St. Joseph's College of Commerce
(Autonomous)

163, Brigade Road, Bengaluru – 560 025

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

Recognized by the UGC as

"COLLEGE WITH POTENTIAL FOR EXCELLENCE"

Bachelor of Commerce

(Professional – International Accounting and Finance)

Semester I & II

Syllabus as per Karnataka State Education Policy 2024

Curriculum Framework w.e.f., 2024-2025

Academic Year 2024 – 2025

Batch 2024 - 2027

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 55th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2024 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 , Business Administration Arts and Science. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administrationit offers BBA, BBA (Entrepreneurship) and BBA (Professional-Finance and Accountancy).Under Arts it offers BA (English, Communicative English and Psychology) and Under Science it offers B.Sc (Economics, Mathematics and Data Analytics).The college also offers five one-year Post Graduate Diploma programmes.

ABOUT THE DEPARTMENT

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

OBJECTIVES OF THE B.COM PROGRAMME

a. To provide conceptual knowledge and application skills in the domain of Commerce studies.

b. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.

c. To sharpen the students' analytical and decision-making skills.

d. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.

e. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.

f. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.

g. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

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 programme is three (03) 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. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Commerce.

III. MEDIUM OF INSTRUCTION

The medium of instruction shall be in 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. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS/MTA/MA/M.Sc graduates with B.Com, B.B.A, B.B.S,BA and B.Sc 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, Skill based, Value Based and Foundation courses, mentioned in this regulation. These courses shall be taught by the Post graduates as recognized by the respective Board of Studies.

VI. SCHEME OF EXAMINATION

ACADEMIC EVALUATION UNDER STATE EDUCATION POLICY (SEP)
(EFFECTIVE FROM ACADEMIC YEAR 2024-2025)

The academic evaluation of both undergraduate (UG) and postgraduate (PG) programmes consists of two components: Continuous Internal Assessment (Formative Assessment) and End-Semester Examination (Summative Assessment).
Assessment for UG Students under SEP will be as follows:

Type of Assessment	Assessment Component	Allotted Marks
Continuous Internal Assessment / Formative Assessment	CIA I (Test)	10 Marks
	CIA II (Skill-based Assessment)	10 Marks
	Mid-Term Exam	20 Marks
Total	**40 marks (scaled down to 20 marks)**	
End-Semester Examination / Summative Assessment	End-Semester Examination (For three hours duration)	80 Marks
TOTAL		**100 Marks**

A. Additional Details
- **Mid-Term Exam**: The mid-term exam covers at least 40-50% of the syllabus and has duration of one hour.
- **Continuous Internal Assessment (CIA) Activities**: CIA activities are designed with clear objectives, modalities, assessment rubrics, and outcomes.

B. **CIA improvement**

There is **no provision for enhancing CIA marks** for UG students once the semester ends.

Attendance requirement for taking ESE
- The University Grants Commission (UGC) mandates a minimum of 75% attendance

in each course to be eligible to write the End Semester Examinations (ESE).
* There is no provision for condonation of attendance under the UGC Act.

VII. MINIMUM FOR A PASS
* **Minimum Pass Marks in Final Examination**: A minimum of 40 percent is required in each course in the End Semester Exams. The student must score at least 32 marks out of 80 in the End Semester Examination (ESE).
* **Overall Pass Requirement**: The aggregate of Continuous Internal Assessment (CIA) and End Semester Examination (ESE) should also be a minimum of 40 percent. Out of 100 marks, a student must secure at least 40 marks in each course to qualify as passed inclusive of minimum 32 marks out of 80 in End Semester Exam.

VIII. GRADING SYSTEM FOR CHOICE BASED CREDIT SYSTEM (CBCS)
The modalities and operational details are given below:
* **Grade Points**: The College adopts a ten-point grading system. 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 Point	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

Credits: Credits are assigned to courses based on the following broad classification:

Courses Category	Instruction Hours/week	Credits
Languages	3 Hours	3
Major Core	4 Hours	4
Skill Enhancement Courses	1-4 Hours	1-4
Compulsory Courses	1-2 Hours	1-2

Grade point calculation
* Semester Grade Point Average (SGPA): The SGPA is calculated as the sum of the product of the credits and the grade points scored in all courses, divided by the total credits.

> **SGPA = Total of (Credits Earned X Grade Points) ÷ Total of Corresponding Credits**

* Minimum SGPA required for a pass is 4.5.

- If a student has not passed in all courses or is absent, the SGPA is not assigned.
- Cumulative Grade Point Average (CGPA): The CGPA is the weighted average of all the courses taken by a student across all semesters of a programme.

CGPA = ∑Total Credits in the Semester × SGPA ÷ Total Credits of the Courses

Note: SGPA and CGPA will be rounded off to two decimal places.

Interpretation of SGPA/CGPA and Classification of Final Result

Grade Points	% of Marks	Grade	Result/Class Description
9.00-10.00	85 - 100	O	Outstanding
8.00-8.99	75 - 85	A+	First Class Exemplary
7.00-7.99	65 - 75	A	First Class Distinction
6.00-6.99	55 – 65	B+	First Class
5.50-5.99	50 -55	B	High Second Class
5.00-5.49	45 - 50	C	Second Class
4.50 -4.99	40 - 45	P	Pass Class
Below 4.5	Below 40	RA	To Re-Appear

IX. PATTERN OF ESE QUESTION PAPER UNDER SEP

The End Semester Examination (ESE) question paper under SEP will include questions that assess both Lower Order ThinkingSkills (LOTS) and Higher Order Thinking Skills (HOTS). The difficulty level of the question paper will be distributed as follows: 40% easy, 30% difficult, and 30% very challenging.

- **Duration**: 3 Hours
- **Maximum Marks**: 80

The question paper pattern will be as follows:

Sections	Marks per Question	Number of Questions	Total Marks
SectionA	2 marks	5 questions (outof 7)	10 Marks
SectionB	5 marks	4 questions (outof 6)	20 Marks
SectionC	12 marks	3 questions (outof 5)	36 Marks

Section D	14 marks	1 question (Case Study)	14 Marks
Total			**80 Marks**

X. **REVALUATION AND RETOTALING**

Requests for **revaluation**, **retotaling**, and **photocopies of the answer book** for the End-Semester Examination (ESE) must be submitted to the Controller of Examination along with the prescribed fee within two weeks from the declaration of results.

XI. ABSENCE DURING END SEMESTER EXAMINATION

If a student misses the End Semester Examination, they will be marked as "Absent" and will be required to take the supplementary examination for that course during the next available opportunity only.

XII. MALPRACTICE

Students will be dealt severally in case if they are found guilty of any malpractices during examination. The college has zero tolerance towards any kind of ~~foul~~ means adopted to secure marks in the exams.

