

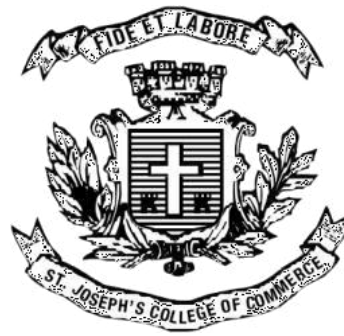
**St. Joseph's College of Commerce**  
**(Autonomous)**

163, Brigade Road, Bengaluru - 560 025

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

Recognized by the UGC as

"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



**Bachelor of Commerce**  
**(Professional - Strategic Finance)**  
**Semester I & II**

*Syllabus 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 Administration it 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 this 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 /<br>Formative Assessment | CIA I (Test)   | 10 Marks         |
|  | CIA II (Skill-based Assessment)                        | 10 Marks         |
|  | Mid-Term Exam  | 20 Marks         |
| <b>Total</b>   | <b>40 marks (scaled down to 20 marks)</b>              |                  |
| End-Semester Examination /<br>Summative Assessment       | End-Semester Examination (For three<br>hours duration) | 80 Marks         |
| <b>TOTAL</b>   |  | <b>100 Marks</b> |

##### 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

$$\text{SGPA} = \frac{\text{Total of (Credits Earned X Grade Points)}}{\text{Total of Corresponding Credits}}$$

of the product of the credits and the grade points scored in all courses, divided by the total 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.

$$\text{CGPA} = \frac{\sum \text{Total Credits in the Semester} \times \text{SGPA}}{\text{Total Credits of the Courses}}$$

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 Thinking Skills (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 |
|-----------|--------------------|------------------------|-------------|
| Section A | 2 marks            | 5 questions (out of 7) | 10 Marks    |
| Section B | 5 marks            | 4 questions (out of 6) | 20 Marks    |

|              |          |                         |                 |
|--------------|----------|-------------------------|-----------------|
| SectionC     | 12 marks | 3 questions (outof 5)   | 36 Marks        |
| SectionD     | 14 marks | 1 question (Case Study) | 14 Marks        |
| <b>Total</b> |          |                         | <b>80 Marks</b> |

#### **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 ~~four~~ means adopted to secure marks in the exams.

## Outcome Based Education (OBE)

### B. Com (Professional – Strategic Finance)

#### PROGRAM EDUCATIONAL OBJECTIVES (PEOS)

Our **B. Com (Professional – Strategic 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.   |

#### PROGRAMME OUTCOMES (POS)

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

|      |   |
|------|---|
| PO 1 | <b>Disciplinary and Inter-disciplinary Knowledge:</b> Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards  |
| PO 2 | <b>Decision Making Skill:</b> 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 | <b>Integrated Problem-Solving and Research:</b> 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 | <b>Critical Thinking Skill:</b> 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 | <b>Creative Thinking Skill:</b> 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 | <b>Usage of Modern Technology and Tools:</b> 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.   |
| <b>PO 7</b>  | <b>Leadership and Team Work:</b> Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals   |
| <b>PO 8</b>  | <b>Ethical Conduct:</b> Act responsibly and sustainably at local, national, and global levels.  |
| <b>PO 9</b>  | <b>Collaboration:</b> Work collaboratively and respectfully as members and leaders of diverse teams.  |
| <b>PO 10</b> | <b>Self-Directed and Life-Long Learning:</b> 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)

|              |   |
|--------------|---|
| <b>PO 11</b> | <p><b>Formulation of Strategic Financial Goals</b></p> <p>Apply the principles of developing a strategic financial goals and objectives, establishing key performance indicators and evaluate the financial performance by using appropriate financial tools.</p>   |
| <b>PO 12</b> | <p><b>Exploring Alternate Solutions</b></p> <p>Develop alternate solutions for financial issues and develop systems and processes that meet the specified needs of business with appropriate consideration for social, cultural, economic and financial issues.</p> |

| B.COM (Professional - Strategic Finance) - PROGRAMME  |                                     |                                    |  |  |                                     |   |       |
|---|-------------------------------------|------------------------------------|--|--|-------------------------------------|---|-------|
| PROGRAMME MATRIX AS PER STATE EDUCATION POLICY        |                                     |                                    |  |  |                                     |   |       |
| Course Category                                       | I                                   | II                                 | III  | IV                                       | V                                   | VI  | TOTAL |
| <b>Part A : Languages</b>                             |                                     |                                    |  |  |                                     |   |       |
| Language<br>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    |
| <b>Part B: Discipline Specific Core Courses</b>       |                                     |                                    |  |  |                                     |   |       |
| Major Core Courses<br>4 Hrs/4 Crs                     | Financial Accounting                | Corporate Accounting               | Strategic Financial Management I           | Strategic Financial Management II        | Income Tax I                        | Income Tax II   |       |
|   | Principles of Management            | Business Economics                 | Marketing Management                       | Human Resource Management                | Entrepreneurship Development        | Goods and Service Tax   |       |
|   | Financial Planning & Performance    | Financial Analytics and Control    | International Financial Reporting          | Operations Research                      | Principles and Practice of Auditing | Sustainable Finance   |       |
|   | Business Mathematics and Statistics | Business Law                       | Company Law & Secretarial Practice         | Theory & Practice of Banking             | NIL                                 | Corporate Valuation and Financial Modeling (or Information Systems Audit) |       |
| Major Elective Courses<br>4 Hrs/4 Crs                 | -                                   | -                                  | -  | -  | Elective I                          | Elective II   |       |
|   | 16                                  | 16                                 | 16   | 16                                       | 16                                  | 20  | 100   |
| <b>Part C : Skill Enhancement Courses /Activities</b> |                                     |                                    |  |  |                                     |   |       |
| Skill Based Courses /activities                       |                                     |                                    | Decision making using Spreadsheets<br>2Crs | Data Visualisation with Power BI<br>2Crs | Research Methodology<br>(4 Crs)     | Internship.<br>4Crs   |       |
|   |                                     | MOOCs / Certificate Course<br>1 Cr | -  | MOOCs / Certificate Course<br>1 Cr       | Project (4Crs)                      | -   |       |
| Value Based Activities                                |                                     | Extracurricular Activities<br>1 Cr |  | Extracurricular Activities<br>1 Cr       |                                     | Extension Activities<br>1 Cr  |       |
| II  |                                     | 2 Crs                              | 2 Crs                                      | 4 Crs                                    | 8 Crs                               | 5 Crs   | 21    |
| <b>Part D: Foundation Course - Value Based</b>        |                                     |                                    |  |  |                                     |   |       |
| Foundation Courses<br>2 Hrs/2 Crs                     | Psychological Well being<br>1 Cr    | -                                  | -  | -  | -                                   | -   |       |
|   | Constitutional Value I<br>2 Crs     | Constitutional Value II<br>2 Crs   |  |  |                                     |   |       |
| III   | 3 Crs                               | 2 Crs                              |  |  |                                     |   | 5     |
| Total   | 25 Crs                              | 26 Crs                             | 24Crs                                      | 26Crs                                    | 24 Crs                              | 25Crs   | 150   |

