Risk and Uncertainty in Decision making

6 Hours

Dealing with uncertainty in decision making – Maximax, Maximin, Minimax regret rule, Perfect and imperfect Information.
Decision Tree and multi stage decision problems – Joint probabilities, Drawing decision trees, Standard Deviation and Normal Distribution

SKILL DEVELOPMENT

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

1. List methods of costing adopted by industries located in the region.
2. Prepare a budgetary statement for any two organizations of your choice using spreadsheets.
3. Collect the different format of budget prepared by two companies of your choice.
4. State the impact of standard costing on the decision making of the company of your choice.
5. List out the various expenses of two companies and prepare the cost sheet using spreadsheet and present it to the class.
6. Use predictive forecasting and Scenario Modelling in uncertainty decision making and give a presentation on various scenarios

COURSE OUTCOMES:

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

1. Compare and contrast the role of Marginal Costing and Absorption Costing in the treatment of cost absorption, profit determination and its impact on pricing strategies
2. Analyze the effect and relationship of Cost, Volume & Profit and its implications on determination of cost and profit of joint products, By product and Digital Products.
3. Apply the Activity Based Costing for the ascertainment of full cost of production per unit.
4. Plan for Budgetary control system that integrates planning and control in a variety of contexts within the organization as a measure of forecasting, analyzing and controlling by using digital Technologies
5. Justify the application and implication of Relevant costing on tactical decision making in the context of costing and pricing
6. Relate the applicability and implications of capital budgeting and Decision Tree techniques under Risk and Uncertainty situations.

BOOKS FOR REFERENCE

1. CIMA Study Text P1 Management Accounting, Florida, Kaplan Publishing, 2019

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

COURSE OBJECTIVES:

1. Evaluate the consequences of ethical and unethical practices of a Professional Accountant in the context of CIMA code of ethics and law
2. Examine the role of the board in establishing corporate governance standards in the context (Rules and principles-based approaches to governance) of BRSR, OCED and CIMA code of corporate governance
3. Relate CSR activities with ESG reporting in order to satisfy the needs of all the stakeholders.
4. Evaluate the factors of law of contract that make a valid corporate contract
5. Justify the guiding principles of law of Employment that make a valid Employment contract.
6. Compare and contrast the pros and cons of each form of business organization and the procedure involved in bringing into existence of these forms of Business Organization

Module 1 – Business Ethics and Ethical Conflict

12 Hours

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

Module 2 Corporate Governance I

12 Hours

Corporate governance- role and Objectives, agency theory - Objectivity and independence - The interaction of corporate governance, ethics and the law - Business Responsibility and Sustainable Reporting (BRSR) framework - Organisation for Economic Co-operation and Development (OECD)

Framework - OECD Corporate Governance Code - IFAC's drivers for sustainable organizational success - CIMA's proposals for better reporting of corporate governance - Rules and principles-based approaches to governance.

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

Module 3 Corporate Governance II

12 Hours

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

Module 4 Principles of Law of Contract

6 Hours

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

Module 5 Principles of Employment Contract

6 Hours

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

Module 6 Company Administration

12 Hours

Essential characteristics of sole traders, partnerships, companies limited by shares and corporate personality - 'Lifting the corporate veil' both at

common law and by statute - The distinction between public and private companies - Company registration and the advantages of purchasing a company 'off the shelf'- The purpose and contents of the Articles of Association - The advantages and disadvantages of the company limited by shares

SKILL DEVELOPMENT:

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

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

COURSE OUTCOMES:

1. Evaluate the consequences of ethical and unethical practices of a Professional Accountant in the context of CIMA code of ethics and law
2. Examine the role of the board in establishing corporate governance standards in the context (Rules and principles-based approaches to governance) of BRSR, OCED and CIMA code of corporate governance
3. Relate CSR activities with ESG reporting in order to satisfy the needs of all the stakeholders.
4. Evaluate the factors of law of contract that make a valid corporate contract
5. Justify the guiding principles of law of Employment that make a valid Employment contract.
6. Compare and contrast the pros and cons of each form of business organization and the procedure involved in bringing into existence of these forms of Business Organization

7. Understand how the law determines the point at which a contract is formed and the legal status of contractual terms, essential elements of an employment contract and the remedies available following termination of the contract, understand the nature, legal status and administration of business organisations.

