

St. Joseph's College of Commerce
(Autonomous)

163, Brigade Road, Bengaluru - 560 025

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

Recognized by the UGC as

"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



Bachelor of Business Administration
(Professional - Finance and Accountancy)
Semester I & II

Syllabus as per Karnataka State Education Policy 2024

Framework w.e.f., 2024-2025

Academic Year 2024 - 2025

Batch 2024

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru City University)

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The 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 and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

THE DEPARTMENT OF BUSINESS ADMINISTRATION

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

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

1. To develop professional knowledge and skills in International Accounting, Finance, Auditing, Taxation, Risk Management etc. by adopting learner centered pedagogical practices.
2. To equip students with the necessary tutoring required as per CIMA standards to enable them to effectively pursue the professional qualification.
3. To inculcate a strong sense of ethics and corporate values, especially with regard to the accountability, transparency and responsibility of a professional in the business world.
4. To provide students with the opportunity to play diverse roles at senior or advisory levels in any organization.

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.

DURATION OF THE PROGRAMME

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) 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.

MEDIUM OF INSTRUCTION

The medium of instruction shall be in English. However, a candidate will be permitted to write the examination completely, either in English or in Kannada.

ATTENDANCE

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses, compulsorily.

- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.

TEACHING AND EVALUATION

M.Com (All Programs) /MBA / MFA / MBS graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related courses and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

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).

- a. Assessment for UG Students under SEP will be as follows:

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

Additional Details:

- **Mid-Term Exam:** The mid-term test covers at least 40-50% of the syllabus and has a duration of one hour.
- **Continuous Internal Assessment (CIA) Activities:** CIA activities are designed with clear objectives, modalities, assessment rubrics, and outcomes. These activities are robust and are conducted continuously throughout the semester.

End-Semester Examination (ESE) under SEP - Rules and Attendance Requirement:

- The total marks for the ESE are 80, with a duration of 3 hours under SEP.
- A minimum of 75% attendance in each course is required to be eligible to sit for the End-Semester Examinations (ESE).

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). The college strictly adheres to this rule as required by the UGC.
- There is no provision for condonation of attendance under the UGC Act.

CIA Improvement:

- There is no provision for enhancing CIA marks for UG students once the semester ends. Therefore, students are advised to take all formative assessments seriously.

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.

Criteria for Passing and Classification:

Minimum for a Pass:

1. **Minimum Pass Marks in Final Examination:** A minimum of 40 percent is required in each course. The student must score at least 32 marks out of 80 in the End Semester Examination (ESE).
2. **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.
3. **SGPA Calculation:** SGPA (Semester Grade Point Average) is calculated as follows:

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

4. **SGPA Calculation Eligibility:** SGPA will be calculated only for students who have passed all courses, including graded courses, in the semester.
5. **CGPA Calculation:** CGPA (Cumulative Grade Point Average) is calculated as follows:

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

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

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

Interpretation of SGPA/CGPA and Classification of Final Result for a UG Programme

I. Classification of Successful Candidates

- **Grading System for Choice Based Credit System (CBCS):** The College adopts a ten-point grading system. The following are the modalities and operational details:

1. **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
Compulsory courses	2 Hours	2
Skill Enhancement Courses	2 Hours	2

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

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

2. Semester Grade Point Average (SGPA):

- The SGPA is calculated as the sum of the product of the credits and the grade points scored in all courses, divided by the total credits of Part A and Part B in the semester.

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

- The minimum SGPA required for a pass is 4.00.
- If a student has not passed in a course or is absent, the SGPA is not assigned.

3. Cumulative Grade Point Average (CGPA):

- The CGPA is the weighted average of all the courses taken by a student across all six semesters of a programme.

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

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

Interpretation of SGPA/CGPA and Classification of Final Result for a UG Programme:

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

Pattern of Question Paper under SEP

The 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.

ESE Question Paper Pattern:

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

The question paper will follow this model:

Section	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
Section C	12 marks	3 questions (out of 5)	36 Marks
Section D	14 marks	1 question (Case Study)	14 Marks
Total			80 Marks

Revaluation, Retotaling, and Improvement

- Requests for **reevaluation, 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.
- **Improvement** of Continuous Internal Assessment (CIA) marks is not possible after the completion of the particular semester.

Outcome Based Education (OBE)

BBA (Professional - Finance And Accountancy) Programme

Program Educational Objectives (PEO)

Our BBA (Professional - Finance and Accountancy)

Programme will produce graduates who will be:

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

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

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

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

Programme Outcomes (POs):

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

PO1: Disciplinary and Inter - disciplinary Knowledge Demonstrate the understanding of relevant business, management

and organization knowledge, both academic and professional, in line with industry standards.

PO2: Decision making Skill

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

PO3: Integrated problem-solving and Research

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

appropriate managerial solutions to the situation.

PO4: Critical thinking Skill

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

PO5: Creative thinking Skill

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

PO6: Usage of Modern Technology and Tools

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

PO7: Leadership and Team Work

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

PO8: Ethical Conduct & Sustainability Practices

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

PO9: Collaboration & Networking Skill

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

PO10: Self-directed and Life - Long learning

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

Programme Specific Outcomes (PSOs)

PSO11: Financial Modelling as a Decision tool

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

PSO12: Exploring alternative solutions

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

B.B.A (Professional - Finance and Accountancy) - PROGRAMME							
PROGRAMME MATRIX AS PER STATE EDUCATION POLICY							
Course Category	I	II	III	IV	V	VI	TOTAL
Part A : Languages							
Language 3 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	
I	6 Crs	6 Crs	6 Crs	6 Crs	-	-	24
Part B: Discipline Specific Core Courses							
Major Core Courses 4 Hrs/4 Crs	Fundamentals of Management Accounting	Fundamentals of Financial Accounting	Financial Reporting	Advanced Financial Reporting	Income Tax I	Income Tax II	
	Fundamentals of Business Economics	Fundamentals of Ethics, Corporate Governance and Business Law	Financial Management	Advanced Management Accounting	Goods and Service Tax	Quantitative Techniques	
	Managing Finance in Digital World I	Managing Finance in Digital World II	Managing Performance	Production and Operations Management	Financial Strategy	Strategic Management	
	Perspectives In Management	Cost and Management Accounting	Marketing Management	Human Resource Management	NA	Risk Management	
Major Elective Courses 4 Hrs/4 Crs					Elective I	Elective II	
	16	16	16	16	16	20	100
Part C : Skill Enhancement Courses /Activities							
Skill Based Courses /activities			Decision making using Spreadsheets 2Crs	Data Visualisation with Power BI 2Crs	Research Methodology (4 Crs)	Internship 4Crs	
		MOOCs / Certificate Course 1 Cr	-	MOOCs / Certificate Course 1 Cr	Project (4Crs)	-	
Value Based Activities 1Cr		Extracurricular Activities 1 Cr		Extracurricular Activities 1 Cr		Extension Activities 1 Cr	
II		2 Crs	2 Crs	4 Crs	8 Crs	5 Crs	21
Part D: Foundation Course - Value Based							
Foundation Courses 2 Hrs/2 Crs	Psychological Well being 1 Cr	-	-	-	-	-	
	Constitutional Value I 2 Crs	Constitutional Value II 2 Crs					
III	3 Crs	2 Crs					5
Total	25 Crs	26 Crs	24Crs	26Crs	24 Crs	25Crs	150

