

**St. Joseph's College of Commerce (Autonomous)
163, Brigade Road, Bengaluru - 560 025**

**Accredited and Re-Accredited with 'A' Grade by the
National Assessment and Accreditation Council (NAAC)**

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



**Bachelor of Commerce
(Professional - Strategic Finance)**

**Semester I & II
Syllabus w.e.f., 2020 - 2021
Academic year 2020 - 2021**

St. Joseph's College of Commerce
(An Autonomous Institution affiliated to Bengaluru Central University)

Dedicated to Excellence with Relevance

St. Joseph's College, Bengaluru was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the College was handed over to the Jesuits, a worldwide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extracurricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the College was recognized by the UGC as a "College with Potential for Excellence".

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bangalore Central University and became autonomous in September 2005. The motto of the college is Fide et Labore or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Commerce, a three-year Degree under graduate programme, and Master of Commerce and Master of International Business, a two year Post Graduate programme. Highly qualified staff members, excellent infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence.

GOALS OF THE B.COM PROGRAMME

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge and skills in almost all areas of business to be

able to meet expectations of business and to handle basic business tasks, thus equipping a student to take up entry – level jobs in different sectors of commerce, trade and industry.

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

I. ELIGIBILITY FOR ADMISSION

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

II. DURATION OF THE PROGRAMME

The programme of study is 3 years of Six Semesters. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester.

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 programme in the manner stated above shall not be permitted to take the end semester examination.

B.Com Programme Matrix, Programme Structure & Semester Scheme of Examination:

Refer page no 7 – 9

V. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.A & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part – B courses of III and IV semesters (except languages, compulsory additional courses and core Information Technology related courses). Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

VI. EVALUATION SYSTEM

Evaluation for UG programme consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.

Continuous Internal Assessment (CIA) includes a centrally organized MID TERM TEST for 20 marks and other exercises administered by the teacher such as Unit test/ Online test /Snap test /Surprise test /Quiz /Assignment / Presentation /Project / Research article /Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment.

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 70 marks.

VII. MINIMUM FOR A PASS

A UG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each course. The minimum SGPA to qualify for the B.Com degree is 4.00 and a pass in all courses.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES Grading System For Choice Based Credit System (CBCS) - The College adopts a ten point grading system. The modalities and the operational details are as follows.

- i. **Credits** - Credits are assigned to courses based on the following broad classification

Course category	Instruction hrs / week	Credits
Languages	3 hrs	2
Major Core	4 hrs	3
Major Optional	4 hrs	4
Allied Required	4 hrs	3
Open electives	4 hrs	3

- ii. **Grade Points** – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

% Marks	95-100	90-94	85-89	80-84	75-79	70-74	65-69	60-64	55-59	50-54	45-49	40-44	Below 40
Grade Points	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

- iii. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all courses divided by the total credit of Part A and Part B in the semester.

$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$ Minimum SGPA for a pass is 4.

If a student has not passed in a course or is absent then the SGPA is not assigned.

- iv. The cumulative grade point average (CGPA) - is the weighted average of all the courses undergone by a student over all the six semesters of a PROGRAMME.

$CGPA = \frac{\sum \text{Total credits in the semester} \times SGPA}{\text{Total credits of the programme}}$

SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a UG programme.

5. Interpretation of SGPA/CGPA/ Classification of final result for a UG Programme.

SGPA/CGPA/ Course Grade Point	Grade	Result/Class Description
9.00-10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00-7.99	A	First Class Distinction
6.00-6.99	B+	First Class
5.50-5.99	B	High Second Class
5.00-5.49	C	Second Class
4.00-4.99	P	Pass Class
Below 4	RA	To Re-Appear

IX. PATTERN OF QUESTION PAPER

ESE Question Paper Pattern (3 Hours duration, Max. Marks: 70)

Section-A	Conceptual / Objective Questions	1 mark × 10 questions	10 Marks
Section-B	Analytical Questions	6 marks × 3 questions	18 Marks
Section-C	Essay Questions	15 marks × 2 questions	30 Marks
Section -D	Compulsory Question/ Case study	12 marks × 1 question	12 Marks
		Total	70 Marks

X. REVALUATION, RETOTALING and IMPROVEMENT

There is provision for Revaluation, Re-totaling and Improvement within two weeks of the publication of the results.

