

**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 III**

*Syllabus as per Karnataka State Education Policy 2024*

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

**Academic Year 2025 - 2026**

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 the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses, compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.

### V. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS/MTA/MA/M.Sc graduates with B.Com, B.B.A, B.B.S,BA and B.Sc as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part – B courses of I and II semesters except languages, compulsory additional courses and core Information Technology related courses, Skill based, Value Based and Foundation courses, mentioned in this regulation. These courses shall be taught by the Post graduates as recognized by the respective Board of Studies.

### VI. SCHEME OF EXAMINATION

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

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

Type of Assessment	Assessment Component	Allotted Marks
Continuous Internal Assessment / Formative Assessment	CIA I (Test)	10 Marks
	CIA II (Skill-based Assessment)	10 Marks
	Mid-Term Exam	20 Marks
<b>Total</b>	<b>40 marks (scaled down to 20 marks)</b>	
End-Semester Examination / Summative Assessment	End-Semester Examination (For three 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
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Languages	3 Hours	3
Major Core	4 Hours	4
Skill Enhancement Courses	1-4 Hours	1-4
Compulsory Courses	1-2 Hours	1-2

### Grade point calculation

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

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

- Minimum SGPA required for a pass is 4.5.
- If a student has not passed in all courses or is absent, the SGPA is not assigned.
- Cumulative Grade Point Average (CGPA): The CGPA is the weighted average of all the courses taken by a student across all semesters of a programme.

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

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
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## 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
Section C	12 marks	3 questions (out of 5)	36 Marks
Section D	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 severely 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:

<b>PE 01</b>	Be competent, creative and highly valued professionals in industry, academia, or government.
<b>PE 02</b>	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
<b>PE 03</b>	Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.
<b>PE 04</b>	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:

<b>PO 1</b>	<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
<b>PO 2</b>	<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.
<b>PO 3</b>	<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
<b>PO 4</b>	<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.
<b>PO 5</b>	<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
<b>PO 6</b>	<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>	<b>Formulation of Strategic Financial Goals</b> 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.
<b>PO 12</b>	<b>Exploring Alternate Solutions</b> 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.

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 4 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: Core Courses</b>							
Discipline Specific Core Courses 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	Human Resource Management	Marketing 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	Banking and Insurance	NIL	Corporate Valuation and Financial Modeling	
Discipline Specific Elective 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			Introduction to Spreadsheet 2Crs	Data Visualisation with Power BI 2Crs	Research Methodology (4 Crs)	Internship. 4Crs	
		MOOCs / Certificate Course 1 Cr	-	MOOCs / Certificate Course 1 Cr	Research Project (4Crs)	-	
Extension & Extracurricular 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
<b>Part D: Foundation Course - Value Based</b>							
Foundation Courses 2 Hrs/2 Crs	Psychological Well being 1 Cr	-	Environmental Studies 2 Crs	-	-	-	
	Constitutional Value I 2 Crs	Constitutional Value II 2 Crs					
III	3 Crs	2 Crs	2 Crs				7
Total	25 Crs	26 Crs	26Crs	26Crs	24 Crs	25Crs	152

**B. Com (Professional – Strategic Finance)****Course Structure****Semester III**

<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>Total Marks</b>	<b>Credits</b>
C6 24 GE 301	General English	Language 1	3	20	80	100	3
C6 24 KN 301	Kannada	Language 2	3	20	80	100	3
C6 24 HN 301	Hindi						
C6 24 AE 301	Additional English						
C6 24 MC 301	Strategic Financial Management I	Major Core	4	20	80	100	4
C6 24 MC 302	Human Resource Management	Major Core	4	20	80	100	4
C6 24 MC 303	International Financial Reporting	Major Core	4	20	80	100	4
C6 24 MC 304	Company Law & Secretarial Practice	Major Core	4	20	80	100	4
UG 24 SB 301	Introduction to Spreadsheet	Skill Based course	2	20	30	50	2
UG 24 CC 301	Environmental Studies	Compulsory Course	2	20	30	50	2
<b>Total credits</b>				<b>160</b>	<b>540</b>	<b>700</b>	<b>26</b>