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Outcome Based Education (OBE)

B. Com (Professional – International Accounting and Finance)

PROGRAM EDUCATIONAL OBJECTIVES (PEOS)

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Our **B. Com (Professional – International Accounting and Finance)** program will produce graduates who will:

PE 01	Be competent, creative and highly valued professionals in industry, academia, or government.
PE 02	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
PE 03	Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.
PE 04	Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.

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PROGRAMME OUTCOMES (POS)

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After the completion of the **B. Com (Professional – International Accounting and Finance)** Programme, the student will be able to:

PO 1	**Disciplinary and Inter-disciplinary Knowledge**: Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards
PO 2	**Decision Making Skill:** Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and pick one that shows their understanding of the problem and the outcomes.
PO 3	**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
PO 4	**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.
PO 5	**Creative Thinking Skill:** Develop, implement and communicate new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work
PO 6	**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.
PO 7	**Leadership and Team Work:** Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals
PO 8	**Ethical Conduct:**Act responsibly and sustainably at local, national, and global levels.
PO 9	**Collaboration:** Work collaboratively and respectfully as members and leaders of diverse teams.
PO 10	**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 the attainment of the goals.

PROGRAMME SPECIFIC OUTCOMES (PSOS)

PO 11	**Emerging Trend of International Accounting practices** Apply specialized knowledge and professional skills in international accounting and finance,auditing techniques and their applicability in all fields of business.
PO 12	**Financial Analytics for Corporate Financial Planning** Apply high ethical standards, integrity, expertise and efficiency in executing key financialplans and policies and explore potential outcomes.

Course Category	I	II	III	IV	V	VI	TOTAL
B.COM (Professional - International Accounting and Finance) - PROGRAMME							
PROGRAMME MATRIX AS PER STATE EDUCATION POLICY							
Part A : Languages							
Language 3 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	
I	6 Crs	6 Crs	6 Crs	6 Crs	-	-	24
Part B: Discipline Specific Core Courses							
Major Core Courses 4 Hrs/4 Crs	Cost Accounting I	Cost Accounting II	Financial Reporting	Strategic Business Reporting	Company Law and Secretarial Practice	Theory and Practice of Banking	
	Business and Technology	Business Law	Financial Management	Strategic Business Leader I	Strategic Business Leader II	Operations Research	
	Financial Accounting	Business Economics	Audit & Assurance	Human Resource Management	Advanced Audit & Assurance I	Advanced Audit & Assurance II	
	Business Mathematics and Statistics	Taxation I	Taxation II	Marketing Management	NIL	Forensic Accounting and Audit (or Infromation System Audit)	
Major Elective Courses 4 Hrs/4 Crs	-	-		-	Advanced Financial Management I	Advanced Financial Management II	
	16	16	16	16	16	20	100
Part C : Skill Enhancement Courses /Activities							
Skill Based Courses /activities			Decision making using Spreadsheets 2Crs	Data Visualisation with Power BI 2Crs	Research Methodology (4 Crs)	Internship 4Crs	
		MOOCs / Certificate Course 1 Cr	-	MOOCs / Certificate Course 1 Cr	Project (4Crs)	-	
Value Based Activities		Extracurricular Activities 1 Cr		Extracurricular Activities 1 Cr		Extension Activities 1 Cr	
II		2 Crs	2 Crs	4 Crs	8 Crs	5 Crs	21
Part D: Foundation Course - Value Based							
Foundation Courses 2 Hrs/2 Crs	Psychological Well being 1 Cr	-	-	-	-	-	
	Constitutional Value I 2 Crs	Constitutional Value II 2 Crs					
III	3 Crs	2 Crs					5
Total	25 Crs	26 Crs	24Crs	26Crs	24 Crs	25Crs	150

B. Com (Professional – International Accounting and Finance)

Course Structure

Semester I

Course Code	Title of the Course	Category	Lecture Hours per week	CIA	ESE	Credits
C4 24 GE 101	General English	Language 1	3	20	80	3
C4 24 KN 101	Kannada	Language 2	3	20	80	3
C4 24 HN 101	Hindi					
C4 24 AE 101	Additional English					
C4 24 MC 101	Cost Accounting I	Major Core	4	20	80	4
C4 24 MC 102	Business and Technology	Major Core	4	20	80	4
C4 24 MC 103	Financial Accounting	Major Core	4	20	80	4
C4 24 MC 104	Business Mathematics and Statistics	Major Core	4	20	80	4
UG 24 FC 101	Psychological wellbeing	Compulsory course	1	25	-	1
UG 24CC 101	Constitutional Values I	Compulsory Course	2	10	40	2
Total credits				**155**	**520**	**25**

Department of Commerce Programme: B. Com (Professional – International Accounting and Finance)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	**C4 24 MC 101**	**Cost Accounting I**	**60 Hours**	**Major Core**	**4 Hours**	**4**

Course Objectives:	The aim of the course is to understand the principles of cost and management accounting for application to the management functions of planning, decision-making and control. To apply the cost accounting methods & techniques to various business contexts.	
Course Outcomes	CO1	Understand the principles of cost and management accounting and to apply the concepts to management functions and planning. Use management reports to analyse performance of divisions within the organizations.
	CO2	Understand the accounting of Material and Labour, Overhead analysis.
	CO3	Understand the accounting for Overhead and Appropriation of overheads.
	CO4	Understand the various costing techniques such as Job, Batch costing, ABC Costing, Target costing etc.
	CO5	Understand the difference between absorption and marginal costing to reconcile the profits under both the methods.
	CO6	Understand the budgeting process and preparation of budgets.
Module 1	The Nature, Source and Purpose of Management Information	8 Hours

Purpose and role of cost and management accounting – difference between financial accounting and management accounting – managerial process of planning, decision-making and control – difference between data and information – attributes of good information – limitations of management information in aiding decision making.

Data sources (machine/sensor, transactional and human/social) – internal and external sources of data – uses and limitations of published information/data.

Cost classifications – production and non-production costs – elements of production and non-production costs – valuation of output and inventories – analysis of product/service costs by function – direct and indirect costs – fixed and variable costs, stepped fixed costs and semi variable costs – use of codes in categorising transactions – cost behaviour and graphs – cost objects, cost units and cost centres - responsibility centres (cost, profit, investment and revenue centres).

Presenting management information – written reports – tables, charts and graphs – interpreting management information.

Module 2	Accounting for Material and Labour	14 Hours

Accounting for materials – ordering, receiving and issuing materials – monitoring physical and book inventory levels – material inventory account – costs of ordering and holding inventory – optimum reorder level and reorder quantity – Economic Order Quantity (EOQ) – valuation of inventory using FIFO and Average methods.