B. B.A (Professional - Finance & Accountancy)**Course Structure****Semester I**

Course Code	Title of the Course	Category	Lecture Hours per week	Credits
Part I - Major Core				
M2 24 MC 101	Fundamentals of Management Accounting	Major Core	4	4
M2 24 MC 102	Fundamentals of Business Economics	Major Core	4	4
M2 24 MC 103	Managing Finance in Digital World - I	Major Core	4	4
M2 24 MC 104	Perspectives in Management	Major Core	4	4
Part II - Language				
M2 24 GE 101	Language 1	Language	3	3
	Language 2	Language	3	3
M2 24 KN 101	Kannada			
M2 24 HN 101	Hindi			
M2 24 AE 101	Additional English			
Part III - Compulsory Course				
UG 24 FC 101	Psychological wellbeing	Compulsory Course	1	1
UG 24 CC 101	Constitutional Values I	Compulsory Course	2	2
Total credits				25

Department of Business Administration Programme: BBA Professional - Finance and Accountancy						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	M2 24 MC 101	Fundamentals of Management Accounting	60 Hours	Major Core	4	4
Course Objectives:	The course aims to impart the learners, knowledge about the use of financial, cost and other data/information in preparing various cost analysis tools for the purpose of managerial planning, control and decision making.					
Course Outcomes	CO1	Illustrate the role and responsibilities of management accountant of companies as per the framework of CIMA.				
	CO2	Compare and contrast the type of cost and its implications in estimating the costs for range of activity levels.				
	CO3	Justify the appropriate level of cost absorption while the apportioning of Overheads for computation cost per unit or center.				
	CO4	Distinguish between Absorption costing and marginal costing and its implications on CVP analysis.				
	CO5	Evaluate actuals with standard set and analyze variance as measure of cost control and cost determination.				
	CO6	Plan for Budgetary control system that integrates planning and control in a variety of context within the organization as measure of control.				
Module 1	Introduction to Management Accounting					5 Hours
Need for Management accounting - Global management accounting principles - characteristics of financial information - CIMA definition of the role of management accountant - Relationships between the management accountant and the organization's managers - Need for professional body in management accounting - The Role of CIMA in developing the practices of management accounting.						
Module 2	Cost Identification and Classification					8 Hours
Classification of cost - direct and indirect costs, variable and semi- variable costs stepped and fixed costs - use of high-low method, graphical and regression analysis method to bifurcate costs and estimate costs for different activity levels - relevant and irrelevant costs.						
Module 3	Overhead Analysis					10 Hours
Overheads- Meaning, Allocation, apportionment and re-apportionment of overheads - repeated distribution and simultaneous equation method, Cost absorption - under and over absorption of overheads, treatment of direct and indirect costs in ascertaining the marginal cost of a cost object, Difference between marginal and absorption profits, Marginal cost						

pricing and full-cost pricing to achieve specified targets.		
Module 4	Cost and Management Accounting Techniques	15 Hours
<p>Concept of risk and uncertainty - Probability and its relationship with proportions and percentages - Expected values and expected values tables - Limitations of expected values - Calculate summary measures of central tendency and dispersion: mean, median, variance, and standard deviation. - Graphs/diagrams and use of normal distribution tables -BEP and CVP Analysis - Breakeven charts, profit volume graphs, target profit, margin of safety. Make or buy decisions, Limiting factor/Key factor analysis.</p> <p>Multi product Break Even Analysis, Impact of cost structures on the Break Even Point, Operational Gearing and Sensitivity Analysis, Time value of money. Application of financial mathematics techniques like Discounting, Compounding, Net present value, Internal rate of return, and Payback for investments or projects.</p>		
Module 5	Standard Costing and Variance	12 Hours
<p>Standard costing - Principles of standard costing, Standards for the selling price and variable costs of a product or service - Variances: materials (total, price and usage); labour (total, rate and efficiency); variable overhead (total, expenditure and efficiency); sales (sales price and sales volume contribution) - Planning and Operating Variances - The use of variances to reconcile the budgeted and actual profits that have been calculated using marginal costing. - Interpretation of variances, need for appropriate performance measures, use of appropriate financial and non- financial performance measures in a variety of contexts</p>		
Module 6	Budgetary for Planning and Control	10 Hours
<p>Budgeting for planning and control - Functional budgets - Master budget, including statements of profit and loss, financial position and cash flow - The importance of cash budgets - Fixed and flexible budgeting - Budget variances, integration of the cost accounts with the financial accounting system, Prepare integrated accounts showcasing standard cost variances - Job and batch costing methods - Cost accounting statements for management information in manufacturing, service and not-for-profit organisations.</p>		
Skill Development:		
1	Classify various expenditures of six Public Sectors and six Non - Governmental Organisations into relevant and irrelevant costs	
2	Make a comparative study of marginal costing and absorption costing of two different industries and find out their pattern of calculation of profits.	
3	Analyse various activity areas of a large scale manufacturing unit and identify their cost drivers.	
4	CVP and BEP Analysis and resource Optimisation Level using Spreadsheet / Goal seek / Solver.	
Book for Reference:		
1	Kaplan, S. (2023). <i>Fundamentals of Management Accounting</i> . Kaplan Publishing.	
2	Rustagi, R. P. (2023). <i>Management Accounting</i> (2nd ed.). Taxmann.	
3	Manmohan, & Goyal, S. P. (2023). <i>Principles of Management Accounting</i> (5th ed.). Sahitya Bhawan.	
4	Maheshwari, S. N. (2023). <i>A Textbook of Accounting for Management</i> (3rd ed.).	

	Vikas Publishing House.
5	Arora, M. N. (2023). <i>A Textbook of Cost and Management Accounting</i> (10th ed.). Vikas Publishing House.
6	Gupta, S. K., & Sharma, R. K. (2023). <i>Management Accounting: Principles and Practice</i> (13th ed.). Kalyani Publishers.

