

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 (BPM - Industry Integrated)

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

SJCC/B.Com - Honours (BPM - Industry Integrated)/1 & 2 Sem/2023-24/P-2

the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics, 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 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.

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	51
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 assessment – CIA 1	20% marks
Continuous assessment – CIA 2	20% marks
End Semester Examination (ESE)	60% marks

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS:

- The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- 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%.
- 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.
- The marks of the total internal assessment shall be published on the ERP for students at the end of semester.
- The internal assessment marks shall be submitted to the COE as per the date mentioned.
- 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-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 – Honours (BPM-Industry Integrated)

Program Educational Objectives (PEO)

Our B.Com (Honours) 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 (Honours)** 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 and Sustainability Practices

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

PO9: Collaboration and 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)**PO11: Redesigning the Business Process Management:**

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

PO12: Business Process Management as a Career option:

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

B.COM - Honours (BPM - Industry Integrated)									
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 3 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 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	Cost Accounting	Financial Management	Management Accounting	Income Tax I	Income Tax II	Corporate Tax	Business Data Analysis	
	Principles of Management	Business Mathematics and Statistics	Business and Company Law	Marketing Management	Retail and Market Research	Goods And Services Tax	Costing for Business Decision	Emotional Intelligence for Managerial Effectiveness *	
	Business Economics	Finance and Accounting for BPS	Insurance for BPS	Banking for BPS	Capital Markets for BPS	Supply Chain Management	Entrepreneurial Development Programme	Business Information System *	
	-	-	-	-	Managing Business Process	Fundamentals of Research	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Crs	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 3 Hrs/3 Crs	-	-	-	-	Elective 1	Elective 2	Elective 3	Elective 4	
SEC - SB 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 Crs	-	-	-	-	-	-	-	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 (BPM-Industry Integrated)
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
	C3 21 KN 101	Kannada						
	C3 23 FK 101	Functional Kannada						
	C3 23 IK 101	Intermediate Kannada						
2.	Language 2		AECC	3+1+0	60	40	100	3
	C3 21 GE 101	General English						
3.	C3 21 DC 101	Financial Accounting	DSC-1	3+1+2	60	40	100	4
4.	C3 21 DC 102	Principles of Management	DSC-2	4+0+0	60	40	100	4
5.	C3 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.	C3 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 (BPM-Industry Integrated)
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
	C3 21 KN 201	Kannada						
	C3 21 HN 201	Hindi						
	C3 23 FK 201	Functional Kannada						
	C3 23 IK 201	Intermediate Kannada						
	C31 23 FH 201	Functional Hindi						
	C3 23 FN 201	French						
	C3 23 SH 201	Spanish						
	C3 23 GN 201	German						
2.	Language 2		AECC	3+1+0	60	40	100	3
	C3 21 GE 201	General English						
3	UG 21 CC 201	Environmental Studies	AECC	3+0+0	30	20	50	3
4	C3 21 DC 201	Cost Accounting	DSC-4	3+1+2	60	40	100	4
5	C3 22 DC 202	Business Mathematics and Statistics	DSC-5	4+0+0	60	40	100	4
6	C3 21 DC 203	Finance and Accounting for BPS	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
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*Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.

SEMESTER - I

C3 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 VI.

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, Ind AS Format of the presentation of Financial Statement as per 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 within 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. Identify the various items in the company financial statements
5. Compute Cash flow statements under 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. Prepare financial statements for an imaginary company using Tally.
2. Analyse a company's published annual report which includes accounting policies and present a summary on performance and financial position.
3. Analyze a published financial statement of a company using various Ratios and interpret the results.
4. Compare the published income statement of a company of your choice before and after covid pandemic.