**B. Com (Professional - Strategic Finance)****Course Structure****Semester I**

| <b>Course Code</b>   | <b>Title of the Course</b>          | <b>Category</b>   | <b>Lecture Hours per week</b> | <b>CIA</b> | <b>ESE</b> | <b>Credits</b> |
|----------------------|-------------------------------------|-------------------|-------------------------------|------------|------------|----------------|
| C6 24 GE 101         | General English                     | Language 1        | 3                             | 20         | 80         | 3              |
| C6 24 KN 101         | Kannada                             | Language 2        | 3                             | 20         | 80         | 3              |
| C6 24 HN 101         | Hindi                               |                   |                               |            |            |                |
| C6 24 AE 101         | Additional English                  |                   |                               |            |            |                |
| C6 24 MC 101         | Financial Accounting                | Major Core        | 4                             | 20         | 80         | 4              |
| C6 24 MC 102         | Principles of Management            | Major Core        | 4                             | 20         | 80         | 4              |
| C6 24 MC 103         | Financial Planning & Performance    | Major Core        | 4                             | 20         | 80         | 4              |
| C6 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              |
| <b>Total credits</b> |                                     |                   |                               | <b>155</b> | <b>520</b> | <b>25</b>      |

| Semester  | Course Code   | Course Title  | Course Duration | Course Type | Teaching Hours Per week | Credits |
|---|---|---|-----------------|-------------|-------------------------|---------|
| I   | C6 24 MC 101  | Financial Accounting  | 60 Hours        | Major Core  | 4                       | 4       |
| <b>Course Objectives:</b>   | The course aims to equip the students with the conceptual knowledge and skills required to prepare and evaluate financial statements of different business organizations. |   |                 |             |                         |         |
| <b>Course Outcomes</b>  | CO1   | Describe the concepts, conventions, and Terms of Financial Accounting as per the framework of Ind AS and IFRS.            |                 |             |                         |         |
|   | CO2   | Prepare Journal, Ledger and trial balance and rectification of errors as per Ind AS 8 and 10.                             |                 |             |                         |         |
|   | CO3   | Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.        |                 |             |                         |         |
|   | CO4   | Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (Amended till date). |                 |             |                         |         |
|   | CO5   | Prepare Cash flow statements as per old and new methods.  |                 |             |                         |         |
|   | CO6   | Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.                                   |                 |             |                         |         |
| <b>Module 1</b>   | <b>Conceptual Framework</b>   |   |                 |             | <b>10 Hours</b>         |         |
| Introduction to Ind AS, IFRS, Challenges in implementation, Accounting Concepts - Accrual concept, Going Concern Concept, Business Entity Concept, Consistency Concept, Elements - Assets, Liabilities, Incomes, Expenditure and Equity for Sole proprietor, Partnership firm and Company. Four Pillars of accounting and Accounting Equation. Applicability of Ind AS - Voluntary Adoption and Mandatory Applicability - Phase I, II, III and IV. Role of accountant - Ethical values - Integrity, Objectivity, Professional competence and care, confidentiality, Professional behaviour. |   |   |                 |             |                         |         |
| <b>Module 2</b>   | <b>Accounting Process</b>   |   |                 |             | <b>10 Hours</b>         |         |
| Accounting Process - Journal (including transactions covering GST on purchases and sales), Ledger, and Trial Balance, Rectification of Errors (Journal entry problems).   |   |   |                 |             |                         |         |
| <b>Module 3</b>   | <b>Financial Statements</b>   |   |                 |             | <b>15 Hours</b>         |         |
| Preparation of Financial statements- Profit & Loss statement and Balance Sheet. Adjustments for Ongoing transactions- Goods & cash withdrawn by proprietor, goods lost by fire, goods issued as free sampl, Prepaid expenses, Outstanding expenses, Interest on capital, Interest on drawings, Interest on loan, Provision for Bad debts and Doubtful debts, Depreciation, Commission payable before and after charging such commission. (Sole proprietor and Partnership Firm)   |   |   |                 |             |                         |         |
| <b>Module 4</b>   | <b>Company Financial Statements</b>   |   |                 |             | <b>5 Hours</b>          |         |
| Company Financial Statements - Objectives, Format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (Amended till date).  |   |   |                 |             |                         |         |
| <b>Module 5</b>   | <b>Preparation and Presentation of Cash flow Statement</b>  |   |                 |             | <b>10 Hours</b>         |         |
| Meaning of Cash flow, Classification of Activities - Operating, Investing and Financing (Simple problems on identification of activities).  |   |   |                 |             |                         |         |
| <b>Module 6</b>   | <b>Basic Financial Statement Analysis</b>   |   |                 |             | <b>10 Hours</b>         |         |

Introduction to Ratios - Computation of ratios based on liquidity, Solvency, Activity & Profitability [problems based on calculation of ratios] – Trend Analysis

**Skill Development:**

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

**Book for Reference:**

|   |   |
|---|---|
| 1 | Jain, S. P., & Narang, K. L. (2022). <i>Advanced Accounts</i> (12th ed.). Kalyani Publishers. |
| 2 | Maheshwari, S. N. (2022). <i>Advanced Accountancy</i> (5th ed.). Vikas Publishing House.      |
| 3 | Sehgal, A., & Sehgal, D. (2022). <i>Advanced Accounting</i> (2nd ed.). Taxmann.               |
| 4 | Shukla, M., & Grewal, T. (2022). <i>Advanced Accountancy</i> (11th ed.). Sultan Chand & Sons. |
| 5 | Banka, A. (2022). <i>Comprehensive guide to IND AS Implementation</i> (2nd ed.). Taxmann.     |
| 6 | International Accounting Standards Board (IASB). (2023). <i>IFRS publications</i> . IASB.     |

**Mapping of CO and PO**

| CO/PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO10 | PO11 | PO12 |
|-------|------|------|------|------|------|------|------|------|------|------|------|------|
| CO1   | H    | H    | M    | L    | L    |      |      |      |      |      | L    |      |
| CO2   | H    |      | L    | L    | M    | M    |      | L    |      |      | H    |      |
| CO3   | H    |      | L    | M    | H    |      |      | M    | L    |      | L    |      |
| CO4   | H    | H    | M    | M    | L    |      | L    |      |      |      |      | L    |
| CO5   |      | H    |      | M    | H    | L    |      | M    |      | L    | L    |      |
| CO6   | H    |      | L    |      | M    | H    |      | M    |      | L    | L    |      |

| Department of Commerce  |   |  |                 |             |                         |                 |
|---|---|--|-----------------|-------------|-------------------------|-----------------|
| Programme: B. Com Professional - Strategic Finance  |   |  |                 |             |                         |                 |
| Semester  | Course Code   | Course Title   | Course Duration | Course Type | Teaching Hours Per week | Credits         |
| I   | C6 24 MC 102  | Principles of Management   | 60 Hours        | Major Core  | 4                       | 4               |
| <b>Course Objectives:</b>   | The course content is designed with a view to acquaint students with the concepts and principles of management required for a successful business entity. |  |                 |             |                         |                 |
| <b>Course Outcomes</b>  | CO1   | Explain the principles of Management and role and skills of a Manager.   |                 |             |                         |                 |
|   | CO2   | Integrate the planning, forecasting with decision making process of a given organization.  |                 |             |                         |                 |
|   | CO3   | Relate the function of organizing with staffing in consideration of their effort on individual actions.  |                 |             |                         |                 |
|   | CO4   | Identify the range of leadership theories, Directing and controlling tools available in the management.  |                 |             |                         |                 |
|   | CO5   | Illustrate the range of motivation theories and methods of coordination available for the management practices.  |                 |             |                         |                 |
|   | CO6   | Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management. |                 |             |                         |                 |
| <b>Module 1</b>   | <b>Introduction to Management and History of Management Thought</b>   |  |                 |             |                         | <b>12 Hours</b> |
| Introduction: Meaning - Nature and Characteristics of Management - Scope and Functional Areas of Management - Management as an Art, Science or Profession - Management and Administration - Principles of Management - Roles and skills of managers.<br>Evolution of Management Thought: Pre-scientific Management (introduction) - Taylor's Scientific Management - Fayol's modern management. |   |  |                 |             |                         |                 |
| <b>Module 2</b>   | <b>Planning Forecasting and Decision Making</b>   |  |                 |             |                         | <b>10 Hours</b> |
| Planning: Nature - Planning Process - Objectives - Types of plans - MBO (Peter Drucker) & MBE<br><br>Forecasting: Meaning and purpose of forecasting - Techniques of forecasting - Qualitative and quantitative.<br>Decision Making: Meaning - Types of decisions - phases of Decision Making - Steps in decision making - Delegation and Principles of delegation.                             |   |  |                 |             |                         |                 |
| <b>Module 3</b>   | <b>Organizing and Staffing</b>  |  |                 |             |                         | <b>10 Hours</b> |

