

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 (Honours)

Semester I & II

Syllabus as per National Education Policy 2020

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

Academic year 2023 – 2024

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru City University)

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The college management was later transferred to the Jesuits. 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 Honours programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional-International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

ABOUT THE DEPARTMENT

The B.Com Department of St. Joseph's College of Commerce has efficiently streamlined all its courses to reflect an interdisciplinary approach to understanding the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics and Auditing along with a choice of Cost Accounting, Finance, Business Analytics, Marketing and Human Resources, studied in the fifth and sixth semester. The courses are challenging, yet, rewarding for students with high aspirations. Our students have been sought after by employers for their excellent knowledge, skills and attitude, giving them an edge over their peers from other institutions. The B.Com Programme of the college is rated amongst the top 10 in the country (India Today, AC Nielson Survey 2016).

OBJECTIVES OF THE B.COM - HONOURS 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.

Salient Features of four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options

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

Certificate in Commerce	On the completion of First Year (<i>two semesters</i>)
Diploma in Commerce	On the completion of Second Year (<i>four semesters</i>)

Basic Bachelor Degree	On the completion of Third Year (<i>six semesters</i>)
Bachelor Degree with Honours	On the completion of Fourth Year (<i>eight semesters</i>)

*As per the current regulations, exit option is only after 6 semesters and 8 semesters.

3. The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the *Doctoral Programme* in a relevant discipline.
4. The students who exit with Certification, Diploma or Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
5. The four-year Bachelor of Commerce Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.
6. The four-year Bachelor of Commerce Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.
7. A wide range of *Skill Enhancement Courses* are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.
8. In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of *Open Elective Courses* that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.
9. Students can make a choice of a *specialization/elective* in the 3rd and the 4th year of the programme.

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 a *Certificate* in the 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-Year* undergraduate Programme would lead to *Bachelor Degree with Honours in the 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-YEAR MULTIDISCIPLINARY UNDERGRADUATE B.COM PROGRAMME

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

Category of Courses	Objectives/ 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 learn in that particular discipline. They provide fundamental knowledge and expertise to produce competent and 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 programme in Govt Schools or Colleges, community service in slums and villages, awareness programme 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.
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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 Commerce	50
Diploma in Commerce	101
Basic Bachelor Degree	149
Bachelor Degree with Honours	193

*Credits are subject to change as per the NEP guidelines

VII. TEACHING & 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 I (CIA 1) and component II (CIA 2) are immediately provided to the students.
- d) The marks of the total internal assessment shall be published on the ERP for students at the end of semester.
- e) The internal assessment marks shall be submitted to the COE as per the date mentioned.
- f) There shall be no minimum in respect of the internal assessment marks.
- g) Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

MINIMUM FOR A PASS

- a. A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.
- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank
- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class and 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-year Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of;

- Certificate in Business Commerce
- Diploma in Business Commerce
- Basic Bachelor's Degree in Business Commerce
- Bachelor's Degree with Honours in a Discipline

TRANSFER FOR ADMISSION

Transfer for admission is 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.

Outcome Based Education (OBE) B.Com (Regular)

Program Educational Objectives (PEO)

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):

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

PO1: Disciplinary and Inter - disciplinary Knowledge

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

PO2: Decision making Skill

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

PO3: Integrated problem-solving and Research

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

PO4 Critical thinking Skill

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

PO5 Creative thinking Skill

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

PO6: Usage of Modern Technology and Tools

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

PO7 Leadership and team work

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

PO8 Ethical Conduct & Sustainability Practices

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

PO9 Collaboration & Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams

PO10 Self-directed and Life – Long learning

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

Programme Specific Outcomes (PSOs)

