

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

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

Recognized by the UGC as
“COLLEGE WITH POTENTIAL FOR EXCELLENCE”



Bachelor of Business Administration (Professional - Finance and Accountancy)

Semester III & IV

*Syllabus as per National Education Policy
Curriculum Framework w.e.f., 2021-2022*

Academic Year 2024-2025

Batch 2023

St. Joseph's College of Commerce

(Autonomous)

Affiliated to Bengaluru City University

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

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

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

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011 SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 65th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2023 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

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

THE DEPARTMENT OF BUSINESS ADMINISTRATION

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

OBJECTIVES OF THE BBA (PROFESSIONAL - FINANCE AND ACCOUNTANCY) PROGRAMME:

- 1. To develop professional knowledge and skills in International Accounting, Finance, Auditing, Taxation, Risk Management etc. by adopting learner centered pedagogical practices.*
- 2. To equip students with the necessary tutoring required as per CIMA standards to enable them to effectively pursue the professional qualification.*

3. *To inculcate a strong sense of ethics and corporate values, especially with regard to the accountability, transparency and responsibility of a professional in the business world.*
4. *To provide students with the opportunity to play diverse roles at senior or advisory levels in any organization.*

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

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

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

3. *The four-year undergraduate degree holders with research component and a suitable grade are eligible to enter the Doctoral Programme in a relevant discipline.*
4. *The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.*
5. *The Four-year Bachelor of Business Administration Programme offers a wide range of multidisciplinary courses*

with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.

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

I. ELIGIBILITY FOR ADMISSION:

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

II. DURATION OF THE PROGRAMME:

*The duration of the undergraduate programme is **four-years** (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of **one** academic*

year (Two semesters) with the **Certificate** in a discipline; **Diploma** after the study of **two** academic years (Four Semesters) and **Basic Bachelor Degree** after the completion of **three** academic years (Six Semesters). The successful completion of **Four Years** undergraduate Programme would lead to **Bachelor Degree with Honours in a discipline**.

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

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

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

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

Category of courses	Objective / Outcomes
<i>Languages</i>	<i>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.</i>

<i>Ability Enhancement Courses</i>	<i>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.</i>
<i>Skill Enhancement Courses</i>	<i>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.</i>
<i>Vocational Enhancement courses</i>	<i>Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability / Self-employment.</i>
<i>Foundation/ Discipline based Introductory Courses</i>	<i>These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.</i>
<i>Major Discipline Core Courses</i>	<i>Major Discipline Core Courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.</i>
<i>Major Discipline Elective Courses</i>	<i>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.</i>
<i>Open or Generic Elective Courses</i>	<i>Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.</i>

<p><i>Project work/ Dissertation/ Internship/ Entrepreneurship</i></p>	<p><i>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.</i></p>
<p><i>Extension Activities</i></p>	<p><i>As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programmes in Government Schools or Colleges, community service in slums and villages, awareness programmes in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.</i></p>
<p><i>Extra/Co-Curricular Activities</i></p>	<p><i>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.</i></p>

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*
<i>Certificate in Business Administration</i>	<i>51</i>
<i>Diploma in Business Administration</i>	<i>101</i>
<i>Basic Bachelor Degree</i>	<i>149</i>
<i>Bachelor Degree with Honours</i>	<i>193</i>

**Credits are subject to change as per the NEP guidelines*

VII. TEACHING AND EVALUATION:

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

VIII. EXAMINATION & EVALUATION :

CONTINUOUS FORMATIVE EVALUATION / INTERNAL ASSESSMENT:

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

TOTAL MARKS FOR EACH COURSE	100%
<i>Continuous Internal Assessment – CIA 1</i>	<i>20% marks</i>
<i>Continuous Internal Assessment – CIA 2</i>	<i>20% marks</i>
<i>End Semester Examination – ESE</i>	<i>60% marks</i>

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS.

- a. *The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.*
- b. *During the end of the semester, end semester examination shall be conducted by the college for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.*
- c. *The students shall be informed about the modalities well in advance. The evaluated assignments during component I (CIA 1) and component II (CIA 2) are immediately provided to the students.*
- d. *The marks of the total internal assessment shall be published on the ERP for students at the end of semester*
- e. *The internal assessment marks shall be submitted to the COE as per the date mentioned.*
- f. *There shall be no minimum in respect of the internal assessment marks.*
- g. *Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.*

MINIMUM FOR A PASS:

- a. *A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.*

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

CARRY OVER

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

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

- *Certificate in Business Administration*
- *Diploma in Business Administration*
- *Basic Bachelor's Degree in Business Administration*
- *Bachelor's Degree with Honors in Business Administration*

TRANSFER FOR ADMISSION

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

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY

- His/ her transfer admission shall be within the intake permitted to the college.*
- Availability of same combination of subjects studied in the previous college.*
- He/she shall fulfill the attendance requirements as per the University Regulation.*
- 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 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.*
- His/her transfer admission shall be within the intake permitted to the college.*

- c. He/she shall fulfill the attendance requirements as per the University Regulation.*
- d. The Student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.*
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.*

Bachelor of Business Administration (Professional – Finance & Accountancy) Programme Programme Matrix