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 Business Administration Programme: BBA Professional - Finance and Accountancy						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	M2 24 MC 102	Fundamentals of Business Economics	60 Hours	Major Core	4	4
Course Objectives:	The course aims to acquaint the learners with fundamental Economic theories, Statistical tools for business decisions and their impact on business.					
Course Outcomes	CO1	Appreciate the impact of changing economic growth rates & prices on businesses and be able to explain the factors affecting the trade of a country with the rest of the world and its impact on organisations.				
	CO2	Explain the concept of globalisation and the consequences for businesses and national economies and understand the influences on economic development of countries.				
	CO3	To demonstrate the determination of prices by market forces and the impact of price changes on revenue from sales and to explain				

		the influence of economic and social considerations on the structure of the organisation and the regulation of markets.
	CO4	To acquire techniques and skills to convert business data as meaningful information for reporting to business stakeholders and to demonstrate the uses of big data and analytics for leveraging business' competence.
	CO5	To apply financial mathematics in decision making problems and to understand the impact of interest rate and foreign exchange changes on business performance.
	CO6	
Module 1	Micro Economic and Organisational Context of Business	
10 Hours		
Introduction to Business Economics - Definition, Meaning and Characteristics- Micro and Macro-economic -Meaning and Differences- Types of organisations - Public, private & mutually owned organisations - Types of Not for Profit Organisations - shareholders wealth management - Principal agent problem and its impact on the decisions of the organisation.		
Module 2	Micro- Economics and Price Mechanisms	
10 Hours		
Price mechanism - Determinants of demand and supply - Price elasticity of demand- Effects of price elasticity of demand on Total revenue curve- Sources of internal and external economies of scale- Outsourcing decisions and costs - Positive and negative externalities - Minimum and maximum price policies in good and factor markets		
Module 3	Macro-Economic Context of Business	
10 Hours		
Determination of macroeconomic phenomena - Equilibrium national income -Growth in national income, price, inflation, unemployment, trade deficits and surpluses - stages of trade cycle - Principles of public finance -Effects of changes in the economic growth rate, interest rates. Government expenditure and taxation - Index numbers- Concept of balance of payments - Free trade and protectionists' instruments policy - Impacts of exchange rate policies on business		
Module 4	Institutional Context of Business	
10 Hours		
Nature of Globalisation and factors driving it (improved communications, political realignments, growth of global industries and institutions, cost differentials). Major institutions promoting global trade and development- Principal institutions encouraging international trade - Globalisation of business - Offshoring - Industrial relocation - Emergence of growth markets - Main trading agreements and trading blocks. - Impact of economic and institutional factors using the PESTEL framework.		
Module 5	Statistical Context of Business	
10 Hours		
Introduction to Statistics, Statistical Tools - Data & information, graphs, charts and diagrams - Scatter diagrams, histograms, bar graphs, ogives- Trend analysis - Time series analysis - Correlation co-efficient - Regression equation to predict the dependent variables - Forecasting. Introduction to Big data and Data Analytics		
Module 6	Financial Context of Business	
10 Hours		
Role and functions of financial intermediaries - Role of financial assets, markets and institutions in helping institutions regulate their liquidity position - Role and influence of commercial banks in credit creation - Role and common functions of central banks including their influence on yield rates and policies of quantitative easing - Role of foreign exchange markets in facilitating international trade and in determining the exchange rate - Governmental and international policies on exchange rates (exchange rate management, fixed and floating rate systems, single currency zones.		

CO4												
CO5												
CO6												

Department of Business Administration Programme: BBA Professional - Finance and Accounting						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	M2 24 MC 103	Managing Finance in Digital World - I	60 Hours	Major Core	4	4
Course Objectives:	This course explores the dynamic role of finance professionals in the modern digital era, emphasizing the intersection of finance, technology, and organizational strategy. Students will gain a comprehensive understanding of the finance function's evolution, ethical considerations, and its interaction with various sectors. Additionally, the course delves into the integration of cutting-edge technologies, data-driven decision-making, and the reshaping of finance operations.					
Course Outcomes	CO1	Understand the historical development of the finance function and its current role in various sectors, including public, private, and non-profit organization				
	CO2	Assess the impact of resource allocation strategies on organizational objectives				
	CO3	Identify and evaluate the various technologies that are reshaping the business and finance landscape, including cloud computing, big data analytics, artificial intelligence, and blockchain				
	CO4	Investigate the use of digital technology in the finance function, considering digital mindsets, automation, and the future of work				
	CO5	Assess the skills required for future finance professionals in a technologically advanced environment				
	CO6					
Module 1	Finance Function in Organisations					6 Hours
Definition and Importance of the Finance Function - Evolution of the Finance Function in Modern Organizations - Role of the Finance Function in Different Sectors (e.g., Public, Private, Non-profit) - The Role of Ethics in the Finance Function: Ethical Principles in Financial Decision-Making, Corporate Governance and Compliance - Ethical Dilemmas and Case Studies in Finance - Code of Ethics - Corporate code of Ethics - Corporate social Responsibility - Mendelow's power-interest matrix. - Corporate Governance						
Module 2	Activities within the Finance Function					14 Hours

Understanding the External Business Environment, Risk Management and Mitigation Strategies, Agility and Flexibility in Financial Decision-Making - Value Creation Through Planning, Forecasting, and Resource Allocation - Financial Planning and Budgeting, Forecasting Techniques and Models, Capital Allocation and Investment Decision-Making Activities of Finance Professionals - Data Collection, Cleaning, and Integration in Finance, Different Types of Financial Analysis, Communication Strategies, Resource Allocation Strategies and their Impact on Organizational Objectives, Performance Management Techniques and their Role in Achieving Organizational Goals

Module 3	Technology in a Digital World - Part 1	12 Hours
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Technologies that affect business and finance – Features, Characteristics and dynamics, Key technologies that define and drive the digital world

- FinTech and Account Aggregators
- Cloud computing,
- Big data analytics,
- Process Automation,
- Artificial intelligence

(Concepts Only)

Module 4	Technology in a Digital World - Part 2	10 Hours
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Key technologies that define and drive the digital world:

- Data visualization,
- Blockchain ,
- 3-D printing ,
- Machine Learning ,
- Internet of things ,
- Mobile Technologies

(Concepts Only)

Module 5	Digital Technology in Finance Function	10 Hours
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Digital technology - Digital mindsets, Automation, and the future of work , Ethics of technology usage - Process Automation , Skill for future finance professional , The automation paradox - Ethics of technology usage , Robotic Process Automation (RPA) in Financial Operations , Decision Support system - Corporate digital responsibility

Module 6	Role of four levels within the Finance Function	8 Hours
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Finance operations - Financial reporting and financial planning – Management Accounting – Treasury Management – Working Capital Management, Corporate reporting – Internal Audit – Specialist Areas - Financial Planning and Analysis (FP&A) , Taxation , Project Management , Project Appraisal – Payback, Net Present value (NPV) , Internal rate of return (IRR) - Impact of technology on the activities of finance professionals

Skill Development:

1	
2	
3	
4	

5	
6	

Book for Reference:

1	Brealey, R. A., Myers, S. C., & Allen, F. (2023). <i>Principles of Corporate Finance</i> (14th ed.). McGraw-Hill Education.
2	Brigham, E. F., & Ehrhardt, M. C. (2023). <i>Financial Management: Theory & Practice</i> (16th ed.). Cengage Learning.
3	Provost, F., & Fawcett, T. (2023). <i>Data Science for Business: What you need to know about data mining and data-analytic thinking</i> . O'Reilly Media.
4	Sherman, R. (2023). <i>Business Intelligence Guidebook: From data integration to analytics</i> . Morgan Kaufmann.
5	Morieux, Y., & Tollman, P. (2023). <i>Digital Transformation and the Future of Work</i> . Harvard Business Review Press.
6	CIMA. (2023). <i>Managing Finance in the Digital World: Kaplan Study Text for CIMA</i> . Kaplan Publishing.