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 - HONOURS PROGRAMME									
PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY									
Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
Part A : Ability Enhancement Compulsory Courses									
Language 4 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Courses 3 Hrs/3 Crs	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Crs	9 Crs	6 Crs	9 Crs	-	-	-	-	30
Part B: Core Courses									
Discipline Specific Core Courses 4 Hrs/4 Crs	Financial Accounting	Corporate Accounting	Financial Management	Cost Accounting	Income Tax I	Income Tax II	Corporate Tax	Business Data Analysis	
	Business Mathematics and Statistics	Principles of Management	Marketing Management	Human Resources Management	Advanced Cost Accounting	Management Accounting	Strategic Management	Forex Management *	
	Business Economics	Business Law	Financial Reporting	Theory and Practice of Banking	Principles and Practice of Auditing	Goods And Services Tax	Entrepreneurial Development Programme	Business Information System *	
	-	-	-	-	Company Law and Secretarial Practice	Fundamentals of Research	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Crs	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 4 Hrs/3 Crs	-	-	-	-	Elective 1	Elective 2	Elective 3	Elective 4	
SEC - SB 2 Hrs/2 Crs	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
VEC 3 Hrs/3 Crs	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Research Methodology 4 Hrs/4 Crs	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project 12 Cr	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
Internship 2 Crs/4 Crs	-	-	-	-	Social Internship 2 Crs	Corporate Internship 2 Crs	-	Internship * 4 Crs	
II	17 Crs	15 Crs	17 Crs	14 Crs	24 Crs	24 Crs	22 Crs	22 Crs	155
Part C: Skill Enhancement Course - Value Based									
Foundation Course Extension and Extracurricular Activities 2 Crs	Psychological Well being	Extension Activities 1 Cr	Yoga	Extension Activities 1 Cr	-	-	-	-	
		Extracurricular Activities/ Association/Sports 1 Cr		Extracurricular Activities/ Association/Sports 1 Cr	-	-	-	-	
III	2 Crs	2 Crs	2 Crs	2 Crs	-	-	-	-	8
Total	25 Crs	26 Crs	25 Crs	25 Crs	24 Crs	24 Crs	22 Crs	22 Crs	193

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

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

*Other students will continue with the regular Core Courses and Internship.

Bachelor of Commerce
Semester Structure as per National Education Policy

SEMESTER I

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	Language 1		AECC	3+1+0	60	40	100	3
	C1 21 KN 101	Kannada						
	C1 23 FK 101	Functional Kannada						
	C1 23 IK 101	Intermediate Kannada						
2.	Language 2		AECC	3+1+0	60	40	100	3
	C1 21 GE 101	General English						
3.	C1 21 DC 101	Financial Accounting	DSC-1	3+1+2	60	40	100	4
4.	C1 22 DC 102	Business Mathematics and Statistics	DSC-2	4+0+0	60	40	100	4
5.	C1 21 DC 103	Business Economics	DSC-3	4+0+0	60	40	100	4
6.		Open Electives*	OEC-1	3+1+0	60	40	100	3
7.	C1 22 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

* Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.

Bachelor of Commerce
Semester Structure as per National Education Policy

SEMESTER II

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	Language 1		AECC	3+1+0	60	40	100	3
	C1 21 KN 201	Kannada						
	C1 21 HN 201	Hindi						
	C1 23 FK 201	Functional Kannada						
	C1 23 IK 201	Intermediate Kannada						
	C1 23 FH 201	Functional Hindi						
	C1 23 FN 201	French						
	C1 23 SH 201	Spanish						
	C1 23 GN 201	German						
2.	Language 2		AECC	3+1+0	60	40	100	3
	C1 21 GE 201	General English						
3	UG 21 CC 201	Environmental Studies	AECC	3+0+0	30	20	50	3
4	C1 21 DC 201	Corporate Accounting	DSC-4	3+1+2	60	40	100	4
5	C1 22 DC 202	Principles of Management	DSC-5	4+0+0	60	40	100	4
6	C1 21 DC 203	Business Law	DSC-6	4+0+0	60	40	100	4
7		Open Electives*	OEC-2	3+1+0	60	40	100	3
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	26

*Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.

SEMESTER - I
C1 21 DC 101: FINANCIAL ACCOUNTING

COURSE OBJECTIVES:

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

Module - 1: Conceptual Framework

10 Hrs

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

Role of accountant – Ethical values – Integrity, Objectivity, Professional competence and care, confidentiality, Professional behaviour

Module - 2: Accounting Process

10 Hrs

Accounting Process – Journal (including transactions covering GST on purchases and sales), Ledger, and Trial Balance Rectification of Errors as per Ind AS 8 and 10.

Module - 3: Preparation and Presentation of Financial Statements

15 Hrs

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

Module - 4: Introduction Company Financial Statements

5 Hrs

Company Financial Statements – Objectives, Format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).