as per National Education Policy

Course Category	I	II	III	IV	V	VI	VII	VIII	Total Credits
PART A: ABILITY ENHANCEMENT COMPULSORY COURSES									
Languages 4Hrs/3Cr	Language 1	Language 1	Language 1	Language 1	-	-	-	-	
	Language 2	Language 2	Language 2	Language 2	-	-	-	-	
Compulsory Courses 3Hrs/3Cr	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Cr	9 Cr	6 Cr	9 Cr	-	-	-	-	30 Cr
PART B: CORE COURSES									
Discipline Specific Core Courses (4Hrs/4Cr)	Fundamentals of Management Accounting	Fundamentals of Financial Accounting	Financial Reporting	Human resource Management	Advanced Management Accounting	Productions and Operations Management	Operations Research	Data Analytics in Decision Making	
	Perspectives in Management	Cost and Management Accounting	Marketing Management	Financial Management	Income Tax I	Income Tax II	Financial Strategy	Sustainable Business Development	
	Business Economics	Fundamentals of Ethics, Corporate Governance and Business Law	Organizational Management	Project and Relationship Management	Advanced Financial reporting	Entrepreneurship Development	Strategic Management	Risk Management	
	-	-	-	-	Company Law and Secretarial Practice	Business Information System	-	-	
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Electives (4 Hrs /3Cr)	-	-	-	-	Elective I	Elective II	Elective III	Elective IV	
Skill Enhancement Courses- Skill Based (2 Hrs/2 Cr)	Digital Fluency	-	Artificial Intelligence	Financial Education and Investment Awareness	-	-	-	-	
Vocational Enhancement Courses (3Hrs/3Cr)	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Internship 2 Cr/4 Cr	-	-	-	-	Social Internship 2 Cr	Corporate Internship 2 Cr	-	Internship 4 Cr	
Research Methodology (4Hrs/4 Cr)	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project (12 Cr)	-	-	-	-	-	-	-	Research Proposal Formulation & Project	
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	22 Cr	22 Cr	155Cr
PART C: SKILL ENHANCEMENT COURSES- VALUE BASED									
Foundation Courses Extension Activities Extra-Curricular Activities	Psychological Well-being (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Yoga (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	-	-	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	-	-	-	-	8 Cr
Total Credits	25 Cr	26 Cr	25 Cr	25 Cr	24 Cr	24 Cr	22 Cr	22 Cr	193 Cr

**Bachelor of Business Administration (Professional
– Finance and Accountancy) Programme Structure
(For III & IV Semesters)**

Semester Scheme of Examination

SEMESTER – III

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	M2 21 GE 301	General English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M2 21 KN 301	Kannada						
	M2 21 HN 301	Hindi						
	M2 21 AE 301	Additional English						
3	M2 24 DC 301	Financial Reporting	DSC-7	3+0+2	60	40	100	4
4	M2 21 DC 302	Marketing Management	DSC-8	4+0+0	60	40	100	4
5	M2 22 DC 303	Organisational Management	DSC-9	4+0+0	60	40	100	4
6		Open Electives***	OEC-3	3+0+0	60	40	100	3
7	M2 21 SB 301	Artificial Intelligence	SEC-SB	1+0+2	30	20	50	2
8	UG 21 FC 301	Yoga	SEC-VB	1+0+2	-	50	50	2
TOTAL					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. Refer the below mentioned link for suggestive list of open electives. https://www.sjcc.edu.in/pdf/Open_Electives_Courses_bba.pdf

**Bachelor of Business Administration (Professional
– Finance and Accountancy) Programme Structure
(For III & IV Semesters) Semester Scheme of
Examination
SEMESTER – IV**

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	M2 21 GE 401	General English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M2 21 KN 401	Kannada						
	M2 21 HN 401	Hindi						
	M2 21 AE 401	Additional English						
3	UG 21 CC 401	India and Indian Constitution	AECC	3+0+0	30	20	50	3
4	M2 24 DC 401	Human Resource Management	DSC-10	4+0+0	60	40	100	4
5	M2 21 DC 402	Financial management	DSC-11	3+0+2	60	40	100	4
6	M2 24 DC 403	Project and Relationship Management	DSC-12	4+0+0	60	40	100	4
7	M2 21 SB 401	Financial Education and Investment Awareness	SEC-SB	1+0+2	30	20	50	2
8	UG 21 EA 401	Extension Activities	SEC-VB	0+0+2	-	25	25	1
9	UG 21 EC 401	Extra- Curricular Activities	SEC-VB	0+0+2	-	25	25	1
TOTAL					360	290	650	25

*** Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. Refer the below mentioned link for suggestive list of open electives. https://www.sjcc.edu.in/pdf/Open_Electives_Courses_bba.pdf

Outcome Based Education (OBE)

BBA (Professional - Finance And Accountancy) Programme

Program Educational Objectives (PEO)

Our BBA (Professional - Finance and Accountancy)

Programme will produce graduates who will be:

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

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

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

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

Programme Outcomes (POs):

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

PO1: Disciplinary and Inter - disciplinary Knowledge

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

PO2: Decision making Skill

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

PO3: Integrated problem-solving and Research

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

PO4: Critical thinking Skill

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

PO5: Creative thinking Skill

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

PO6: Usage of Modern Technology and Tools

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

PO7: Leadership and Team Work

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

PO8: Ethical Conduct & Sustainability Practices

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

PO9: Collaboration & Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams.

PO10: Self-directed and Life – Long learning

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

Programme Specific Outcomes (PSOs)

PSO11: Financial Modelling as a Decision tool

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

PSO12: Exploring alternative solutions

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

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SEMESTER III

M2 24 DC 301: FINANCIAL REPORTING

COURSE OBJECTIVES

The students will be able to explain need for regulatory bodies, ethics and the framework in preparation and presentation of financial statements of a single entity. They will be able to compare and distinguish between the principles of direct and indirect taxes, corporate and personal taxes and its implication on financial reporting.

Module 1: Regulatory Environment of Financial Reporting 6 Hours

The need for regulation - Elements of regulation - IFRS Foundation - IASB - IFRS advisory council, IFRS interpretation committee - IOSCO - The standard setting process - Interaction with local frameworks - Differences between rules-based and principles-based regulations - International Integrated Reporting Council (IIRC)

CIMA Code of Ethics - Importance of Ethics - Ethical dilemma
Corporate Governance : Objectives, Different Approach - Different Choice of governance : Rules-based approach, principles-based
The role of the board , Apply corporate governance and financial stewardship principles to financial reporting, Need, and scope for corporate governance regulations, Different approaches to corporate governance regulations

Module-2: Financial Reporting Standards- Part 1 12 Hours

Objectives and Overall purpose of financial reporting - Qualitative characteristics of financial information - Reporting entity and its boundaries - Concept of capital maintenance ,

IAS 16 Property, plant, and equipment : Definition, initial and subsequent recognition, Changes in method, Changes in useful life and residual value, Impairment of assets, Disclosure, Disposals, Revaluations, Depreciation - IFRS 5 – Non-current Assets Held for Sale or Discontinued Operations :Definition, Recognition, Measurement- Lower of – Carrying amount and Fair value less costs to sell, Recognition, Disclosure

Module-3: Financial Reporting Standards– Part 2 12 Hours

IFRS 16 – Leases: Definition, Lessee Accounting ,Initial recognition ,Lease liability , Right of use asset, Subsequent treatment , Liability - Right of use asset - IAS 38 Intangible Assets - Meaning, Recognition Criteria, Treatment of Research and development expenses, IAS 36 Impairment of Assets ,Recognition of Impairment, Testing for Impairment, Cash Generating Modules (CGU's), Reversal for Impairment - IAS 2 Inventory ,Valuation ,Disclosures - IAS 10 events after reporting period , Adjustment events ,Non-adjustment events.