Accounting for labour – direct and indirect labour – journal and ledger entries to record labour cost – labour account – Different remuneration methods- Time-related systems, Output related systems - Straight piecework systems, Differential piecework systems, Incentive schemes, Measured day work and Share of production.– labour turnover and causes – labour efficiency, capacity and production volume ratios.

Module 3	Accounting for Overheads	10 Hours

Accounting for overheads – direct and indirect expenses – overhead absorption rates and appropriate bases – allocation and apportionment of production overheads – reapportionment of service cost centres – journal and ledger entries for manufacturing overheads – under/over absorption of overheads.

Module 4	Cost Accounting methods - Part 1	6 Hours

Cost accounting methods – Job and Batch costing – Process costing – Normal and Abnormal losses/gains – Equivalent units and cost under weighted average and FIFO methods – Accounting for common costs – joint products and by-product valuation – process accounts – service/operation costing. (CONCEPTS ONLY)

Module 5	Cost Accounting methods - Part 2	6 Hours

Absorption and Marginal costing – advantages and disadvantages – effect on inventory valuation – reconciliation of profits or losses between absorption and marginal costing. Applications of Marginal Costing - Make or Buy Decision, Key factor / limiting factor, Accepting or Rejecting the Export Offer, Pricing decisions, Selecting the Suitable Product Mix, introduction of new product, operate or shut down decisions

Difference between traditional costing techniques and alternate cost accounting principles (no calculations) – Activity-Based Costing (ABC) – Target costing – Life Cycle costing – Total Quality Management (TQM). (Concepts Only)

Module 6	Budgeting	16 Hours

Nature and purpose of budgeting – planning and control cycle in an organization – budgeting process and stages in budgeting. Budget preparation – importance of principal budget factor – sales budgets – functional budgets (production, raw material usage, purchases, labour, variable and fixed overheads) – cash budgets – master budget – 'what if' analysis – scenario planning – fixed and flexible budgets.

Budgetary control and reporting–variance between flexed budget, fixed budget and actual results – eliminating variances – responsibility accounting – controllable and uncontrollable costs – preparation of control reports.

Behavioural aspect of budgeting – motivation and performance management – managerial incentive schemes – participative approach to budgeting – top down and bottom up approach to budgeting.

Skill Development:	
1	Collect the required data from any manufacturing organization of your choice. From the data collected, prepare the management reports - present information using tables, charts, and graphs (bar charts, line graphs, pie charts, and scatter graphs.
2	Analyse and compare the methods of remunerating labour under time based systems, piecework systems and individual and group incentive schemes

3	Visit any manufacturing organization and make a list of these expenses during a particular period. Classify the expenses as controllable and non-controllable cost.
4	Prepare Sales budget, Production budget, Raw material usage budget, Raw material purchase budget, Labour budget, Overheads budget, Capital expenditure budget and Master budget with imaginary figures.
5	Prepare Income Statement under Marginal Costing and Absorption Costing with imaginary figures and reconcile the two profits.

Book for Reference:

1	*ACCA Study material of Kaplan and BPP*
2	*Colin Drury: Management and Cost Accounting*

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	M	M	H	L	L					M	L
CO2	H	M	M	H	L	L					M	L
CO3	H	M	M	H	L	L					M	L
CO4	H	M	M	H	L	L					M	L
CO5	H	M	M	H	L	L					M	L
CO6	H	M	M	H	L	L					M	L

Department of Commerce						
Programme: B. Com Professional – International Accounting and Finance						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	C4 24 MC 102	Business and Technology	60 Hours	Major Core	4	4
Course Objectives:	The aim of this paper is to provide a basic knowledge of business organization, how they are managed and controlled. The course provides an overview of the factors affecting the organisation and explains the best practices guidelines and codes of good corporate governance. The course helps to understand the accounting and reporting system, technology and					

		security, team management and the professional ethics in accounting and business.	
Course Outcomes	**CO1**	Identify the internal and external environmental factors that affects Business organizational structure, functions and governance.	
	CO2	Examine the implications of the organization structure, culture, governance and corporate social responsibility practices on meeting the aspirations of all the stakeholders.	
	CO3	Design a system that integrates accounting and reporting for effective communication of financial information towards financial control and compliance.	
	CO4	Evaluate the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.	
	CO5	Analyse the importance of personal effectiveness as the basis for effective team and organisational behaviour.	
	CO6	Illustrate the implications of unethical and ethical practices in accounting profession and business.	
Module 1	**The Business Organisation, its Stakeholders, and the External Environment**		**10 Hours**

Introduction to Business Organisation- Stakeholders in business organisations -Political and Legal factors affecting business -Macroeconomic factors - Micro economic factors - Social and demographic factors -Technological factors - Environmental factors - Competitive factors

Module 2	**Business Organisational Structure, Functions and Governance**	**8 Hours**

Introduction to Business Organisational Structure- Organisational culture in business - Committees in business organisations - Governance and Social responsibility in business

Module 3	**Accounting and Reporting Systems, Compliance, Control, Technology and Security**	**14 Hours**

Relationship between accounting and other business functions -Accounting and Finance functions within Business Organisations - Principles of Law and Regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business - Financial systems, Procedures and related IT applications -Internal controls, authorisation, security of data and compliance within business - Fraud and Fraudulent behaviour and their prevention in business, including money laundering.

Module 4	**Leading and Managing Individuals and Teams; Personal Effectiveness and Communication**	**10 Hours**

Leadership, Management and Supervision -Recruitment and Selection of employees - Individual and Group behaviour in business organisations -Team formation, development and management - Motivating individuals and groups -Learning and Training at work -Review and Appraisal of individual performance

Module 5	**Personal Effectiveness and Communication**	**4 Hours**

	Personal effectiveness techniques- Consequences of ineffectiveness at work - Competence frameworks and Personal development -Sources of conflicts and techniques for conflict resolution and referral. Communication in business organisations.	
Module 6	**Professional Ethics in Accounting and Business**	**14 Hours**
	Fundamental principles of ethical behaviour - Role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession	

Self-Learning Topics: (If Applicable)

1	Purpose and types of business organisation (as per Study Text Chapter 1)
2	Formal and informal business organisation- Business organisational structure and design (as per Study Text – Chapter 2)
3	Application and impact of Financial Technology (FinTech) in accountancy and audit (as per Study Text – Chapter 4)
4	Communicating in business. (as per Study Text – Chapter 24),
5	Corporate codes of ethics- Ethical conflicts and dilemmas.(as per Study Text – Chapter 10)

Skill Development:

1	Examine the role of marketing function and the relationship of the marketing plan to the strategic plans in an organisation.
2	Analyse the application of big data and data analytics to improve the effectiveness of accountancy and audit.
3	Evaluate the importance of internal financial controls in an organisation and the control mechanisms followed by the business for assessing risk.
4	Illustrate the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.
5	Present appropriate effectiveness technique in line with competence framework and personal development.

