

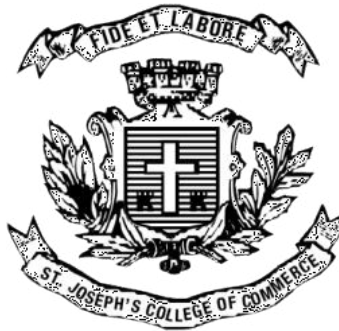
St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

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

*Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"*



Bachelor of Commerce

**(Professional – International Accounting
and Finance)**

Semester I & II

Syllabus as per National Education Policy 2020

Curriculum Framework w.e.f., 2021-2022

Academic Year 2023 – 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 65 in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2023 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (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.

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

- 1. To provide conceptual knowledge and application skills in the domain of Commerce studies.*
- 2. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.*
- 3. To sharpen the students' analytical and decision-making skills.*
- 4. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.*
- 5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.*
- 6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.*
- 7. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.*

Salient Features of the four - year Bachelor of Commerce Programme with Multiple Entry and Exit Options

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

Certificate in Commerce	<i>On the completion of First Year (two semesters)</i>
Diploma in Commerce	<i>On the completion of Second Year (four semesters)</i>

Basic Bachelor Degree	<i>On the completion of Third Year (six semesters)</i>
Bachelor Degree with Honours	<i>On the completion of Fourth Year (eight semesters)</i>

3. *The four-year undergraduate degree holders with research component and a suitable grade are eligible to enter the **Doctoral Programme** in a relevant discipline.*
4. *The students who exit with Certification, Diploma or Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.*
5. *The four-year Bachelor of Commerce Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.*
6. *The four-year Bachelor of Commerce Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.*
7. *A wide range of **Skill Enhancement Courses** are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.*
8. *In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of **Open Elective Courses** that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.*
9. *Students can make a choice of a **specialization/elective** in the 3rd and the 4th year of the programme.*

I. ELIGIBILITY FOR ADMISSION

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

II. DURATION OF THE PROGRAMME

The duration of the undergraduate degree programme is **four years** (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of **one** academic year (two-semester) with a **Certificate** in the discipline; **Diploma** after the study of **two** academic years (four Semesters) and **Basic Bachelor Degree** after the completion of **three** academic years (six Semesters). The successful completion of **Four-Year** undergraduate Programme would lead to **Bachelor Degree with Honours in the discipline**.

III. MEDIUM OF INSTRUCTION

The medium of instruction shall be English.

IV. ATTENDANCE

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

V. SUBJECTS OF STUDY: THE COMPONENTS OF CURRICULUM FOR FOUR-YEAR MULTIDISCIPLINARY UNDERGRADUATE B.COM PROGRAMME

The Category of courses and their descriptions are given in the following table:

Category of courses	Objectives/ Outcomes
Languages	<i>Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.</i>
Ability Enhancement Courses	<i>Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.</i>
Skill Enhancement Courses	<i>Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.</i>
Vocational Enhancement courses	<i>Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/self-employment.</i>

Foundation/ Discipline based Introductory Courses	<i>These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.</i>
Major Discipline Core Courses	<i>Major Discipline Core Courses aim to cover the basics that a student is expected to learn in that particular discipline. They provide fundamental knowledge and expertise to produce competent and creative graduates with a strong scientific, technical and academic acumen.</i>
Major Discipline Elective Courses	<i>These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.</i>
Open or Generic Elective Courses	<i>Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.</i>
Project work/ Dissertation/ Internship/ Entrepreneurship	<i>Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.</i>
Extension Activities	<i>As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programme in Govt Schools or Colleges, community service in slums and villages, awareness programme in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.</i>
Extra/Co- curricular Activities	<i>The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.</i>

VI. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

Exit Option	Minimum Credit Requirement*
<i>Certificate in Commerce</i>	<i>51</i>
<i>Diploma in Commerce</i>	<i>101</i>
<i>Basic Bachelor Degree</i>	<i>149</i>
<i>Bachelor Degree with Honours</i>	<i>193</i>

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

VII. TEACHING & EVALUATION

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

VIII. EXAMINATION & EVALUATION

CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT

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

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

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS:

- a) *The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.*

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

MINIMUM FOR A PASS

- a. *A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his/her internal assessment to be declared as passed.*
- b. *The student who has passed in all the end semester examinations in the first attempt is eligible for rank.*
- c. *A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class and CGPA but not for ranking.*
- d. *The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.*
- e. *If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.*

CARRY OVER

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

CLASSIFICATION OF SUCCESSFUL CANDIDATES

The ten-point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four year Undergraduate Programmes, with Certificate,

Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of;

- *Certificate in Business Commerce*
- *Diploma in Business Commerce*
- *Basic Bachelor's Degree in Business Commerce*
- *Bachelor's Degree with Honours in a Discipline*

TRANSFER FOR ADMISSION

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

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY

- a. *His/ her transfer admission shall be within the intake permitted to the college.*
- b. *Availability of same combination of subjects studied in the previous college.*
- c. *He/she shall fulfill the attendance requirements as per the University Regulation.*
- d. *He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.*

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES

- a. *A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.*
- b. *His/her transfer admission shall be within the intake permitted to the college.*
- c. *He/she shall fulfill the attendance requirements as per the University Regulation.*
- d. *The student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.*
- e. *He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.*

Outcome Based Education (OBE)

B. Com (Professional – International Accounting and Finance) Program

Educational Objectives (PEOs)

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

PEO1: *Be competent, creative and highly valued professionals in industry, academia, 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 professionals contributing to the country.*

PEO4: *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 – International Accounting and Finance) 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.

P05: Creative Thinking Skill

Develop, implement and communicate new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work.

P06: 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.

P07: Leadership and Team Work

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

P08: Ethical Conduct and Sustainability Practices

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

P09: Collaboration and Networking Skill

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

P010: 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)

B. Com (Professional – International Accounting and Finance)

P011: Emerging Trend of International Accounting practices

Apply specialized knowledge and professional skills in international accounting and finance, auditing techniques and their applicability in all fields of business.

P012: Financial Analytics for Corporate Financial Planning

Apply high ethical standards, integrity, expertise and efficiency in executing key financial plans and policies and explore potential outcomes.

B.COM - Honours (Professional - International Accounting & Finance)									
PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY									
Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
Part A : Ability Enhancement Compulsory Courses									
Language 3 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 3 Hrs/3 Crs	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Crs	9 Crs	6 Crs	9 Crs	-	-	-	-	30
Part B: Core Courses									
Discipline Specific Core Courses 4 Hrs/4 Crs	Cost Accounting I	Cost accounting II	Financial Reporting	Advanced Financial Reporting	Taxation I	Taxation II	Human Resource Management	Mergers, Acquisition & Corporate Restructuring	
	Business and Technology	Governance, Risk and Ethics	Financial Management	Marketing Management	Business Statistics	Theory and Practice of Banking	Business Information System	Business Intelligence - Data Analytics and Visualization *	
	Financial Accounting	Business Law	Audit and Assurance	Strategic Management	Advanced Audit and Assurance I	Advanced Audit and Assurance II	Entrepreneurial Development Programme	Financial Markets and Services*	
	-	-	-	-	Operation Research	Company Law and Secretarial Practice	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Crs	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 3 Hrs/3 Crs	-	-	-	-	Elective 1 Advanced Financial Management I	Elective 2 Advanced Financial Management II	Elective 3 Advance Performance Management	Elective 4 Forensic Accounting and Fraud Examination	
SEC - SB 2 Crs	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
VEC 3 Hrs/3 Crs	-	-	-	-	Financial Modeling	Financial Accounting and Control	Choice of Course	Choice of Course	
Research Methodology 4 Hrs/4 Crs	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project 12 Crs	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
Internship 2 Crs/4 Crs	-	-	-	-	Social Internship 2 Crs	Corporate Internship 2 Crs	-	Internship * 4 Crs	
II	17 Crs	15 Crs	17 Crs	14 Crs	24 Crs	24 Crs	22 Crs	22 Crs	155
Part C: Skill Enhancement Course - Value Based									
Foundation Course Extension and Extracurricular Activities 2 Crs	Psychological Well being	Extension Activities 1 Cr	Yoga	Extension Activities 1 Cr	-	-	-	-	
		Extracurricular Activities/Association/Sports 1 Cr		Extracurricular Activities/Association/Sports 1 Cr	-	-	-	-	
III	2 Crs	2 Crs	2 Crs	2 Crs	-	-	-	-	8
Total	25 Crs	26 Crs	25 Crs	25 Crs	24 Crs	24 Crs	22 Crs	22 Crs	193

Note: Only students who secure 75% marks or 7.5 CGPA and above in the 1st six semesters may choose to undertake research in the 4th year.

**Those who opt for research will have one DSC with Research Proposal Formulation & Project.

*Other students will continue with the regular Core Courses and Internship.