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 Business Administration						
Programme: BBA Professional - Finance and Accounting						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	M2 24 MC 104	Perspectives in Management	60 hours	Major Core	4	4
Course Objectives:		The course content is designed with a view to acquaint students with the concepts and principles of management required for a successful				

	business entity.	
Course Outcomes	CO1	Describe the forms of organisation and evolution of management thought
	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	Compare and contrast the range of motivation theories and methods of coordination available for the management practices
	CO6	Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stake holders
Module 1	Forms of Organisation & Management	15 Hours
<p>Organisation: Meaning, Characteristics, Merits and Limitations of: Proprietary concerns, Partnership firms, Companies - Government undertakings- Non Business Organization - Trusts - Cooperative Society - Clubs and Associations.</p> <p>Introduction to Management - Meaning, Definition, its nature, purpose, importance & Functions, Management as an Art, Science & Profession- Management as social System. Concepts of management-Administration-Organization Levels of Business Management - Need for Managers - Types of Managers - Managerial Roles.</p> <p>Evolution of Management Thought: Contribution of F.W.Taylor, Taylor's scientific management - Fayol's Principles of Management - Elton Mayo, (Hawthorne experiment) Chester Bernard, and Peter Ducker to the management thought -various approaches to management (i.e. Schools of management thought).</p>		
Module 2	Planning	10 Hours
<p>Planning: Nature - Planning Process - Objectives, Meaning - Need & Importance, advantages & limitations, Types of Plans</p> <p>Forecasting: Meaning and purpose of forecasting - Techniques of forecasting - Qualitative and quantitative.</p> <p>Decision Making: Meaning - Steps in decision-making - Management by Objectives and Management by Exceptions.</p>		
Module 3	Organizing and Staffing	8 Hours
<p>Organizing: Nature and purpose of organization, Elements of organizing & process</p> <p>Principles of organization - Organization structure and types, Delegation of authority - Principles of Delegation, Importance and difficulties in delegation - Departmentation - Committees - Centralization v/s Decentralization of Authority - Span of Control.</p> <p>Staffing: Nature -Process of staffing- Importance of staffing</p>		

Module 4	Directing	12 Hours
<p>Directing: Meaning – Principles and techniques of directing Leadership: Meaning, Leadership styles-Formal and informal leadership. Motivation: Meaning, Nature, Purpose and Significance of Motivation Morale: Meaning, Nature, Purpose and Significance of Morale Communication: Principles and Process of communication – Barriers to effective communication. Co-ordination: Meaning – Principles and process of co-ordination.</p>		
Module 5	Controlling	8 Hours
<p>Meaning & Definition -- Steps in controlling- Essentials of a Sound Control System – Methods of Establishing Control, Techniques of controlling – Budgetary and non-budgetary.</p>		
Module 6	Social Responsibility of Management and Contemporary Trends in Business	7 Hours
<p>Social Responsibilities of Management – Meaning, Social responsibilities of business towards various stakeholders- Meaning of business ethics– need and importance – Profits and Ethics – Factors affecting ethical practices in Business. Recent Trends in Management: Management of Change, Management of Crisis, International Management, Community involvement.</p>		
Skill Development:		
1	Take different types of organisation of your choice and make a chart of the type of organisation structure followed at the institution. Also create a chart on Media of Communication followed at the organisations.	
2	Take a company of your choice and create a chat on the hierarchy that exists in the company or create a graphical representation of Maslow’s Theory and present it in class	
3	Critically analyze the corporate strategies that are adopted by Indian Companies to face the challenges of competition. Make a report of your findings.	
4	Select a successful retail store and give details of factors leading to its success or Select a failed venture, if any known to you, and bring out reasons for its failure. Make a presentation of the same in class.	
5	Select a company of your choice and prepare a SWOT analysis for the same also Mention the characteristics and skills of managers in the 21st century that them successful.	
6	Identify some unethical and ethical practices prevailing in an organization. Make a report of the same.	
Book for Reference:		

1	Bhat, A., & Kumar, A. (2019). <i>Learning Management: Principles, processes and practices</i> (2nd ed.). Oxford University Press.
2	Bhushan, Y. K. (2016). <i>Fundamentals of Business Organization and Management</i> (19th ed.). Sultan Chand & Sons.
3	Tripathi, P. C., & Reddy, P. N. (2017). <i>Principles of Management</i> (5th ed.). McGraw Hill Education.
4	Prasad, L. M. (2019). <i>Principles of Management</i> (8th ed.). Sultan Chand & Sons.
5	Kanagasabapathi, P. (2012). <i>Indian Models of Economy, Business and Management</i> (3rd ed.). PHI Learning.
6	Sharma, R. K., & Gupta, S. K. (2016). <i>Principles of Management</i> (1st ed.). Kalyani Publishers

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 Business Administration Programme: B.B.A Professional – Finance and Accounting						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits

I	UG 24 FC 101	Psychological Well-being	30	Compulsory Course	2	2
Course Objectives:	This course aims to nurture self-awareness and meaningful relationship skills and to help in the development of emotional quotient and inter-personal skills.					
Course Outcomes	CO1	Develop a better emotional quotient.				
	CO2	Formulate a healthier sense of self through self-awareness.				
	CO3	Build more meaningful relationships.				
	CO4	Display an improvement in inter-personal skills.				
	CO5	Modify thought and belief patterns.				
	CO6					
Module 1	Introduction				3 Hours	
Meaning of counseling – Myths and Facts related to counseling – Breaking stigmas related to seeking counselling – Normalizing seeking help – Self-reflection through concentric circles						
Module 2	Intra-personal and Inter-personal Awareness				10 Hours	
Meaning of self-esteem – Factors that influence self-esteem – Importance of self-esteem – Effects of low self-esteem – Qualities seen in people with high vs. low self-esteem – How to improve self-esteem – Self-awareness activity Meaning of peer pressure – Different kinds of peer pressure – Resisting peer pressure – Confronting peer pressure – Group sharing activity						
Meaning of relationships – Types of relationships – Healthy relationship dynamics – Personal Rights in a relationship – Components of a healthy relationship – Types of abuse in a relationship – Intimacy and understanding our needs – Boundaries						
Module 3	Understanding Emotions				4 Hours	
Meaning of emotions – Role of emotions in our lives – Beliefs regarding emotions – Harmful effects of suppressing emotions – Signs of emotional suppression – Handling emotions in a healthy manner – Self-assessment activity						
Module 4	Anger management				5 Hours	
Meaning of anger – Physical and Emotional symptoms of anger – Different ways that people express anger – Expression and experience of anger – What makes us angry and what it means when we're angry – Dealing with anger – Guided visualization and art activity						
Module 5	Managing Anxiety/Fear				4 Hours	
Meaning of fear – Types of fear – Physical and Emotional symptoms of fear – Different reactions to fear – Overcoming fear – Art work followed by group sharing activity						
Module 6	Dealing with Loss and Grief				4 Hours	
Understanding loss and grief – Form of loss – Stages of grief – Dangers of not grieving- Dealing with grief – Ways to help others in grief						
Skill Development:						
1						
2						
3						
4						