|   |  |                 |
|---|--|-----------------|
| <p>Organizing: Nature and Purpose of Organization – Principles of Organization– Organization structure and types – Departmentation – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning – Factors affecting span.</p> <p>Staffing: Nature and Process of Staffing.</p>   |  |                 |
| <b>Module 4</b>   | <b>Leadership, Directing and Controlling</b>   | <b>10 Hours</b> |
| <p>Leadership: Meaning – Leadership styles – Theories of leadership. Directing: Meaning – Principles and techniques of directing.</p> <p>Controlling: Meaning and definition – Features – Steps in controlling and methods of establishing control. Techniques of controlling – Budgetary and non-budgetary.</p>  |  |                 |
| <b>Module 5</b>   | <b>Co-Ordination and Motivation</b>  | <b>12 Hours</b> |
| <p>Co-ordination: Meaning – steps and methods of co-ordination.</p> <p>Motivation: Meaning - Theories of motivation – Carrot &amp; Stick approach – Maslow’s – Mc Gregor’s – Herzberg’s – ERG – Mc Clelland’s – Vroom’s Expectancy - William Ouchi’s theory Z.</p>  |  |                 |
| <b>Module 6</b>   | <b>Business Ethics and Recent trends in Management</b>   | <b>6 Hours</b>  |
| <p>Meaning – Need and importance - Principles of ethics -profits and ethics – Factors affecting ethical practices in Business Social Responsibilities of Management –Meaning, Social responsibilities of business towards various groups.</p> <p><b>Recent Trends in Management</b> – Continuing digitization in the business world, Artificial Intelligence in various functions of management, importance of data and analytics in management</p> |  |                 |
| <b>Skill Development:</b>   |  |                 |
| 1   | Evaluate the innovate concepts of Principles of Management laid on Henry Fayol in different industries.  |                 |
| 2   | Examine the impact of strategic partnerships with market research firms.   |                 |
| 3   | Analyze the impact of expansion from product to channel & customer profitability analysis.   |                 |
| 4   | Application of Predictive accounting & business intelligence on Enterprise Performance Management.   |                 |
| 5   | Present the Seven C attributes shared by experts of Covid 19 pandemic in Harvard School Business Working Knowledge. Analyse these attributes and their applicability in the Indian Corporate Scenario. |                 |
| 6   |  |                 |
| <b>Book for Reference:</b>  |  |                 |
| 1   | Vasishth, N., & Vasishth, V. (2019). <i>Principles of Management: Text &amp; Cases</i> (5th ed.). Taxmann Publications.  |                 |

|   |   |
|---|---|
| 2 | Robbins, S. P., Coulter, M., & Fernandez, A. (2019). <i>Management</i> (14th ed.). Pearson Education.         |
| 3 | Durai, P. (2018). <i>Principles of Management</i> (2nd ed.). Pearson India.                                   |
| 4 | McShane, S. L., & Von Glinow, M. A. (2007). <i>Principles of Management</i> (1st ed.). McGraw-Hill Education. |

**Mapping of CO and PO**

| CO/PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO1 0 | PO1 1 | PO1 2 |
|-------|------|------|------|------|------|------|------|------|------|-------|-------|-------|
| CO1   | H    | M    | L    | M    | H    |      |      |      | L    |       | L     |       |
| CO2   | H    | H    | M    | M    | L    |      |      | L    |      |       |       | L     |
| CO3   | H    | M    | H    | M    | L    |      |      | L    |      |       | L     |       |
| CO4   | H    | M    | M    | L    | H    |      |      |      |      |       | L     | L     |
| CO5   | M    | H    | M    | L    | H    |      |      | L    |      |       | L     |       |
| CO6   | M    | M    | H    | M    | H    |      | L    | L    |      |       | L     |       |

| Department of Commerce                             |              |   |  |             |                         |         |
|--|--------------|---|--|-------------|-------------------------|---------|
| Programme: B. Com Professional - Strategic Finance |              |   |  |             |                         |         |
| Semester   | Course Code  | Course Title  | Course Duration  | Course Type | Teaching Hours Per week | Credits |
| I  | C6 24 MC 103 | Financial Planning & Performance  | 60 Hours   | Major Core  | 4                       | 4       |
| <b>Course Objectives:</b>                          |              | The course aims to enable the students to apply strategic planning process in the context of long-term finance decisions and prepare budgets. It builds the skills to analyse the variances and decide the responsibility centers and evaluate its performance. |  |             |                         |         |
| <b>Course Outcomes</b>                             |              | CO1   | Illustrate the steps involved in strategic planning process in the context of long term finance decisions. |             |                         |         |
|  |              | CO2   | Apply an appropriate Budgeting methodology in accordance with the demand of case.                          |             |                         |         |
|  |              | CO3   | Use Regression Equation as a technique of forecasting in accordance with the demand of case.               |             |                         |         |



|   |  |   |
|---|--|---|
|   | CO4  | Justify the implication of standard costing in controlling the performance function in the context of cost and variance Measures.   |
|   | CO5  | Compare and contrast the role of Responsibility centres as reporting organizational segments.   |
|   | CO6  | Integrate the essential elements of Product, Business and customer profitability analysis as key performance indicators in the context of measurement of financial performance of firm. |
| <b>Module 1</b>   | <b>Strategic Planning &amp; Performance</b>  |   |
| <b>8 Hours</b>  |  |   |
| Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process. Importance of Strategic planning for Corporate Sustainability  |  |   |
| <b>Module 2</b>   | <b>Budgeting Methodologies</b>   |   |
| <b>12 Hours</b>   |  |   |
| Operations and performance goals - Characteristics of a successful budget process- Resource allocation - Annual business plans (master budgets) - Project budgeting-Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets-Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projections. Successful budget process - Budgeting for Sustainability / Importance of budgeting for Sustainability |  |   |
| <b>Module 3</b>   | <b>Forecasting Techniques</b>  |   |
| <b>10 Hours</b>   |  |   |
| Simple Regression Equation – Multiple Regression Equation and use in forecasting- Calculation of result of simple regression equation - Learning curve analysis – Cumulative average time learning model – Benefits and Shortcomings of Regression analysis and Learning Curve Analysis - Expected Value of Random Variables – Benefits and Shortcomings  |  |   |
| <b>Module 4</b>   | <b>Cost and Variance Measures</b>  |   |
| <b>12 Hours</b>   |  |   |
| Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations   |  |   |
| <b>Module 5</b>   | <b>Responsibility centres and Reporting segments</b>                                       |   |
| <b>8 Hours</b>  |  |   |
| Types of responsibility centres - Transfer pricing - Reporting of organizational segments   |  |   |
| <b>Module 6</b>   | <b>Performance Measures</b>  |   |
| <b>10 Hours</b>   |  |   |
| Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues – Key performance indicators (KPIs) - Balanced scorecard  |  |   |
| <b>Skill Development:</b>   |  |   |
| 1   | Prepare the operational and financial budget to launch a new business for an organization. |   |
| 2   | Analyse a company's annual budget, compare to actual performance and present a summary.    |   |
| 3   | Conduct a strategic planning exercise for an organization                                  |   |

|   |   |
|---|---|
| 4 | Prepare a cash flow forecast for a given scenario such that you can predict the month end bank balance for every month of the year.   |
| 5 | Conduct a SWOT analysis for an organization and leverage the opportunities to turn into strengths. Identify the weaknesses and threats to nullify damage or use them to your advantage. |
| 6 | Identify a manufacturing concern and analyse its KPIs.  |

**Book for Reference:**

|   |  |
|---|--|
| 1 | Part 1: Financial Planning, Performance & Analytics - Wiley CMA excel Learning System  |
| 2 | Wheelen, T. L., & Hunger, J. D. (2022). <i>Strategic Management and Business Policy: Globalization, Innovation, and Sustainability</i> (15th ed.). Pearson.    |
| 3 | Blocher, E., Stout, D. E., Juras, P., & Cokins, G. (2023). <i>Cost Management: A Strategic Emphasis</i> (8th ed.). McGraw-Hill Education.                      |
| 4 | Horngren, C. T., Datar, S. M., & Rajan, M. (2022). <i>Cost Accounting: A Managerial Emphasis</i> (16th ed.). Pearson.  |
| 5 | Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2022). <i>Quantitative Methods for Business</i> (14th ed.). Cengage Learning. |
| 6 |  |