**Bachelor of Commerce (Professional – International Accounting and Finance)
Semester Structure as per National Education Policy**

SEMESTER I

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	Language 1		AECC	3+1+0	60	40	100	3
	C4 21 GE 101	General English						
2.	Language 2		AECC	3+1+0	60	40	100	3
	C4 21 KN 101	Kannada						
	C4 23 FK 101	Functional Kannada						
	C4 23 IK 101	Intermediate Kannada						
3.	C4 21 DC 101	Cost Accounting I	DSC-1	3+1+2	60	40	100	4
4.	C4 22 DC 102	Business and Technology	DSC-2	4+0+0	60	40	100	4
5.	C4 22 DC 103	Financial Accounting	DSC-3	4+0+0	60	40	100	4
6.		Open Electives*	OEC-1	3+1+0	60	40	100	3
7.	C4 22 SB 101	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
8.	UG 21 FC 101	Psychological Wellbeing	SEC-VB	1+0+2	-	50	50	2
SUB TOTAL (A)					390	310	700	25

* Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.

**Bachelor of Commerce (Professional – International Accounting and Finance)
Semester Structure as per National Education Policy**

SEMESTER II

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	Language 1		<i>AECC</i>	<i>3+1+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>
	<i>C4 21 GE 201</i>	<i>General English</i>						
2.	Language 2		<i>AECC</i>	<i>3+1+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>
	<i>C4 21 KN 201</i>	<i>Kannada</i>						
	<i>C4 21 HN 201</i>	<i>Hindi</i>						
	<i>C4 21 AE 201</i>	<i>Additional English</i>						
3	<i>UG 21 CC 201</i>	<i>Environmental Studies</i>	<i>AECC</i>	<i>3+0+0</i>	<i>30</i>	<i>20</i>	<i>50</i>	<i>3</i>
4	<i>C4 21 DC 201</i>	<i>Cost Accounting II</i>	<i>DSC-4</i>	<i>3+1+2</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
5	<i>C4 22 DC 202</i>	<i>Governance, Risk and Ethics</i>	<i>DSC-5</i>	<i>4+0+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
6	<i>C4 21 DC 203</i>	<i>Business Law</i>	<i>DSC-6</i>	<i>4+0+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
7		<i>Open Electives*</i>	<i>OEC-2</i>	<i>3+1+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>

8	UG 21 EA 201	ExtensionActivities	SEC-VB	0+0+2	-	25	25	1	
9	UG 21 EC 201	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1	
SUB TOTAL (A)						390	310	700	26

* Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.

SEMESTER 1
C4 21 DC 101: COST ACCOUNTING I

COURSE OBJECTIVES

The course aims to familiarise and acquire knowledge with the basic cost concepts required for effective decision making in entities.

Module 1 – Basic Concepts

7 Hrs.

Meaning – Cost accounting – Cost accountancy – Costing – Cost accounting and management – Objectives of Cost Accounting – Cost accounting v/s Financial Accounting – Cost Accounting v/s Management Accounting – Advantages of cost accounting – Methods of costing – Techniques (types) of costing – Cost centres (Meaning and purpose) – Cost units (Meaning and importance) – Cost accounting departments – Brief note on Cost Audit Records and Report Rules. Social responsibility in Performance and TBL

Module 2 – Cost Concepts and Classification

12 Hrs.

Cost – Expenses – Losses – Classification of costs – Natural classification of costs – Cost behaviour (in relation to changes in output or activity or volume – Degree of traceability to the product – Association with the product – Functional classification of costs – Costs of control other costs – Cost statement or cost sheet – Tender and quotation - Job and Batch Costing.

Module 3 – Material Control and Material Costing

12 Hrs.

Materials – Concepts and objectives of material control – Organization for material control – Purchasing and receiving procedure – Some issues in materials procurement – stores organization – Inventory system – Inventory shortages (losses) and overages – Inventory control- Calculations of Stock levels & EOQ with or without discount.

Costing material received – Costing material issues (FIFO, LIFO, simple and weighted average method only) – Pricing of materials returned to vendor – Pricing of materials returned to storeroom – Selection of a material pricing method.

Module 4 – Labour Costs: Accounting and Control

10 Hrs.

Introduction – Direct labour and indirect labour – Organization for labour control – Wage systems – Incentives wage plans – Work study – Job evaluation and merit rating – Time and motion study – Labour turnover – Treatment of labour cost related items – Methods of remunerating labour – Time and piece rate system – Halsey and Rowan premium systems – Taylor and Merrick's differential piece rate system.

Module 5 – Overhead Distribution

13 Hrs.

Concept – Classification of overheads – Factory overhead – Fixed – Semi variable and variable – Factory overheads – Accounting and distribution – Collection and codification of factory overheads – Allocation and apportionment of factory overheads – Apportionment of service departments overheads to producing

departments (repeated and simultaneous equation method) – Absorption of factory overhead (Machine hour rate) – Selecting an absorption rate.