Book for Reference:

1	Kaplan. (2023). *ACCA Study Material*. Kaplan Publishing.
2	BPP. (2023). *ACCA Study Material*. BPP Publishing.
3	Vasishth, N. (2023). *Business Organization* (3rd ed.). Taxmann.
4	Talloo, T. J. (2023). *Business Organization and Management* (2nd ed.). Tata McGraw-Hill Education.

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12

CO1	L	L			L		M	M	H		H	
CO2		L	L		L	M	M	H				H
CO3		L		L	L	M		M	H		H	
CO4		L			L	L		M	M	H	H	
CO5	L	L		L		M		M		H	H	
CO6	L		L		M		M	H				H

Department of Commerce							
Programme: B.Com Professional – Finance and Accounting							
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per week**		**Credits**
I	**C4 24 MC 103**	**Financial Accounting**	**60 Hours**	**Major Core**	**4**		**4**
Course Objectives:	The course aims to equip the students with the conceptual knowledge and skills required to prepare and evaluate financial statements of different business organisations.						
Course Outcomes	**CO1**	Illustrate the role of Financial Accountant in reporting results of operations and financial position under the framework of Ind AS and IFRS.					
	CO2	Understand the accounting processes related to preparation of journal, ledger, cash transactions, sales tax.					
	CO3	Design accounting and reporting for Tangible Assets and Intangible assets.					
	CO4	Design accounting and reporting prepayments and accruals, capital structure under the framework of Ind AS and IFRS.					
	CO5	Construct the Financial Statements of Companies (IFRS Format) and show the treatment for the special items.					
	CO6	Analyse the profitability, performance and position of the single entity.					
Module 1	**Introduction to Financial Reporting and Regulatory Framework**						**5 Hours**
Financial reporting – Meaning - Types of business entities - Users of the financial statements and their needs - Purpose of the financial statements - Components of financial statements -							

Elements of financial statements - Qualitative characteristics – Relevance, Faithful representation, Comparability, Verifiability, Timeliness, Understandability

Role of Financial Reporting Regulatory Systems - Role of IFRS standards - Corporate Governance – Meaning, Role - Duties and Responsibilities of Company Directors.

Module 2	Double Entry Bookkeeping, Recording of Transactions, and Ledger Preparation	15 Hours

Forms of business transactions and Source documents - Main forms of accounting records - Concepts of duality, double entry & accounting equation - Journals and the posting of journals into ledger accounts - Balance and close a ledger account- Record sales, purchases, returns, discounts, and sales tax

Inventory valuation in accordance with standards - Methods to ascertain the cost of inventory.

Module 3	Recording Transactions – Other Adjustments Part I	8 Hours

Non-current assets - Capital and revenue expenditure - Purpose of an asset register - Entries to record the acquisition of non-current assets and Accounting treatment of depreciation charges - Disposal of non-current assets, record the profit and loss on disposal, record the revaluation of non-current assets, and record the profit and loss on disposal of the revalued asset.

Tangible Vs Intangible non-current assets - Define and Explain the treatment of research cost and development cost - Amortization of Intangible assets.

Module 4	Recording Transactions – Other Adjustments Part II	7 Hours

Accounting treatment for accruals and prepayments – Adjustments- Receivables - Purpose of aged receivables - Irrecoverable debt and allowance for receivables adjustments in the ledger accounts

Capital structure of limited liability company- Movements in share capital and Share premium - Treatment of bonus issue, rights issue, dividends and income tax.

Module 5	Preparation of Basic Financial Statements	15 Hours

Purpose of trial balance - Types of errors - Purpose of a suspense account - prepare journal entries to correct errors - impact of errors in the financial statements.

Prepare Financial Statement - Report reserves in financial statements- Disclosures required for financial statements - Events after the reporting period, Payables, Provisions, Contingent liabilities, and Assets and their accounting treatment.

Difference between Profits and Cash flows - Calculation of Cash flows under Operating activities, Investing Activities and Financing activities - Preparation of Statement of Cash flows.

Module 6	Interpretation of Financial Statements	10 Hours

Purpose of Interpretation and Analysis of Financial Statements - Calculation and interpretation of Profitability ratios, Liquidity ratios, Efficiency ratios and Position ratios.

Skill Development:

1	Prepare financial statements for an imaginary company using Tally.
2	Analyse a company's published annual report which includes accounting policies and present a summary on performance and financial position.
3	Analyse a published financial statement of a company using various Ratios and interpret the results.
4	Compare the published income statement of a company of your choice before and after covid pandemic.
5	Analyse the accounting treatment for various assets and liabilities in a published financial statements under IFRS and prepare a report.

Book for Reference:

1	Kaplan. (2023). *ACCA Study Material*. Kaplan Publishing.
2	BPP. (2023). *ACCA Study Material*. BPP Publishing.
3	Anthony, R. N., Hawkins, D. F., & Merchant, K. A. (2023). *Accounting: Text and Cases* (Special Indian ed.). McGraw-Hill Education.
4	Grewal, J. S., & Gupta, S. (2021). *Advanced Accounting* (3rd ed.). S Chand & Co.
5	Jain, S. P., & Narang, K. L. (2023). *Financial Accounting* (11th ed.). Kalyani Publishers.
6	Radhaswamy, S., & Gupta, R. L. (2021). *Advanced Accounting* (4th ed.). S Chand & Co

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	L	L						M	M	L
CO2	H	H	M	M	L						L	L
CO3	H	M	L	M	H						L	L
CO4	M	M	L	L	H						H	L
CO5	M	H	L	M	H						L	L
CO6	L	M	H	H	M						L	L

		Department of Commerce				
		Programme: B.Com Professional – International Finance and Accounting				
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per week**	**Credits**
I	C4 24 MC 104	**Business Mathematics and Statistics**	60 Hours	**Major Core**	4	4
Course Objectives:						
Course Outcomes	**CO1**	Understand the basic mathematical concepts such as theory of equations, ratios and proportions, percentages.				
	CO2	Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows.				
	CO3	Illustrate the significance of statistics in analysing business problems.				
	CO4	Use the concept of measures of central tendency and dispersion for decision making.				
	CO5	Apply the concept of Correlation and Regression to analyse the data.				
	CO6	Analyse the time series data using moving averages and least square methods.				
Module 1	**Basic Mathematical Concepts**					**10 Hours**
Theory of equations -Linear, Quadratic, and system of Simultaneous linear equations - Application of concept of equations to business and commerce. Ratios and Proportions – Basic laws of ratios, proportions – continued, direct, inverse, compound, and mixed proportions – applications. Percentage – profit & loss, and discount -Applications in business and commerce.						
Module 2	**Interest & Annuities**					**12 Hours**
Concept of Time value of money – Simple Interest & Compound Interest PV and FV of single principal amount, PV & FV of uneven series of interest rates (single principal amount), doubling period (Rule of 72 & Rule of 69), effective & nominal rates of interest and depreciation. Annuity – Annuity Immediate & Annuity Due - FV of Annuity – Applications, PV of Annuity – Applications, Deferred Annuity, loan amortization table, PV of perpetuity, and Intra-year compounding and discounting.						
Module 3	**Introduction to Statistics**					**8 Hours**
Definition of Statistics, Characteristic of Statistics, Scope and Limitations of Statistics. Classification and Tabulation of Data. Diagrammatic and Graphical representation of data using Excel.						
Module 4	**Measures of Central Tendency and Dispersion**					**12 Hours**