Revaluation and Re-Totaling: There is a provision for Revaluation and Re- Totaling of marks if the application is made within 2 weeks of the publication of results with the prescribed fee.

Provision for Improvement: A candidate, who desires to improve his/her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/she obtains in the later appearance even if they are less than the marks awarded previously.

BCOM(PROFESSIONAL - STRATEGIC FINANCE)

PROGRAMME MATRIX

Semester	I	II	III	IV	V	VI	TOTAL
Content	Part A: Languages						
English	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
Language	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
I	4 Cr	4 Cr	4 Cr	4 Cr	-	-	16
Part B: Core Courses							
Content	I	II	III	IV	V	VI	TOTAL
Major core 4hr/3Cr	Financial Accounting Principles of Management Financial Planning & Performance	Corporate Accounting Financial Analytics & Control	International Financial Reporting Strategic Financial Management I Marketing Management	Human Resource Management Strategic Financial Management II	Income Tax - I Auditing Business Law	Income Tax - II Entrepreneurship Development Company Law and Secretarial Practice Operations research	
Allied Required 4hr/3Cr	Mathematics for Managers	Business Statistics and Research Techniques Business Economics		Theory & Practice Banking	-	-	
Major Optional 4hr/4Cr	NA	NA	NA	NA	Elective Paper 1 Elective Paper 2	Elective Paper 3 Elective Paper 4	
Open Electives 4hr/3Cr	NA	NA	3Cr (as per list given)	# 3 Cr (as per list given)	-	-	
Skill based Major 4hr/4Cr	-	-	-	-	Course/Elective Skill based paper		
II	12 Cr	12 Cr	12 Cr	12Cr	20 Cr	21 Cr	89
Part C: Foundation, Skill development, Interdisciplinary & Sports							
HRD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Certificate & Sports Programme	1 Cr Tally		-	1Cr Excel	-	1Cr Advanced Excel	
III	2 Cr	3 Cr	-	3 Cr	-	2 Cr	10
Part: D Extension and Extracurricular activities							
Extension & Extra Curricular & Others	-	1 Cr	-	1 Cr	-	1 Cr	
IV	-	1 Cr	-	1 Cr	-	1 Cr	3
Total	18 Cr	20 Cr	16 Cr	20 Cr	21 Cr	23 Cr	118

PROGRAMME STRUCTURE (for I & II Semesters)

SEMESTER SCHEME OF EXAMINATION

CORE COURSES

SEMESTER – I

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total marks	Grade / Credits
			CIA	ESE		
C6 20 MC 101	Financial Accounting	04	30	70	100	03
C6 20 MC 102	Principles of Management	04	30	70	100	03
C6 20 MC 103	Financial Planning & Performance	04	30	70	100	03
C6 20 AR 104	Mathematics for Managers	04	30	70	100	03
	Total	16	120	280	400	12

SEMESTER – II

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade / Credits
			CIA	ESE		
C6 20 MC 201	Corporate Accounting	04	30	70	100	03
C6 20 MC 202	Financial Analytics & Control	04	30	70	100	03
C6 20 AR 203	Business Statistics & Research Techniques	04	30	70	100	03
C6 20 AR 204	Business Economics	04	30	70	100	03
	Total	16	120	280	400	12

CIA – Continuous Internal Assessment

ESE – End Semester Examination

**SEMESTER SCHEME OF EXAMINATION
LANGUAGES**

Sem No.	Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
				CIA	ESE		
I	C6 20 1KN	Kannada	03	30	70	100	02
	C6 20 1HN	Hindi	03	30	70	100	02
	C6 20 1AE	Additional English	03	30	70	100	02
	C6 20 1GE	General English	03	30	70	100	02
		Total	06	60	140	200	04
II	C6 20 2KN	Kannada	03	30	70	100	02
	C6 20 2HN	Hindi	03	30	70	100	02
	C6 20 2AE	Additional English	03	30	70	100	02
	C6 20 2GE	General English	03	30	70	100	02
		Total	06	60	140	200	04