Module 6 – Reconciliation of Costing Profits and Financial Profits 6 Hrs

Need for reconciliation – reasons for differences in profits – Problem on preparation of reconciliation statement and memorandum reconciliation accounts

Skill Development

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

- 1. Prepare a Cost Sheet for a period before Covid 19 and during Covid 19, from the Financial Statements of any manufacturing entity of your choice. Analyse the impact of Covid on the Cost and Profitability of the entity.*
- 2. Obtain 5 quotations of different entity for the purchase of a certain number of units and work out a revised quotation for each, 10% increase in units and 5% in decrease in units.*
- 3. Analyse and compare the methods of remunerating labour under Time Rate System, Piece Rate System, Halsey and Rowan Plan and Merrick's Differential Piece Rate System.*
- 4. Obtain Wage Sheet/ Pay Roll of any organization and prepare a revised wage sheet when the wages of each worker is increased by 20%.*
- 5. Collect Material Requisition Slip, Purchase Requisition Slip and Bin Cards of any five different companies of your choice.*

COURSE OUTCOMES

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

- 1. Illustrate the role of Cost Accountant in the context of ascertainment of cost, Cost audit and reporting.*
- 2. Prepare a Cost statement/Cost sheet in accordance with changes in output or activity or volume and nature of business organization.*
- 3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.*
- 4. Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.*
- 5. Illustrate the overhead distribution & allocation charged to the cost of goods sold.*
- 6. Prepare a reconciliation statement between costing & financial profits.*

Books for Reference

- ❖ ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP
- ❖ Colin Drury: *Management and Cost Accounting*.
- ❖ Nigam: *Theory and Techniques of Cost Accounting*.
- ❖ S. P. Jain & K L Narang: *Cost and Management Accounting*.
- ❖ Dr. S. N. Maheshwari: *Cost Accounting*.
- ❖ Jawahar Lal: *Cost Accounting*.
- ❖ M. N. Arora: *Cost Accounting*
- ❖ CA. B. Saravana prasath, *cost and management accounting for ca inter new syllabus, wolters Kluwer*
- ❖ R. S. N. Pillai & v. Bagavathi, *cost accountin, s. Chand*

SEMESTER – I

C4 22 DC 102: BUSINESS AND TECHNOLOGY

COURSE OBJECTIVE

This course focuses on types of business and the way they are structured. It explains the strategic, managerial & operating levels of management with regard to the principles of authority, responsibility & accountability. The course helps to understand the accounting and reporting system, technology and security, team management and the professional ethics in accounting and business.

Unit 1: The business organization, its stakeholders and the external environment. 12 Hrs

Purpose and types of business organisation, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors.

Unit 2: Business organizational structure, functions and governance. 12 Hrs

Formal and informal business organisation, Business organisational structure and design, Organisational culture in business, Committees in business organisations, Governance and social responsibility in business.

Unit 3: Accounting and reporting systems, compliance, control, technology and security 12 Hrs

Relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, Sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorisation, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering, Impact of Financial Technology (Fintech) on accounting systems.

Unit 4: Leading and managing individuals and teams & Personal effectiveness and communication 12 Hrs

Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, Application and impact of Financial Technology (FinTech) in accountancy and audit, Personal effectiveness techniques- Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral -Communicating in business.

Unit 5: Professional ethics in accounting and business**12 Hrs**

Fundamental principles of ethical behaviour, Role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas.

Skill Development

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

COURSE OUTCOMES

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

- 1. Identify the internal and external environmental factors that affects Business organizational structure, functions and governance.*
- 2. Examine the implications of the organization structure, culture, governance and corporate social responsibility practices on meeting the aspirations of all the stakeholders.*
- 3. Design a system that integrates accounting and reporting for effective communication of financial information towards financial control and compliance.*
- 4. Evaluate the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed and analyse the importance of personal effectiveness as the basis for effective team and organisational behaviour.*
- 5. Illustrate the implications of unethical and ethical practices in accounting profession and business.*

Recommended references

- ACCA F1 – Business & Technology Book published by Kaplan Publications*

SEMESTER – I
C4 22 DC 103: FINANCIAL ACCOUNTING

COURSE OBJECTIVES

The course aims to equip the students with the conceptual knowledge and skills required to prepare and evaluate financial statements of different business organisations.