Module - 5: Preparation and Presentation of Cash flow Statement

10 Hrs

Meaning of Cash flow, Types of Cash flow, Estimation of cash flow using various methods (Simple problems only)

Module-6: Basic Financial Statement Analysis

10 Hrs

Ratio Analysis based on profits, Balance Sheet, Return on Capital Employed, Return on Investments, Earning per Share, Net Profit Ratio, Current Ratio, and Liquid Ratio. Trend Analysis.

COURSE OUTCOMES:

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

1. Describe the concepts, conventions and Terms of Financial Accounting as per the framework of Ind AS and IFRS.
2. Prepare Journal, Ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
3. Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
4. Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
5. Prepare Cash flow statements as per old and new methods.
6. Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.

Skill Development

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

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

Books for Reference

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

SEMESTER I
C1 22 DC 102: BUSINESS MATHEMATICS AND STATISTICS

COURSE OBJECTIVES:

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

Module 1: Basic Mathematical Concepts **8 Hrs**

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

Module 2: Interest & Annuities **10 Hrs**

Concept of Time value of money – Simple Interest & Compound Interest- PV and FV of single principal amount, PV & FV of uneven series of interest rates (single principal amount), doubling period (Rule of 72 & Rule of 69), effective & nominal rates of interest and depreciation.

Annuity –Annuity Immediate & Annuity Due - FV of Annuity – Applications, PV of Annuity – Applications, Deferred Annuity, loan amortization table, PV of perpetuity, and Intra-year compounding and discounting.

Module 3: Introduction to Statistics **5 Hrs**

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

Module 4: Measures of Central Tendency and Dispersion **10 Hrs**

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

Module 5 -Correlation and Regression **8 Hrs**

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

Module 6: Time series

4 Hrs

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

Skill Development:

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

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

COURSE OUTCOMES:

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

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

Books for Reference:

- Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1st Edition, Delhi, Vikas Publishing, 2008.
- Gupta S.P., Statistical Methods, 43rd Edition, New Delhi, Sultan Chand & Sons, 2014.
- Soni R.S., Business Mathematics, 1st Edition, Delhi, Ane Books Pvt. Ltd., 2013.
- Prasanna Chandra – Financial Management 2019.
- J K Sharma – Business Statistics.
- Dorai Raj: Business Mathematics, United publishers.

SEMESTER I
C1 21 DC 103: BUSINESS ECONOMICS

COURSE OBJECTIVES:

The course aims to familiarize the students with the fundamental concepts of Economics and its applicability to Business environment.

Module – 1: Business Economics

4 Hrs.

Meaning – Definitions – Characteristics – Scope of Business Economics – Uses and Objectives of Business Economics – Business ethics in economics performance – Micro & Macro Economics.

Module – 2: Consumer Behaviour

15 Hrs.

Approaches to the Study of Consumer Behaviour - Cardinal Approach – Law of Equi-Marginal Utility – Ordinal Approach – Indifference Curve Analysis – Properties – Consumer Surplus: Meaning – Analysis – Limitations – Consumer Sovereignty – Limitations

Module – 3: Theory of Demand and Analysis

15 Hrs.

Demand – Demand Determinants – Law of Demand – Characteristics – Exceptions – Elasticity of Demand – Price Elasticity – Types – Determining Factors – Change in Demand and Elasticity of Demand – Business Applications of Price Elasticity – Concepts of Income and Cross Elasticity of Demand – Price Elasticity of Demand Measurement by Total Outlay Method including mathematical problems – Survey of buyer's intention – Collective opinion – Trend projection – Economic Indicator. Demand forecasting methods for a new product including mathematical problems.

Module – 4: Production Function

8 Hrs.

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

Module – 5: Market Structure

12 Hrs.

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

Module – 6: Business Cycles**6 Hrs.**

Business Cycles – Phases of Business cycle – Effects of Business Cycle –Theories of business cycles- Multiplier and accelerator theory – Keynesian theory- Measures to control the Business cycle – Monetary and fiscal policy- Inflation- Causes and Measures.

Skill Development

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

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

COURSE OUTCOMES

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

1. Describe the meaning, scope of business economics and role of business economists in the context of Business decisions.
2. Identify the range of approaches to the study of consumer behavior and relate its implications on Business Decisions.
3. Relate the law of demand and its implications on demand conditions and price elasticities for developing pricing policies and strategies.