CIA – Continuous Internal Assessment

ESE – End Semester Examination

FOUNDATION COURSES

Sem No.	Course Code	Title of the Paper	Lecture Hrs per week	Grade / Credits
I	FSD 15 101	Holistic Development (Life Skills)	1	1
I	FSD 15 301	Tally (Certificate Course)	1	1
II	FSD 15 201	Holistic Development (Life Skills)	1	1
II	FSD 15 202	Indian Constitution	1	2

Outcome Based Education (OBE)

B. Com (Professional - Strategic Finance) Programme Programme educational objectives (PEO)

Our B.Com(Professional - Strategic Finance) programme will produce graduates who will

1. Be competent, creative and highly valued professionals in industry, academia, or government.
2. Be flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities, all affording sustainable management careers.
3. Continue their professional development by obtaining advanced degrees in Management or other professional fields.
4. Act with global, ethical, societal, ecological and commercial awareness, as is expected of practicing management professionals.
5. Adapt to a rapidly changing environment with learned and applied new skills, become socially responsible and value driven citizens, committed to sustainable development.

Programme Outcomes (PO)

After the completion of the B.Com Programme, the student will be able to

P01 - Demonstrate an understanding of every dimension of business environment to predict the character of future business environment.

P02 - Propose and implement appropriate decisions in all areas of business management especially finance, marketing, human resource and operations.

P03 - Demonstrate the diverse knowledge of business and corporate laws and their applicability in business, finance and audit.

P04 - Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option.

P05 - Develop broad-based business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of the business, industry and economy at the national and global level.

P06 - Fulfil educational entrance requirements of relevant provisional bodies and enable them to devise a career in professional accounting.

P07 - Plan, organize, co-ordinate, direct and control both, business enterprise and non – governmental organizations.

P08 - Appreciate significance of sustainable development.

P09 - Achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning.

P010 - Create, select and apply appropriate techniques, resources, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations.

Programme Specific Outcomes (PSOs)

P011 –Cross-Disciplinary Integration and Strategic Perspective: Conceptualize, organize and resolve complex financial problems or issues by using the resources available under their discretion.

P012 - New Financial Model of Business: Develop Finance professionals with a broad understanding of Finance, Auditing, Taxation, Risk Management etc. by adopting various techniques, skills, approaches and model of Finance practice which expands the employment opportunities.

SEMESTER - I
C6 20 MC 101: FINANCIAL ACCOUNTING

Course Objectives

Students should be able to

1. Explain the concepts, conventions and terms of financial accounting within the framework of IND AS and IFRS.
2. Prepare journal, ledger and trial balance and rectify the errors as per IND AS 8 and 10.
3. Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
4. Compute cash flow statements under both the methods.
5. Evaluate firm's profitability and liquidity by using ratio analysis and trend analysis.

Module - 1: Conceptual Framework 10 Hrs

Introduction to IND AS, IFRS, Challenges in implementation, Role of an accountant. Concepts – Assets, Liabilities, Incomes, Expenditure and Equity for Sole proprietor, Partnership firm and Company. Four Pillars of accounting and Accounting Equation.

Module - 2: Accounting Process 10 Hrs

Accounting Process – Journal, Ledger, and Trial Balance. Rectification of Errors as per IND AS 8 and 10.

Module - 3: Preparation and Presentation of Financial Statements 20 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: 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-5: 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.

Skill Development

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

1. Preparation of financial statements using Tally.
2. Study of a company's report which includes accounting policies and present a summary.
3. Analyze the financial statement of a company using Ratios.

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 rectify the errors as per IND AS 8 and 10.
3. Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
4. Compute Cash flow statements under old and new methods.
5. Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.