5	
6	

Book for Reference:

1	Jones, R. N. (2023). <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 Encyclopedia 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 Business Administration Programme: B.B.A Professional – Finance and Accounting						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	UG 24 CC 101	Constitutional Values I	30 Hours	Compulsory Course	2	2

Course Objectives:	This course aims to provide a comprehensive understanding of constitutional values in India, focusing on the foundational principles, evolution, and practical application of the Constitution. It seeks to analyze the interplay between constitutional rigidity and flexibility in shaping democratic governance and the role of constitutionalism in upholding democratic ideals.	
Course Outcomes		T levels
CO1	Analyze and explain the significance of constitutional rigidity and flexibility in the context of democratic values.	T4
CO2	Evaluate the contributions of key figures like Dr. B.R. Ambedkar, Nehru, and Patel in the making of the Indian Constitution.	T5
CO3	Demonstrate the impact of Fundamental Rights, Directive Principles, and Fundamental Duties in promoting social justice, unity, and integrity in India..	T3
Module 1	Introduction - Constitution of India, Constituent Assembly, Preamble	10 Hrs
<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, Jawaharlal 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>		
Module 2	Fundamental Rights and Duties	10 Hrs
<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>		
Module 3	Union Legislature, Executive and Judiciary	10 Hrs
<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>		
Skill Development:		
1	Make a chart of evolution of Constitution of India and the Preamble.	
2	Identify a case/scenario and analyse the fundamental rights and duties of the parties involved.	
3	Make a chart of the powers and functions of Union legislature, executive and the judiciary.	
Book for Reference:		

1	<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
C01	H	L	H	L	M		M			L		
C02	H		H	L	M		M	L		L		
C03	H	L	H	L	M		M			L		

B. B.A (Professional - Finance & Accountancy)

Course Structure

Semester II

Course Code	Title of the Course	Category	Lecture Hours per week	Credits
M2 24 GE 201	Language 1	Language	3	3
	Language 2			
M2 24 KN 201	Kannada	Language	3	3
M2 24 HN 201	Hindi			
M2 24 AE 201	Additional English			
M2 24 MC 201	Fundamentals of Financial Accounting	Major Core	4	4
M2 24 MC 202	Fundamentals of Ethics, Corporate Governance and Business Law	Major Core	4	4
M2 24 MC 203	Managing Finance in Digital World II	Major Core	4	4
M2 24 MC 204	Cost and Management Accounting	Major Core	4	4
UG 24 SB XXX	MOOCS/Certificate Course	Skill Based Course		1
UG 24 VB XXX	Extracurricular Activities	Value Based Activities		1
UG 24 CC 201	Constitutional Values II	Compulsory Course	2	2
Total credits				26

Department of Business Administration BBA (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	M2 24 MC 201	Fundamentals of Financial Accounting	60 hours	Major Core	4	4
Course Objectives:	The course enables students to understand the conceptual framework of accounting with legislative significance along with equipping them in the preparation of financial statements and control systems.					
Course Outcomes						T Levels
CO1	Relate the conceptual framework of Financial Accounting with its influence of legislation and accounting standards on published accounting information.					T3
CO2	Devise an Accounting system under Double entry system in incorporating necessary journal, ledger and trial balance.					T5
CO3	Illustrate the treatment for the items of IAS 2, IAS 16, IAS 23, IAS 36 and IAS 38 as per the Financial Reporting Standards.					T4
CO4	Show the treatment for the Accounting of special transactions.					T3
CO5	Construct financial statements after taking into account treatment for the given adjustments.					T5
CO6	Calculate key accounting ratios related to profitability, liquidity, and risk and interpret them.					T4
Module 1	Introduction to Financial Accounting				8 Hours	
Meaning to financial Accounting, accounting records, users of accounts, Different branches of accounting, Capital and Revenue, Cash and Profit , Concept of stewardship, Conceptual Framework – Financial Statements, Objectives of financial statements, Underlying assumptions, principles and elements of the Framework for integrated reporting, Qualitative characteristics of the Framework, Elements of financial statements, Capital Concept. Formats for published accounts. , Items in formats for publish accounts. Accounting equations, Need for accounting codes, Regulatory influence of company law, Accounting Standards, Role of AS in financial statements, Principles and rule based approach to creating accounting standards. Introduction to IFRS, IASB.						
Module 2	Accounting System				15 Hours	
Principles of double entry book-keeping, Journal entries, Ledger accounts and , Account for cash and bank, Imprest system for petty cash, accounts for sales and purchase including personal account and control accounts, , Calculation and accounting of sales tax on all business transactions - Trial balance , Errors including principles of omission, commission, rectification journal entries and Preparation of suspense account; Reconciliation of the cashbook to the bank statement						
Module 3	Financial Reporting Standards				15 Hours	
IAS 16- Property, Plant and equipment – Definition, Recognition, Measurement, accounting treatment for depreciation (straight line, reducing balance) Noncurrent assets register; IAS 38 – Intangible assets- Definition, Recognition, Measurement , IAS 36- Impairment of Assets,						