4. Describe the law of supply and its implications on production function and output decision.
5. Examine the type of market structure and relate its implications on Pricing and Output decisions of your chosen organization.
6. Relate dynamics of Business cycles, changes in monetary and fiscal policies and other macro-economic variables with the corresponding impact on managerial decisions and its operations.

Books for Reference

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

SEMESTER -I
C1 22 SB 101: DIGITAL FLUENCY

COURSE OBJECTIVES:

The course is designed to familiarize the students with the fluency required for comprehending a digital environment and applications of database management system.

Module 1: Operating Systems

10 Hours

Operating Systems, types of operating systems, major functions of the operating systems, types of user interface, examples of operating systems: MS-DOS, Windows, Mac OS. Linux, Solaris, Android. Office automation tools: word processor, power point, and spread sheet.

Module 2: Computer Networks

10 Hours

Introduction to Computer Networks, Evolution of Networking, types of networks, Network devices - Modem, Ethernet card, RJ45, Repeater, Hub, Switch, Router, and Gateways, Identification of Nodes in a Network Communication, Internet, Web and the Internet of Things, Domain Name Systems. Security Aspects- Threats and Prevention, Malware - virus, Worms, Ransomware, Trojan, spyware, adware, key loggers, Modes of Malware distribution, Antivirus, HTTP vs HTTPS Firewall, Cookies, Hackers and Crackers,

Module 3: Database Management System

10 Hours

Database Management Systems, Relational Data Model. Introduction to e-learning platforms such as Swayam, and MOOC. Virtual Meet: Technical Requirements, scheduling a meeting, joining virtual meet, recording the meeting, On line Forms: Creating questionnaire, Publishing questionnaire, conducting online responses, Analysing the responses, copying graphics into powerpoint, Downloading the response to spreadsheet. Introduction to societal impacts, Digital Foot prints, Digital Society and Netizen, Data Protection, E-waste, Impact on Health.

Skill Development:

1. Identifying the configuration of a computer system, laptop, and a mobile phone
2. Identifying the version and the configuration of the operating system of a computer, laptop, and a mobile phone
3. Identifying the network components like patch cord, switch, RJ 45 Jack, Socket and wireless router, creating a hotspot from a mobile phone, and allowing others to use the

hotspot, creating a Google form, and send it to five users, scheduling a virtual meet and invite three people to join the Google meet, record the virtual Meet

4. Creating an account in the Railway reservation website, IRCTC, and finding trains from Tumkur to Hubli, creating a one minute video of your choice in your native tongue, and upload the video to YouTube, composing word document.

5. Creating tables, creating tables, preparing power point slides, simple computation using spread sheet

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 a example for the same
3. Justify the building of Essential Skills beyond Technology that goes well with adoption 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 -I
UG 21 FC 101: PSYCHOLOGICAL WELL-BEING

COURSE OBJECTIVES:

This course aims to nurture self-awareness and meaningful relationship skills and to help in the development of emotional quotient and inter-personal skills.

Module 1 - Introduction

3 hours

Meaning of counseling – Myths and Facts related to counseling – Breaking stigmas related to seeking counselling – Normalizing seeking help – Self-reflection through concentric circles

Module 2 - Intra-personal and Inter-personal Awareness

10 hours

Meaning of self-esteem – Factors that influence self-esteem – Importance of self-esteem – Effects of low self-esteem – Qualities seen in people with high vs. low self-esteem – How to improve self-esteem – Self-awareness activity

Meaning of peer pressure – Different kinds of peer pressure – Resisting peer pressure – Confronting peer pressure – Group sharing activity

Meaning of relationships – Types of relationships – Healthy relationship dynamics – Personal Rights in a relationship – Components of a healthy relationship – Types of abuse in a relationship – Intimacy and understanding our needs – Boundaries

Module 3 - Understanding Emotions

4 hours

Meaning of emotions – Role of emotions in our lives – Beliefs regarding emotions – Harmful effects of suppressing emotions – Signs of emotional suppression – Handling emotions in a healthy manner – Self-assessment activity

Module 4 - Anger management

5 hours

Meaning of anger – Physical and Emotional symptoms of anger – Different ways that people express anger – Expression and experience of anger – What makes us angry and what it means when we're angry – Dealing with anger – Guided visualization and art activity