Books for Reference

- Advanced Accounts – Jain & Narang – Kalyani Publications
- Advanced Accounting – S.N. Maheshwari
- Advanced accounting– Ashok Sehgal, Deepak Sehgal , Taxmann's
- Advanced Accounts – Grewal
- Comprehensive guide to IND AS implementation- CA Anand Banka
- IFRS and Ind AS publications issued by IASB and ICAI respectively
- Advanced Accounts – M.C.Shukla

SEMESTER – 1
C6 20 MC 102: PRINCIPLES OF MANAGEMENT

Course Objectives

Students should 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.

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 **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.

Skill Development:

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

1. Different types of Organization Charts (structure).
2. Chart of Staffing.
3. Graphic representation of Maslow’s Theory.
4. Chart on Media of Communication.
5. Draft Control chart of different industry/business groups.
6. Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.
7. Select a successful retail store and give details of factors leading to its success.
8. Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from these success & failure stories).
9. Select a company and prepare a SWOT analysis for the same.
10. Mention the characteristics and skills of managers in the 21st century.
11. List out some unethical practices prevailing in an organization.
12. Undertake a study of some ethical practices followed by an organization.

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.

Books for Reference

- Appaniah & Reddy: Essentials of Management.
- Koontz & O' Donnell: Management.
- L. M Prasad: Principles of Management.
- Rustum & Davan: Principles and Practice of Management.
- S.V.S Murthy: Essentials of management.
- Sharma & Gupta: Principles of Management.
- Srinivasan & Chunawalla: Management Principles and Practice.
- Thomas N. Duening & John. M. Ivan Cevich: Management, Principles and Guidelines, Biztantra Publications.
- Tripathi & Reddy: Principles of Management.
- Premavathy M. Dr., Business Ethics, Srivishnu Publication.

SEMESTER – 1
C6 20 MC 103: FINANCIAL PLANNING & PERFORMANCE

Course objectives

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

1. Illustrate the steps involved in strategic planning process in the context of long term finance – related decisions.
2. Apply an appropriate Budgeting methodology in accordance with the demand of case.
3. Use Regression Equation as a technique of forecasting in accordance with the demand of case.
4. Justify the implication of standard costing in controlling the performance function in the context of cost and variance Measures.
5. Compare and contrast the role of Responsibility centres as reporting organizational segments.
6. Integrate the essential elements of Product, Business and customer profitability analysis as key performance indicators in the context of measurement of financial performance of firm.

Module 1: Strategic Planning & Performance **8 Hrs**

Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process

Module 2: Budgeting Methodologies **12 Hrs**

Operations and performance goals - Characteristics of a successful budget process- Resource allocation - Annual business plans (master budgets) - Project budgeting- Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets- Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projections.

Module 3: Forecasting Techniques **10 Hrs**

Simple Regression Equation – Multiple Regression Equation and use in forecasting- Calculation of result of simple regression equation - Learning curve analysis – Cumulative average time learning model – Benefits and Shortcomings of Regression analysis and Learning Curve Analysis - Expected Value of Random Variables – Benefits and Shortcomings of Expect value techniques – Probability values to estimate future cash flows

Module 4: Cost and Variance Measures **12 Hrs**
Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations

Module 5: Responsibility centres and reporting segments **8 Hrs**
Types of responsibility centres - Transfer pricing - Reporting of organizational segments

Module 6: Performance Measures **10 Hrs**
Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues – Key performance indicators (KPIs) - Balanced scorecard

Skill development

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

1. Prepare the operational and financial budget to launch a new business for an organization.
2. Study of a company's annual budget, compare to actual performance and present a summary.
3. Conduct a strategic planning exercise for an organization.
4. Prepare a cash flow forecast for a given scenario such that you can predict the month end bank balance for every month of the year.
5. Conduct a SWOT analysis for an organization and leverage the opportunities to turn into strengths. Identify the weaknesses and threats to nullify damage or use them to your advantage.
6. List the KPIs for a manufacturing concern.