**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                             |                 |                                     |                 |             |                         |         |
|--|-----------------|-------------------------------------|-----------------|-------------|-------------------------|---------|
| Programme: B. Com Professional - Strategic Finance |                 |                                     |                 |             |                         |         |
| Semester   | Course Code     | Course Title                        | Course Duration | Course Type | Teaching Hours Per week | Credits |
| I  | C6 24<br>MC 104 | Business Mathematics and Statistics | 60 Hours        | Major Core  | 4                       | 4       |

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|--|---|---|
| <b>Course Objectives:</b>  | The course aims to enable students to adept at simple mathematical concepts for business and basic statistical concepts relating to research process. |   |
| <b>Course Outcomes</b>   | <b>CO1</b>  | Understand the basic mathematical concepts such as theory of equations, ratios and proportions, percentages.                            |
|  | <b>CO2</b>  | Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows. |
|  | <b>CO3</b>  | Illustrate the significance of statistics in analysing business problems.   |
|  | <b>CO4</b>  | Use the concept of measures of central tendency and dispersion for decision making.   |
|  | <b>CO5</b>  | Apply the concept of Correlation and Regression to analyse the data.  |
|  | <b>CO6</b>  | Analyse the time series data using moving averages and least square methods.  |
| <b>Module 1</b>  | <b>Basic Mathematical Concepts</b>  | <b>10 Hours</b>   |
| 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.  |   |   |
| <b>Module 2</b>  | <b>Interest &amp; Annuities</b>   | <b>12 Hours</b>   |
| 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. |   |   |
| <b>Module 3</b>  | <b>Introduction to Statistics</b>   | <b>8 Hours</b>  |
| Definition of Statistics, Characteristic of Statistics, Scope and Limitations of Statistics. Classification and Tabulation of Data. Diagrammatic and Graphical representation of data using Excel.   |   |   |
| <b>Module 4</b>  | <b>Measures of Central Tendency and Dispersion</b>  | <b>12 Hours</b>   |
| 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.  |   |   |
| <b>Module 5</b>  | <b>Correlation and Regression</b>   | <b>12 Hours</b>   |
| 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  |   |   |
| <b>Module 6</b>  | <b>Time series</b>  | <b>6 Hours</b>  |
| Introduction to time series, Components of time series, Trend analysis by Moving Averages and Least Square Methods - Applications.   |   |   |
| <b>Skill Development:</b>  |   |   |
| 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). <i>Mathematics and Statistics for Management</i> (1st ed.). Vikas Publishing. |
| 2 | Gupta, S. P. (2021). <i>Statistical Methods</i> (43rd ed.). Sultan Chand & Sons.  |
| 3 | Soni, R. S. (2021). <i>Business Mathematics</i> (1st ed.). Ane Books Pvt. Ltd.  |
| 4 | Chandra, P. (2022). <i>Financial Management</i> (10th ed.). McGraw-Hill Education.  |
| 5 | Sharma, J. K. (2022). <i>Business Statistics</i> (4th ed.). McGraw-Hill Education.  |
| 6 | Dorai Raj. (2021). <i>Business Mathematics</i> . 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 - Strategic Finance) |                 |   |                 |                   |                         |         |
| Semester  | Course Code     | Course Title  | Course Duration | Course Type       | Teaching Hours Per week | Credits |
| I   | UG 24<br>FC 101 | Psychological Well-being  | 30              | Compulsory Course | 2                       | 1       |
| <b>Course Objectives:</b>                           |                 | This course aims to nurture self-awareness and meaningful relationship skills and to help in the development of emotional |                 |                   |                         |         |

|   |   |   |
|---|---|---|
|   | quotient and inter-personal skills.   |   |
| <b>Course Outcomes</b>  | 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   |   |
| <b>Module 1</b>   | <b>Introduction</b>   | <b>3 Hours</b>  |
| Meaning of counseling – Myths and Facts related to counseling – Breaking stigmas related to seeking counselling – Normalizing seeking help – Self-reflection through concentric circles   |   |   |
| <b>Module 2</b>   | <b>Intra-personal and Inter-personal Awareness</b>  | <b>10 Hours</b>   |
| 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<br>Meaning of peer pressure – Different kinds of peer pressure – Resisting peer pressure – Confronting peer pressure – Group sharing activity<br><br>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 |   |   |
| <b>Module 3</b>   | <b>Understanding Emotions</b>   | <b>4 Hours</b>  |
| 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  |   |   |
| <b>Module 4</b>   | <b>Anger management</b>   | <b>5 Hours</b>  |
| 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   |   |   |
| <b>Module 5</b>   | <b>Managing Anxiety/Fear</b>  | <b>4 Hours</b>  |
| 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   |   |   |
| <b>Module 6</b>   | <b>Dealing with Loss and Grief</b>  | <b>4 Hours</b>  |
| Understanding loss and grief – Form of loss – Stages of grief – Dangers of not grieving- Dealing with grief – Ways to help others in grief  |   |   |
| <b>Skill Development:</b>   |   |   |
| 1   |   |   |
| 2   |   |   |
| 3   |   |   |
| 4   |   |   |
| 5   |   |   |
| 6   |   |   |
| <b>Book for Reference:</b>  |   |   |
| 1   | Jones, R. N. (2023). <i>Theory and Practice of Counselling and Therapy</i> (5th ed.). SAGE South Asia |   |

|   |  |
|---|--|
| 2 | Ryff, C. D., & Singer, B. (2008). <i>Know thyself and become what you are: A Eudaimonic approach to psychological well-being</i> . In J. D. Wright (Ed.), <i>International Encyclopaedia of the social sciences</i> (2nd ed., Vol. 8, pp. 143-148). Macmillan. |
| 3 | Seligman, M. E. P. (2011). <i>Flourish: A New Understanding of Happiness and Well-being – and how to achieve them</i> . Free Press   |
| 4 | Lyubomirsky, S. (2007). <i>The How of Happiness: A Scientific Approach to getting the life you want</i> . Penguin Press.   |
| 5 | Neff, K. D. (2011). <i>Self-Compassion: The proven power of being kind to yourself</i> . William Morrow.   |
| 6 | Gilbert, P. (2010). <i>The Compassionate Mind: A new approach to life's challenges</i> . 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<br>B. Com (Professional – Strategic 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       |

|   |  |                 |
|---|--|-----------------|
| <b>Course Objectives:</b>   | 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. |                 |
| <b>Course Outcomes</b>  |  | <b>T levels</b> |
| 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              |
| <b>Module 1</b>   | <b>Introduction - Constitution of India, Constituent Assembly, Preamble</b>  | <b>10 Hrs</b>   |
| <p>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.</p> <p>ii. Constituent Assembly: Role of Dr B.R. Ambedkar, Javaharlal Nehru, Sardar Vallababhai Patel</p> <p>iii. Preamble of the Indian Constitution – Values enshrined in the Preamble; Sovereign, Secular, Socialistic, Democratic, Republic, Justice, Liberty, Equality and Fraternity.</p> |  |                 |
| <b>Module 2</b>   | <b>Fundamental Rights and Duties</b>   | <b>10 Hrs</b>   |
| <p>i. Salient Features of Indian Constitution and Basic Structure</p> <p>ii. Fundamental Rights and how these Rights are safeguarding individual liberties</p> <p>iii. Directive Principles of the State Policy; Socialist, Gandhian, and Liberal-Intellectual.</p> <p>iv. Fundamental Duties</p>   |  |                 |
| <b>Module 3</b>   | <b>Union Legislature, Executive and Judiciary</b>  | <b>10 Hrs</b>   |
| <p>i. Union Legislature – Parliament; Lok Sabha, Rajya Sabha – Composition, powers, functions</p> <p>ii. Union Executive – President, Vice – President, Prime Minister, Union Council of Ministry, powers and functions, Leadership and collective responsibility</p> <p>iii. Judiciary – Supreme Court, High Courts, powers and functions and Judicial Activism in India</p>   |  |                 |
| <b>Skill Development:</b>   |  |                 |
| 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.  |                 |
| <b>Book for Reference:</b>  |  |                 |
| 1   | <i>B. K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002.</i>   |                 |
| 2   | <i>Austin, G. (1999). The Indian Constitution: Cornerstone of a Nation. Oxford University Press.</i>   |                 |

|   |   |
|---|---|
| 3 | <i>P. M Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999</i>                        |
| 4 | <i>D. D. Basu, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 1982.</i>            |
| 5 | <i>D. C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975</i>                       |
| 6 | <i>S. N. Jha, Indian Political System, Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005</i> |