Module 4: Preparation of Financial Statements 15 Hours

IAS 1 – Presentation of Financial Statements: Objective of Financial Statements, Components of Financial Statements, Fair Presentation and Compliance with IFRS, Presentation of Income Statement, Statement of Changes in Equity - IAS 7 – Statement of Cash Flows: Cash generated from operations – direct method – indirect method, operating activities, investing activities, financing activities, changes in cash and cash equivalents.

Module 5: Principles of Taxation – Part 1 8 Hours

Features of Taxation and The Regulatory environment: Administration, Employee tax, Direct taxes – Tax on trading income – Capital taxes, Indirect taxes – Module taxes – Property and wealth taxes – AD valorum taxes – Consumption taxes – Excise duties. Corporate income tax and Capital tax computations: Tax on trading income – Taxable profit – Tax depreciation – Balance allowance and charges – Disallowable expenses – Exempt income – Trading losses

Module 6: Principles of Taxation – Part 2

7 Hours

Capital taxes – Tax base – Indexation – Allowable costs – Loss relief International Taxation: Corporate residence, Double taxation, Types of overseas operations – Branch and subsidiary, Transfer pricing, Types of foreign tax – Withholding tax, and underlying tax.

Skill Development

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

1. Prepare a comparative chart of Ind AS and IFRS with Reference to principle of recognition, principle of measurement, principle of presentation, principle of disclosure.
2. Analyze the treatment of various elements presented in balance sheet of a company of your choice.
3. Collect the tax returns of various individuals and small scale business and analyse the various income and deductions available.
4. Analyse the GST calculation from a sample invoice collected from an individual and small scale enterprises.

COURSE OUTCOMES

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

- 1. Identify the role regulatory bodies and describe their roles in financial reporting and the ethical standards to be followed by the professional accountants.*
- 2. Show the specific financial reporting standards related to Non-Current assets.*
- 3. Show the specific financial reporting standards related to Leases, Impairment, Inventory and Events after the reporting period.*
- 4. Construct financial statements of single entity as per IAS 1.*
- 5. Compare and contrast the principles of direct and indirect taxes and its implication on financial reporting.*
- 6. Calculate tax for corporates and explain relevant issues that affect taxation.*

BOOKS FOR REFERENCE

- ✓ Study Material from CIMA, F1 Financial Reporting Study Text, Latest Edition, UK, Kaplan Publishing, 2023.
- ✓ P. C. Tulsian and Bharat Tulsian, Tulsan's Principles and Practice of Accounting, 3rd Edition, Chennai, McGraw Hill Education (India) Private Limited.
- ✓ "Financial Reporting, Financial Statement Analysis and Valuation" by James M. Wahlen, Stephen P. Baginski, and Mark Bradshaw
- ✓ "International Financial Reporting Standards (IFRS) Workbook and Guide" by Barry J. Epstein and Eva K. Jermakowicz
- ✓ Principles of Taxation for Business and Investment

Planning" by Sally Jones and Shelley Rhoades-Catanach

SEMESTER – III

M2 21 DC 302: MARKETING MANAGEMENT

COURSE OBJECTIVES:

The student should be able to describe the Role of Marketing manager in devising Marketing Mix of a hypothetical business organization in the present state of affairs, apply appropriate market segmentation, Targeting and positioning strategy in the context of Branding, choose appropriate Product, Pricing, Promotion and distribution Strategy in accordance with the demand of the situation, evaluate the buying behavior of consumer in the context of different forms of Marketing and examine the applicability and implications of emerging technologies and media in marketing.

Module 1: Introduction to Marketing and Marketing Environment

10 Hours

Meaning, nature, importance, scope and functions of marketing approaches to the study of marketing concept as a business philosophy macro marketing environment – Political, Economic, Social, Technological, Environmental and Legal (PESTEL) environment micro marketing environment - marketing mix, business mix, suppliers, marketing intermediaries . Evaluations of marketing in the public sector and not for profit organizations.

Module 2: Market Segmentation, Targeting and Positioning

10 Hours

Introduction to Market Research- Nature and Process- Market research, data gathering techniques and methods of analysis bases for market segmentation and the requisites of sound market segmentation strategies of target marketing types of positional strategies brand awareness, brand image, brand value, brand name, brand loyalty and brand equity brand management strategies.

Module 3: Marketing Mix

12 Hours

Classification of products - product mix decisions (product line, length, width, depth and consistency) stages of product life cycle -

strategies to manage the life cycle of a product - process of new product development - difference and similarities in the marketing of products, services and experiences - objectives of pricing - factors influencing pricing policies and strategies - elements of promotion mix - effecting choice of distribution steps involved in channel management,.

Module 4: Consumer Behaviour

8 Hours

Introduction to consumer behaviour, factors affecting buying decisions, types of buying behavior and stages in buying behavior. Theories of consumer behaviour- Motivation need theory, Engel Kollat Blackwell (EKB) model, The Black Box model, Psycho-analytical model.

Module 5: Forms of Marketing

8 Hours

Social marketing - Business to Business (B2B), Business to Government (B2G), Business to Consumer (B2C) marketing, different forms of B2C marketing (product marketing, services marketing, direct marketing, interactive marketing and e marketing), Relationship marketing, Not for profit marketing, Experiential marketing, Review and evaluation of forms of marketing – marketing post mortem.