Course Outcomes

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

1. Illustrate the steps involved in strategic planning process in the context of long term finance – related decisions.
2. Apply an appropriate Budgeting methodology in accordance with the demand of case.
3. Use Regression Equation as a technique of forecasting in accordance with the demand of case.
4. Justify the implication of standard costing in controlling the performance function in the context of cost and variance Measures.
5. Compare and contrast the role of Responsibility centres as reporting organizational segments.
6. Integrate the essential elements of Product, Business and customer profitability analysis as key performance indicators in the context of measurement of financial performance of firm.

Books for Reference

- Wiley CMA excel Learning System, Part 1: Financial Planning, Performance & Analytics
- Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas Wheelen, J. David Hunger,
- Alan N. Hoffman, and Chuck Bamford; Pearson
- Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
- Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
- Quantitative Methods for Business; David Anderson, Dennis Sweeney, Thomas Williams, Jeffrey Camm, and James Cochran; Cengage Learning

SEMESTER – I
C6 20 AR 104: MATHEMATICS FOR MANAGERS

Course Objectives

Students should be able to

1. Describe basic concepts such as theory of equations, Ratios and proportions and Profit and losses and its applications in Managerial decision making.
2. Apply the simple and compound interest methods for computing the present and future value of single and a series of uneven cash outflows and inflows.
3. Apply the range of annuity methods for calculating the present and future value of cash outflows and inflows.
4. Compute the due date and discount of bill of exchange and foreign exchange rate under direct and indirect quote.
5. Forecast the cost of operations and profit of firm by using linear equation.
6. Develop Cost, Revenue and profit functions by using Differentiation equation.

Module 1: Basic Mathematical Concepts **10 Hrs**

Theory of equations (Linear, Quadratic, and Simultaneous) Application of equations to business and commerce. Ratios and proportions – Basic laws of ratios, proportions – continued, direct, inverse, compound. Mixed proportions – time and work only. Percentage – Application in business and commerce. Profit and loss, simple discount.

Module 2: Interest **10 Hrs**

Simple Interest, Compound Interest. Concept of Time value of money – Times lines and notation – FV of a single amount, Doubling period (Rule of 72, Rule of 69), Growth rate, PV of a single amount, PV of uneven series.

Module 3: Annuities **10 Hrs**

Annuity immediate - FV of Annuity – Applications, Sinking Fund, Depreciation PV of Annuity – Applications, loan amortisation schedule, relating compound interest formula to PV annuity formula, Capital Recovery Factor.

PV of growing Annuity, Annuity due, PV of perpetuity, Deferred Annuity Intra – year compounding and discounting, Effective Vs Stated Rate

Module – 4: Bills of Exchange and Conversion of foreign Currency **8 Hrs**

Bills of Exchange – Meaning of face value of bills, true present worth, true discount value, date of drawing, banker's gain, banker's discount of a bill, foreign currency – direct and indirect quotes

Learning Curve **10 Hrs**

Meaning, Learning Curve ratios, Linear equations, forecasting of cost and An Impact on profit using learning curve.

Module 6: Introduction to Differentiation **12 Hrs**

Functions (Concepts only) Derivatives – Standard forms, sum and product of two

functions. Application of Differentiation Secondary derivatives and maxima and minima, Application in Commerce – Cost functions, Revenue functions, Profit function, Break-Even Point (Simple problems only)

Skill Development

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

1. Develop an Amortization Table for Loan Amount – EMI Calculation.
2. Prepare an Overhead Machine/Labour hour rate through matrices.
3. Prepare a Bank Statement using SI and CI.
4. Prepare a Case Study on application of Calculus to business.
5. Stock market analysis; market research.

Course Outcomes

After completion of the course the students will be able to

1. Apply the basic concepts such as theory of equations, Ratios and proportions and Profit and losses to the Managerial decision making process.
2. Apply the simple and compound interest methods for computing the present and future value of single and a series of uneven cash outflows and inflows.
3. Apply the range of annuity methods for calculating the present and future value of cash outflows and inflows.
4. Compute the due date and discount of bill of exchange and foreign exchange rate under direct and indirect quote.
5. Develop a forecasting equation of cost of operations and profit of firm by using linear equation.
6. Develop Cost, Revenue and profit functions by using Differentiation equation.