BOOKS FOR REFERENCE

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

SEMESTER IV
UG FC 21 201: ENVIRONMENTAL STUDIES

COURSE OBJECTIVES

The students will be able to:

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
2. Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
4. Analyze the role of alternative systems of Medicine and intervening Programmes of Government of India in providing Public health.
5. Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

Module 1 - Linkages between Environment and Health 10 Hours

Understanding linkages between Environment and Public Health: Effect of quality of air, water and soil on health. Perspective on Individual health: Nutritional, socio-cultural and developmental aspects, Dietary diversity for good health; Human developmental indices for public health.

Module 2 - Climate Change and Implications on Public Health

12 Hours

Global warming - Agricultural practices (chemical agriculture) and Industrial technologies (use of non-biodegradable materials like plastics, aerosols, refrigerants, pesticides); Manifestations of Climate change on Public Health- Burning of Fossil fuels , automobile emissions and Acid rain.

Module 3 - Diseases in Contemporary Society

14 Hours

Definition- need for good health- factors affecting health. Types of diseases - deficiency, infection, pollution diseases- allergies, respiratory, cardiovascular, and cancer Personal hygiene- food- balanced diet. Food habits and cleanliness, food adulterants, avoiding smoking, drugs and alcohol. Communicable diseases: Mode of transmission -epidemic and endemic diseases. Management of hygiene in public places - Railway stations, Bus stands and other public places. Infectious diseases: Role of sanitation and poverty case studies on TB, diarrhea, malaria, viral diseases .Non-communicable diseases: Role of Lifestyle and built environment. Diabetes and Hypertension.

Module 4 - Perspectives and Interventions in Public Health 14 Hours

Epidemiological perspectives – Disease burden and surveillance; Alternative systems of medicine - Ayurveda, Yoga, Unani, Siddha and Homeopathy (AYUSH); Universal Immunization Programme UIP); Reproductive health-Youth Module for Victory on AIDS (YUVA) Programme of Government of India. Occupational health hazards-physical-chemical and biological. Occupational diseases- prevention and control.

Module 5 - Environmental Management Policies and Practices

10 Hours

Municipal solid waste management: Definition, sources, characterization collection and transportation and disposal methods. Solid waste management system in urban and rural areas.

Municipal Solid waste rules. Policies and practices with respect to Environmental Protection Act, Forest Conservation Act, Wild life protection Act, Water and Air Act, Industrial, Biomedical and E waste disposal rules.

SKILL DEVELOPMENT

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

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

15. Adapting water-harvesting technology - survey, sustainability.

COURSE OUTCOMES

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

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
2. Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
4. Analyze the role of alternative systems of Medicine and intervening Programme of Government of India in providing Public health.
5. Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

BOOK FOR REFERENCE

1. Nandini N. and Sucharita Tandon, (2007), Environmental Studies, Sapna Book House, Bangalore.
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3. Minkoff, E., & Baker, P. (2003). Biology Today, 3rd Edition, An Issues Approach
4. Park, K. (2011). Preventive and Social Medicine. Benarsi Das Publications, (pp. 16- 19, 24-27).
5. Public Health Nutrition in Developing Countries Part-2). Wood head Publishing India.

6. Sadgopal, M., & Sagar, A. (2007, July-September). Can Public Health open up to the AYUSH Systems and give space for People's views of health and disease?
7. Sekhsaria, P. (2007). Conservation in India and the Need to Think Beyond 'Tiger vs. Tribal'. *Biotropica*, 39(5), 575-577.
8. Tyler Miller and Scott E. Spoolman 'Environmental Science' (2012) 13th edition First Indian Reprint Chapters 14-17 (total pages 108) Cengage Learning, New Delhi. www.cengage.co
9. UNDP. (2013) the Human Development Report, the Rise of the South: Human Progress in Diverse World. New York: UNDP, (also available in Hindi),
10. Wani, M., & Kothari, A. (2007, July 15). Protected areas and human rights India: the impact of the official conservation