Department of Commerce Programme: B. Com (Professional - Strategic Finance)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	C6 24 MC 301	Strategic Financial Management I	60 Hours	Major Core	4	4
<b>Course Objective:</b> This course aims to equip the students with the knowledge of analysing various financial statements for business decision making. It enables the students to understand various short and long term financing options available for an entity.						
<b>Course Outcomes</b> After completion of the course, the students will be able to:					<b>T levels</b>	<b>K Levels</b>
CO1	Develop an in-depth understanding of financial statement analysis and knowledge of corporate finance.				T5	K4
CO2	Analyse financial statement through financial ratio calculations, profitability analyses while taking note of special issues like the impact of foreign operations, effects of changing prices and inflation, off balance sheet financing, etc.				T4	K4
CO3	Devise long-term financial decisions using calculations of risk and return, term structure of interest rates, types of financial instruments, cost of capital and valuation of financial instruments.				T5	K4
CO4	Identify and evaluate different methods of raising capital by gaining an understanding of financial markets and regulation and market efficiency.				T6	K4
CO5	Devise and formulate marketable securities management, accounts receivable management, inventory management and short-term credit management policies.				T5	K4
CO6	Develop an understanding of corporate restructuring, like mergers and acquisitions, bankruptcy as well as international finance.				T5	K4
Module 1	Financial Statement Analysis and Profitability Analysis					10 Hours
Common size financial statements - Common base year financial statements – ROA and ROE – Return on Total Assets – Factors in measuring income – Source, stability and trends of sales and revenue – Relationship between revenue and receivables and revenue and inventory – Effect on revenue due to changes in revenue recognition and measurement methods – Cost of sales analysis – Variation analysis – Calculation and Interpretation of sustainable equity growth.						
Module 2	Financial Ratios and Special Issues					14 Hours

Liquidity (current, quick, cash, cash flow, net working capital) – Leverage (solvency, operating, finance, debt to equity, debt to total assets, fixed charge coverage, interest coverage, cash flow to fixed charge), Activity (receivable turnover, inventory turnover, A/P turnover, days sales outstanding, days inventory outstanding, days purchases, asset turnover. Cash cycle) – Profitability (gross profit, net profit, EBITDA, ROA, ROE), Market ( market/book, P/E, book value per share, basic and diluted earnings per share, earnings yield, dividend yield, dividend payout ratio) – Special Issues (Impact of foreign operations, Effects of changing prices and inflation, Impact of changes in accounting treatment, Accounting and economic concept of value and income, Earning Quality).		
Module 3	Risk & Return and Long-term Financial Management	10 Hours
Risk and Return: Calculating return - Types of risk - Relationship between risk and return Long term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments.		
Module 4	Raising Capital	8 Hours
Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing.		
Module 5	Working Capital Management	10 Hours
Working capital management: Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management.		
Module 6	Corporate Restructuring and International Finance	8 Hours
Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade.		
Self-Learning Topics:		
1	IndAS Vs US GAAP Vs IFRS	
Skill Development: (These activities are only indicative, the Faculty members can innovate)		
1	Analyse the factors affecting the decisions of a finance manager relating to financing, investment, dividends and working capital management.	
2	Prepare a presentation on various short term and long terms sources of raising capital and present the risks, advantages and disadvantages of those sources.	
3	Prepare an aging schedule of debtors of an organization.	
4	Analyse the working capital of an organisation using various ratios and prepare a summary.	
5	Download a public company's financial statements prepared per US GAAP, conduct ratio analysis and draw your conclusions.	
6	Analyse 5 of the top M&A deals over the last 12 months and list down the synergies driven in the deal.	
Book for Reference:		
1	Hock Study Material: Part 2, Strategic Financial Management (2nd ed.). Hock International.	
2	Gibson, C. (2021). Financial Reporting and Analysis (14th ed.). Cengage Learning	
3	Subramanyam, K. R., & Wild, J. (2021). Financial Statement Analysis (12th ed.). McGraw-Hill Education.	