Module 1: Mechanics of Financial Accounting **10 Hrs**

*Define financial accounting – purposes of financial statements for the users – main elements of financial reports-regulatory framework – conceptual framework – definitions of asset, liability, equity, income & expenses-prudence. **Qualitative characteristics of financial statements** - Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness, Brief Introduction to Indian accounting standards and the various accounting standards issued, US GAAP and IFRS. Role of an accountant – Ethical values of an accountant / Code of Ethics for an accountant*

Module 2: Accounting records & double entry accounting system **15 Hrs**

Data sources for accounting – different business documents– the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – Trial Balance - Errors & rectification – suspense accounts - bank reconciliation statements.

Module 3: Accounting for Current Assets and Current Liabilities **10 Hrs**

Inventory- Meaning, Inventory Valuation, Inventory Systems: Periodic Inventory System and Perpetual Inventory System,

Revenue recognition as per IFRS 15- Five step model (Concept only) Accounts Receivable, Irrecoverable Debts, Allowances for Receivables; Accounting treatment of Accounts Receivable.

Accounts Payable- Trade Creditors; Amount payable to Employees, Customers and Suppliers; Accounting treatment of Accounts Payable.

Accruals and Prepayments – Accounting treatment

Module – 4: Accounting for Depreciation and Fixed Assets **10 Hrs**

Acquisition of Fixed Assets; determination of Cost; Depreciation Method -

Straight line method, written down value method and Disposal of Fixed Assets;

*Accounting for Intangible assets; Amortization; Research and Development costs–
Accounting Treatment*

Module 5: Preparation of Financial Statements of Single Entities 15 Hrs

*Capital structure - Statements of profit or loss and other Comprehensive Income, Cash
Flow Statements, Statement of Financial Position – Statement of Changes in Equity –
Events after reporting period*

*Interpretation of financial statements – Use of basic ratios related to profitability,
liquidity, activity and resource utilisation (Simple problems only)*

Skill Development

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

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

COURSE OUTCOMES

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

- 1. Illustrate the role of Financial Accountant in reporting results of operations and financial position under the framework of Ind AS and IFRS.*
- 2. Understand the accounting processes related to cash transactions, sales tax, and reconciliation statements.*
- 3. Design accounting and reporting for current Assets and Liabilities under the framework of Ind AS and IFRS.*
- 4. Devise a method of Accounting for Depreciation and Fixed Assets and reporting as per Indian AS & IFRS.*
- 5. Construct the Financial Statements of Companies (IFRS Format) and show the treatment for the special items.*

Books for Reference

- *ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP*

- *Robert N Anthony, David F Hawkins and Kenneth A Merchant: Accounting Text and Cases: The McGraw-Hill Companies- Special Indian Edition*
- *Augustin Amaladas (at SJCC) and Mary Amalashanthi: Corporate Financial Knowledge Integration, Himalaya Publication.*
- *Grewal & Gupta: Advanced Accounting, S Chand & Co., New Delhi.*
- *Jain & Narang: Financial Accounting, Kalyani, Delhi.*
- *Radhaswamy & R L Gupta: Advanced Accounting, S Chand & Co., New Delhi.*
- *S. Kr. Paul: Advanced Accounting, New Central Book Agency, Calcutta.*

SEMESTER –I
C4 22 SB 101: DIGITAL FLUENCY

COURSE OBJECTIVES:

The course is designed to familiarize the students with the fluency required for comprehending a digital environment and applications of database management system.

Module 1: Operating Systems **10 Hours**

Operating Systems, types of operating systems, major functions of the operating systems, types of riser interface, examples of operating systems: MS-DOS, Windows, Mac OS. Linux, Solaris, Android. Office automation tools: word processor, power point, and spread sheet.

Module 2: Computer Networks **10 Hours**

Introduction to Computer Networks, Evolution of Networking, types of networks, Network devices - Modem, Ethernet card, RJ45, Repeater, Hub, Switch, Router, and Gateways, Identification of Nodes in a Network Communication, Internet, Web and the Internet of Things, Domain Name Systems. Security Aspects- Threats and Prevention, Malware - virus, Worms, Ransomware, Trojan, spyware, adware, key loggers, Modes of Malware distribution, Antivirus, HTTP vs HTTPS Firewall, Cookies, Hackers and Crackers,

Module 3: Database Management System **10 Hours**

Database Management Systems, Relational Data Model. Introduction to e-learning platforms such as Swayam, and MOOC. Virtual Meet: Technical Requirements, scheduling a meeting, joining virtual meet, recording the meeting, On line Forms: Creating questionnaire, Publishing questionnaire, conducting online responses, Analysing the responses, copying graphics into powerpoint, Downloading the response to spreadsheet. Introduction to societal impacts, Digital Foot prints, Digital Society and Netizen, Data Protection, E-waste, Impact on Health.