**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 - Strategic Finance)**  
**Course Structure**  
**Semester II**

| Course Code          | Title of the Course             | Category               | Lecture Hours per week | Credits   |
|----------------------|---------------------------------|------------------------|------------------------|-----------|
| C6 24 GE 201         | General English                 | Language 1             | 3                      | 3         |
| C6 24 KN 201         | Kannada                         | Language 2             | 3                      | 3         |
| C6 24 HN 201         | Hindi                           |                        |                        |           |
| C6 24 AE 201         | Additional English              |                        |                        |           |
| C6 24 MC 201         | Corporate Accounting            | Major Core             | 4                      | 4         |
| C6 24 MC 202         | Business Economics              | Major Core             | 4                      | 4         |
| C6 24 MC 203         | Financial Analytics and Control | Major Core             | 4                      | 4         |
| C6 24 MC 204         | Business Law                    | 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         |
| <b>Total credits</b> |                                 |                        |                        | <b>26</b> |

| Department of Commerce<br>B. Com (Professional – Strategic Finance)   |   |                      |                 |             |                         |                 |
|---|---|----------------------|-----------------|-------------|-------------------------|-----------------|
| Semester  | Course Code   | Course Title         | Course Duration | Course Type | Teaching Hours Per week | Credits         |
| II  | C6 24 MC 201  | Corporate Accounting | 60 Hours        | Major Core  | 4                       | 4               |
| <b>Course Objectives:</b>   | The course is designed keeping in view the awareness level requirement of students with regard to Corporate Accounting concepts and techniques.         |                      |                 |             |                         |                 |
| <b>Course Outcomes</b>  |   |                      |                 |             |                         | <b>T Levels</b> |
| CO1   | Construct the financial statements of company as per the framework of Ind AS.   |                      |                 |             |                         | T5              |
| CO2   | Devise a plan for Redemption of Preference shares.  |                      |                 |             |                         | T5              |
| CO3   | Reconstruct the capital structure of financial statement of Joint stock company ltd. after making necessary in connection with internal reconstruction. |                      |                 |             |                         | T5              |
| CO4   | Construct the Balance sheet after making necessary in connection with Amalgamation.   |                      |                 |             |                         | T5              |
| CO5   | Construct the Balance sheet after making necessary in connection with Absorption.   |                      |                 |             |                         | T5              |
| CO6   | Construct the Balance sheet after making necessary in connection with external re- construction.  |                      |                 |             |                         | T5              |
| <b>Module 1</b>   | <b>Preparation and Presentation of Financial Statements</b>   |                      |                 |             |                         | <b>20 Hours</b> |
| Preparation and Presentation of Financial Statements as per Ind AS Schedule III (Excluding Consolidated Financial Statement) Overall Comprehensive Income, Changes in Equity, Cash Flow, Profit & Loss Statement, Balance Sheet.<br>Treatment of Special Items – Depreciation calculated as per Schedule II, Interest on Debentures, Provision for Tax, Dividends-Interim dividend, final dividend, Unclaimed Dividend, Corporate Dividend Tax. Organisation for Economic Cooperation and Development (OECD) – Principles of Corporate Governance – Six principles (concept only) – Global reporting Initiative (GRI) - Sustainability reporting in preparation and presentation of financial statements. |   |                      |                 |             |                         |                 |
| <b>Module 2</b>   | <b>Redemption of Preference Shares</b>  |                      |                 |             |                         | <b>10 Hours</b> |
| Meaning, Legal provisions as per section 55 of Companies Act 2013, Treatment of Premium received on issue of shares Section 52, Creation of Capital Redemption Reserve (CRR) , Fresh issue shares, Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares) Minimum number of shares to be issued for redemption, Issue of Bonus shares by using CRR account, Basics of Buy Back of Shares.  |   |                      |                 |             |                         |                 |
| <b>Module 3</b>   | <b>Internal Reconstruction - Capital Reduction</b>  |                      |                 |             |                         | <b>10 Hours</b> |
| Meaning, Objective, Procedure, Form of Reduction, Reorganisation through surrender of Shares, Subdivision and consolidation of shares, Materialisation of Contingent Liability  |   |                      |                 |             |                         |                 |
| <b>Module 4</b>   | <b>Amalgamation</b>   |                      |                 |             |                         | <b>10 Hours</b> |
| Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of Purchase Consideration, Accounting entries in the books of Selling or Vendor Company, Ledger accounts in the books of Selling Company, Journal entries in the books of buying company and   |   |                      |                 |             |                         |                 |

|   |            |   |            |            |            |            |            |            |            |             |                |             |
|---|------------|---|------------|------------|------------|------------|------------|------------|------------|-------------|----------------|-------------|
| Preparation of Opening Balance sheet of the Amalgamated Company, Calculation of Goodwill or Capital Reserve. Treatment of Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of Debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital.  |            |   |            |            |            |            |            |            |            |             |                |             |
| <b>Module 5</b>   |            | <b>Absorption</b>   |            |            |            |            |            |            |            |             | <b>6 Hours</b> |             |
| Absorption According to Ind AS 103. Forms of Purchase consideration – Deferred and Contingent consideration. Accounting Entries in the Books of Selling or Vendor Company, Ledger accounts in the books of Selling company, Journal entries in the books of Buying Company and preparation of Balance Sheet of the buying company , Calculation of Goodwill or Capital Reserve , Treatment of – Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of debentures, Discharge of debenture holders to get same amount of interest |            |   |            |            |            |            |            |            |            |             |                |             |
| <b>Module 6</b>   |            | <b>External Reconstruction</b>  |            |            |            |            |            |            |            |             | <b>4 Hours</b> |             |
| Reconstruction According to Ind AS 103. Meaning - Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); intercompany transactions (excluding inter-company share-holding).  |            |   |            |            |            |            |            |            |            |             |                |             |
| <b>Skill Development:</b><br>(These activities are only indicative, the Faculty member can innovate)  |            |   |            |            |            |            |            |            |            |             |                |             |
| 1   |            | Prepare the Depreciation Schedule II of Companies Act with imaginary figures.   |            |            |            |            |            |            |            |             |                |             |
| 2   |            | Prepare a report for a case of mergers or acquisitions. State the reasons why the firms decided to do so and the benefits derived by both companies.  |            |            |            |            |            |            |            |             |                |             |
| 3   |            | Analyse any 5 cases of amalgamations/ absorption of Joint stock companies with a brief description of each case – name of purchasing & selling companies, nature of merger/absorption and purchase consideration. |            |            |            |            |            |            |            |             |                |             |
| 4   |            | Analyse the impact of covid on published financial statements by comparing the statements before and after the pandemic.  |            |            |            |            |            |            |            |             |                |             |
| 5   |            | Identify from a published annual report the disclosures regarding acquisition, purchase consideration, nature of acquisition etc.   |            |            |            |            |            |            |            |             |                |             |
| 6   |            | Present the depreciation table, asset register from an annual report.   |            |            |            |            |            |            |            |             |                |             |
| <b>Book for Reference:</b>  |            |   |            |            |            |            |            |            |            |             |                |             |
| 1   |            | <i>Jain, S. P., &amp; Narang, K. L. (2022). Advanced Accounts (12th ed.). Kalyani Publishers.</i>   |            |            |            |            |            |            |            |             |                |             |
| 2   |            | <i>Maheshwari, S. N. (2021). Advanced Corporate Accounting (3rd ed.). Sultan Chand &amp; Sons.</i>  |            |            |            |            |            |            |            |             |                |             |
| 3   |            | <i>Sehgal, A., &amp; Sehgal, D. (2022). Advanced Accounting: Corporate Accounting (1st ed.). Taxmann Publications.</i>  |            |            |            |            |            |            |            |             |                |             |
| 4   |            | <i>Singhal, S., &amp; Shankaraiah, R. (2021). Manual of Financial Accounting and Reporting. CCH India.</i>  |            |            |            |            |            |            |            |             |                |             |
| 5   |            | <i>Gupta, R. L., &amp; Grewal, J. (2021). Advanced Accounts (4th ed.). Sultan Chand &amp; Sons.</i>   |            |            |            |            |            |            |            |             |                |             |
| 6   |            | <i>Shukla, M. C. (2022). Advanced Accounts (14th ed.). Sultan Chand &amp; Sons.</i>   |            |            |            |            |            |            |            |             |                |             |
| <b>Mapping of CO and PO</b>   |            |   |            |            |            |            |            |            |            |             |                |             |
| <b>CO/PO</b>  | <b>PO1</b> | <b>PO2</b>  | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PO9</b> | <b>PO10</b> | <b>PO11</b>    | <b>PO12</b> |
| C01   | M          | H   | L          | H          |            |            | L          |            | L          | M           |                | M           |
| C02   | M          |   | H          | H          | L          |            | L          |            | L          | M           |                | M           |
| C03   | M          |   | H          | H          | L          |            | L          |            | L          | M           |                | M           |
| C04   | M          | H   | L          | H          |            |            | L          |            | L          | M           |                | M           |
| C05   | M          | H   | L          | H          |            |            | L          |            | L          | M           |                | M           |
| C06   | M          |   | H          | H          | L          |            | L          |            | L          | M           | L              | M           |