Module 5 - Managing Anxiety/Fear

4 hours

Meaning of fear – Types of fear – Physical and Emotional symptoms of fear – Different reactions to fear – Overcoming fear – Art work followed by group sharing activity

Module 6 - Dealing with Loss and Grief

4 hours

Understanding loss and grief – Form of loss – Stages of grief – Dangers of not grieving
– Dealing with grief – Ways to help others in grief

COURSE OUTCOMES

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

1. Develop a better emotional quotient.
2. Formulate a healthier sense of self through self-awareness.
3. Build more meaningful relationships.
4. Display an improvement in inter-personal skills.
5. Modify thought and belief patterns.

SEMESTER II
UG 21 FC 201: ENVIRONMENTAL STUDIES

COURSE OBJECTIVES

Module 1: Introduction to Environmental Studies: 2 Hrs

- Multidisciplinary nature of environmental studies.
- Scope and importance; Concept of sustainability and sustainable development.

Module 2: Ecosystems 6 Hrs

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Module 3: Natural Resources: Renewable and Non- Renewable Resources 7Hrs

- Land resources and land-use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water: 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

Module 4: Biodiversity and Conservation 8 Hrs

- Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots.
- India as a mega-biodiversity nation; Endangered and endemic species of India.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Module 5: Environmental Pollution

7 Hrs

- Environmental Pollution: Types, causes, effects and controls; Air, water, soil and noise pollution.
- Nuclear hazards and human health risks.
- Solid waste management, Control measures of urban and industrial waste.
- Pollution case studies.

Module 6: Environmental Policies and Practices

7 Hrs

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife (Protection) Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Module 7: Human Communities and the Environment

6 Hrs

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management: Floods, Earthquake, Cyclones and Landslides.
- Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in cities).

Module 8: Field work (Any two)

2 Hrs

- Visit to an area to document environmental assets: river/forest/flora/fauna, etc.
- Visit to a local polluted site- urban/Rural/Industrial/ Agricultural.

- Study of common plants, insects, birds, and basic principles of identification.
- Study of simple ecosystems – pond, river, Delhi ridge, etc.

COURSE OUTCOME

Books for Reference:

- ❖ Bharucha, E. (2015). Textbook of Environmental Studies.
- ❖ Carson, R. (2002). Silent Spring. Houghton Mifflin Harcourt.
- ❖ Climate Change: Science and Politics. (2021). Centre Science and Environment, New Delhi.
- ❖ Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.
- ❖ Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.
- ❖ Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates.
- ❖ McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
- ❖ McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.
- ❖ Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.
- ❖ Odum, E.P., Odum, H.T. & Andrews, J. (1971). Fundamentals of Ecology. Philadelphia: Saunders.
- ❖ Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). Environmental and Pollution Science. Academic Press.
- ❖ Rajit Sengupta and Kiran Pandey. (2021). State of India's Environment 2021: In Figures. Centre Science and Environment.
- ❖ Raven, P.H., Hassenzahl, D.M. & Berg, L.R. (2012). Environment. 8th Edition. John Wiley & Sons.
- ❖ Rosencranz, A., Divan, S., & Noble, M. L. (2001). Environmental law and policy in India.
- ❖ Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.
- ❖ Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- ❖ Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- ❖ Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.
- ❖ World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.

SEMESTER -II

C1 21 DC 201: CORPORATE ACCOUNTING

COURSE OBJECTIVES:

The course is designed keeping in view the awareness level requirement of students with regard to Corporate Accounting concepts and techniques.

Module - 1: Preparation and Presentation of Financial Statements **20 Hrs**

Preparation and Presentation of Financial Statements as per Ind AS Schedule III (Excluding Consolidated Financial Statement) Overall Comprehensive Income, Changes in Equity, Cash Flow, Profit & Loss Statement, Balance Sheet.

Treatment of Special Items - Depreciation calculated as per Schedule II, Interest on Debentures, Provision for Tax, Dividends-Interim dividend, final dividend, Unclaimed Dividend, Corporate Dividend Tax. OECD - Principles of Corporate Governance - Six principles (concept only) - GRI -Sustainability reporting in preparation and presentation of financial statements.