Skill Development:

- 1. Identifying the configuration of a computer system, laptop, and a mobile phone*
- 2. Identifying the version and the configuration of the operating system of a computer, laptop, and a mobile phone*
- 3. Identifying the network components like patch cord, switch, RJ 45 Jack, Socket and wireless router, creating a hotspot from a mobile phone, and allowing others to use the*

hotspot, creating a Google form, and send it to five users, scheduling a virtual meet and invite three people to join the Google meet, record the virtual Meet

4. Creating an account in the Railway reservation website, IRCTC, and finding trains from Tumkur to Hubli, creating a one minute video of your choice in your native tongue, and upload the video to YouTube, composing word document.

5. Creating tables, creating tables, preparing power point slides, simple computation using spread sheet

COURSE OUTCOMES:

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

- 1. Explain the type of emerging technologies and potential cyber-attacks in the world of digital*
- 2. Evaluate the relevance and applicability of Artificial Intelligence, Big Data Analytics, Internet of Things and Cloud Computing on specific operations citing a example for the same*
- 3. Justify the building of Essential Skills beyond Technology that goes well with adoption the Technology*

BOOK FOR REFERENCE:

- 1. Volker Lang, Digital Fluency: Understanding the basics of Artificial Intelligence, Block chain technology, Quantum Computing and their applications for Digital Transformation, 1st Edition, Apress Publications, 2021*
- 2. S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1st Edition, Karnataka, Ekalavya E-educate, 2021.*
- 3. Eric Downey, Fundamentals, Applications and Emerging Technologies, Createspace Independent Publications, 2017*
- 4. Chris Hackett, The Big Book of Maker Skills (Popular Science): Tools & Techniques for Building Great Tech Projects Flexi bound, Weldon Owen, Illustrated edition, 2014*

UG 21 FC 101: PSYCHOLOGICAL WELL-BEING

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.

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*

COURSE OUTCOMES

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

- 1. Develop a better emotional quotient.*
- 2. Formulate a healthier sense of self through self-awareness.*
- 3. Build more meaningful relationships.*
- 4. Display an improvement in inter-personal skills.*
- 5. Modify thought and belief patterns.*

SEMESTER II
UG 21 FC 201: ENVIRONMENTAL STUDIES

COURSE OBJECTIVES

Module 1: Introduction to Environmental Studies: 2 Hrs

- *Multidisciplinary nature of environmental studies.*
- *Scope and importance; Concept of sustainability and sustainable development.*

Module 2: Ecosystems 6 Hrs

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:

- a) *Forest ecosystem*
- b) *Grassland ecosystem*
- c) *Desert ecosystem*
- d) *Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)*

Module 3: Natural Resources: Renewable and Non- Renewable Resources 7Hrs

- *Land resources and land-use change; Land degradation, soil erosion and desertification.*
- *Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.*
- *Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (International & Inter-state).*
- *Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies*

Module 4: Biodiversity and Conservation 8 Hrs

- *Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots.*
- *India as a mega-biodiversity nation; Endangered and endemic species of India.*
- *Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity*

- *Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.*

Module 5: Environmental Pollution

7 Hrs

- *Environmental Pollution: Types, causes, effects and controls; Air, water, soil and noise pollution.*
- *Nuclear hazards and human health risks.*
- *Solid waste management, Control measures of urban and industrial waste.*
- *Pollution case studies.*

Module 6: Environmental Policies and Practices

7 Hrs

- *Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.*
- *Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife (Protection) Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).*
- *Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.*

Module 7: Human Communities and the Environment

6 Hrs

- *Human population growth: Impacts on environment, human health and welfare.*
- *Resettlement and rehabilitation of project affected persons; case studies.*
- *Disaster management: Floods, Earthquake, Cyclones and Landslides.*
- *Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.*
- *Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.*
- *Environmental communication and public awareness, case studies (e.g., CNG vehicles in cities).*

Module 8: Field work (Any two)

2 Hrs

- *Visit to an area to document environmental assets: river/forest/flora/fauna, etc.*
- *Visit to a local polluted site- urban/Rural/Industrial/ Agricultural.*

- *Study of common plants, insects, birds, and basic principles of identification.*
- *Study of simple ecosystems – pond, river, Delhi ridge, etc.*

COURSE OUTCOME

Books for Reference:

- ❖ *Bharucha, E. (2015). Textbook of Environmental Studies.*
- ❖ *Carson, R. (2002). Silent Spring. Houghton Mifflin Harcourt.*
- ❖ *Climate Change: Science and Politics. (2021). Centre Science and Environment, New Delhi.*
- ❖ *Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.*
- ❖ *Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.*
- ❖ *Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates.*
- ❖ *McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.*
- ❖ *McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.*
- ❖ *Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.*
- ❖ *Odum, E.P., Odum, H.T. & Andrews, J. (1971). Fundamentals of Ecology. Philadelphia: Saunders.*
- ❖ *Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). Environmental and Pollution Science. Academic Press.*
- ❖ *Rajit Sengupta and Kiran Pandey. (2021). State of India's Environment 2021: In Figures. Centre Science and Environment.*
- ❖ *Raven, P.H., Hassenzahl, D.M. & Berg, L.R. (2012). Environment. 8th Edition. John Wiley & Sons.*
- ❖ *Rosencranz, A., Divan, S., & Noble, M. L. (2001). Environmental law and policy in India.*
- ❖ *Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.*
- ❖ *Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.*
- ❖ *Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.*
- ❖ *Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.*
- ❖ *World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.*

Module 5: Performance measurement and control**5 Hrs**

Performance management information systems- Sources of management information- Management reports- Performance analysis in private sector organizations- Divisional performance and transfer pricing- Performance analysis in not-for-profit organizations and the public sector- External considerations and behavioural aspects

Module 6: Contemporary Concepts**5 Hrs**

Activity based costing- Target costing- Life-cycle costing- Throughput accounting- Environmental accounting and Sustainable Cost Accounting

Skill Development

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

- 1. Prepare Income Statement under Marginal Costing and Absorption Costing with imaginary figures and reconcile the two profits.*
- 2. Analyse the relevant and irrelevant costs from any 5 case study problems (relating to Relevant Costing) from any source.*
- 3. Obtain Master Budget of a manufacturing organization of your choice. Prepare a Revised Master Budget for 30% increase in output and 20% decrease in output.*
- 4. Create a Variance Report of any organization from any source and give your interpretation on the variance derived.*
- 5. Collect Performance Measurement and Control System applied by any 3 companies of your choice.*

COURSE OUTCOMES

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

- 1. Application of marginal costing techniques in decision making*
- 2. Identify the role of Relevant and irrelevant costing in business decisions*
- 3. Apply budgetary control technique by using different types of budget*
- 4. Apply the standard costing control Technique to report variance for business decisions making.*
- 5. Use of management reports on performance for analysis of divisional performance of Organizations.*
- 6. Apply the concepts of Target costing, lifecycle and environmental accounting in accordance with desirability of case.*

Books for Reference

- *ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP*
- *Colin Drury: Management and Cost Accounting.*
- *Augustin Amaladas and Mary Amala Shanthi: Corporate Financial Knowledge Integration, Himalaya publications*
- *Nigam: Theory and Techniques of Cost Accounting.*
- *S. P. Jain & K L Narang: Cost and Management Accounting.*
- *Dr. S. N. Maheshwari: Cost Accounting.*
- *Jawahar Lal: Cost Accounting.*
- *M. N. Arora: Cost Accounting*
- *CA. B. Saravana prasath, cost and management accounting for ca inter new syllabus, wolters kluwer*
- *R. S. N. Pillai & v. Bagavathi, cost accountin, s. Chand*

SEMESTER II

C4 22 DC 202: GOVERNANCE, RISK AND ETHICS

COURSE OBJECTIVES

To apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

Module – 1: Governance and Responsibility **12 Hrs**

The scope of governance – Agency relationships and theories – The board of directors – Board committees – Directors' remuneration - Different approaches to corporate governance – Corporate governance and corporate social responsibility – Governance: reporting and disclosure – Public sectors governance.

Module – 2: Internal Control and Review **10 Hrs**

Management control systems in corporate governance – Internal control, audit and compliance in corporate governance – Internal control and reporting – Management information in audit and internal control.

Module – 3: Identifying and Assessing Risk **11 Hrs**

Risk and the risk management process – Categories of risk – identification, assessment and measurement of risk.

Module – 4: Controlling Risk **12 Hrs**

Targeting and monitoring risk – Methods of controlling and reducing risk – Risk avoidance, retention and modelling.

Module – 5: Professional Values, Ethics and Social Responsibility **15 Hrs**

Ethical theories – Different approaches to ethics and social responsibility – Professions and the public interest – Professional practice and codes of ethics – Conflicts of interest and the consequences of unethical behavior – Ethical characteristics of professionalism – Social and environmental issues in the conduct of business and of ethical behavior.