Books for Reference

- Dorai Raj: Business Mathematics.
- Dr. A K Arte & R V Prabhakar: A Textbook of Business Mathematics.
- Saha: Mathematics for Cost Accountants.
- Sanchethi & Kapoor: Business Mathematics.
- Soni: Business Mathematics.
- Zamirudding Khanna: Business Mathematics

SEMESTER –II
C6 20 MC 201: CORPORATE ACCOUNTING

Course Objectives

The students will be able to

1. Construct the financial statements of company within the frame work of IND AS.
2. Develop a process for redemption of Preference shares.
3. Construct the Restructuring of capital structure in the financial statement of Joint stock company Ltd.
4. Develop the procedure involved in Amalgamation of companies.
5. Develop the procedure involved in Absorption of companies.

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.

Module – 2: Redemption of preference shares 10 Hrs

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, and 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

Meaning, Objective, Procedure, Form of Reduction, Reorganization through surrender of Shares, Subdivision and consolidation of shares, Materialization of Contingent Liability, Accounting arrangements, Journal entries, Balance Sheet after Reconstruction.

Module – 4: Amalgamation 10 Hrs

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, Unrealized 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, Unrealized 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. 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. What benefits were derived by both companies?
3. 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 within the frame work of IND AS.
2. Devise a plan for Redemption of Preference shares.
3. Reconstruct the capital structure in the financial statement of Joint stock company ltd.
4. Reconstruct the Balance sheet after Amalgamation.
5. Reconstruct the Balance sheet after Absorption and external re construction.

Books for Reference

- Advanced Accounts – Jain & Narang – Kalyani Publications
- Advanced Corporate Accounting – S.N.Maheshwari
- Advanced accounting, Corporate accounting – Ashok Sehgal, Deepak Sehgal, Taxmann's
- Manual of Financial accounting and reporting- Sanjeev Singhal & R. Shankaraiah
- Advanced Accounts – Gupta and Grewal
- Advanced Accounts – M.C.Shukla SEMESTER - II

C6 20 MC 202: FINANCIAL ANALYTICS AND CONTROL

Course objectives

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

1. Devise a plan for Information systems and Data governance that facilitate finance – related decisions.
2. Create a model of data analytics in the context of technology – Enabled finance transformation.
3. Apply an appropriate Cost measurement technique in accordance with the merit of case.
4. Evaluate each component of supply chain management and its implications towards continuous Business Process improvement.
5. Justify the implication of Governance, Risk and Compliance in devising an internal control structure as per the management philosophy.
6. Integrate the essential elements of general accounting system controls, Application and Transaction controls, Network and Back up controls for designing System controls and security measures.

Module I: Information systems and Data Governance 10 Hrs

Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data policies and procedures - Life cycle of data
- Controls against security breaches

Module II: Technology-enabled finance transformation and Data Analytics 10 Hrs

Systems Development Life Cycle – Process automation - Innovative applications - Business intelligence - Data mining - Analytic tools - Data visualization

Module III: Cost Measurement Concepts 12 Hrs

Cost behaviour and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs

Module IV: Supply chain management and Business process improvement 10 Hrs

Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis
- Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis
- Efficient accounting processes

Module V: Governance, Risk and Compliance 10 Hrs

Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - COSO Control Components – ERM Policies and Procedures - Corporate governance & Responsibilities - Audit Risk - External audit requirements.

Module VI: Systems Controls and Security Measures 8 Hrs

General accounting systems controls – Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning

Skill Development

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

1. Develop a presentation on Accounting Information System explaining while AIS is important, the role it plays in enhancing the value of a business, its functions and provide examples on real-time adaptations of AIS across various companies.
2. Identify three product and service company use cases and develop a presentation on the role data analytics played in these organizations.
3. Understand the cost structure of an organization and, based on behaviour, help categorize the costs and analyse them.
4. Understand the risks and internal controls of an organization and prepare a risk control matrix. Study SOP for a core company process (Purchase, Marketing etc) and prepare a risk-control matrix.
5. Understand and simulate a demand forecasting model that serves as a tool to support production planning and inventory management.
6. Discuss the existing internal control system of the revenue department of an organization.