Module - 2: Redemption of preference shares	10 Hrs
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Meaning, Legal provisions as per section 55 of Companies Act 2013, Treatment of Premium received on issue of shares Section 52, Creation of Capital Redemption Reserve, Fresh issue shares, Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares) Minimum number of shares to be issued for redemption, Issue of Bonus shares by using CRR account ,Basics of Buy Back of Shares.

Module - 3: Internal Reconstruction or Capital Reduction	10 Hrs
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Meaning, Objective, Procedure, Form of Reduction, Reorganisation through surrender of Shares, Subdivision and consolidation of shares, Materialisation of Contingent Liability, Accounting arrangements, Journal entries, Balance Sheet after Reconstruction.

Module - 4: Amalgamation	10 Hrs
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Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of Purchase Consideration, Accounting entries in the books of Selling or Vendor Company, Ledger accounts in the books of Selling Company, Journal entries in the books of buying company and Preparation of Opening Balance sheet of the Amalgamated Company, Calculation of Goodwill or Capital Reserve. Treatment of

Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of Debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital.

Module – 5: Absorption and External Reconstruction

10 Hrs

Absorption and Reconstruction According to Ind AS 103 & 110. Forms of Purchase consideration – Deferred and Contingent consideration. Accounting Entries in the Books of Selling or Vendor Company, Ledger accounts in the books of Selling company, Journal entries in the books of Buying Company and preparation of Balance Sheet of the buying company , Calculation of Goodwill or Capital Reserve , Treatment of – Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest , Issue of new shares to raise additional capital.

Skill Development

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

1. Prepare Schedule II of Companies – Treatment of depreciation
2. Make a study of one case of mergers or acquisitions. State the reasons why the firms decided to do so.
3. What benefits were derived by both companies?
4. List any 5 cases of amalgamations/ absorption of Joint stock companies with a brief description of each case.

COURSE OUTCOMES:

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

1. Construct the financial statements of company as per the frame work of Ind AS.
2. Devise a plan for Redemption of Preference shares
3. Reconstruct the capital structure of financial statement of Joint stock company ltd. after making necessary in connection with internal reconstruction.
4. Construct the Balance sheet after making necessary in connection with Amalgamation.
5. Construct the Balance sheet after making necessary in connection with Absorption and external re construction.

Books for Reference

- *S.N.Maheshwari , Advanced Corporate Accounting*
- *S P Jain and K. L. Narang, Advanced Accounts, Kalyani Publications*
- *Sehgal and D. Sehgal, Advanced accounting, Taxmann's*
- *Sanjeev Singhal & R. Shankaraiah, Manual of Financial accounting and reporting*
- *Shukla, Gupta and Grewal, Advanced Accountancy , Sultan Chand*

SEMESTER – II
C1 22 DC 202: PRINCIPLES OF MANAGEMENT

COURSE OBJECTIVES:

The course content is designed with a view to acquaint students with the concepts and principles of management required for a successful business entity.

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

Introduction: Meaning – Nature and Characteristics of Management Scope and Functional Areas of Management – Management as an Art, Science or Profession – Management and Administration – Principles of Management - Roles and skills of managers. Evolution of Management Thought: Pre-scientific Management (introduction) – Taylor’s Scientific Management – Fayol’s modern management – Lillian and Gilberth Human Relations – Elton Mayo.

Module - 2: Planning Forecasting and Decision Making
10 Hrs

Planning: Nature – Planning Process – Objectives – Types of plans – MBO (Peter Drucker) & MBE Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative.

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

Module-3: Organizing and Staffing
10 Hrs

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

Module - 4: Leadership, Directing and Controlling
10 Hrs

Leadership: Meaning – Leadership styles – Theories of leadership. Directing: Meaning – Principles and techniques of directing.

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

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

Co-ordination: Meaning – steps and methods of co-ordination. Motivation: Meaning - Theories of motivation – Carrot & Stick approach – Maslow's – Mc Gregor's – Herzberg's – ERG – Mc Clelland's – Vroom's Expectancy – William Ouchi's theory Z.

Module – 6: Business Ethics & Recent Trends in Management**6 Hrs**

Meaning – Need and importance - Principles of ethics -profits and ethics –Factors affecting ethical practices in Business Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups.

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

Skill Development

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

Course Outcomes

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

1. Explain the principles of Management and role and skills of a manager.
2. Integrate the planning, forecasting with decision making process of a given organization.
3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and controlling tools available in the management.