Books for Reference

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

SEMESTER - 1

C3 21 DC 102: 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. Behavioural ethics in management. Critical appraisal of various schools of management thought in comparison with present day shifts in focus of management thoughts in connection to Sustainable Development Goal-8 (Decent work and economic growth), 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, Corporate Social Responsibility -Triple bottom line theory in CSR (Profit, People and Planet)

Course Outcomes

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

1. Describe 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 functions applied into management practices.
5. Illustrate the range of motivation theories and methods of coordination available for the management practices.
6. Illustrate the factors affecting ethical practices in business and corporate social responsibilities of management towards all the stakeholders adopting advanced technologies.

Skill Development

1. Evaluate the innovate 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.

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 Publication

SEMESTER - 1

C3 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/Objectives of Business Economics -Micro & Macro Economics. Economic sustainability- Sustainable development indicators.

Module - 2: Consumer Behaviour

10 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 Analysis

15 Hrs

Demand - Demand Determinants - Law of Demand -Elasticity of Demand-Price Elasticity-Types-Determining Factors-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- Demand Forecasting Methods Survey of buyer's intention - Collective opinion - Trend projection-Economic Indicator. Demand forecasting methods for a new product including mathematical problems.

Module - 4: Cost and Revenue Analysis

10 Hrs

Law of Supply - Meaning - Determinants of Supply. Cost classification - Real cost - Opportunity cost - Money cost - Explicit cost and implicit cost - Economic cost - Fixed cost and variable cost - Total and Marginal cost - Behaviour of short run and long run cost - Cost and output relations - Revenue concepts - Break even analysis including mathematical problems.

Module - 5: Market Structure

8 Hrs

Perfect Competition - Features -Imperfect Competition-Monopoly-Features. Duopoly-types-features-Oligopoly-types-features- Monopolistic Competition - Features-Pricing Policy - General considerations - Objectives - Factors involved in Pricing Policy - Methods of Pricing.

Module - 6: Business Cycles

6 Hrs

Business Cycles - Phases of Business cycle - Effects of Business Cycle - Measures to control the Business cycle through monetary policy and fiscal policy instruments

Module - 7: Balance of Trade and Balance of Payments

7 Hrs

Balance of Trade & Balance of Payments – Components of Balance of Payments–
Disequilibrium in the Balance of Payments–Methods of Correction of Disequilibrium
– Private Foreign Investment and Multinational Corporations

Skill Development

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

1. Draft the diagrammatic representation of each aspect of the chapter in a book under different chapters.
2. Examine the case studies that will have impact on business decision-making in each chapter.
3. Prepare a survey report on the demand forecasting for a product.
4. Conduct a small survey to understand the consumer behaviour in situations like an epidemic or pandemic
5. Apply price elasticity in real situation by choosing a product or a service of your choice
6. Examine the factor influencing pricing policy
7. Graphically represent business cycles
8. Present the Balance of Payment chart of India for the latest year.
9. Use of minor survey to understand the consumption and saving pattern of consumers in the last two years
10. Collect and present in tubular form foreign aid to India during at least last 5years

Course Outcomes

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

1. Explain the Meaning, scope of Business economics and role of business economists in the context of Business decisions.
2. Illustrate the range of approaches to the study of consumer
3. behavior and its implications in managerial decision making.
4. Examine the law of demand and its implications on demand conditions and price elasticities for developing demand forecasting methods.
5. Illustrate the behavior of marginal revenue and marginal cost in the short run and long run and their applicability in determining the cost and output of the firm.
6. Illustrate the determination of equilibrium price and output under perfect competition and imperfect competition market structures.
7. Relate the changes in the monetary and fiscal policy in the context of changing phases of business cycle.
8. Compare and contrast the balance of trade and balance of payments and its implications on the correction of disequilibrium.