Course Outcomes

Students will be able to

1. Devise a plan for Information systems and Data governance that facilitate finance – related decisions.
 2. Create a model of data analytics in the context of technology – Enabled finance transformation.
 3. Apply an appropriate Cost measurement technique in accordance with the merit of case.
 4. Evaluate each component of supply chain management and its implications towards continuous Business Process improvement.
 5. Justify the implication of Governance, Risk and Compliance in devising an internal control structure as per the management philosophy.
 6. Integrate the essential elements of general accounting system controls, Application and Transaction controls, Network and Back up controls for designing System controls and security measures.
- Wiley CMA excel Learning System, Part 1: Financial Planning, Performance & Analytics
 - Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
 - Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
 - Core Concepts of Accounting Information Systems; Mark Simkin; Wiley
 - Accounting Information Systems, George Bodnar, and William Hopwood; Pearson
 - COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
 - Accounting Information Systems, George Bodnar, and William Hopwood; Pearson

- Excel Power Pivot & Power Query for Dummies; Michael Alexander, Wiley
- Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; WileySEMESTER – II

C6 20 AR 203: BUSINESS STATISTICS & RESEARCH TECHNIQUES

Course Objectives

The students will be able to

1. Explain the relevance and role of statistics in business research.
2. Choose the appropriate tool of measures of central tendency and dispersion in accordance with type of the case for Analysis.
3. Identify from a probability scenario events that are simple, complementary, mutually exclusive, and independent.
4. Choose the appropriate test of hypothesis in accordance with type of the case for Analysis.
5. Choose the appropriate tools for Analysis in accordance with type of the case.
6. Decide what graphs are appropriate for displaying quantitative and categorical variables.

Module 1: Introduction

5 Hrs

Importance of Statistics, Scope, Limitations, Definition of Research, purpose, scope and types of research, objectives of research, Steps in research (brief), Classification of data, Formation of statistical series, Tabulation

Module 2: Measures of Central Tendency and Dispersion

13 Hrs

Mean, Median, Mode, Geometric Mean, Quartiles. Range, Quartile deviation, Mean deviation from Mean, Median & Mode. Standard deviation and coefficient of variation.

Module 3: Probability

12 Hrs

Classical or mathematical definition of probability, Random Experiment, Equally likely outcomes, Sample space. – Mutually exclusive events – Complement of an event, dependent event, independent event, conditional probability (simple problems). Importance of probability in research.

Module 4: Hypothesis Testing

15 Hrs

Formation of Null and alternative Hypothesis. Level of significance, Type I and Type II errors, Hypothesis testing – T-test, Z-test Test for single mean and difference between two means only. Chi-Square test (Simple Problems)

Module 5: Statistical tools for Research Analysis

10 Hrs

Time series and its application, correlation- scatter diagram, Karl Pearson & Spearman's coefficient of correlation, coefficient of determination and coefficient of non-determination, Regression analysis.

Module 6: Diagrammatic & Graphical Representation of Data **5 Hrs**

Diagrams: Utilities, Limitations, construction of one dimensional, two dimensional and three-dimensional diagrams. Graphs: Utilities, limitations, constitution, Frequency distribution, Histogram, Frequency polygon, Frequency Curve and Ogives.

Skill Development

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

1. Collection of Data and computation of various averages.
2. Analysis of data by computing standard deviation and coefficient of variation.
3. Comparing and correlating data.
4. Construction of Index Numbers from the collected data.
5. Presentation of data in graphs and diagrams.