Module 6: Emerging Technologies and Media in Marketing

12 Hours

Big Data analytics and its use in the process of marketing, emerging technologies and media in marketing for predicting customer demand and improving customer experience. Digital Marketing and its components: Blogs, Mobile Marketing, and Social Media Marketing. Emerging technologies and media in marketing for monitoring multi-channel transactions and identifying customer preferences. Marketing communication: viral, guerilla, buzz and other indirect forms of marketing. Role of emerging technologies and media in promoting marketing sustainability and ethics.

SKILL DEVELOPMENT:

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

1. Visit any website and list the promotion strategy of a sponsoring company.
2. Find out the promotion tools of any company.
3. Observe the Distribution Network of a company.
4. List out Product Line of a company and note line modernisation or deletion.
5. Draw a Product Life Cycle with regard to a particular product of a company and observe its extension.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the Role of Marketing manager in devising Marketing Mix of a hypothetical business organization in the present state of affairs.
2. Apply appropriate market segmentation, Targeting and positioning strategy in the context of Branding.
3. Select appropriate Product, Pricing, Promotion and distribution Strategy in accordance with the demand of the situation.
4. Evaluate the buying behavior of consumer in the context of different forms of Marketing
5. Examine the applicability and implications of emerging technologies and media in marketing.

BOOKS FOR REFERENCE:

- ❖ *Adrian Palmer, Introduction to Marketing Theory and Practice, 3rd Edition, Oxford University press, New Delhi, 2012.*
- ❖ *Gary Armstrong & Philip Kotler, Principles of Marketing, 17th Edition, Pearson education, Delhi, 2018.*
- ❖ *Michael Czinkota & Masaaki Kotabe, Marketing Management, 2nd Edition, Cengage Learning, New Delhi, 2001.*
- ❖ *Philip Kotler, Marketing Management, 16th Edition, Pearson Education, New Delhi, 2020*

SEMESTER –III
M2 22 DC 303: ORGANIZATIONAL
MANAGEMENT

COURSE OBJECTIVES

The students will be able to interpret the role of functional management of Corporate Organizations in value creation of all stakeholders. Students will be able to devise the Finance Function that promote sustainable delivery of the organization's strategies and devise Information system in organization that adds values into information system of organization with sustainable practices by using digital technologies. Students should be able to evaluate the needs of Data and Information in digital world in designing Business Intelligence (BI) systems that promotes value for consumers. They will be able to outline the contributions of operations management to efficient production and delivery of goods and services and its implications on Supply chain management. Students can also examine the implications of Business Process Re-engineering on sustainable practices in the context of process, product and services development.

Module 1: Introduction to Corporate Organizations

8 Hours

Corporate Organizations – Meaning-Types– Objectives – Vision – Mission – Organizations role in value creation for Stakeholders - functional boundaries of the organization (Externalization, Shared Service Centers (SSC) and BPO) –Stakeholders in organization and conflicts among them.

Module 2: Managing the Finance Function 12 Hours

Meaning of Finance Function - Finance Function and sustainable delivery of the organization's strategies - components of the finance function (financial and management accounting, treasury, company secretarial, internal audit) Contemporary Transformations. Hierarchical shape of Finance function – Shared Services and

Outsourcing of Finance Function – Retained Finance – Automation & Diamond shape of Finance Function – Finance operation to generate information and preliminary insight – Financial Planning & Analysis, Taxation, corporate reporting, decision support to produce insights.

Module 3: Information Technology **12 Hours**

Information and technology – Meaning and Definition – Information Systems in Organizations – value of Information Systems in an Organization – Different ways of managing Information Systems - Cost Benefit Analysis of Information Systems Concepts of Internet, Intranet, Wireless Technology and Cloud Technology in terms Organization Support – Privacy and security issues related to Information System - Systems Changeover Methods – E-commerce, Digital Markets, Social Media and Digital Goods – Concept – Importance and benefits – Big-data Analytics – Importance in Organization’s Decision Making. Dynamics of Fourth Industrial Revolution – Process Automation – Artificial Intelligence – Block chain – Internet of things – Mobile – 3-D Printing

Module 4: Data and Information in digital world **8 Hours**

Data Usage: Decision making, Understanding the customer, Developing customer value proposition, Enhancing operational efficiency, Monitoring data, Ethics of Data usage – Assessment of Data needs – Extraction, Transformation and Loading (ETL) Systems - Business Intelligence (BI) systems – Data visualization

Module 5: Operations Management **12 Hours**

Introduction to Operations Management – Definition – Concept – Contributions to efficient production and delivery of fit-for-purpose goods and services – Supply Chain Management – Meaning – Importance – Evaluation of SCM as a contributor to Competitive advantage – Porter’s SCM system - Recent developments in supply chain management (Reck and Long’s strategic positioning tool, Cousin’s strategic supply wheel and relationship-based supply chains)

Module 6: Business Process Re-engineering 8 Hours

Business Process Re-engineering - Meaning - Process Maps - Product and Service Development Design - Concepts – Importance - Uses – Stages. Sustainability impacts of operations management.

SKILL DEVELOPMENT

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

- 1. Evaluate various methods of inventory management in at least five different firms.*
- 2. Bring out the recent changes in corporate governance.*
- 3. Study any organizations' work flow and plant layouts.*
- 4. Undertake a study to evaluate the challenges in corporate social responsibility.*
- 5. Study the various models of business organizations.*

COURSE OUTCOMES

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

- 1. Illustrate the role of functional management of Corporate Organizations in value creation of all stakeholders.*
- 2. Develop the Finance Function that promote sustainable delivery of the organization's strategies.*
- 3. Design Information system in organization that adds values into information system of organization with sustainable practices by using digital technologies.*
- 4. Justify the needs of Data and Information in digital world in designing a Business Intelligence (BI) system that promotes value for consumers.*

5. *Examine the contributions of operations management to efficient production and delivery of goods and services and its implications on Supply chain management.*
6. *Illustrate the implications of Business Process Re-engineering on sustainable practices in the context of process, product and services development*

BOOKS FOR REFERENCE

- ❖ *CIMA Study Test E1 Organizational Management, Florida, Kaplan Publishing, 2019.*

SEMESTER – III

M2 21 SB 301: ARTIFICIAL INTELLIGENCE

COURSE OBJECTIVES:

Students will be able to illustrate the need and importance of applications of Artificial Intelligence in accounting and auditing. They will be able to choose the applicability of IBM Watson, chatbot and speech recognition software on the basis of merit of the case. They will be able to evaluate the robotic automation process in accounting and auditing in an organisation and its implications on assessment of risk and its reporting. They will be able to examine the applicability of machine learning, Internet of Things and audit software and its suitability in the range of accounting and auditing processes.