4	Brealey, R. A., Myers, S. C., & Allen, F. (2020). <i>Principles of Corporate Finance</i> (13th ed.). McGraw-Hill Education.
5	Van Horn, J. C., & Wachowicz, J. M. (2018). <i>Fundamentals of Financial Management</i> (15th ed.). Pearson

### Mapping of CO and PO

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

<b>Department of Commerce</b> <b>Programme: B.Com (Professional – Strategic Finance)</b>						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	C6 24 MC 302	Human Resource Management	60 Hours	Major Core	4	4
<b>Course Objective:</b> The students will be able to examine the role HR process involving planning, Recruitment, selection and Induction, Training methods and techniques, compare the Traditional and modern method of Performance appraisal system, illustrate the Design of Compensation and rewards demonstrate the process of HR audit.						
<b>Course Outcomes</b> After completion of the course, the students will be able to:					<b>T Levels</b>	<b>K Levels</b>
CO1	Analyze HRM strategies in alignment with organizational goals in dynamic nature of work and changing work environments.				T4	K3
CO2	Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization, training methods.				T4	K4
CO3	Compare and contrast Performance appraisal system in the context of Career Planning and Development and succession planning.				T5	K3
CO4	Evaluate the strategies to improve employee engagement, separation and retention.				T6	K4
CO5	Analyse the Design of Compensation and rewards in alignment with Job Evaluation.				T4	K4
CO6	Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.				T5	K4

<b>Module 1</b>	<b>Introduction to Human Resources Management (HRM)</b>	<b>8 Hours</b>
HRM – Meaning, Importance, Objectives, Functions and Process, Structure of the HR department. SDG 8- Decent work and Economic Growth, Moon lighting Remote working & Gig Economy: Benefits & Challenges. Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)		
<b>Module 2</b>	<b>HR Planning, Recruitment, Selection &amp; Induction, Training &amp; Development</b>	<b>16 Hours</b>
<b>HRP:</b> Objectives, and Benefits, Process of HRP, Challenges in HRP. Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment. <b>Selection:</b> Meaning and definition, significance, selection procedures, Placement: Meaning and definition, Selection Bias <b>Induction:</b> Meaning, definition, process and importance. Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, social media recruiting, and Candidate experience). <b>Training:</b> Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development. Training & Development (Virtual mentorship, Experiential Learning, Learner centered E – Learning		
<b>Module 3</b>	<b>Performance Appraisals and Career Management</b>	<b>12 Hours</b>
<b>Performance Appraisal:</b> Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound appraisal system -, problems of performance appraisal. <b>Career Planning &amp; Development:</b> Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre-requisites. <b>Succession planning:</b> Meaning, Differences in HRP and Succession Planning. Importance of Succession Planning		
<b>Module 4</b>	<b>Employee Engagement, Attrition and Retention</b>	<b>8 Hours</b>
Meaning, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction. <b>Separation – Concepts, Attrition:</b> Meaning and reasons for Attrition, Merits and De-merits of Attrition. <b>Retention:</b> Meaning, Merits, Strategies for retention.		
<b>Module 5</b>	<b>Compensation and Reward Management</b>	<b>8 Hours</b>
<b>Job Evaluation:</b> Meaning, Importance and Techniques. Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation. Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital rewards) <b>Rewards:</b> Meaning and Importance, Types of Rewards– monetary and non-monetary rewards.		
<b>Module 6</b>	<b>Human Resource Accounting &amp; Auditing</b>	<b>8 Hours</b>
<b>Human Resource Accounting:</b> Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach (Concepts Only) – Limitations.		

Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports.												
<b>Human Resource Analytics:</b> Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only) Ethics in Human Resource Management: Code of employee conduct, Behavioral ethics in Leadership, Conflicts of interest, Fairness and Justice and Uses of information. Impact of artificial intelligence and augmented reality on business and society												
<b>Skill Development:</b> (These activities are only indicative, the Faculty members can innovate)												
1	Select any two companies of your choice and understand and analyse their HR policies.											
2	Chart out the methods of appraising employees of any organization of your choice											
3	Observe and analyse any five welfare techniques for employees											
4	Complete a study of different recruitment models in companies											
5	Observe and analyse the Human Resource Capital measurement from the point of view of IIRC framework (International Integrated Reporting Council)											
6	Analyse the salary structures offered by different companies on websites like Glassdoor and evaluate the trends in rewards and compensation.											
<b>Book for Reference:</b>												
1	Ahuja, K. K. (2019). <i>Personnel Management</i> (Revised ed.). Kalyani Publishers.											
2	Kaur, A., & Agarwal, P. (2018). <i>Industrial Relations</i> (Revised ed.). Kalyani Publishing											
3	Aswathappa, K. (2020). <i>Human Resource &amp; Personnel Management</i> (Revised ed.). McGraw-Hill Education.											
4	Chhabra, T. N., & Ahuja, K. K. (2020). <i>Managing People at Work</i> (Latest ed.). Vanity Books.											
5	Gupta, S. K., & Joshi, R. (2021). <i>Human Resource Management</i> (Revised ed.). Kalyani Publishing.											
6	Memoria, C. B. (2020). <i>Personnel Management</i> (Latest ed.). Himalaya Publishing House.											
<b>Mapping of CO and PO</b>												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	M	H	H	L						L	L
CO2	M	M	H	H	L						L	L
CO3	M	M	H	H	L					L	L	
CO4	M	M	H	H	L					L	L	
CO5	M	M	H	H	L					L	L	
CO6	M	M	H	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
III	C6 24 MC 303	International Financial Reporting	60 Hours	Major Core	4	4
<b>Course Objective:</b> This course aims to develop an understanding of the basic financial statements and its presentation as per US GAAP and IFRS including the latest trends and developments.						
<b>Course Outcomes</b> After completion of the course, the students will be able to:					<b>T Level</b>	<b>K Level</b>
CO1	Analyse the concepts of the four basic financial statements and apply the learning to Integrated reporting (IR), Integrated Thinking and the Integrated Report. Identify and describe the major differences between US GAAP and IFRS.				T4	K3
CO2	Explain the 5-Steps approach to revenue recognition, per USGAAP.				T5	K4
CO3	Explain the accounting treatment for Cash & Cash Equivalents, Accounts Receivable, Notes Receivable, Transfers & Servicing of Financial Assets, Accounts Payable, Employee-related Expenses Payable, Cost of Goods Sold and Inventory.				T5	K4
CO4	Analyse the different depreciation methods, amortization and impairment of intangible assets.				T4	K3
CO5	Compare and Contrast finance and operating leases and learn about the presentation of these items on the financial statements.				T5	K4
CO6	Analyse the transactions affecting the equity including paid-in-capital, retained earnings and the effect on shareholder's equity upon issuance of stock dividends and stock splits.				T4	K3
<b>Module 1</b>	<b>Basic Financial Statements (As per US GAAP &amp; IFRS)</b>				<b>14 Hours</b>	
Balance sheet - Income statement – Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated Reporting (IR) – Purpose of IR – Six Capitals under IR – Value Creation Process – Reporting Format – Benefits and Challenges of Adopting IR - Differences between US GAAP and IFRS.						
<b>Module 2</b>	<b>Revenue Recognition (As per US GAAP &amp; IFRS)</b>				<b>8 Hours</b>	
5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries.						
<b>Module 3</b>	<b>Current Assets and Current Liabilities (As per US GAAP &amp; IFRS)</b>				<b>12 Hours</b>	
Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Method.						
<b>Module 4</b>	<b>Asset Valuation (As per US GAAP &amp; IFRS)</b>				<b>8 Hours</b>	
Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions -						

