

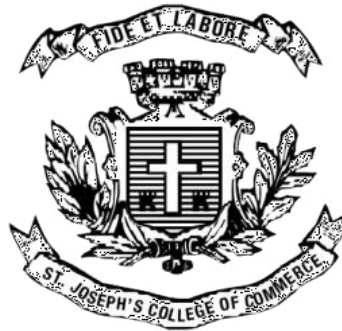
# **St. Joseph's College of Commerce**

*(Autonomous)*

*163, Brigade Road, Bengaluru – 560 025*

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

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



## **Bachelor of Commerce (Professional – Strategic Finance)**

**Semester I & II**

*Syllabus as per 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<sup>th</sup> 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, 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 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:*

<b>Certificate in Commerce</b>	<b>On the completion of First Year</b> (two semesters)
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<b>Diploma in Commerce</b>	<i>On the completion of <b>Second Year</b> (four semesters)</i>
<b>Basic Bachelor Degree</b>	<i>On the completion of <b>Third Year</b> (six semesters)</i>
<b>Bachelor Degree with Honours</b>	<i>On the completion of <b>Fourth year</b> (eight semesters)</i>

3. *The four-year undergraduate honours 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 3<sup>rd</sup> and the 4<sup>th</sup> 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-semesters) 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
<b>Languages</b>	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.
<b>Ability Enhancement Courses</b>	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.
<b>Skill Enhancement Courses</b>	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.
<b>Vocational Enhancement courses</b>	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/self-employment.

<b>Foundation/ Discipline based Introductory Courses</b>	<i>These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.</i>
<b>Major Discipline Core Courses</b>	<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>
<b>Major Discipline Elective Courses</b>	<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>
<b>Open or Generic Elective Courses</b>	<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>
<b>Project work/ Dissertation/ Internship/ Entrepreneurship</b>	<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>
<b>Extension Activities</b>	<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>
<b>Extra/Co-curricular Activities</b>	<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.*

<b>Exit Option</b>	<b>Minimum Credit Requirement*</b>
<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.*

<b>TOTAL MARKS FOR EACH COURSE</b>	<b>100%</b>
<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 internal assessment to be declared as passed.*
- b. *The student who is 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 – Strategic Finance) Program**

#### **Educational Objectives (PEO)**

*Our B. Com (Professional – Strategic 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 (PO)**

*After the completion of the B. Com (Professional – Strategic 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.

**P04: 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**, *implements and communicates 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 & Sustainability Practices**

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

**P09: Collaboration & 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)****P011: Formulation of Strategic Financial Goals**