Module 1: Introduction to Artificial Intelligence 5 Hours

Meaning of Artificial Intelligence - Need and importance of AI in Accounting and Auditing, Origin of Artificial Intelligence - Applications of AI, Future of AI in Business/Accounting/Auditing - Challenges and Ethical considerations of AI

Module 2: Chatbots and Speech Recognition 7 Hours

Chatbots applications in Accounting and Auditing – Overview of IBM Watson in Auditing – Overview of Speech recognition software – Applications in Accounting and Auditing

Module 3: Robot Process Automation 8 Hours

Introduction – Automated Inherent Risk Assessment – Automating Internal Controls Assessment – Automated procedures – Reporting and Post-audit management – Intelligent Automation of Fraud Detection and Forensic Accounting

Module 4: Machine Learning in Accounting and Auditing 10 Hours

Machine Learning: Introduction to ML, Applications of ML, Cloud Accounting – Meaning, Types, Tools used in ML (RapidMiner), IoT:

Introduction to IoT and its applications in Accounting/Auditing, Smart Analytics: Introduction, Need of Smart Analytics tool for Accounting/Auditing. Audit Software Overview and Features of audit software

COURSE OUTCOMES:

On completion of the course, the students should be able to

- 1. Illustrate the need and importance of applications of Artificial Intelligence in accounting and auditing*
- 2. Choose the applicability of IBM Watson, chatbot and speech recognition software on the basis of merit of the case.*
- 3. Evaluate the robotic automation process in accounting and auditing in an organisation and its implications on assessment of risk and its reporting.*
- 4. Examine the applicability of machine learning, Internet of Things and audit software and its suitability in the range of accounting and auditing processes.*

BOOKS FOR REFERENCES:

- ❖ Cory Ng and John Alarcon, Artificial Intelligence in Accounting, Publisher: Taylor & Francis Ltd, First Edition, December 2020, ISBN: 9780367431778.*
- ❖ Al Naqvi, Artificial Intelligence for Audit, Forensic Accounting, and Valuation: A Strategic Perspective, Publisher : Wiley, USA, 1st edition, September 2020, ISBN-10 : 1119601886, ISBN-13 : 978-1119601883*

SEMESTER IV

M2 24 DC 401: HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES:

The students will be able to examine the role HR process involving planning, Recruitment, selection and Induction, Training methods and techniques, compare the Traditional and modern method of Performance appraisal system, illustrate the Design of Compensation and rewards demonstrate the process of HR audit.

Module - 1: Brief Introduction to Human Resources Management (HRM) 8 Hrs.

HRM - Meaning, Importance, Objectives, Functions and Process, Structure of the HR department. SDG 8- Decent work and Economic Growth, Moon lighting Remote working & Gig Economy: Benefits & Challenges. Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)

Module - 2: HR Planning, Recruitment, Selection & Induction, Training & Development 16 Hrs.

HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP. **Recruitment:** Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment.

Selection: Meaning and definition, significance, selection procedures, Placement: Meaning and definition

Induction: Meaning, definition, process and importance.

Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, social media recruiting, and Candidate experience).

Training :Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development.

Training & Development (Virtual mentorship, Experiential Learning, Learner centred E -Learning

Module - 3: Performance Appraisals and Career Management 12 Hrs.

Performance Appraisal: Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound appraisal system -, problems of performance appraisal.

Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system - actions and prerequisites.

Succession planning: Meaning and importance, Differences in HRP and Succession Planning.

Module 4 - Employee Engagement, Attrition and Retention 8 Hrs.

Meaning, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction.

Separation - Concepts, Attrition: Meaning and reasons for Attrition, Merits and De-merits of Attrition.

Retention : Meaning, Merits, Strategies for retention.

Module - 5: Compensation and Reward Management 8 Hrs.

Job Evaluation: Meaning, Importance and Techniques. Compensation: Meaning, definition, concepts and objectives,

Importance of an ideal compensation plan, Principles and methods of compensation fixation.

Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital rewards)

Rewards: Meaning and Importance, Types of Rewards- monetary and non-monetary rewards.

Module - 6: Human Resource Accounting & Auditing 8 Hrs.

Human Resource Accounting: Meaning, Objectives, Methods - Cost Based Approach- Value Based Approach (Concepts Only) - Limitations.

Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports.

Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only) Ethics in Human Resource Management: Code of employee conduct, Behavioral ethics in Leadership, Conflicts of interest, Fairness and Justice and Uses of information. Impact of artificial intelligence and augmented reality on business and society

Skill Development:

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

1. Chart out the methods of appraising employees of any organization of your choice.
2. Select any two companies of your choice and understand and analyse their HR policies.
3. Observe and analyse any five welfare techniques for employees.

4. Draft the executive development plan of any company of your choice.
5. Complete a study of different recruitment models in companies.
6. Evaluate case studies on Ethical work practices, Whistle Blowing, Ethical policy framework, Ethical rules and regulations, Legal and ethical aspects.
7. Observe and analyse the Human Resource Capital measurement from the point of view of IIRC framework (International Integrated Reporting Council)
8. Analyse the salary structures offered by different companies on websites like Glassdoor and evaluate the trends in rewards and compensation.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role of Human Resource Manager with special reference to attrition.
2. Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme and Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning
4. Evaluate the strategies to improve employee engagement, separation and retention.
5. Justify the Design of Compensation and rewards in alignment with Job Evaluation.
6. Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.