Knowledge-based intangibles (R&D, software) -Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill.												
<b>Module 5</b>		<b>Valuation of Liabilities (As per US GAAP &amp; IFRS)</b>									<b>8 Hours</b>	
Inter-period tax allocation/ deferred income taxes – deferred tax assets and deferred tax liabilities - temporary and permanent differences – Operating and Finance Leases – Financial statement presentation of operating and finance leases.												
<b>Module 6</b>		<b>Equity transactions (As per US GAAP &amp; IFRS)</b>									<b>10 Hours</b>	
Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options – Business Combinations & Consolidations.												
<b>Skill Development:</b> (These activities are only indicative, the Faculty members can innovate)												
1		Analyse the differences in the preparation of financial statements of a company under US GAAP and IFRS and its impact on the profitability.										
2		Analyse the published financial statements of a first time adopting company and identify the changes in recognition of various line items in the financial statements.										
3		Analyse the integrated report published by a company and identify the areas where it is different from traditional financial reporting.										
4		Conduct a profitability analysis, return on capital employed, return on equity, gross profit margin, operating profit margin and net profit margin based on financial statements of an organisation.										
5		Study and present the five steps of revenue recognition standard through various exercises and scenarios. (using a published financial statements).										
6		Analyze the balance sheet impact of finance leases. ( of a company).										
<b>Book for Reference:</b>												
1		<i>Hock Study Material: Part 1, Financial planning, Performance &amp; Analytics</i> (2nd ed.).										
2		Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020). <i>Intermediate Accounting</i> (16th ed.). Wiley										
3		Hoyle, J. B., Schaefer, T., & Douppnik, T. (2020). <i>Advanced Accounting</i> (13th ed.). McGraw-Hill Education										
4		Nikolai, L. A., Bazley, J. D., & Jones, J. P. (2019). <i>Intermediate Accounting</i> (12th ed.). Cengage Learning										
5		International Integrated Reporting Council (IIRC). (2013). <i>The International &lt;IR&gt; framework</i> . International Integrated Reporting Council.										
6		KPMG. (2018). <i>KPMG Survey of Integrated Reports in Japan 2018</i> . KPMG.										
<b>Mapping of CO and PO</b>												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	L	M	L						H	H
CO2	M	L	L	M	L						H	H
CO3	M	L	L	M	L						H	H
CO4	M	L	L	M	L						H	H
CO5	M	L	L	M	L						H	H
CO6	M	L	L	M	L						H	H

Department of Commerce						
Programme: B. Com (Professional - Strategic Finance)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	C6 24 MC 304	Company Law and Secretarial Practice	60 Hours	Major Core	4	4
<b>Course Objective:</b> The course enables the students with the knowledge of legal requirements from commencement to liquidation of a company form of an organization						
<b>Course Outcomes</b>					<b>T Levels</b>	<b>K Levels</b>
After completion of the course, the students will be able to:						
CO1	Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the Companies' Act of 2013.				T4	K3
CO2	Devise a Plan for formation of company right from promotion to commencement of business stage.				T5	K4
CO3	Plan company meetings as per the compliance to manage the internal and external affairs of company.				T5	K4
CO4	Illustrate the duties and responsibilities of director as per compliances under Companies' Act of 2013.				T4	K3
CO5	Examine the role of official Liquidator and the procedure involved in different modes of liquidation.				T4	K3
CO6	Analyse the procedure involved in raising capital by way of issue of Shares and Debentures				T4	K3
<b>Module 1</b>	<b>Over View of Companies Act, 2013</b>				<b>6 Hours</b>	
Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations- Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law - Related Party Transactions – Who are they? - Types and Requirements of law.						
<b>Module 2</b>	<b>Company Formation</b>				<b>16 Hours</b>	
Promotion: Functions and Position of Promoters, steps in promotion, Pre- incorporation contracts and Provisional contract, Law with regard to start ups Documents to Commence Business: Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra- vires and Alteration of Memorandum Articles of Association: Meaning, contents, alteration constructive notice and indoor management Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects. Certificate for commencement of business						
<b>Module 3</b>	<b>Shares</b>				<b>16 Hours</b>	
Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment–Underwriting Agreements–Underwriting Commissions – Buyback of shares –						