*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.*

**P012: Exploring Alternate Solutions**

*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 - Honours (Professional - Strategic Finance)									
PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY									
Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
<b>Part A : Ability Enhancement Compulsory Courses</b>									
<b>Language</b> 3 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
<b>Compulsory Course</b> 3 Hrs/3 Crs	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
<b>I</b>	<b>6 Crs</b>	<b>9 Crs</b>	<b>6 Crs</b>	<b>9 Crs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30</b>
<b>Part B: Core Courses</b>									
<b>Discipline Specific Core Courses</b> 4 Hrs/4 Crs	Financial Accounting	Corporate Accounting	Strategic Financial Management I	Strategic Financial Management II	Income Tax I	Income Tax II	Corporate Tax	Sustainable Finance	
	Principles of Management	Financial Analytics & Control	Marketing Management	Human resource Management	Business Law	Company Law and Secretarial Practice	Mergers, Acquisition & Corporate Restructuring	Emotional Intelligence for Managerial Effectiveness*	
	Financial Planning & Performances	Business Economics	International Financial Reporting	Theory & Practice of Banking	Principles and Practice of Auditing	Goods And Services Tax	Entrepreneurial Development Programme	Portfolio Management and Analysis*	
	-	-	-	-	Operation Research	Fundamentals of Research	-	-	
<b>Open Electives Course (OEC)</b> 3 Hrs/ 3 Crs	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
<b>Discipline Specific Elective</b> 3 Hrs/3 Crs	-	-	-	-	Elective 1	Elective 2	Elective 3	Elective 4	
<b>SEC - SB</b> 2 Crs	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
<b>VEC</b> 3 Hrs/3 Crs	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
<b>Research Methodology</b> 4 Hrs/4 Crs	-	-	-	-	-	-	Research Methodology	-	
<b>Research Proposal Formulation &amp; Project</b> 12 Crs	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
<b>Internship</b> 2 Crs/4 Crs	-	-	-	-	Social Internship 2 Crs	Corporate Internship 2 Crs	-	Internship * 4 Crs	
<b>II</b>	<b>17 Crs</b>	<b>15 Crs</b>	<b>17 Crs</b>	<b>14 Crs</b>	<b>24 Crs</b>	<b>24 Crs</b>	<b>22 Crs</b>	<b>22 Crs</b>	<b>155</b>
<b>Part C: Skill Enhancement Course - Value Based</b>									
<b>Foundation Course Extension and Extracurricular Activities</b> 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	-	-	-	-	
<b>III</b>	<b>2 Crs</b>	<b>2 Crs</b>	<b>2 Crs</b>	<b>2 Crs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>
<b>Total</b>	<b>25 Crs</b>	<b>26 Crs</b>	<b>25 Crs</b>	<b>25 Crs</b>	<b>24 Crs</b>	<b>24 Crs</b>	<b>22 Crs</b>	<b>22 Crs</b>	<b>193</b>

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

\*Those who do not opt for research will continue with the regular Core Courses and Internship.

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

**Bachelor of Commerce  
(Professional – Strategic 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.	<b>Language 1</b>		<i>AECC</i>	<i>3+1+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>
	<i>C6 21 GE 101</i>	<i>General English</i>						
2.	<b>Language 2</b>		<i>AECC</i>	<i>3+1+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>
	<i>C6 21 KN 101</i>	<i>Kannada</i>						
	<i>C6 23 FK 101</i>	<i>Functional Kannada</i>						
	<i>C6 23 IK 101</i>	<i>Intermediate Kannada</i>						
3.	<i>C6 21 DC 101</i>	<i>Financial Accounting</i>	<i>DSC-1</i>	<i>3+1+2</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
4.	<i>C6 21 DC 102</i>	<i>Principles of Management</i>	<i>DSC-2</i>	<i>4+0+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
5.	<i>C6 21 DC 103</i>	<i>Financial Planning &amp; Performance</i>	<i>DSC-3</i>	<i>4+0+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
6.		<i>Open Electives*</i>	<i>OEC-1</i>	<i>3+1+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>
7.	<i>C6 22 SB 101</i>	<i>Digital Fluency</i>	<i>SEC-SB</i>	<i>1+0+2</i>	<i>30</i>	<i>20</i>	<i>50</i>	<i>2</i>
8.	<i>UG 21 FC 101</i>	<i>Psychological Wellbeing</i>	<i>SEC-VB</i>	<i>1+0+2</i>	<i>-</i>	<i>50</i>	<i>50</i>	<i>2</i>
<b>SUB TOTAL (A)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

\*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 – Strategic 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.	<b>Language 1</b>		<i>AECC</i>	<i>3+1+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>
	<i>C6 21 GE 201</i>	<i>General English</i>						
2.	<b>Language 2</b>		<i>AECC</i>	<i>3+1+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>
	<i>C6 21 KN 201</i>	<i>Kannada</i>						
	<i>C6 21 HN 201</i>	<i>Hindi</i>						
	<i>C6 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>C6 21 DC 201</i>	<i>Corporate Accounting</i>	<i>DSC-4</i>	<i>3+1+2</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
5	<i>C6 21 DC 202</i>	<i>Financial Analytics &amp; Control</i>	<i>DSC-5</i>	<i>4+0+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
6	<i>C6 21 DC 203</i>	<i>Business Economics</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	<i>UG 21 EA 201</i>	<i>ExtensionActivities</i>	<i>SEC-VB</i>	<i>0+0+2</i>	-	25	25	1
9	<i>UG 21 EC 201</i>	<i>Extra-Curricular Activities</i>	<i>SEC-VB</i>	<i>0+0+2</i>	-	25	25	1
<b>SUB TOTAL (A)</b>						<b>390</b>	<b>310</b>	<b>700</b>
								<b>26</b>