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

Module 5	Correlation and Regression	12 Hours

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

Module 6	Time series	6 Hours

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

Skill Development:

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

Book for Reference:

1	Akhilesh, K. B., & Balasubrahmanyam, S. (2023). *Mathematics and Statistics for Management* (1st ed.). Vikas Publishing.
2	Gupta, S. P. (2021). *Statistical Methods* (43rd ed.). Sultan Chand & Sons.
3	Soni, R. S. (2021). *Business Mathematics* (1st ed.). Ane Books Pvt. Ltd.
4	Chandra, P. (2022). *Financial Management* (10th ed.). McGraw-Hill Education.
5	Sharma, J. K. (2022). *Business Statistics* (4th ed.). McGraw-Hill Education.
6	Dorai Raj. (2021). *Business Mathematics*. United Publishers

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	M	M	L	L					L	
CO2	L	H	M	H	L	M	L				L	
CO3	H	H	M	M	L	L					L	
CO4	H	H	M	M	L	L					L	
CO5	H	H	M	M	L	L					L	
CO6	H	H	M	M	L	L					L	

Department of Commerce						
Programme: B.Com Professional – International Accounting and Finance						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	UG 24 FC 101	Psychological Well-being	30	Compulsory Course	2	1

Course Objectives:	This course aims to nurture self-awareness and meaningful relationship skills and to help in the development of emotional quotient and inter-personal skills.	
Course Outcomes	CO1	Develop a better emotional quotient.
	CO2	Formulate a healthier sense of self through self-awareness.
	CO3	Build more meaningful relationships.
	CO4	Display an improvement in inter-personal skills.
	CO5	Modify thought and belief patterns.
	CO6	

Module 1	Introduction	3 Hours

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

Module 2	Intra-personal and Inter-personal Awareness	10 Hours

Meaning of self-esteem – Factors that influence self-esteem – Importance of self- esteem – Effects of low self-esteem – Qualities seen in people with high vs. low self- esteem – How to improve self-esteem – Self-awareness activity
Meaning of peer pressure – Different kinds of peer pressure – Resisting peer pressure - Confronting peer pressure – Group sharing activity

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

Module 3	Understanding Emotions	4 Hours

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

Module 4	Anger management	5 Hours

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

Module 5	Managing Anxiety/Fear	4 Hours

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

Module 6	Dealing with Loss and Grief	4 Hours

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

Skill Development:

1	
2	
3	
4	
5	
6	

Book for Reference:

1	Jones, R. N. (2023). *Theory and Practice of Counselling and Therapy* (5th ed.). SAGE South Asia
2	Ryff, C. D., & Singer, B. (2008). *Know thyself and become what you are: A Eudaimonic approach to psychological well-being*. In J. D. Wright (Ed.), *International Encyclopedia of the social sciences* (2nd ed., Vol. 8, pp. 143-148). Macmillan.
3	Seligman, M. E. P. (2011). *Flourish: A New Understanding of Happiness and Well-being – and how to achieve them*. Free Press
4	Lyubomirsky, S. (2007). *The How of Happiness: A Scientific Approach to getting the life you want*. Penguin Press.
5	Neff, K. D. (2011). *Self-Compassion: The proven power of being kind to yourself*. William Morrow.
6	Gilbert, P. (2010). *The Compassionate Mind: A new approach to life's challenges*. Constable.

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
CO6												

Department of Commerce						
B. Com (Professional – International Accounting and Finance)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	UG 24 CC 101	Constitutional Values I	30 Hours	Compulsory Course	2	2

Course Objectives:	This course aims to provide a comprehensive understanding of constitutional values in India, focusing on the foundational principles, evolution, and practical application of the Constitution. It seeks to analyze the interplay between constitutional rigidity and flexibility in shaping democratic governance and the role of constitutionalism in upholding democratic ideals.

Course Outcomes		T levels
CO1	Analyze and explain the significance of constitutional rigidity and flexibility in the context of democratic values.	T4
CO2	Evaluate the contributions of key figures like Dr. B.R. Ambedkar, Nehru, and Patel in the making of the Indian Constitution.	T5
CO3	Demonstrate the impact of Fundamental Rights, Directive Principles, and Fundamental Duties in promoting social justice, unity, and integrity in India..	T3

Module 1	Introduction – Constitutionof India, Constituent Assembly, Preamble	10 Hrs

i.The Making of the Constitution of India: Evolution, Nationalist Movement, Composition of the Constituent Assembly, Committees of the Constituent Assembly, Enactment of the Constitution.

ii. Constituent Assembly: Role of Dr B.R. Ambedkar, Javaharlal Nehru, Sardar Vallababhai Patel

iii. Preamble of the Indian Constitution – Values enshrined in the Preamble; Sovereign, Secular, Socialistic, Democratic, Republic, Justice, Liberty, Equality and Fraternity.

Module 2	Fundamental Rights and Duties	10 Hrs

i.Salient Features of Indian Constitution and Basic Structure
ii.Fundamental Rights and how these Rights are safeguarding individual liberties
iii.Directive Principles of the State Policy; Socialist, Gandhian, and Liberal-Intellectual.
iv. Fundamental Duties

Module 3	Union Legislature, Executive and Judiciary	10 Hrs

i.Union Legislature – Parliament; Lok Sabha, Rajya Sabha – Composition, powers, functions

ii.Union Executive – President, Vice – President, Prime Minister, Union Council of Ministry, powers and functions, Leadership and collective responsibility

iii.Judiciary – Supreme Court, High Courts, powers and functions and Judicial Activism
in India

Skill Development:	
1	Make a chart of evolution of Constitution of India and the Preamble.
2	Identify a case/scenario and analyse the fundamental rights and duties of the parties involved.