| Department of Commerce<br>B. Com (Professional – Strategic Finance)   |   |                    |                 |             |                         |                 |
|---|---|--------------------|-----------------|-------------|-------------------------|-----------------|
| Semester  | Course Code   | Course Title       | Course Duration | Course Type | Teaching Hours Per week | Credits         |
| II  | C6 24 MC 202  | Business Economics | 60 Hours        | Major Core  | 4                       | 4               |
| <b>Course Objectives:</b>   | The objective of this course is to familiarise students with the fundamental concepts of economics and its applicability to business environment. |                    |                 |             |                         |                 |
| <b>Course Outcomes</b>  |   |                    |                 |             |                         | <b>T levels</b> |
| 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 and its implications.  |                    |                 |             |                         | T3              |
| CO3   | Examine the law of demand and its implications on demand conditions and price elasticities for forecasting demand of product or service.          |                    |                 |             |                         | T4              |
| CO4   | Examine the law of supply and its implications on production function for determination of output.  |                    |                 |             |                         | T4              |
| CO5   | Compare and contrast the type of market structure and its implications on Pricing and Output decisions.   |                    |                 |             |                         | T4              |
| CO6   | Describe the change of conditions of Business Cycles and its implications on Monetary and Fiscal policy with business decision making.            |                    |                 |             |                         | T2              |
| <b>Module 1</b>   | <b>Business Economics</b>   |                    |                 |             |                         | <b>4 Hours</b>  |
| Meaning- Definitions – Characteristics-Scope of Business Economics – Uses and Objectives of Business Economics-goals of business - Micro & Macro Economics.   |   |                    |                 |             |                         |                 |
| <b>Module 2</b>   | <b>Consumer Behaviour</b>   |                    |                 |             |                         | <b>15 Hours</b> |
| Approaches to the Study of Consumer Behaviour-Cardinal Approach-Law of Equi-Marginal Utility – Ordinal Approach – Indifference Curve Analysis – Properties – Consumer Surplus: Meaning – Analysis – Limitations- Consumer Sovereignty – Limitations.  |   |                    |                 |             |                         |                 |
| <b>Module 3</b>   | <b>Theory of Demand and Analysis</b>  |                    |                 |             |                         | <b>15 Hours</b> |
| Demand-Demand Determinants-Law of Demand-Characteristics- Exceptions- Elasticity of Demand – Price Elasticity – Types – Determining Factors-Change in Demand and Elasticity of Demand- Business Applications of Price Elasticity- Concepts of Income and Cross Elasticity of Demand – Price Elasticity of Demand Measurement By Total Outlay Method including mathematical problems- Survey of buyer's intention – Collective opinion – Trend projection –Economic Indicator. Demand forecasting methods for a new product including mathematical problems. |   |                    |                 |             |                         |                 |
| <b>Module 4</b>   | <b>Production Function</b>  |                    |                 |             |                         | <b>8 Hours</b>  |
| 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.  |   |                    |                 |             |                         |                 |

|  |  |            |            |            |            |            |            |            |            |             |             |                 |
|--|--|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-----------------|
| <b>Module 5</b>  | <b>Market Structure</b>  |            |            |            |            |            |            |            |            |             |             | <b>12 Hours</b> |
| 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 |  |            |            |            |            |            |            |            |            |             |             |                 |
| <b>Module 6</b>  | <b>Business Cycles</b>   |            |            |            |            |            |            |            |            |             |             | <b>6 Hours</b>  |
| 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-Causesand Measures.   |  |            |            |            |            |            |            |            |            |             |             |                 |
| <b>Skill Development:</b><br>(These activities are only indicative, the Faculty member can innovate)   |  |            |            |            |            |            |            |            |            |             |             |                 |
| 1  | Draft a diagrammatic representation of inflation rates for specific products using secondary data from websites                  |            |            |            |            |            |            |            |            |             |             |                 |
| 2  | Analyse and report the case studies that will have impact on business decision-making in each chapter.                           |            |            |            |            |            |            |            |            |             |             |                 |
| 3  | Conduct a survey report on the demand forecasting for a product.   |            |            |            |            |            |            |            |            |             |             |                 |
| 4  | Choose a product and apply price elasticity in real market conditions.   |            |            |            |            |            |            |            |            |             |             |                 |
| 5  | Prepare detailed charts on Consumer Surplus.   |            |            |            |            |            |            |            |            |             |             |                 |
| 6  | Conduct minor survey to understand the consumption and saving pattern of consumers in the last two years                         |            |            |            |            |            |            |            |            |             |             |                 |
| <b>Book for Reference:</b>   |  |            |            |            |            |            |            |            |            |             |             |                 |
| 1  | <i>Mithani, D. M. (2021). Business Economics (2nd ed.). Himalaya Publishing House.</i>   |            |            |            |            |            |            |            |            |             |             |                 |
| 2  | <i>Reddy, P. N., &amp; Appanaiah, H. R. (2021). Essentials of Business Economics (2nd ed.). Penram International Publishing.</i> |            |            |            |            |            |            |            |            |             |             |                 |
| 3  | <i>Agarwal, S. (2022). Business Economics (3rd ed.). Taxmann Publications.</i>   |            |            |            |            |            |            |            |            |             |             |                 |
| 4  | <i>Varshney, R. L., &amp; Maheshwari, K. (2021). Managerial Economics (2nd ed.). Sultan Chand &amp; Sons.</i>                    |            |            |            |            |            |            |            |            |             |             |                 |
| 5  | <i>Seth, M. L. (2021). Textbook of Economic Theory (2nd ed.). Chand S Publications.</i>  |            |            |            |            |            |            |            |            |             |             |                 |
| 6  | <i>Reddy, G. S., &amp; Reddy, M. S. (2021). Business Economics (2nd ed.). Vikas Publishing House.</i>                            |            |            |            |            |            |            |            |            |             |             |                 |
| <b>Mapping of CO and PO</b>  |  |            |            |            |            |            |            |            |            |             |             |                 |
| <b>CO/PO</b>   | <b>PO1</b>   | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PO9</b> | <b>PO10</b> | <b>PO11</b> | <b>PO12</b>     |
| C01  | H  | H          | M          | M          | L          | L          |            |            |            |             | L           |                 |
| C02  | H  | H          | M          | M          | L          | L          |            |            |            |             | L           |                 |
| C03  | H  | L          | M          | M          | L          | H          |            |            |            |             | L           |                 |
| C04  | H  | L          | M          | M          | L          | L          |            |            |            |             |             |                 |
| C05  | H  | H          | M          | M          | L          | L          |            |            |            |             | L           |                 |
| C06  | H  | H          |            | M          | L          | L          |            |            |            |             | L           |                 |