Books for Reference:

- Ahuja K. K, *Personnel Management, Revised Edition, New Delhi, Kalyani Publisher.*
- Amandeep Kaur, Punam Agarwal, *Industrial Relations, Revised Edition, New Delhi, Kalyani Publishing.*
- Aswathappa K., *Human Resource & Personnel Management; Revised Edition; New York; McGraw-Hill Education.*
- Chhabra T. N. & Ahuja K. K., *Managing People at Work, latest Edition, New Delhi, Vanity Books.*
- David R Hampton, *Modern Management issues and Ideas, Revised Edition, California, Dickenson Publishing Company.*
- Deepak Kumar Bhattacharya, *Human Research Management, Lates Edition, Kerala, Excel Books.*
- Memoria C. B., *Personnel Management, latest Edition, Mumbai, Himalaya Publishing House.*
- Subbha Rao P; *Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing.*
- Shashi K. Gupta & Rosy Joshi, *Human Resource Management, Revised Edition, Delhi, Kalyani Publishing.*

SEMESTER – IV

M2 21 DC 402: FINANCIAL MANAGEMENT

COURSE OBJECTIVES

The students will be able to examine the role of financial manager of a corporate in the context of shareholders' wealth maximization. Students can illustrate the cost of capital of specific sources of capital and the overall cost of capital with live financials. They will be able to formulate an optimum capital structure for a hypothetical firm and evaluate the applicability of capital expenditure decision under Financial Risk and Uncertainty by using Capital budgeting technique. Students can calculate the working capital requirement of a hypothetical form and its implications on firm's strategic objectives and value creation. They will be able to distinguish and compare the determinants of dividend policy and its implications on the value of the firm.

Module 1: Financial Management

5 Hours

Meaning - Nature and Scope of Financial Management – Goals of Financial Management - Concept of time value of money.

Module 2: Financing Decision – Cost of Capital 10 Hours

Sources of long term finance for a Company – Equity and Preference capital, Long term loans, Debt funds, Computation of Cost of Specific Sources of Capital –Cost of Equity –Cost of Preference – Cost of Debt- Yield to maturity of bonds and post-tax cost of bonds - Post- tax costs of convertible bonds up to and including conversion - cost of funds – Pre and Post tax, - Cost of Retained Earnings - Weighted Average cost of capital

Module 3: Financing Decision–Capital Structure 10 Hours

Meaning of Capital Structure – Trading on Equity- Capital Gearing - Optimum Capital Structure – Factors determining Capital Structure– Leverages – Operating leverage – Financial leverage and combined leverage – Problems.

Module 4: Capital Budgeting and Introduction to Financial Risk and Uncertainty **15 Hours**

Capital Budgeting (Pay-back period, Accounting Rate of Return, IRR, NPV – Concepts only) – Factors influencing capital expenditure decisions- Risk and Uncertainty in Capital Budgeting – Capital Rationing – Impact of Inflation and Taxation on Investment Decisions- Capital Expenditure Control – Objectives – Steps. Risk Evaluation approach: Risk Adjusted Discount Rate Approach – Certainty Equivalent Approach – Probability Distribution approach.

Module 5: Working Capital Management Decision **12 Hours**

Meaning – Factors influencing working capital requirement - Profitability/ Liquidity trade off - Types of working capital - Aggressive moderate and conservative approaches to the financing of working capital; working capital cycle. Sources of short term finance: overdrafts – payables- factoring- other short term loans – treasury bills - term deposits - other investments; evaluation of working capital management policy- Simple Problems on estimation of working capital requirements.

Module 6: Dividend Decision **8 Hours**

Meaning – Types of Dividend policies – Factors influencing dividend policy – Forms of Dividends – Dividend Capacity Determination - Relevance and Irrelevance Theories of Dividend (concept only)

SKILL DEVELOPMENT

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

- 1. To collect and scrutinize share application forms of IPOs.*
- 2. To calculate the EPS of various companies.*
- 3. To determine the operating cycle for a manufacturing and non – manufacturing firm.*
- 4. To visit banks and collect information regarding short term and medium term finance offered by them.*

5. *To track the dividend policies of some well-known companies.*
6. *Understand and Analyse the Dividend decision and policies of organisation from their published annual reports'*

COURSE OUTCOMES

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

1. *Illustrate the role of financial manager of a corporate in the context of shareholders' wealth maximization.*
2. *Compute the cost of capital of specific sources of capital and the overall cost of capital with live financials.*
3. *Design an optimum capital structure for a hypothetical firm.*
4. *Justify the applicability of capital expenditure decision under Financial Risk and Uncertainty by using Capital budgeting technique*
5. *Estimate the working capital requirement of a hypothetical form and its implications on firm's strategic objectives and value creation.*
6. *Compare and contrast the determinants of dividend policy and its implications on the value of the firm.*

BOOKS FOR REFERENCE

- ❖ *Chandra Prasanna, Financial Management & Practice, 3rd Edition, Delhi, McGraw-Hill, 2019.*
- ❖ *Kishore Ravi M., Financial Management, 1st Edition, New Delhi, Taxmann, 2019.*
- ❖ *Dr. Maheswari S.N. & Dr. Gupta .C B., Financial Management, 15th, New Delhi, S. Chand, 2018.*
- ❖ *Pandey I. M., Financial Management, 11th, Delhi, Vikas Publishing, 2016.*
- ❖ *Dr. Prasad Satya & Kulkarni P. V., Financial Management, 1st Edition, New Delhi, Himalaya Publishing House Pvt. Ltd., 2015.*
- ❖ *Dr. Rustagi R.P., Fundamentals of Financial Management, 13th Edition, Taxmann, 2019.*

SEMESTER –IV

M2 24 DC 403: PROJECT AND RELATIONSHIP MANAGEMENT

COURSE OBJECTIVES:

The students will be able to formulate the vision, mission and objectives of any project organization, examine the relationship of project manager and other functions of management, analyze the attributes of project management system with the help of Porter's Diamond, create a report on any successful project of national advantage and analyze a basic project evaluation using a project software.