Skill Development

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

- 1. Identify and report a professional accountant's role in internal control, review and compliance.*
- 2. Evaluate and present the role of the accountant in controlling and mitigating risk.*
- 3. Demonstrate the application of professional values and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.*
- 2. Prepare a chart and Evaluate the differences in ethical practices in various global businesses across the world.*
- 3. Analyze the resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage and formulate strategies that leverage firm's core*

competencies.

4. *Present strategies for exploiting international business opportunities including foreign entry strategies , Governance strategies , International location of production and sustainable utilization of resources*

COURSE OUTCOMES

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

1. *Explain Corporate Governance and its implications and function in the effective management and control of organizations and of the resources for which they are accountable.*
2. *Justify the role of professional accountant in the design of internal control, Audit and compliance in accordance with Corporate governance.*
3. *Illustrate the steps involved in the identification, assessment and measurement of risk in the context of Risk management process.*
4. *Evaluate the role of the accountant in controlling and mitigating risk from the perspectives of governance.*
5. *Examine the applicability and implications of ethical theories and code of conduct in resolving Professional, Social and Environmental issues from the perspectives of Corporate governance ethics.*

Books for Reference

- ❖ *ACCA STUDY MATERIAL 2016 OF KAPLAN, BPP and BECKERS.*
- ❖ *S K Mandal: Ethics & Corporate, Tata McGraw Hill Education*
- ❖ *S K Bhatia: Business Ethics & Managerial Values, Deep & Deep Publication*
- ❖ *Triechmann Hoyt Sommer: Risk Management & Insurance, South- Western Cengage Learning.*
- ❖ *Harrington Niehaus: Risk Management & Insurance, Tata McGraw Hill Education.*
- ❖ *Hill, Charles W L (2014): International Business, McGraw Hill Publication, 10th Edition.*
- ❖ *Varma, Sumati (2014): International Business, Pearson*

SEMESTER II
C4 21 DC 203: BUSINESS LAW

COURSE OBJECTIVES

The course is designed keeping in view the knowledge required for mercantile and global law and their redressal mechanism.

Module – 1: Jurisprudence and Scope **6 Hrs**

Introduction to Law – Classification of law – Hierarchy of Courts – Brief of procedure in Courts. Meaning and Scope of business law – Sources of Indian business law.

Module – 2: Indian Contract Act of 1872 **22 Hrs**

Definition – Types of contract – Essentials – Offer – Acceptance – Consideration capacity of parties – Free consent– Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.

Module – 3: Sale of Goods Act 1935 **8 Hrs**

Law of sale of Goods – Conditions and warranties – Transfer of ownership – Performance of contracts – Remedial measures.

Module – 4: Intellectual Property Legislations **8 Hrs**

Meaning and scope of Intellectual Properties – Patent Act of 1970 and amendments as per WTO agreements: Background – Objects – Definition – Inventions – Patentee – True and first inventor – Procedure for grant of Process and Product Patents – WTO rules as to Patents (in brief) – Rights to patentee – Infringement – Remedies.

Module -5: Consumer Protection Act [COPRA] **8 Hrs**

Background - Definition of (1) Consumer; (2) Consumer Dispute; (3) Complaint; (4) Deficiency; (5) Service – Consumer Protection Council – Consumer Redressal Agencies – District Forum – State Commission and National Commission.

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

Module – 6: Cyber Laws 1999

8 Hrs

Objectives – Definitions and salient features – Provisions pertaining to piracy and related offences and penalties.

Module-7: Global Law

12 Hrs.

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

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

Skill Development

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

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

COURSE OUTCOMES

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

- 1. Explain the scope of Business Law and its implication on various Business transactions.*
- 2. Illustrate the legal framework of Indian Contract Act and its essentials for making a valid contract.*
- 3. Evaluate the legal framework of Sale of Goods Act 1935 and its essentials for effecting a transfer of ownership.*
- 4. Examine the legal framework of Intellectual Property Legislation and its essentials for obtaining Intellectual Property Rights.*
- 5. Evaluate the provisions of consumer protection Act and its practice relating to consumer protection.*
- 6. Evaluate the provisions of Cyber Laws 1999 pertaining to piracy and related offences.*
- 7. Evaluate the Global legal system and its implication on formation, constitution and Governance of Business organization at global level.*

Books for Reference

- Aswathappa and Ramachandra, Business Law, HPH Bare Acts.*
- Garg, Sareen, Sharma & Chawla, Business Law*
- N.D. Kapoor, Business Law, Sultan Chand publications*
- M. C. Kuchhal, Business Law*
- Nabhi, Business Law, Indian Law House, Mumbai*
- Tulsian, Business Law, Tata McGraw Hill*