3	Make a chart of the powers and functions of Union legislature, executive and the judiciary.

Book for Reference:

1	*B. K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002.*
2	*Austin, G. (1999). The Indian Constitution: Cornerstone of a Nation. Oxford University Press.*
3	*P. M Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999*
4	*D. D. Basu, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 1982.*
5	*D. C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975*
6	*S. N. Jha, Indian Political System, Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005*

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L	M		M			L		
CO2	H		H	L	M		M	L		L		
CO3	H	L	H	L	M		M			L		

B. Com (Professional – International Accounting and Finance)
Course Structure
Semester II

Course Code	Title of the Course	Category	Lecture Hours per week	Credits
C4 24 GE 201	General English	Language 1	3	3
C4 24 KN 201	Kannada	Language 2	3	3
C4 24 HN 201	Hindi			
C4 24 AE 201	Additional English			
C4 24 MC 201	Cost Accounting II	Major Core	4	4
C4 24 MC 202	Business Law	Major Core	4	4
C4 24 MC 203	Business Economics	Major Core	4	4
C4 24 MC 204	Taxation I	Major Core	4	4
UG 24 SB XXX	MOOCs / Certificate Course	Skill Based Course		1
UG 24 VB XXX	Extracurricular Activities	Value Based Activities		1
UG 24 CC 201	Constitutional Values II	Compulsory course	2	2
Total credits				**26**

Department of Commerce						
B. Com (Professional - International Accounting and Finance)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C4 24 MC 201	**Cost Accounting II**	60 Hours	**Major Core**	4	4
Course Objectives	This course helps in understanding application of cost accounting techniques in order to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks. It also aims at applying budgeting techniques and methods for planning and control.					

Course Outcomes		**T Levels**
CO1	Apply various cost accounting methods, including job and batch costing and process costing, to effectively manage and analyze costs, handle normal and abnormal losses, and evaluate joint products and by-products.	T3
CO2	Demonstrate Activity-Based Costing (ABC), Target Costing, and Life Cycle Costing to enhance cost management and strategic decision-making in various production and business contexts.	T3
CO3	Apply capital budgeting techniques, distinguish between asset and expense items, prepare capital expenditure budgets, and evaluate investment viability using NPV, IRR, and payback period methods.	T4
CO4	Apply the principles of standard costing and variance analysis to calculate, interpret, and reconcile variances, and effectively manage costs under both marginal and absorption costing methods.	T4
CO5	Evaluate and apply various financial and non-financial performance measures, understand the impact of strategic objectives and external conditions, and implement cost control and reduction techniques across different organizational contexts	T5
CO6	Demonstrate the characteristics and types of big data, perform descriptive and inferential analysis, and effectively utilize computer spreadsheet systems for data analysis and cost management accounting	T3

Module 1	**Cost Accounting Methods**	9 Hours

Job and batch costing – process costing – normal and abnormal losses/gains – equivalent units and cost under weighted average and FIFO methods – accounting for common costs – joint products and by-product valuation – process accounts – service/operation costing.

Module 2	**Alternative Costing Methods**	6 Hours

Activity-Based Costing (ABC) – Target costing – Life Cycle costing.

Module 3	**Capital Budgeting and Investment Appraisal Techniques**	14 Hours

Capital budgeting and discounted cash flows – distinguish asset and expense items – steps in preparation of capital expenditure budget – simple and compound interest – nominal and effective interest rates – compounding and discounting – difference between accounting profit and cash flow.
Relevant cash flows for individual investment decisions – present value of an annuity and perpetuity – Calculate and interpret investment viability – net present value (NPV) – internal rate of return (IRR) – discounted and non-discounted payback period.

Module 4	Standard Costing and Variance Analysis	14 Hours

Purpose and principles of standard costing – standard cost per unit under marginal and absorption costing.

Variance analysis – Total sales variance, sales price and volume variance – material total, price and usage variance – labour total, rate and efficiency variance – variable overhead total, expenditure and efficiency variance - fixed overhead total, expenditure, volume, capacity and efficiency variance

Interpretation of variances – factors to consider before investigating variances – possible causes of variance and recommended control action – interrelationships between variances – reconcile actual and standard figures using variances

Module 5	Performance Measurement	13 Hours

Mission statement and its role in performance measurement – role of strategic, operational and tactical objectives – impact of economic and market conditions – impact of government regulation.

Financial performance measures (profitability, liquidity, activity and gearing) – non-financial performance measures – balanced scorecard – three Es (economy, efficiency and effectiveness) – performance measure for contract and process costing environments – resource utilisation – return on investment – residual income Performance measures for service industries - performance measures for non-profit seeking and public sector organisations - cost control and cost reduction – cost reduction methods – value analysis – benchmarking.

Module 6	Data Analytics	4 Hours

Big data and its characteristics (5Vs) – three types of big data – main uses of big data – categorical (nominal and ordinal) and numerical (continuous and discrete) data – descriptive analysis and inferential analysis.Role and features of computer spreadsheet system – applications for computer spreadsheet – use of spreadsheets in data analysis and cost and management accounting.

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

1	Conduct a site visit to a manufacturing company that employs process costing. Gather detailed information on the accounting practices for normal and abnormal losses, equivalent production, and their respective accounting treatments.
2	Select any five case study problems on Activity Based Costing, Life Cycle Costing and Target Cost and solve them.
3	Select five case study problems related to capital budgeting. Calculate the discounted cash flows, net present value (NPV), and internal rate of return (IRR) for each case. Based on these calculations, evaluate the viability of the investment decisions
4	Obtain Master Budget of a manufacturing organization of your choice. Prepare a Revised Master Budget for 30% increase in output and 20% decrease in output.
5	Create a Variance Report of any organization from any source and give your interpretation on the variance derived.
6	Collect Performance Measurement and Control System applied by any 3 companies of your choice.
7	Use of computer spreadsheet systems to enhance descriptive and inferential analysis in cost and management accounting.