Depository system (D-MAT, RE-MAT) - Transmission of Shares Members and Shareholders: Meaning of Member - Acquisition of Membership - Termination of Membership - Register of Members. Share Capital: Meaning of Share and Stock - ESOP, Sweat equity, and Shareholders agreement- Differential voting rights-Reduction of Share Capital. Borrowing and Debenture: Borrowing powers - Effects of Ultra Vi- res borrowings - Mortgage and charge - Debentures - Kinds of Debentures - Debenture Trust Deed - MCA 21 Guidelines		
<b>Module 4</b>	<b>Company Meetings</b>	<b>10 Hours</b>
Importance of meetings - Types of meetings - Annual General Meeting and Extraordinary General Meeting - Requisites of a valid meeting-Quorum-Chairman-Adjourned Meetings-Proxies - Voting - Different types of Resolutions - Drafting of Minutes - Requirements as per Secretarial Standard No. 1 and 2		
<b>Module 5</b>	<b>Directors</b>	<b>6 Hours</b>
Need for Directors - Position of Directors - Their appointment - Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director		
<b>Module 6</b>	<b>Winding-Up</b>	<b>6 Hours</b>
Modes of Winding up - Consequences of winding up - Official Liquidator - Defunct Company. 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		
<b>Skill Development:</b> (These activities are only indicative, the Faculty members can innovate)		
1	Apply simulation with the help of BLISS Software.	
2	Collect prospectus of a company, identify the type of the prospectus and highlight the important points in the prospectus to the prospective shareholders.	
3	Draft a ten pointer agenda for a shareholders meeting.	
4	Draft a Memorandum of Association and Articles of Association of an imaginary joint stock company including the five clauses.	
5	Design and present process of Dematerialization and rematerialization.	
6	Explore the MCA21 portal and identify important features of the website and present the important information disseminated.	
<b>Book for Reference:</b>		
1	Majumdar, K., & Kapoor, G. K. (2020). <i>Company Law and Practice</i> (10th ed.). Taxmann Publications.	
2	Reddy, P. N., & Appanaiah, H. R. (2019). <i>Essentials of Company Law and SecretarialPpractice</i> (16th ed.). Himalaya Publishing House.	
3	Garg, K. C., & Gupta, V. (2019). <i>Company Law and Secretarial Practice</i> (6th ed.). Taxmann Publications.	
4	Shukla, M. C., & Gulshan, S. S. (2019). <i>Principles of Company Law</i> (24th ed.). S. Chand & Company Ltd.	
5	Kapoor, N. D. (2018). <i>Company Law and Secretarial Practice</i> (15th ed.). Sultan Chand & Sons.	



Formatting tools on the Home tab, Mini Toolbar, Fonts, Statistical Functions, Text Functions, other functions, Colors and Shading, Borders and Lines, conditional formatting, Working with tables, Selecting parts of a Table, Sorting and filtering a table, Converting Table into Range.												
Module 2		Mastering Advanced Spreadsheet Techniques									10 Hours	
Excel Functions - Mathematical Functions: SUM, AVERAGE, COUNT COUNTA, MIN/MAX, SQRT, POWER, LCM, COMBIN and PERMUT. String functions: LEN, LEFT, MID, RIGHT CONCAT, TRIM, UPPER, LOWER, PROPER, Date Functions, Random number generators: RAND and RANDBETWEEN, Conditional functions: IF, NESTED IF, SUMIFS, COUNTIFS, and AVERAGEIFS, Data Handling Functions: VLOOKUP, HLOOKUP. Financial functions: PMT, PV, RATE, NPER. What if Analysis: Goal Seek, Scenario manager, and Data table (one way and two way).												
Module 3		Visualization									10 Hours	
Creating charts, Pie, Line, Bar, histogram, Boxplot, Scatter plot, data bars, waterfall charts, Area charts, Dynamic Charts, and other charts, Legends ad formatting wit charts, Labeling carts, 3D charts, Sparkline, Time series plot, Score Cards. Interactive Dashboard Development: Pivot Table, Pivot Chart and Slicers.												
Skill Development: (These activities are only indicative, the Faculty members can innovate)												
1		Prepare and analyse the attendance data set of your organisation.										
2		Prepare an expense tracker, analyse and present the data with visualisation tools.										
3		Analyse a dataset in regard with company’s performance, profitability.										
Book for Reference:												
1		Jones, S., Smith, R., & Brown, M. (2023). <i>Excel Mastery: Unlocking the Potential of Excel for Data Analysis</i> (2nd ed.). Pearson Education.										
2		White, A., Black, K., & Green, L. (2021). <i>Excel Analytics: From Basics to Advanced Techniques</i> (4th ed.). Wiley.										
3		Lee, C., Johnson, D., & Williams, E. (2022). <i>Mastering Excel: Advanced Tools and Techniques for Data Visualization and Analysis</i> (3rd ed.). McGraw-Hill Education.										
4		Garcia, M., Brown, T., & Martinez, L. (2024). <i>Excel Data Analysis: Unleashing the Power of Excel for Insights and Decision-Making</i> (5th ed.). O'Reilly Media.										
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	L	L	M	H					H	M
CO2	M	L	L	L	M	H					H	M
CO3	M	L	L	L	M	H					H	M