Module 1 - Assessing the global environment 10 Hrs

Macro and micro environments - LONGPEST analysis - Porter Diamond and its use for assessing the competitive advantage of nations - porters five forces model and its use for analyzing the external environment; key concepts in competitive analysis - the role of competitor analysis - approaches to collecting competitor information - sources - types and quality of competitor data - analyzing and interpreting competitor data - the application of big data to competitor analysis.

Module 2 - Human aspect of the organization 10 Hrs

The concepts of power, authority, delegation and empowerment - different approaches leadership- Project Leadership -; skill requirements of a project manager (project management process skills, Interpersonal & Behavioural skills, Technology management skills, Desired personal traits)- Responsibility matrix - concept and importance of culture - level of culture - influence on culture - analysis organizational culture - the cultural web framework - models for categorizing culture - national cultures and managing in different cultures. Target setting and employee alignment; performance reporting and review; coaching and mentoring; diversity and equity practices; Health and safety; role of key members of project team; life cycle of project teams.

Module 3 - Managing relationships in project environment 10 Hrs

Building effective and high performance teams- leading and managing

teams - factors associated with effective team work - motivating team members - resolving problems and conflicts in teams - management of relationship between the finance functions and other parts of the organization- the concept of the chartered management accountant as a business partner in creating value transaction cost theory in the context of shared service centers and outsourcing including contractual relationship Service Level Agreements (SLAs) - Management of relationships with professional advisor - developing effective strategies for influence - the process of negotiation- the sources and causes of conflict in organization - the different forms and types of conflict strategies for managing conflict to Ensure working relationship are productive and effective- Work streams

Module 4 - Managing change through projects

10 Hrs

Types of change-external and internal triggers for change- stage model of change management- principles of change management problem identification as a precursor to change- reason for resistance to change- approaches to managing resistance to changes- definition of project attributes- time, cost and quality project objectives- time cost and quality project objectives- the purpose and activities associated with the key stages in the project control- key tools for project management, including work breakdown schedule, Gantt Charts and Network analysis- managing project risk- PERT charts- scenario planning and buffering- the contribution of project management software- project structure including matrix structure and their impact on project achievement-The role of the Chartered Management Accounting in projects; work streams.

Module 5 Business models & Value Creation

10 Hrs

Definition of ecosystems - Participants & roles - Interactions & dynamics - Rules & governance - Technology - Risks and Opportunities - Stakeholders & relevant value - Stakeholder Analysis - Resources, process, activities and people in creating value - Products, services, customer segments, channels & platforms to deliver value - Distribution of value by key stakeholders - Disruption to industries and their ecosystems - Ways to build disruptive & resilient business models - Creating digital operating models - Types of digital operating models.

Module 6 – Information Technology and Project management 10 Hrs

Project communication and documentation, project information management system (PIMS)-features, Importance, design and computerized PIMS-Project management software-need, Advantages, Software Packages for Computerized Project management system Microsoft Project Software, spreadsheet software.

Skill development

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

- i. Prepare the vision, mission and objectives of any project organization.
- ii. Draw up the relationship of project manager and other functions of management (students can take examples from commercial projects or social projects).
- iii. Fit in the attributes of any project management system with the help of Porter's Diamond.
- iv. Prepare and submit a report on any successful project of national advantage. (Local, national, international projects can be taken).
- v. Download project software or any free application software and conduct a basic project evaluation using the software.
- vi. Prepare project reports using the project software system.

COURSE OUTCOMES

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

1. Assess the global environment to develop a holistic, integrated approach to managing organizations from internal and external perspectives.
2. Apply the human resources approaches in managing project team members of the organization.
3. Examine the relationship between the finance functions and other parts of the organization in project environment in the context of shared service centers contractual relationship Service Level Agreements (SLAs) and professional advisor.
4. Illustrate the change management process through projects and

their impact on project achievement.

5. Design a disruptive & resilient business models and digital operating models Business models and its impact on value Creation.
6. Integrate the Information Technology with Project management by way PIMS for the sake of communication and documentation.

BOOKS FOR REFERENCE

- ✓ Arun Kanda, Project Management, 1st Edition, Delhi, PHI Learning, 2011.
- ✓ E3 Strategic Management, Study material of Chartered Institute of Management Accountants, UK, Kaplan, 2019.
- ✓ Fisher, Schoenfeldt, Shaw & Biztantra, Human Resource Management, 1st Edition, New Delhi, Dreamtech Press, 2019.
- ✓ Fred.R.David, Strategic Management: concepts and cases, 13th Edition, Prentice Hall, USA, 2019.
- ✓ Harold R. Kerzner: Project Management - Case studies, 5th Edition, Delhi, Wiley publication, 2016.
- ✓ Kamaraju Ramakrishna, Essentials of Project Management, 1st Edition, Delhi, PHI Learning, 2010.
- ✓ Kim Heldman: Project Management Jump start, 3rd Edition, Delhi, Wiley Publications, 2017.
- ✓ Panneerselvam P. & Senthilkumar R., Project Management, 1st Edition, Delhi, PHI Learning, 2019.
- ✓ Prasanna Chandra, Planning, Analysis, Selection, Implementation and Review, 9th Edition, Delhi, Tata McGraw Hill Publications, 2019.
- ✓ Sontakki V.C., Project Management, 1st Edition, Delhi, Himalaya Publishing house, 2015.

SEMESTER – IV
M2 21 SB 401: FINANCIAL EDUCATION AND
INVESTMENT AWARENESS

COURSE OBJECTIVES:

The course is designed to enable the students with basic knowledge on trading and investment thus enhancing their financial literacy.

Module 1: Foundations for Finance **11 Hours**

Introduction to Basic Concepts: Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult.

Economics: Meaning – scope – key concepts influencing decision making both micro & macro.

Banking in India: Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI.

Orientation to Financial Statements: financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting.