| Department of Commerce<br>B. Com (Professional – Strategic Finance)  |  |                                 |                 |             |                         |                 |
|--|--|---------------------------------|-----------------|-------------|-------------------------|-----------------|
| Semester   | Course Code  | Course Title                    | Course Duration | Course Type | Teaching Hours Per week | Credits         |
| II   | C6 24 MC 203   | Financial Analytics and Control | 60 Hours        | Major Core  | 4                       | 4               |
| <b>Course Objectives:</b>  | The course aims to enable students to devise a plan for Information systems and Data governance that facilitate finance – related decisions and analyse the implication of Governance, Risk and Compliance in devising an internal control structure as per the management philosophy. |                                 |                 |             |                         |                 |
| <b>Course Outcomes:</b>  |  |                                 |                 |             |                         | <b>T Levels</b> |
| CO1  | Develop a plan for Information systems and Data governance that facilitate finance – related decisions.  |                                 |                 |             |                         | T5              |
| CO2  | Create a model of data analytics in the context of technology – Enabled finance transformation.  |                                 |                 |             |                         | T5              |
| CO3  | Apply an appropriate Cost measurement technique in accordance with the merit of case   |                                 |                 |             |                         | T3              |
| CO4  | Evaluate each component of supply chain management and its implications towards continuous Business Process improvement.   |                                 |                 |             |                         | T5              |
| CO5  | Justify the implication of Governance, Risk and Compliance in devising an internal control structure as per the management philosophy.   |                                 |                 |             |                         | T6              |
| CO6  | Design the essential elements of general accounting system controls, Application and Transaction controls, Network and Back up controls for designing System controls and security measures.   |                                 |                 |             |                         | T5              |
| <b>Module 1</b>  | <b>Introduction to Accounting Information Systems and ERP</b>  |                                 |                 |             |                         | <b>10 Hours</b> |
| Accounting information systems & cycles - Enterprise resource planning systems - Enterprise performance management systems - Database Management systems - Data Warehouse - Overview of Data Governance & Framework - Life cycle of data - Cyber -attack detection & prevention  |  |                                 |                 |             |                         |                 |
| <b>Module 2</b>  | <b>Technology – enabled Finance Transformation and Data Analytics</b>  |                                 |                 |             |                         | <b>10 Hours</b> |
| System development life cycle stages - Business process analysis in system performance enhancement - Definition and benefits of robotic process automation (RPA) - Technologies for improving efficiency (e.g., AI, cloud computing, SaaS) - Applications of blockchain - Business Intelligence - Data Mining - Types of data analytics (descriptive, diagnostic, predictive, prescriptive) - Data Visualization |  |                                 |                 |             |                         |                 |
| <b>Module 3</b>  | <b>Cost Measurement Concepts</b>   |                                 |                 |             |                         | <b>12 Hours</b> |
| Cost behaviour and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing (Equivalent Units only) - Activity-based costing - Life-cycle costing - Fixed and   |  |                                 |                 |             |                         |                 |

|   |  |            |            |            |            |            |            |            |            |             |                 |             |
|---|--|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-----------------|-------------|
| variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs  |  |            |            |            |            |            |            |            |            |             |                 |             |
| <b>Module 4</b>   | <b>Supply Chain Management and Business Process Improvement</b>  |            |            |            |            |            |            |            |            |             | <b>10 Hours</b> |             |
| Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes |  |            |            |            |            |            |            |            |            |             |                 |             |
| <b>Module 5</b>   | <b>Governance, Risk and Compliance</b>   |            |            |            |            |            |            |            |            |             | <b>10 Hours</b> |             |
| Internal control structure - Integrated Framework - Internal control policies for safeguarding and assurance - Internal control risk - COSO Control Components – ERM Policies and Procedures - Corporate governance & Responsibilities - Audit Risk - External audit requirements   |  |            |            |            |            |            |            |            |            |             |                 |             |
| <b>Module 6</b>   | <b>Systems Controls and Security Measures</b>  |            |            |            |            |            |            |            |            |             | <b>8 Hours</b>  |             |
| General accounting systems controls – Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning - cybercrime & defenses  |  |            |            |            |            |            |            |            |            |             |                 |             |
| <b>Skill Development:</b>   |  |            |            |            |            |            |            |            |            |             |                 |             |
| 1   | Develop a presentation on Accounting Information System explaining while AIS is important, the role it plays in enhancing the value of a business, its functions and provide examples on real-time adaptations of AIS across various companies |            |            |            |            |            |            |            |            |             |                 |             |
| 2   | Identify three product and service company use cases and develop a presentation on the role data analytics played in these organizations   |            |            |            |            |            |            |            |            |             |                 |             |
| 3   | Understand the cost structure of an organization and, based on behaviour, help to categorize the costs and analyse them  |            |            |            |            |            |            |            |            |             |                 |             |
| 4   | Understand the risks and internal controls of an organization and prepare a risk control matrix. Study SOP for a core company process (Purchase, Marketing etc) and prepare a risk-control matrix.   |            |            |            |            |            |            |            |            |             |                 |             |
| 5   | Understand and simulate a demand forecasting model that serves as a tool to support production planning and inventory management   |            |            |            |            |            |            |            |            |             |                 |             |
| 6   | Analyse the existing internal control system of the revenue department of an organization  |            |            |            |            |            |            |            |            |             |                 |             |
| <b>Book for Reference:</b>  |  |            |            |            |            |            |            |            |            |             |                 |             |
| 1   | <i>Part 1: Financial Planning, Performance &amp; Analytics, Wiley CMA Excel Learning System</i>  |            |            |            |            |            |            |            |            |             |                 |             |
| 2   | <i>Blocher, E., Stout, D., Juras, P., &amp; Cokins, G. (2021). Cost Management: A strategic Emphasis (7th ed.). McGraw-Hill Education.</i>   |            |            |            |            |            |            |            |            |             |                 |             |
| 3   | <i>Hornngren, C., Datar, S., &amp; Rajan, M. (2022). Cost Accounting: A Managerial Emphasis (16th ed.). Pearson.</i>   |            |            |            |            |            |            |            |            |             |                 |             |
| 4   | <i>COSO. (2017). Enterprise Risk Management – Integrated Framework. Committee of Sponsoring Organizations of the Treadway Commission.</i>  |            |            |            |            |            |            |            |            |             |                 |             |
| 5   | <i>Alexander, M. (2020). Excel Power Pivot &amp; Power Query for Dummies. Wiley.</i>   |            |            |            |            |            |            |            |            |             |                 |             |
| 6   | <i>Prasad, R. N., &amp; Acharya, S. (2020). Fundamentals of Business Analytics (2nd ed.). Wiley.</i>   |            |            |            |            |            |            |            |            |             |                 |             |
| <b>Mapping of CO and PO</b>   |  |            |            |            |            |            |            |            |            |             |                 |             |
| <b>CO/PO</b>  | <b>PO1</b>   | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PO9</b> | <b>PO10</b> | <b>PO11</b>     | <b>PO12</b> |
| C01   | H  |            | L          | L          | M          | L          |            |            |            |             | H               | M           |
| C02   | H  | L          |            | L          | L          | M          |            |            |            |             | H               | M           |
| C03   | H  | L          | L          | L          | M          |            |            |            |            |             | H               | M           |
| C04   | H  | L          | L          | L          | M          |            |            |            |            |             | H               | M           |
| C05   | H  |            | M          | L          | L          | L          |            |            |            |             | H               | M           |
| C06   | H  |            | L          | L          | L          | M          |            |            |            |             | H               | M           |