Book for Reference:

1	*ACCA Study Material of Kaplan (Latest Edition)*
2	*ACCA Study Material of BPP (Latest Edition)*

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	M	M	H		L					L	L
CO2	H	M	M	H		L					L	L
CO3	H	M	M	H		L					L	L
CO4	H	M	M	H		L					L	L
CO5	H	M		L	H	M					L	L
CO6	H	M		M	L	H					L	L

Department of Commerce						
B. Com (Professional – International Accounting and Finance)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	C4 24 MC 202	Business Law	60 Hours	Major Core	4	4
Course Objectives	The course is designed keeping in view the knowledge required for mercantile and global law and their redressal mechanism.					
Course Outcomes						T Levels
CO1	Explain the scope of Business Law and its implication on various Businesstransactions.					T2
CO2	Illustrate the legal framework of Indian Contract Act and its essentials formaking a valid contract.					T3
CO3	Examine the legal framework of Sale of Goods Act 1935 and its essentials foreffecting a transfer of ownership.					T5
CO4	Examine the legal framework of Intellectual Property Legislation and itsessentials for obtaining Intellectual Property Rights.					T4
CO5	Examine the provisions of consumer protection Act and its practice relatingto consumer protection.					T5
CO6	Examine the provisions of Cyber Laws 1999 pertaining to piracy and relatedoffences and the Global legal system and its implication on formation, constitutionand Governance of Business organization at global level.					T5
Module 1	Jurisprudence and Scope					4 Hours
Introduction to Law – Classification of law – Hierarchy of Courts – Brief of procedurein Courts. Meaning and Scope of Business law – Sources of Indian business law.						
Module 2	Indian Contract Act of 1872					22 Hours
Definition – Types of contract – Essentials – Offer – Acceptance – Consideration Capacity of parties – Free consent– Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.						
Module 3	Sale of Goods Act 1930					8 Hours
Law of Sale of Goods – Conditions and Warranties – Transfer of ownership – Performance of contracts – Remedial measures.						
Module 4	Intellectual Property Legislations					8 Hours
Meaning and scope of Intellectual Properties – Patent Act of 1970 and amendments asper WTO agreements: Background – Objectives – Definition – Inventions – Patentee – True and first inventor – Procedure for grant of Process and Product Patents – WTO rules as to Patents (in brief) – Rights OF patentee – Infringement – Remedies.						
Module 5	Consumer Protection Act [COPRA]					8 Hours
Background - Definition – Consumer, Consumer Dispute, Complaint, Deficiency, Service – Consumer Protection Council – Consumer Redressal Agencies – District Forum – State Commission and National Commission. Key highlights of the Consumer Protection Act, 2019						

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

Module 6	Cyber Laws 1999 and Global Law	10 Hours

Information Technology Act, 2000 - Objectives – Definitions and salient features – Provisions pertaining to piracy and related offences and penalties.

Essential elements of legal systems- Business, political and International legalregulation and conflicts of laws Formation and constitution of business organizations -Agency law, Partnerships, corporations and legal personality, insolvency law and administration. Governance and ethical issues relating to business – Corporate fraudulent behaviour.

Behavioral ethics and justice: - Relationship between justice perceptions in employees and comparison of ethical and unethical behaviors like violation of conscience, failure to honor commitments, unlawful conduct, disregard of company law

Skill Development:

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

Book for Reference:

1	*Singh, A. (2022).* Business Law *(6th ed.). Pearson India.*
2	*Tuli, P. (2021).* Business Law: Text and Cases *(2nd ed.). McGraw-Hill Education.*
3	*Ashwathappa, K. (2021).* Business Law *(3rd ed.). Himalaya Publishing House.*
4	*Sen, S. (2020).* Business law: Text and Cases *(3rd ed.). Cengage Learning India.*
5	*Kapoor, N. D. (2021).* Business Law *(4th ed.). Sultan Chand & Sons.*
6	*Maheshwari, S. K. (2020).* Business Law *(2nd ed.). Vikas Publishing House.*

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CO3	H	H	L	M	M			L			L	
CO4	H	L		M	H			L			L	
CO5	H	L		M	H			M			L	
CO6	H	L	L	M	H			M			L	

Department of Commerce						
B. Com (Professional – International Accounting and Finance)						
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per week**	**Credits**
II	C4 24 MC 203	**Business Economics**	60 Hours	**Major Core**	4	4
Course Objectives	The objective of this course is to familiarise students with the fundamental conceptsof economics and its applicability to business environment.					

Course Outcomes		**T Levels**
CO1	Explain the Meaning, scope of Business economics and role of business economists in the context of Business decisions.	T2
CO2	Illustrate the range of approaches to the study of consumer behavior andits implications.	T3
CO3	Examine the law of demand and its implications on demand conditions andprice elasticities for forecasting demand of product or service.	T4
CO4	Examine the law of supply and its implications on production function fordetermination of output.	T4
CO5	Compare and contrast the type of market structure and its implications onPricing and Output decisions.	T4
CO6	Describe the change of conditions of Business Cycles and its implications onMonetary and Fiscal policy with business decision making.	T2

Module 1	**Business Economics**	**4 Hours**

Meaning– Definitions – Characteristics–Scope of Business Economics – Uses and Objectives of Business Economics–goals of business - Micro & Macro Economics.

Module 2	**Consumer Behaviour**	**15 Hours**

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- ConsumerSovereignty – Limitations.

Module 3	**Theory of Demand and Analysis**	**15 Hours**

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 PriceElasticity– Concepts of Income and Cross Elasticity of Demand – Price Elasticityof 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 includingmathematical problems.

Module 4	Production Function	8 Hours

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 Hours

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 Hours

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

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

1	Draft a diagrammatic representation of inflation rates for specific products usingsecondary data from websites
2	Analyse and report the case studies that will have impact on businessdecision-making in each chapter.
3	Conduct a survey report on the demand forecasting for a product.
4	Choose a product and apply price elasticity in real market conditions.
5	Prepare detailed charts on Consumer Surplus.
6	Conduct minor survey to understand the consumption and saving pattern ofconsumers in the last two years

Book for Reference:

1	*Mithani, D. M. (2021).* Business Economics *(2nd ed.). Himalaya Publishing House.*
2	*Reddy, P. N., & Appanaiah, H. R. (2021).* Essentials of Business Economics *(2nd ed.). Penram International Publishing.*
3	*Agarwal, S. (2022).* Business Economics *(3rd ed.). Taxmann Publications.*
4	*Varshney, R. L., & Maheshwari, K. (2021).* Managerial Economics *(2nd ed.). Sultan Chand & Sons.*
5	*Seth, M. L. (2021).* Textbook of Economic Theory *(2nd ed.). Chand S Publications.*
6	*Reddy, G. S., & Reddy, M. S. (2021).* Business Economics *(2nd ed.). Vikas Publishing House.*

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CO4	H	L	M	M	L	L						
CO5	H	H	M	M	L	L					L	
CO6	H	H		M	L	L					L	

	Department of Commerce					
	B. Com (Professional – International Accounting and Finance)					
Semester	**Course Code**	**Course Title**	**Course Duration**	**Course Type**	**Teaching Hours Per week**	**Credits**
II	C4 24 MC 204	Taxation I	60 Hours	Major Core	4	4
Course Objectives	This course enables the students to understand the provisions of income tax and compute income tax liability for an individual assessee.					