Books for Reference

- D. M. Mithani, Business Economics
- Dr. P. N. Reddy & H. R. Appanaiah, Essentials of Business Economics
- H. C. Petersen & W. C. Lewis, Managerial Economics, PHI

- J. Dean, Managerial Economics
- K. K. Dewett, Economic Theory
- M. L. Seth, Text Book of Economic Theory
- V.L Mote, S. Paul, G. S. Gupta, Managerial Economics, TMH.
- Petersen & Lewis: Managerial Economics.
- S. Sankaran, Business Economics.
- Varsheney & Maheswari, Managerial Economics

SEMESTER - I

C3 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 counselling – Myths and Facts related to counselling – Breaking stigmas related to seeking counselling – Normalizing seeking help – Self-reflection through concentric circles

Module 2 - Intra-personal and Inter-personal Awareness

10 hours

Meaning of self-esteem – Factors that influence self-esteem – Importance of self-esteem – Effects of low self-esteem – Qualities seen in people with high vs. low self-esteem – How to improve self-esteem – Self-awareness activity
Meaning of peer pressure – Different kinds of peer pressure – Resisting peer pressure – Confronting peer pressure – Group sharing activity
Meaning of relationships – Types of relationships – Healthy relationship dynamics – Personal Rights in a relationship – Components of a healthy relationship – Types of abuse in a relationship – Intimacy and understanding our needs – Boundaries

Module 3 - Understanding Emotions

4 hours

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

Module 4 - Anger management

5 hours

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

Module 5 - Managing Anxiety/Fear

4 hours

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

Module 6 - Dealing with Loss and Grief

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
C3 21 DC 201: COST ACCOUNTING

COURSE OBJECTIVES:

The course aims to familiarize the students with adequate knowledge of basic cost concepts and costing techniques required for effective cost control..

Module – 1: Basic Concepts

5 Hrs

Meaning – Cost accounting – Cost accountancy – Costing – Cost accounting and management – Objectives of Cost Accounting – Cost accounting v/s Financial Accounting – Cost Accounting v/s Management Accounting–Advantages of cost accounting–Methods of costing – Techniques (types) of costing -- Cost centers (Meaning and purpose) – Cost units (Meaning and importance) – Cost accounting departments–Brief note on Cost Audit Records and Report Rules.

Module – 2: Cost Concepts and Classification

12 Hrs

Cost – Expenses – Losses – Classification of costs – Natural classification of costs–Cost behaviour (in relation to changes in output or activity or volume – Degree of traceability to the product – Association with the product – Functional classification of costs – Costs of control other costs – Cost statement or cost sheet – Tender and quotation - Job and Batch Costing.

Module – 3: Material Control and Material Costing

10 Hrs

Materials–Concepts and objectives of material control–Organization for material control – Purchasing and receiving procedure – Some issues in materials procurement – stores organization – Inventory system – Inventory shortages (losses) and overages – Inventory control. Calculations of Stock levels and EOQ with or without discount.

Costing material received – Costing material issues (FIFO, LIFO, simple and weighted average method only) – Pricing of materials returned to vendor – Pricing of materials returned to storeroom – Selection of a material pricing method, Material cost control for business sustainability.

Module – 4: Labour Costs – Accounting and Control

10 Hrs

Introduction – Direct labour and indirect labour – Organization for labour control – Wage systems – Incentives wage plans – Work study – Job evaluation and merit rating – Time and motion study – Labour turnover–Treatment of labour cost related items–Methods of remunerating labour – Time and piece rate system – Halsey and Rowan premium systems – Taylor and Merrick’s differential piece rate system, Labour cost control for business sustainability.

Module -5: Overhead Distribution

15 Hrs

Concept – Classification of overheads – Factory overhead - Fixed – Semi variable and variable – Factory overheads - Accounting and distribution – Collection and codification of factory overheads – Allocation and apportionment of factory overheads–Apportionment of service departments overheads to producing

departments (repeated and simultaneous equation method) – Absorption of factory overhead (Machine hour rate) – Selecting an absorption rate, Overhead cost control for business sustainability.

Module – 6: Reconciliation of Cost and Financial Accounts

8 Hrs

Need for reconciliation–Reasons for differences in profits–Problem on preparation of reconciliation statement and memorandum reconciliation accounts.