IAS 2 - Inventories- valuation methods of inventories (FIFO, average cost), IAS -23 Borrowing cost (Theoretical concepts and simple problems only)												
Module 4		Accounting for Specific Transactions								5 Hours		
Accounting for indirect tax, Accounting for Payroll, Accounting for Issue of shares												
Module 5		Preparation of Financial Statements for Single Entity								12 Hours		
Trial Balance - Adjustment to the trial balance, accruals and pre-payment, bad debts, depreciation and allowances for receivables; Preparation of financial statements from a trial balance- Manufacturing account, Statement of profit or Loss , Statement of financial position, Statement of Cash flows. (Problems with simple adjustments only)												
Module 6		Analysis of Financial Statements								5 Hours		
Information provided by accounting ratios, Reasons for the changes in accounting ratios, Ratios: return on capital employed; Calculation of various ratios Profitability ratios: gross, operating, and net profit margins; Liquidity ratios: non-current asset turnover, Trade receivables collection period and trade payables payment period; current and quick ratios; inventory turnover, Risk ratios: Gearing and interest cover (Simple problems only)												
Skill Development: (These activities are only indicative, the Faculty member can innovate)												
1		Collect information with regard to the practical reasons for charging depreciation and the methods adopted for calculating the same										
2		Generate different types of financial and cost related reports using Excel and Tally.										
3		Find out the accounting system followed and identify the software used for accounting by a sole proprietor										
4		Complete a study of published financial statements of firms (developing skills to interpret the financial statements & assess performance).										
5		Complete a study of the accounting software such as Microsoft dynamics, SAP & Oracle.										
6		Analyze the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account. (Profit making and not for profit organizations.)										
Book for Reference:												
1		Kaplan. (n.d.). CIMA Study Material (Latest edition).										
2		Jain, S. P., & Narang, K. L. (2023). Advanced Accountancy Vol. 1: Principles of Accounting (23rd ed.). Kalyani Publishers.										
3		Maheshwari, S. N., Maheshwari, C. A. S., & Maheshwari, D. S. K. (2018). Financial Accounting. Vikas Publishing.										
4		Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2018). Advanced Accounts Vol. 2 (19th ed.). Sultan Chand.										
5		Tulsian, P. C. (2020). Financial Accounting. Pearson Education India.										
6		Institute of Chartered Accountants of India. (n.d.). Accounting Standards. Institute of Chartered Accountants of India.										
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
C01	H	M		L	L			L			H	M
C02	H	M		L	L	L					H	M
C03	H	M		L	L	L					H	M
C04	H	M		L	L	L					H	M
C05	M	L	L	L	H						H	M
C06	M	L	L	L	H						H	M

Department of Business Administration BBA (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	M2 24 MC 202	Fundamentals of Ethics, Corporate Governance and Business Law	60 Hours	Major Core	4	4
Course Objectives:	The course equips students to assess the consequences of ethical and unethical practices of a Professional Accountant in the context of CIMA code of ethics and law along with analyzing the role of the board in establishing corporate governance standards.					
Course Outcomes						T Levels
CO1	Analyse the consequences of ethical and unethical practices of a Professional Accountant in the context of CIMA code of ethics and law.					T4
CO2	Examine the role of the board in establishing corporate governance standards in the context (Rules and principles-based approaches to governance) of BRSR, OCED and CIMA code of corporate governance.					T4
CO3	Identify CSR activities with ESG reporting in order to satisfy the needs of all the stakeholders.					T4
CO4	Analyse the factors of law of contract that make a valid corporate contract.					T4
CO5	Analyse the guiding principles of law of Employment that make a valid Employment contract.					T4
CO6	Compare and contrast the pros and cons of each form of business organization and the procedure involved in bringing into existence of these forms of Business Organization.					T4
Module 1	Business Ethics and Ethical Conflict				12 Hours	
Nature and Importance of Ethics - Values and attitudes for professional accountants - Legal frameworks, regulations and standards - Professional Oversight Boards for Accountancy, Auditing Practices Boards- IFAC. Rules-based and framework approaches to ethics - Managing responsible businesses - Organizational and personal values. Qualities of Professional Accountants - Continual Professional Development- Threats and Safeguards for Professional accountants – Ethical Dilemmas and conflict of Interest – CIMA’s Ethical Check list. Relationship between CIMA Code of Ethics and Law, Consequences of unethical behaviour, identify conflicting perspectives of interest when dealing with stakeholders in society, business and the values of professional accountants, Identify situations where ethical dilemmas and conflicts of interest occur, based on CIMA’s ethical checklist.						
Module 2	Corporate Governance I				12 Hours	
Corporate governance- role and Objectives, agency theory - Objectivity and independence - The interaction of corporate governance, ethics and the law - Business Responsibility and Sustainable Reporting (BRSR) framework - Organisation for Economic Co-operation and Development (OECD) Framework - OECD Corporate Governance Code - IFAC’s drivers for sustainable organizational success - CIMA’s proposals for better reporting of corporate governance - Rules and principles-based approaches to governance. Role of the board in establishing corporate governance standards - Types of board structures- The impact of corporate governance on directors’ powers and duties - Policies and procedures						

for 'best practice' in companies - Audit committee - Appointments Committee - Remuneration Committee.		
Module 3	Corporate Governance II	12 Hours
External audit - Internal audit – importance and value added service throughout the corporation both in financial and non- financial processes. Financial controls, audit checks and audit trails – Types of Errors and fraud - Methods for prevention of fraud - Methods of detection of fraud - Role of International Frameworks - Demands of stakeholders, maximizing shareholder return and enhancing the supply chain - Issues within the supply chain – Disclosure guidelines and sources of best practice - the link between CSR and a company’s brand- Environmental, Social and Governance (ESG) Reporting.		
Module 4	Principles of Law of Contract	6 Hours
Contract Law – Essential elements of valid contract. Offers and acceptances and the application of the rules to standard form contracts using modern forms of communication – corporate capacity to contract, principles for establishing that the parties intend their agreement to have contractual force and how a contract is affected by a misrepresentation, Incorporation of express and implied terms, conditions and warranties, Corporate capacity to contract.		
Module 5	Principles of Employment Contract	6 Hours
Express and implied terms of a contract of employment - The rights and duties of employers and employees- Diversity, discrimination, anti-bribery, gifts, conflicts of interest, whistle-blowing, money laundering, disciplinary, data protection, social media, health and safety - Notice and dismissal, redundancy - Unfair and wrongful dismissal.		
Module 6	Company Administration	12 Hours
Essential characteristics of sole traders, partnerships, companies limited by shares and corporate personality - 'Lifting the corporate veil' both at common law and by statute - The distinction between public and private companies - Company registration and the advantages of purchasing a company 'off the shelf'- The purpose and contents of the Articles of Association - The advantages and disadvantages of the company limited by shares.		
Skill Development: (These activities are only indicative, the Faculty member can innovate)		
1	Draft a 'rent agreement' incorporating all the essential features of a valid agreement.	
2	Draft the Memorandum of Association of a hypothetical company.	
3	Discuss case laws 'involving points of law of contracts' in class.	
4	Draft a complaint against 'unfair trade practice' adapted by a businessman – to the consumer forum.	
5	List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements. [At least 2 cases]	
Book for Reference:		
1	<i>Kaplan Publishing. (n.d.). CIMA Study Material (Latest ed.).</i>	
2	<i>Bulchandani, K. R. (2018). Business Law (22nd ed.). Himalaya Publishing House.</i>	
3	<i>Garg, K. C., Sareen, V. K., & Sharma, M. (2016). Business Law (3rd ed.). Kalyani Publishers.</i>	
4	<i>Kapoor, N. D. (2022). Business Law (1st ed.). Sultan Chand & Co.</i>	
5	<i>Kuchhal, M. C., & Kuchhal, V. (2018). Business Law (7th ed.). Vikas Publishing House.</i>	
6	<i>Bhatia, S. K. (2002). Business Ethics & Managerial Values. Deep & Deep Publications.</i>	