Course Outcomes		**T Levels**
CO1	Describe the canon of taxation and legal framework of taxation under Income tax Act for the assessment taxable income of individual Assessee and describe the role and functions of Income tax authorities	T2
CO2	Calculate the income from salary after taking into account Sec. 89(1) and Sec.88.	T4
CO3	Calculate the income from property under different hypothetical situations after taking into account deductions u/s Sec.24.	T4
CO4	Calculate the profits and gains from Business and Profession after taking into consideration of depreciation U/S 32.	T4
CO5	Calculate short term and long-term capital gain taking into account the exemptions under Section 54 AndAssessthetaxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.	T4
CO6	Calculate taxable income and liability of an Individual Assessee after taking into consideration of deduction U/S 80.	T4
Module 1	**Introduction to Taxation and Income tax Authorities**	**8 Hours**

a. Brief history of Income Tax – Legal Framework – Cannons of Taxation – Finance Bill – Scheme of Income Tax – Meaning of Assessee – Person – Assessment Year – Previous Year – Income – Gross Total Income – Total Income – Residential Status and incidence of Tax on Individual
b. Income tax officer - powers and functions.
c. CBDT – powers and functions.
d. Commissioner of Income Tax – powers and functions.
e. Types of assessment and rectification of mistakes.
f. Recovery of tax and refunds.

Module 2	**Income from Salary**	**8 Hours**

Income from Salary – Features of Salary Income – Basic Salary- Allowance - Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 - Problems. (Restricted to Individual Assessee) fully exempted and partly exempted incomes – including problems on House Rent Allowance – Leave Encashment – Commutation of Pension – Death- cum-Retirement benefits – Gratuity – compensation received on termination of the service.

Module 3	**Income from House Property**	**8 Hours**

Introduction – Annual value under different situations (self- occupied – Let out – Partly self-occupied partly let out – Portion wise and time wise) – Deductions (u/s 24) – Problems.

Module 4	Profits and Gains from Business and Profession	12 Hours

Meaning of business, profession, profits of business or profession, features of assessment of profits and gains, rules for adjustment of profit and loss account-Depreciation u/s 32.

Module 5	Capital Gains and Income from Other Sources	12 Hours

a. Meaning and kinds of capital asset, transfer, transactions not regarded as transfer, full value of consideration, cost of acquisition, cost of improvement, capital gains exempt from tax, exemptions from capital gains u/s 54. Problems on computation of short term and long-term capital gains.

b. General income, specific incomes, treatment of specific incomes, deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module 6	Deductions from Gross Total Income & Tax Liability of Individuals	12 Hours

Deductions u/s 80 (Provisions relating to individuals only) – Deduction in respect of certain payments and deduction in respect of certain incomes- Carry forward and set off of losses - Computation of total taxable income and tax liability of an individual

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

1	Collect and fill Form No. 49A (PAN) and 49B
2	Register for Filing of Income Tax Returns and File the returns
3	Collect the List of enclosures to be made along with IT returns (with reference to salary & H.P).
4	Compute tax liability for your parent / salary income person (including Allowances, perquisites and deductions)
5	Prepare Form-16 of your parent (or with imaginary figures)
6	Collect the details of incomes for a small scale enterprise and analyse the tax payments made by them.

Book for Reference:
(All books to be taken for Assessment Year applicable)

1	*Raman, B. S. (2020).* Income Tax *(1st ed.). Sultan Chand & Sons.*
2	*Lal, B. B. (2020).* Direct Taxes. *Konark Publishers (P) Ltd.*
3	*Prasad, B. (2021).* Direct Taxes: Law and Practice. *Wishwa Prakashana.*
4	*Pagare, D. (2020).* Law and Practice of Income Tax. *Sultan Chand & Sons.*
5	*Ahuja, G., & Gupta, R. (2020).* Income Tax *(1st ed.). Bharat Law House.*
6	*Mehrotra, H. C., & Goyal, S. P. (2020).* Direct Taxes: Law and Practice *(39th ed.). Sahitya Bhavan Publication.*
7	*Singhania, V. K., & Singhania, K. (2021).* Direct taxes: Law and Practice *(2nd ed.). Taxmann Publications.*

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H		L	M	M	L		L			H	
CO2	H	L	L	M	M	L					H	
CO3	H	M	L	M	L	L					H	
CO4	H	M	L	M	L	L					H	
CO5	H	M	L	M	L	L					H	
CO6	H	M	L	M	L	L					H	

Department of Commerce						
B. Com (Professional – International Accounting and Finance)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	UG 24 CC 201	Constitutional Values II	30 Hours	Compulsory Course	2	2
Course Objectives:	This course aims to provide an proper understanding of state legislature, executive and High Court. Students will explore key constitutional provisions, debates, and contemporary issues to critically analyze the impact of constitution on governance and social equity.					

Course Outcomes		T levels
CO1	Analyze the role of decentralization and cooperative federalism in strengthening the Indian political system.	T4
CO2	Discuss the effectiveness of constitutional provisions and affirmative actions in promoting social welfare, equality, and protection of vulnerable groups.	T5
CO3	Demonstrate the powers and functions of Election Commission in India.	T2

Module 1	State Legislature and State Executive	10 Hrs
State Legislature – Vidhana Sabha, Vidhana Parishath, Composition, powers and functions - State Executive – Governor, Chief Minister, State Council of Ministry, powers and functions - Centre-State Relations, Cooperative Federalism and Its Challenges		
Module 2	Democratic Decentralisation	10 Hrs
Democratic Decentralization; Local Self-Government, Urban Governments - 73rd and 74th Constitutional amendments, contemporary challenges - Constitutional Amendment Procedure in India; Simple, Special and Special with Concurrence of States - Basic Structure of Indian Constitution with special reference to Keshavananda Bharathi Case		
Module 3	Election Commission of India	10 Hrs
Election Commission of India; Composition, Powers and Functions - Public Service Commissions; UPSC and State Public Service Commission - Affirmative Action; Reservation for SC/ST(23%), OBC(27%), EWC(10%) and Women(33% Reservation within)It's Relevance.		

Skill Development:	
1	Make a chart of State Legislature structure and identify the people holding different profiles.
2	Analyse any of the election process conducted in the previous years and present your observations.
3	Study the Keshava Nanda case and make a report and also present it in the class with your observations.

Book for Reference:	
1	*Ambedkar, B. R. (1948), The Constitution of India, Government of India.*
2	*Basu, D. D. (2018). Introduction to the Constitution of India, LexisNexis.*
3	*Austin, G. (1999). The Indian Constitution: Cornerstone of a Nation, Oxford University Press.*
4	*Sharma, B. K. (2021). Introduction to the Constitution of India. Prentice Hall.*
5	*Singh, M. P., & Saxena, R. (2008). Indian Politics: Constitutional Foundations and Institutional Functioning. PHI Learning.*
6	*Khosla, M. (2012). The Indian Constitution, Oxford University Press*

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L	M		M			L		
CO2	H		H	L	M		M	L		L		
CO3	H	L	H	L	M		M			L		