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

Books for Reference

- *Appaniah & Reddy, Essentials of Management.*
- *Koontz & O'Donnell, Management- McGraw-Hill New York*
- *L M Prasad, Principles of management- Sultan Chand & Sons*
- *Rustum & Davar, Principles and practice of Management-vikas publishing house Delhi*
- *S.V.S Murthy, Essentials of management.*
- *Sharma & Shashi K Gupta – Principles of Management-Kalyani publishing House*
- *Srinivasan & Chunnawalla, Management Principles and Practice*
- *T. N. Duening & J.M. Ivancevich, Management, Principles and Guidelines, Biztantra Publications.*
- *Tripathi & Reddy, Principles of Management.*
- *Dr. M. Premavathy, Business Ethics, Srivishnu Publical*

SEMESTER -II
C1 21 DC 203: BUSINESS LAW

COURSE OBJECTIVES:

The course is designed keeping in view the knowledge level requirement for mercantile laws and their redressal mechanism.

Module – 1: Jurisprudence and Scope **6 Hrs**

Introduction to Law – Classification of law – Hierarchy of Courts – Brief of procedure in Courts. Meaning and Scope of business law – Sources of Indian business law.

Module – 2: Indian Contract Act of 1872 **22 Hrs**

Definition – Types of contract – Essentials – Offer – Acceptance – Consideration capacity of parties – Free consent- Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.

Module – 3: Sale of Goods Act **8 Hrs**

Law of sale of Goods – Conditions and warranties – Transfer of ownership – Performance of contracts – Remedial measures.

Module – 4: Intellectual Property Legislations **8 Hrs**

Meaning and scope of Intellectual Properties – Patent Act of 1970 and amendments as per WTO agreements: Background – Objects – Definition – Inventions – Patentee – True and first inventor – Procedure for grant of Process and Product Patents – WTO rules as to Patents (in brief) – Rights to patentee – Infringement – Remedies.

Module -5: Consumer Protection Act [COPRA] **8 Hrs**

Background - Definition of (1) Consumer; (2) Consumer Dispute; (3) Complaint; (4) Deficiency; (5) Service – Consumer Protection Council – Consumer Redressal Agencies – District Forum – State Commission and National Commission.

Module – 6: Foreign Exchange Management Act 1999 and Cyber Laws 1999 **8 Hrs**

Objectives of FEMA – Scope and salient features – Offences under the FEMA Act. Objective of Cyber Laws- Definitions and salient features – Provisions pertaining to Piracy & related Offences & Penalties. 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.

Under COPRA- Impact of unethical practices in selling and consumption like adulteration, hoarding, black marketing , on the achievement of SDG-3(good health and well-being) and SDG-12(Responsible consumption and production).

Skill Development

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

1. Prepare an assignment on the importance of Bankruptcy law.
2. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
3. Draft an agreement to repay a loan borrowed from a bank on installment basis.
4. Prepare case laws 'involving points of law of contracts'.
5. Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.
6. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements [at least 2 cases].
7. Quote examples of violation of Cyber Laws.
8. Make a visit to the nearby Civil court, and present your observations of a case attended to the class.
9. Develop Mock Court scenario in the class to present a latest popular case from the consumer court.
10. Prepare and discuss the role and importance of Limited Liability Partnership in class.

COURSE OUTCOMES:

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

1. Identify the different legislations pertaining to the company, business and individual.
2. Define the legal framework of Indian Contract Act and identify loopholes in the system
3. Apply the provisions of sale of goods Act 1935 for effecting sale of goods transaction.

4. Explain the procedure in getting copy /Patent rights under Intellectual Property Legislation.
5. Explain the procedure to seek redressal against disputes under consumer protection Act
6. Explain the provisions to be observed in FEMA Act. Objective of Cyber Laws in compliance with Foreign Exchange Management Act 1999 and Cyber Laws 1999.

Books for Reference

- *Aswathappa and Ramachandra, Business Law, HPH Bare Acts.*
- *Garg, Sareen, Sharma & Chawla, Business Law*
- *N.D. Kapoor, Business Law, Sultan Chand publications*
- *M. C. Kuchhal, Business Law*
- *Nabhi, Business Law, Indian Law House, Mumbai*
- *Tulsian, Business Law, Tata McGraw Hill*