Department of Commerce Programme: B.Com (Professional - Strategic Finance)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	UG 24 CC 301	Environmental Studies	45 Hours	Compulsory Course	3	2
<b>Course Objective:</b> The course is structured to create awareness, enhance knowledge, and develop skills related to environmental conservation and sustainability.						
<b>Course Outcomes</b> After completion of the course, the students will be able to:					<b>T Levels</b>	<b>K Levels</b>
CO1	Identify the environmental factors that determine sustainable development and describe an ecosystem along with its many components.				T3	K3
CO2	Identify the various natural resources and analyse the impact of their degradation.				T3	K3
CO3	Describe the different types of environmental pollutions, causes of climate change and the various environment protections laws.				T3	K3
CO4	Analyze the impact of population growth on the environment and the various rehabilitation measures using case studies				T3	K3
<b>Module 1</b>	<b>Introduction to Environmental Studies</b>					<b>09 Hours</b>
<b>Introduction to Environmental Studies:</b> Multidisciplinary nature of environmental studies, Scope and importance; Concept of sustainability and sustainability development, SDG Goals <b>Ecosystem:</b> Structure and function of ecosystem; Energy flow in and ecosystem: food chains, food webs and ecological succession. <b>Terrestrial Ecosystems:</b> Forest ecosystem, Grassland ecosystem, Desert ecosystem, <b>Aquatic ecosystems;</b> ponds, streams, lakes, rivers, oceans,						
<b>Module 2</b>	<b>Natural resources: Renewable and Non-Renewable Resources</b>					<b>13 Hours</b>
<b>Land resources:</b> Land-use and land cover change; Land degradation, Soil erosion and desertification. <b>Forest Resources:</b> Types and scope; Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations. <b>Water Resources:</b> Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-State) <b>Energy Resources:</b> Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. <b>Biodiversity and Conservation:</b> Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India.						

<b>Threats to biodiversity:</b> Habitat loss, poaching of wildlife, man- wildlife conflicts with case studies, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.		
<b>Module 3</b>	<b>Environment Pollution</b>	<b>13 Hours</b>
Environmental Pollution – Types, causes, effects and controls, Air, Water, soil and noise pollution, nuclear hazards and human health risks Solid waste: management and control measures urban and industrial waste with case studies Environmental Policies and Practices: Climate change, global warning , ozone layer depletion, acid rain and impacts on human communities and agriculture Environmental Laws: Environment Protection Act, Air (Prevention and Control of Pollution) Act, Forest Conservation Act, International agreements, Montreal and Kyoto protocols and Convention on Biological Diversity (CBD) Nature reserves, tribal population and rights and human wildlife conflicts in Indian context		
<b>Module 4</b>	<b>Human Communities and Environment</b>	<b>10 Hours</b>
Human population growth, Impacts on environment, human health and welfare ,Resettlements and rehabilitation of project affected persons, case studies <b>Disaster management:</b> Floods, earthquake, cyclones and landslides with case studies Environment movements: Chipko, Silent Valley, Bishnois of Rajasthan <b>Environmental Ethics:</b> Ecological, economic, social , ethical, aesthetic and informational value. Role of Indian and other religions and cultures in environmental conservation Environmental communication and public awareness, case studies- CNG vehicles in Delhi Field work – Field report to be submitted		
<b>Skill Development:</b> (These activities are only indicative, the Faculty members can innovate)		
1	Visit to an area to document environmental assets: river/forest/flora/fauna, etc	
2	Visit to a local polluted site- urban/Rural/Industrial/ Agricultural	
3	Study of common plants, insects, birds, and basic principles of identification	
4	Study of simple ecosystems – pond, river, lake etc.	
<b>Book for Reference:</b>		
1	Bharucha, E. (2015). Textbook of Environmental Studies.	
2	Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.	
3	Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.	
4	Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.	
5	Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.	
6	World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.	
7	Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.	
8	Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.	



9	Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates.
10	McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
11	McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.
12	Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.

#### Mapping of CO and PO

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