| Department of Commerce<br>B. Com (Professional – Strategic Finance)  |   |              |                 |             |                         |                 |
|--|---|--------------|-----------------|-------------|-------------------------|-----------------|
| Semester   | Course Code   | Course Title | Course Duration | Course Type | Teaching Hours Per week | Credits         |
| II   | C6 24 MC 204  | Business Law | 60 Hours        | Major Core  | 4                       | 4               |
| <b>Course Objectives</b>   | The course is designed keeping in view the knowledge required for mercantile and global law and their redressal mechanism.  |              |                 |             |                         |                 |
| <b>Course Outcomes</b>   |   |              |                 |             |                         | <b>T Levels</b> |
| CO1  | Explain the scope of Business Law and its implication on various Business transactions.   |              |                 |             |                         | T2              |
| CO2  | Illustrate the legal framework of Indian Contract Act and its essentials for making a valid contract.   |              |                 |             |                         | T3              |
| CO3  | Examine the legal framework of Sale of Goods Act 1930 and its essentials for effecting a transfer of ownership.   |              |                 |             |                         | T5              |
| CO4  | Examine the legal framework of Intellectual Property Legislation and its essentials for obtaining Intellectual Property Rights.   |              |                 |             |                         | T4              |
| CO5  | Examine the provisions of consumer protection Act and its practice relating to consumer protection.   |              |                 |             |                         | T5              |
| CO6  | Examine the provisions of Cyber Laws 1999 pertaining to piracy and related offences and the Global legal system and its implication on formation, constitution and Governance of Business organization at global level. |              |                 |             |                         | T5              |
| <b>Module 1</b>  | <b>Jurisprudence and Scope</b>  |              |                 |             |                         | <b>4 Hours</b>  |
| Introduction to Law – Classification of law – Hierarchy of Courts – Brief of procedure in Courts. Meaning and Scope of business law – Sources of Indian business law.  |   |              |                 |             |                         |                 |
| <b>Module 2</b>  | <b>Indian Contract Act of 1872</b>  |              |                 |             |                         | <b>22 Hours</b> |
| 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.  |   |              |                 |             |                         |                 |
| <b>Module 3</b>  | <b>Sale of Goods Act 1930</b>   |              |                 |             |                         | <b>8 Hours</b>  |
| Law of Sale of Goods – Conditions and Warranties – Transfer of ownership – Performance of contracts – Remedial measures.   |   |              |                 |             |                         |                 |
| <b>Module 4</b>  | <b>Intellectual Property Legislations</b>   |              |                 |             |                         | <b>8 Hours</b>  |
| Meaning and scope of Intellectual Properties – Patent Act of 1970 and amendments as per 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 to patentee – Infringement – Remedies. |   |              |                 |             |                         |                 |
| <b>Module 5</b>  | <b>Consumer Protection Act [COPRA]</b>  |              |                 |             |                         | <b>8 Hours</b>  |
| 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)  |  |                                       |            |            |            |            |            |            |            |             |                 |             |
| <b>Module 6</b>  |  | <b>Cyber Laws 1999 and Global Law</b> |            |            |            |            |            |            |            |             | <b>10 Hours</b> |             |
| <p>Information Technology Act, 2000 - Objectives – Definitions and salient features – Provisions pertaining to piracy and related offences and penalties.</p> <p>Essential elements of legal systems- Business, political and International legal regulation 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</p> |  |                                       |            |            |            |            |            |            |            |             |                 |             |
| <b>Skill Development:</b>  |  |                                       |            |            |            |            |            |            |            |             |                 |             |
| <i>(These activities are only indicative, the Faculty member can innovate)</i>   |  |                                       |            |            |            |            |            |            |            |             |                 |             |
| 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.   |                                       |            |            |            |            |            |            |            |             |                 |             |
| <b>Book for Reference:</b>   |  |                                       |            |            |            |            |            |            |            |             |                 |             |
| 1  | <i>Singh, A. (2022). Business Law (6th ed.). Pearson India.</i>  |                                       |            |            |            |            |            |            |            |             |                 |             |
| 2  | <i>Tuli, P. (2021). Business law: Text and Cases (2nd ed.). McGraw-Hill Education.</i>   |                                       |            |            |            |            |            |            |            |             |                 |             |
| 3  | <i>Ashwathappa, K. (2021). Business Law (3rd ed.). Himalaya Publishing House.</i>  |                                       |            |            |            |            |            |            |            |             |                 |             |
| 4  | <i>Sen, S. (2020). Business law: Text and Cases (3rd ed.). Cengage Learning India.</i>   |                                       |            |            |            |            |            |            |            |             |                 |             |
| 5  | <i>Kapoor, N. D. (2021). Business Law (4th ed.). Sultan Chand &amp; Sons.</i>  |                                       |            |            |            |            |            |            |            |             |                 |             |
| 6  | <i>Maheshwari, S. K. (2020). Business Law (2nd ed.). Vikas Publishing House.</i>   |                                       |            |            |            |            |            |            |            |             |                 |             |
| <b>Mapping of CO and PO</b>  |  |                                       |            |            |            |            |            |            |            |             |                 |             |
| <b>CO/PO</b>   | <b>PO1</b>   | <b>PO2</b>                            | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PO9</b> | <b>PO10</b> | <b>PO11</b>     | <b>PO12</b> |
| C01  | H  | H                                     | L          | M          | M          |            |            | L          |            |             |                 |             |
| C02  | H  | H                                     | L          | M          | M          |            |            | L          |            | L           |                 |             |
| C03  | H  | H                                     | L          | M          | M          |            |            | L          |            | L           |                 |             |
| C04  | H  | L                                     |            | M          | H          |            |            | L          |            | L           |                 |             |
| C05  | H  | L                                     |            | M          | H          |            |            | M          |            | L           |                 |             |
| C06  | H  | L                                     | L          | M          | H          |            |            | M          |            | L           |                 |             |

| Department of Commerce<br>B. Com (Professional – Strategic 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               |
| <b>Course Objectives:</b>  | 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. |                          |                 |                   |                         |                 |
| <b>Course Outcomes</b>   |   |                          |                 |                   | <b>T Levels</b>         |                 |
| 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.  |                          |                 |                   |                         | T2              |
| CO3  | Demonstrate the powers and functions of Election Commission in India.   |                          |                 |                   |                         | T2              |
| <b>Module 1</b>  | <b>State Legislature and State Executive</b>  |                          |                 |                   |                         | <b>10 Hours</b> |
| 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  |   |                          |                 |                   |                         |                 |
| <b>Module 2</b>  | <b>Democratic Decentralisation</b>  |                          |                 |                   |                         | <b>10 Hours</b> |
| 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 |   |                          |                 |                   |                         |                 |
| <b>Module 3</b>  | <b>Election Commission of India</b>   |                          |                 |                   |                         | <b>10 Hours</b> |
| 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.   |   |                          |                 |                   |                         |                 |
| <b>Skill Development:</b>  |   |                          |                 |                   |                         |                 |
| 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.   |                          |                 |                   |                         |                 |
| <b>Book for Reference:</b>   |   |                          |                 |                   |                         |                 |
| 1  | <i>Ambedkar, B. R. (1948), The Constitution of India, Government of India.</i>  |                          |                 |                   |                         |                 |
| 2  | <i>Basu, D. D. (2018). Introduction to the Constitution of India, LexisNexis.</i>   |                          |                 |                   |                         |                 |
| 3  | <i>Austin, G. (1999). The Indian Constitution: Cornerstone of a Nation, Oxford University Press.</i>  |                          |                 |                   |                         |                 |
| 4  | <i>Sharma, B. K. (2021). Introduction to the Constitution of India. Prentice Hall.</i>  |                          |                 |                   |                         |                 |

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|---|--|
| 5 | <i>Singh, M. P., &amp; Saxena, R. (2008). Indian Politics: Constitutional Foundations and Institutional Functioning. PHI Learning.</i> |
| 6 | <i>Khosla, M. (2012). The Indian Constitution, Oxford University Press</i>   |

**Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| C01   | H   | L   | H   | L   |     |     | M   |     |     | L    | M    |      |
| C02   | H   |     | H   | L   |     |     | M   | L   |     | L    | M    |      |
| C03   | H   | L   | H   | L   |     |     | M   |     |     | L    | M    |      |