Practical:

- *Spreadsheet Modelling: IF Function, SUM Function, AVERAGE Function, INDEX, MATCH and VLOOKUP Function, RANK Function, SUMPRODUCT Function, MAX & MIN Function, ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA), PRESENT VALUE Functions, FUTURE VALUE Functions, ANNUITY Functions, PERPETUITY Functions.*
- *Statistical Functions in Excel*
- *Financial Statements in Excel*

Module 2: Investment Management

25 Hours

Investment Goals: Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools.

Investment and Saving Alternatives for a Common Investor: Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLV MY PMKMDY etc., Stocks, Bonds, Mutual Funds.

Investor Protection and Grievance Redressal.

Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.

Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators.

Stock Return and Risk: Analysing risk and returns trade off-relationship-investment risk.

Practical:

- *Administering Risk Tolerance Tool*
- *Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations)*
- *Demonstration of Stock Trading*
- *Economy Analysis (www.tradingeconomics.com)*
- *Industry Analysis (www.ibef.org)*
- *Company Analysis (www.valueresearchonline.com)*
- *Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation)*

- *Demonstration of Technical Analysis and Exercises (NSE – TAME)*
- *Spreadsheet Modelling for calculating Stock Return, Risk and Beta*

Module 3: Mutual Funds and Financial Planning Essentials **9 Hours**

Mutual Funds: Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes.

Types of Mutual Fund Plans. Net Asset Value.

Criteria for selection of Mutual Funds: Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and r^2

Financial Planning: Sample formats – Integrating all the concepts learnt with a personal financial plan.

Giving and supporting: Family support – charitable giving –Crowd sourcing for needs.

Practical:

- *Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in, www.valueresearchonline.com)*
- *Exercises on Calculation of Net Asset Value*
- *Demonstration of Mutual Fund Fact Sheet*
- *Exercises on reading performance measures and selection of Mutual Funds*
- *Preparation of Financial Plan*

COURSE OUTCOMES

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

1. *Explain the basic of financial decision making.*

2. *List out various saving and investment alternatives available for a common man and understand stock markets and stock selection*
3. *Explore the various mutual funds and the criteria for selection*

REFERENCES

1. *RBI Financial Education Handbook*
2. *NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI*
3. *NSE Academy Certification in Financial Markets (NCFM) Modules:*
 - a. *Macroeconomics for Financial Markets*
 - b. *Financial Markets (Beginners Module)*
 - c. *Mutual Funds (Beginners Module)*
 - d. *Technical Analysis*

BOOKS FOR REFERENCE:

- ❖ *Prasanna Chandra, Financial Management, McGraw Hill Publication*
- ❖ *Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.*
- ❖ *Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxman Publication.*
- ❖ *Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall*

Websites:

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com

SEMESTER – IV
M2 21 SB 401: INDIA AND INDIAN
CONSTITUTION

COURSE OBJECTIVE

The purpose of the course is to help students to learn and explain the journey of India as a republic. They will, through this paper learn to contextualise the depth of India as a nation with its diverse socio-political culture, its philosophical traditions, values and Ideals. It will give them knowledge to expound the breadth of freedom struggle in various parts of India, its significance in nation building and the sacrifices made both by its leaders and followers. It will help them to demonstrate their knowledge regarding the efforts made at working towards a constitution as India's conscience cherishing the values of Justice, Liberty, Equality and Fraternity. Consequently it will enable students to contextualise the powers and functions of various offices under the Constitution. It will help them determine the role and responsibilities of citizens as enshrined in the Constitution, offering insights in to the contributions of personalities like Gandhiji, Dr B.R.Ambedkar and Jawahar Lal Nehru, Bal Gangadhar Tilak, the values tolerance, equality of treatment, scientific secularism and swarajya and the processes of policymaking keeping national wellbeing in the forefront. This paper will enable students to illustrate how vibrant our Constitution is, how farsighted were its makers and how efficient are the various institutions that are functioning under

Module 1: Background to the study of Indian Constitution **15 Hours**

Philosophical and Political foundations of India - Dharma and Danda, Buddhist, liberal (Raja Rammohun Roy) and Subaltern (Ranajit Guha) Colonial impact on Indian society,** Nationalist perspective (Swamy Vivekananda and Sri Aurobindo).*

Political values and Ideals during freedom struggle - Non Violence, Tolerance, Satyagraha and Swadeshi (Gandhi), Swarajya (Tilak),

Integral Humanism (Deen Dayal Upadhyay) and Voluntarism (Vinoba Bhave).

Political Contribution of Regional freedom struggle - Kittur Rani Chennamma, Hardekar Manjappa, Madikeri Peasants, Halagali Bedas.

Module 2: Constitutional Development and its Philosophy **15 Hours**

Historical background of Constitutional development in India - Developments between 1857 to 1952 (only Acts during this period must be taught), Composition and debates of Constituent Assembly (in brief), working of committees.

Philosophy and features of Indian Constitution – Preamble, Salient features, Constitutionalism, Dr B.R. Ambedkar and Nehru's contribution in the making of the Constitution.

*Working of the Constitution – Fundamental Rights, Union-State and Inter-State Relations (Art. 263, Inter-State disputes and trade and commerce), important Amendments to the Constitution**, Parliamentary Committees* (Standing, Ad hoc and Departmental).*

Module 3: Constitutional Institutions and Citizen's role **15 Hours**

Parliamentary and Constitutional Institutions - Legislature (Upper and Lower house), Executive (composition and powers), Judiciary (High Court and Supreme Court, its composition and jurisdiction), Comptroller and Auditor General, Inter-State Council, Election Commission.

*Role and Responsibilities of Citizens under Indian Constitution - Concept of Citizenship, Citizenship Amendment Act, Fundamental Duties, Right to Information Act, Civil Society.**

Goals and Policies of National Development enshrined in the Constitution - Concept of National Development, Unity and Integrity of the nation, Goals of Educational Policies, Role of teachers and students in Nation Building.

COURSE OUTCOME

Upon completion of this course students will be able to—

1. Explain the philosophy and the structure of the Constitution.
2. Measure the powers, functions and limitations of various offices under the Constitution.
3. Demonstrate the values, ideals and the role of Constitution in a democratic India.

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