Skill Development

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

1. Visit 3 factories in your locality and analyse the various methods of costing adopted by them.
2. Identify the materials consumed in any two organizations of your choice and collect different formats – materials requisition, purchase requisition, bin card, stores ledger.
3. Prepare and present a wage sheet / pay roll with imaginary figures.
4. Identify variable, fixed and semi-variable costs of two companies and prepare the cost sheet.

Course Outcomes

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

1. Explain the Concepts, Methods and Techniques of Cost accounting.
2. Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).
3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
4. Choose method for calculation of cost of labour using Time and Piece rate system–Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
5. Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.
6. Prepare statement showing the reconciliation of cost and financial accounts.

Books for Reference

1. C. Drury, Management and Cost Accounting
2. Nigam, Theory and Techniques of Cost Accounting
3. S. P. Jain & K L Narang, Cost and Management Accounting
4. Dr. S. N. Maheshwari, Cost Accounting
5. Jawaharlal, Cost Accounting
6. M. N. Arora, Cost Accounting, HPH

SEMESTER II

C3 22 DC 202: 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.

Module1: Basic Mathematical Concepts

8Hrs

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

10Hrs

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.

Module4: 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.

Module5: Correlation and regression

8Hrs

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 analyzing 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 analyze the data.
6. Analyze 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 – II

C3 21 DC 203: FINANCE AND ACCOUNTING FOR BPS

COURSE OBJECTIVES:

To prepare students to gain working knowledge of Finance and Accounting concepts related to business process services.

Module 1: Basics of Businesses, Outsourcing Need and its Current Trend

4 Hrs

Types of Business Organizations; Business Partnerships, Types of BPSs, Merits and De-Merits on various BPS options, Accounting Business Process Cycle, Evolving of Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing

Module 2: Accounts Receivable and Accounts Payable

16 Hrs

Accounts payable: Various Activities in Accounts Payable and Accounting Impact, Types of Invoice Matching and resolving issues, Payment, Procedures and Mode of payment, Employee Payment (T&E and Various Cards), Debit Balance, write back, Discount adjustments and various actions, Help desk and support Activities, Vendor Account Reconciliation, Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,)

Accounts receivables: Various Activities in Accounts Receivable and Accounting Impact, Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order Management) Mode of receiving Payment, Actions for non-receipt, Netting off, Revenue Recognition, Collection, Cash Applications, Adjustment of Discounts, Rebate, QPS discount Write off etc., Disputes Handling procedures , Customer Help desk and support Activities, Customer Account Reconciliation, Latest Developments (Customer Portal, E-Invoicing, Tools etc.,) Effective management of AR leads to working Capital improvement.

Module 3: General ledger

10 Hrs

Activities in General Ledger, Subsidiary and Control Accounts, Chart of Accounts and maintenance, Cost Centre, Profit Centre, Cost Allocation etc. Adjustment journals, Bank Reconciliation, Fixed Asset Maintenance, Inter Company - Accounting and Reconciliation, Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis).

Module 4: Emerging trend in F&A Technology and Accounting Standards

10 Hrs

Modules and usage of ERPs, Basic Screens required to be understood for F&A process, Report generation, XBRL, Platform, Counting, Data Privacy Law etc., Basics of Accounting Standard and Differences between various GAAPs (US, UK, Indian and IFRS), Role of BPS in Accounting Standard Compliance.

Module 5: Controls and Compliance

10 Hrs

Principles of Corporate Governance, COSO, Internal Controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc., PCI Data Security Standard / Security Audit / Data Privacy and Protection, SOX Compliance / SSAE 16 / ISAE 3402, SOD, Access, Incident Management, BCP etc.

Module 6: Operating model of Business Process services 10 Hrs

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

Skill Development

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

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

Course Outcomes

1. After completion of the course, the students will be able to:
2. Explain the importance and types of Business Process services.
3. Show the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers.
4. Generate Final Accounts and statutory reports of Business Process services.
5. Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services.
6. Examine the various Control and compliances in BPS industry.
7. Evaluate the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model.

Reference Books

- TCS reference Material for Accounting and Finance for BPS