Course Outcomes

After completion of the course the students will be able to

1. Describe the relevance and role of statistics in business research.
2. Select the appropriate tool of measures of central tendency and dispersion in accordance with type of the case for Analysis.
3. Identify from a probability scenario events that are simple, complementary, mutually exclusive, and independent.
4. Select the appropriate test of hypothesis in accordance with type of the case for Analysis.
5. Select the appropriate tools for Analysis in accordance with type of the case.
6. Decide what graphs are appropriate for displaying quantitative and categorical variables.

Book for Reference

- C. B. Gupta: Statistics, Himalaya Publications.
- Chikkodi & B. G. Satya Prasad: Business Statistics, Himalaya Publications.
- Dr. Asthana: Elements of Statistics, Chaitanya.
- Dr. B. N. Gupta: Statistics, Sahitya Bhavan, Agra.
- Dr. Sancheti & Kapoor: Statistics Theory, Methods and Application.
- Ellahance: Statistical Methods.
- S. P. Gupta: Statistical Methods, Sultan Chand, Delhi.

SEMESTER – II
C6 20 AR 204: BUSINESS ECONOMICS

COURSE OBJECTIVES

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. Analyze the change of conditions of Business Cycles and relate its implications on Investment and production business decision in the context of contemporary monetary and fiscal policy.

Module – 1: Business Economics

4 Hrs.

Meaning – Definitions – Characteristics – Scope of Business Economics – Uses and Objectives of Business Economics – 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

Though 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 the diagrammatic representation of each aspect of the chapter in a book under different chapters. Select and discuss the case studies that will have impact on business decision-making in each chapter.
2. A survey report on the demand forecasting for a product.
3. Student to choose a product and apply price elasticity in real situation.
4. Detail charts on Consumer Surplus.
5. Present a diagram showing business cycles.

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. Analyze the change of conditions of Business Cycles and relate its implications on Investment and production business decision in the context of contemporary

monetary and fiscal policy.

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.*

SEMESTER – II
FSD 15 202: INDIAN CONSTITUTION

Course Objectives:

The students will be able to

1. Describe the role of constitution in a democratic society to establish Human rights and Duties.
2. Examine the necessity of special rights of Dalits, Back ward Castes, Women and Children and other types of minorities.
3. Illustrate the powers and functions of union Executives and Legislature
4. Outline the powers and functions of State Government, State Legislature and Centre and State relations.
5. Explain the structure of Judicial system in India and its function of enforcing rights.

Module - 1:

12 Hrs

Framing of the Indian Constitution: Role of the Constituent Assembly. Philosophy of the Constitution: Objectives, resolution, Preamble, Fundamental Rights and Duties. Human Rights and Environmental Protection.

Module - 2:

12 Hrs

Special Rights created in the Constitution for Dalits, Backward Classes, Women & Children, and Religious & Linguistic Minorities.
Directive Principles of State Policy: The need to balance Fundamental Rights with Directive Principles.

Module - 3:

12 Hrs

Union Executive: President, Prime Minister and Council of Ministers; Powers and functions, Coalition Government; Problems in their working.

Union Legislature: Lok Sabha and Rajya Sabha, Powers and functions; recent trends in their functioning.

Module - 4:

12 Hrs

State Government: Governor, Chief Minister and Council of Ministers, Legislature.
Centre-State Relations: Political, Financial, Administrative; Recent Trends.

Module - 5:

12 Hrs

Judiciary: Supreme Court, Judicial Review, Writs, Public Interest Litigations. Enforcing Rights through writs. Emergency Provisions (Article 356)

Course Outcomes

After completion of the course the students will be able to

1. Describe the role of constitution in a democratic society to establish Human rights and Duties.
2. Examine the necessity of special rights of Dalits, Back ward Castes, Women and Children and other types of minorities.
3. Illustrate the powers and functions of union Executives and Legislature
4. List the powers and functions of State Government, State Legislature and Centre and State relations.
5. Evaluate the structure of Judicial system in India and its function in enforcing rights.

Books for Reference

- K. K. Ghai: Indian Constitution.
- G R Poornima, M N Suresh Kumar & Barath D. Malali: Indian Constitution.