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
C01	H	L	L		L			M			H	M
C02	H		L	L	L			M			H	M
C03	H		L	L	L			M			H	M
C04	H	L	L	M	L						H	M
C05	H		L	M	L					L	H	M
C06	H		L	M	L					L	H	M

Department of Business Administration BBA (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	M2 24 MC 203	Managing Finance in Digital World II	60 Hours	Theory	4	4
Course Objectives	This course is designed to equip students with the essential knowledge and competencies needed to thrive in the dynamic intersection of data management, finance, and organizational structure. Students will delve into key concepts, strategies, and ethical considerations that underpin effective decision-making processes in the digital era.					
Course Outcomes						T Levels
CO1	Apply data analysis techniques to enhance both strategic and tactical decision-making processes.					T3
CO2	Identify the data strategies and business intelligence concepts, demonstrating the ability to utilize data modeling, analysis, and visualization tools to support the finance function.					T4
CO3	Analyse the interface between finance and operations, applying key concepts such as process design, supply chain management, and operational KPIs to optimize financial performance.					T3
CO4	Plan financial insights into sales and marketing strategies by leveraging market research, segmentation, and big data analytics, while monitoring and improving key performance indicators.					T5
CO5	Explain the financial implications of human resources including workforce planning, cybersecurity, digital transformation, and their associated KPIs, to drive informed decision-making across the organization.					T5
CO6	Analyse the role of Information technology in finance function.					T3
Module 1	Data and Information in a Digital World				8 Hours	
Decision-making with Data and Information: Decision-Making Processes, Data Analysis and Its Impact on Strategy and Tactics, Performance Measurement and Evaluation, Customer Data Analytics and Segmentation, Personalization, and Customer Relationship Management (CRM), Marketing and Sales Strategies – Digital Asset – Digital asset management systems (DAM) – Data protection and privacy – Features of sound data management.						
Module 2	Competencies for Data Usage				12 Hours	
Data strategy and planning – Data engineering, extraction and planning – Business Intelligence (BI) – Data modelling, manipulation and analysis – Data insight and communication: data visualisation and finance function, Business focused data.						
Module 3	Finance Function for Operations				10 Hours	
Role of operation: Operations Management, Porter's value chain, Process design, Product and service development – Areas of interface with finance – Supply chain management: Strategic supply wheel, Relationship with suppliers, Material requirement planning, Quality management, Operational improvements, SCM interface with finance - Key performance indicators for operation, Big Data in Operations						

Module 4	Finance Function for Sales and Marketing										12 Hours	
Role of sales and marketing: Market planning process, Marketing environment, Marketing mix – Techniques of marketing: Market research, Market segmentation, Market targeting, Market positioning – Areas of interface with finance – Big data analytics in marketing – Key performance indicators for Sales and Marketing.												
Module 5	Finance Function for Human Resources										10 Hours	
Role of human resources: Recruitment, Selection, Staff development and training, Performance management, Incentives and practices relating to motivation, Reward systems – Human Capital Management – Areas of interface with finance – Key performance indicators for Human resources, Big Data Analytics for HR												
Module 6	Finance Function for IT										10 Hours	
Role of IT: IT systems support, IT infrastructure, Costs and benefits of IT systems – Areas of interface with finance – Key performance indicators for IT.												
Skill Development: (These activities are only indicative, the Faculty member can innovate)												
1	Select a company or sector and analyse how they use data analytics for strategic and tactical decision-making.											
2	Conduct a survey on how businesses in a particular sector (retail, healthcare, or banking) use data strategy and business intelligence tools.											
3	Conduct a small survey within a business environment to understand the importance of digital asset management (DAM) systems and how companies prioritize data privacy and protection.											
4	Select a business from the manufacturing or service sector and analyse the various costs incurred in the supply chain management process. Break down the costs and evaluate their financial impact.											
5	Examine the human resource function of a company, focusing on the costs associated with recruitment, training, and retention.											
6	Select a recent high-profile data breach incident and analyse its ethical and financial implications.											
Book for Reference:												
1	<i>Brealey, R. A., Myers, S. C., & Allen, F. (2023). Principles of Corporate Finance. McGraw Hill.</i>											
2	<i>Brigham, E. F., & Ehrhardt, M. C. (2017). Financial Management: Theory & practice (15th ed.). Cengage.</i>											
3	<i>Provost, F., & Fawcett, T. (2013). Data Science for Business. O'Reilly Media.</i>											
4	<i>Sherman, R. (2014). Business Intelligence Guidebook: From Data Integration to Analytics. Morgan Kaufmann.</i>											
5	<i>Morieux, Y., & Tollman, P. (n.d.). Digital Transformation and the Future of Work. BCG.</i>											
6	<i>CIMA Study Text, Kaplan Publishers Latest Edition</i>											
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
C01	H	L	L	M	L	M					H	M
C02	H	L	L	M	L	M					H	M
C03	H	M	L	M	L						H	L
C04	H	M	L	M		L					H	L
C05	H	M	L	M		L					H	L
C06	H			L	L	M					H	L

Department of Business Administration BBA (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	M2 24 MC 204	Cost and Management Accounting	60 Hours	Major Core	4	4
Course Objectives	The course enables students to assess and interpret the role of Marginal Costing and Absorption Costing in the treatment of cost absorption, profit determination and its impact on pricing strategies along with an understanding of budgetary controls and risk management techniques.					
Course Outcomes						T Levels
CO1	Analyse management accounting principles to enhance decision-making, cost management, and strategic planning by effectively identifying, classifying, and allocating costs within various organizational contexts.					T4
CO2	Analyse cost methods and techniques, including marginal and absorption costing, variance analysis, and ABC, to effectively manage costs and enhance decision-making in both traditional and digital contexts.					T4
CO3	Analyse budgeting techniques and budgetary control concepts to plan, forecast, and analyze budgets, incorporating what-if analysis, big data analytics, and ethical considerations to improve organizational planning, coordination, and performance.					T4
CO4	Examine short-term decision-making techniques, including relevant cost analysis and break-even analysis, to optimize product decisions, pricing strategies, and product mix, while considering data, technology, and ethical implications.					T4
CO5	Examine and apply long-term decision-making techniques, including DCF, NPV, and IRR, to assess capital investments and manage product portfolios, while understanding the role of management accountants in supporting strategic, long-term decisions.					T4
CO6	Examine and apply techniques to manage risk and uncertainty in short-term decision-making, including sensitivity analysis, probability distributions, and decision trees, to enhance budgeting and decision-making processes.					T4
Module 1	Cost Accounting for Decision and Control					10 Hours
<p>Need for management accounting, Characteristics of financial information for operational, managerial and strategic levels within organizations , role of the management accountant , Relationships between the management accountant and the organization’s managers , Role of CIMA in developing the practice of management accounting - Cost identification and classification - In Relation to output , In relation to activity level , In relation to decisions</p> <p>Different rationales for costing: Inventory valuation, Profit reporting, Cost management and transformation, Decision-making, Cost elements, Cost structure, Cost behavior, Cost drivers, Costing applied to different types of organizations, Costing applied to digital cost objects - Methods to Determine Cost : Trace, classify and allocate costs</p>						

Module 2	Cost Methods and Techniques	10 Hours
Marginal costing, Absorption costing, Price and rate variances, Usage and efficiency variances, Interpretation of variances, Product, and service costing using ABC, Advantages of ABC over other costing systems, Features of digital costing		
Module 3	Budgeting and Budgetary Control	14 Hours
Explain the role of budgets - Planning, Communication, Coordination, Motivation, Control - Preparing Budget: What-if analysis in budgeting, Time series and trend analysis to forecast sales volumes, Components of master budgets and their interaction with each other, Limiting factors, Stress testing budgets, Big data analytics and budgets, Alternative approaches to budgeting, Forecasting and its relationship with budgeting		
Budgetary control - Concept of budgetary control, Flexed budgets, Target setting and motivation, Controllable and uncontrollable outcomes, Dysfunctional behaviors in budgeting, Ethical considerations in budgeting		
Module 4	Short-term Commercial Decision-making	10 Hours
Short-term decisions: Product decisions, Pricing, and revenue maximizing decisions, Marginal and full cost recovery for pricing decisions, pricing and revenue maximization for the short term, Product mix - Concepts of short-term decision-making: Objectives of decision-making, Implications of commercial decision-making in the short term, Relevant revenues, Relevant costs, Difference with profit reporting		
Different techniques for short-term decisions: Relevant cost analysis, Break-even analysis, Product mix decisions with constraints, Data and technology, Make or buy decisions, Discontinuation decisions, Multi-product break-even analysis, Use of data and technology to analyze product mix decisions, Ethical considerations in short-term decision-making		
Module 5	Long-term Decision making	10 Hours
Introduction to Long-term Decision Making - importance of long-term decision-making in organizations, Differentiating between long-term and short-term decisions - The role of management accountants in supporting long-term decisions. - Concepts of Long-term decision-making: Capital Investment Decisions, Evaluating the profitability of capital projects, Techniques for assessing capital investments, Risk assessment in capital investment decisions, Product Portfolio Management.		
Different techniques for long-term decisions: DCF Techniques, NPV, IRR, Payback period - Time value of money, Discount factor, Annuity Factor, Compounding, Discounting, Appraisal process, Pricing, and revenue maximization for the long term, Investment Appraisal		
Module 6	Risk and Uncertainty in the Short term	6 Hours
Difference between Risk and uncertainty – Unit Theory – Pay of Table - Sensitivity analysis for budgeting and short-term decision-making, Nature of risk and uncertainty in the short-term - Sensitivity and what-if analysis, Strengths and weakness of sensitivity analysis Probability distributions, Decision trees, Standard Deviation, Coefficient of variation - Dealing with uncertainty: Maximax, Maximin, Minimum regret, Stress Testing		
Skill Development: (These activities are only indicative, the Faculty member can innovate)		
1	List methods of costing adopted by industries located in the region.	
2	Prepare a budgetary statement for any two organizations of your choice using spreadsheets.	
3	Collect the different format of budget prepared by two companies of your choice.	

4	State the impact of standard costing on the decision making of the company of your choice.
5	List out the various expenses of two companies and prepare the cost sheet using spreadsheet and present it to the class
6	Use predictive forecasting and Scenario Modelling in uncertainty decision making and give a presentation on various scenarios.

Book for Reference:

1	<i>Kaplan Publishers. CIMA Study Text P1: Management Accounting (Latest ed.).</i>
2	<i>Atkinson, A. A., Kaplan, R. S., Young, S. M., & Matsumura, E. M. (2012). Management Accounting: Information for Decision-making and Strategy Execution (6th ed.). Pearson.</i>
3	<i>Horngren, C. T., Datar, S. M., & Rajan, M. V. (2012). Cost Accounting: A Managerial Emphasis (14th ed.). Pearson.</i>
4	<i>Drury, C. (2022). Management and Cost Accounting.</i>
5	<i>Eldenburg, L. G., Wolcott, S. K., & Fess, P. E. (2010). Management Accounting: Principles and Applications. Wiley.</i>
6	<i>Kinney, M. R., & Raiborn, C. A. (2011). Cost Accounting: Foundations and Evolutions (7th ed.). Cengage Learning.</i>

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
C01	H	L		M	H	L	L				H	M
C02	H	L		M	H	L	L				H	M
C03	H	L	L	H	M	L					H	M
C04	H	L	L	H	M	L					H	M
C05	H	L	L	H	M	L					H	M
C06	H	L	L	M	H	L					H	M

Department of Business Administration B. B.A (Professional – Finance and Accountancy)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	UG 24 CC 201	Constitutional Values II	30 Hours	Compulsory Course	2	2
Course Objectives	This course aims to provide an proper understanding of state legislature, executive and High Court. Students will explore key constitutional provisions, debates, and contemporary issues to critically analyze the impact of constitution on governance and social equity.					
Course Outcomes						T Levels
CO1	Analyze the role of decentralization and cooperative federalism in strengthening the Indian political system.					T4
CO2	Assess 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
Module 1	State Legislature and State Executive				10 Hours	
State Legislature – Vidhana Sabha, Vidhana Parishath, Composition, powers and functions - State Executive – Governor, Chief Minister, State Council of Ministry, powers and functions - Centre-State Relations, Cooperative Federalism and Its Challenges						
Module 2	Democratic Decentralisation				10 Hours	
Democratic Decentralization; Local Self-Government, Urban Governments - 73rd and 74th Constitutional amendments, contemporary challenges - Constitutional Amendment Procedure in India; Simple, Special and Special with Concurrence of States - Basic Structure of Indian Constitution with special reference to Keshavananda Bharathi Case						
Module 3	Election Commission of India				10 Hours	
Election Commission of India; Composition, Powers and Functions - Public Service Commissions; UPSC and State Public Service Commission - Affirmative Action; Reservation for SC/ST (23%), OBC (27%), EWC (10%) and Women(33% Reservation within)It's Relevance.						
Skill Development: (These activities are only indicative, the Faculty member can innovate)						
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.
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Book for Reference:

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>
5	<i>Singh, M. P., & 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	PO 1	PO 2	P O3	PO 4	PO5	PO 6	PO7	PO 8	PO9	PO1 0	PO1 1	PO 12
CO1	H	L	H	L			M			L	M	H
CO2	H		H	L			M	L		L	M	H
CO3	H	L	H	L			M			L	M	H