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

**SEMESTER – I**  
**C6 21 DC 101: 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: Conceptual Framework 10 Hrs**

*Introduction to IND AS, IFRS, Challenges in implementation, Role of an accountant. Concepts – Assets, Liabilities, Incomes, Expenditure and Equity for Sole proprietor, Partnership firm and Company. Four Pillars of accounting and Accounting Equation. Applicability of IndAS – Voluntary adoption and Mandatory applicability – Phase I, II, III and IV Role of accountant – Ethical values – Integrity, Objectivity, Professional competence and care, confidentiality, Professional behaviour*

**Module - 2: Accounting Process 10 Hrs**

*Accounting Process – Journal (including transactions covering GST on purchases and sales), Ledger, and Trial Balance. Rectification of Errors as per IND AS 8 and 10.*

**Module – 3: Preparation and Presentation of Financial Statements 15 Hrs**

*Preparation of Financial statements- Profit & Loss statement and Balance Sheet. Treatment of Ongoing transactions-Goods withdrawn by proprietor, Goods lost by fire, Goods issued as free sample, Goods sent on consignment basis, Cash withdrawn by proprietor, Prepaid expenses, Outstanding expenses, Interest on capital, Interest on drawings, Interest on loan, Provision for Bad debts and Doubtful debts, Depreciation, Commission payable before and after charging such commission. (Sole proprietor and Partnership Firm)*

**Module – 4: Introduction to Company Financial Statements 5 Hrs**

*Company Financial Statements – Objectives, Format of the presentation of Financial Statement as per Ind AS and the Companies Act 2013 (revised July 2019).*

**Module - 5: Preparation and Presentation of Cash flow Statement 10 Hrs**

*Meaning of Cash flow, Types of Cash flow, Estimation of cash flow using various methods. (Simple problems only)*



## **Module–6: Basic Financial Statement Analysis**

**10 Hrs**

*Ratio Analysis based on profits, Balance Sheet, Return on Capital Employed, Return on Investments, Earning per Share, Net Profit Ratio, Current Ratio, and Liquid Ratio. Trend Analysis.*

### **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. Analyze 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.*

### **COURSE OUTCOMES**

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

- 1. Explain the concepts, conventions and terms of Financial Accounting as per the framework of Ind AS and IFRS.*
- 2. Prepare journal, ledger and trial balance and rectification of errors as per Ind AS 8 and 10.*
- 3. Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.*
- 4. Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).*
- 5. Prepare Cash flow statements as per old and new methods.*
- 6. Evaluate firm's profitability and liquidity by using ratio analysis and trend analysis.*

### **Books for Reference**

- Jain & Narang -Advanced Accounts– Kalyani Publications*
- S.N. Maheshwari - Advanced Accounting – Sultan Chand*
- Ashok Sehgal, Deepak Sehgal -Advanced accounting, Taxmann's*
- Grewal -Advanced Accounts – Sultan Chand*
- CA Anand Banka - Comprehensive guide to IND AS implementation- CCH Publications Wolters Kluvers*
- IFRS and Ind AS publications issued by IASB and ICAI respectively*
- M.C.Shukla -Advanced Accounts – Sultan Chand*

**SEMESTER – 1**  
**C6 21 DC 102: PRINCIPLES OF MANAGEMENT**

**COURSE OBJECTIVES**

*The course content is designed with a view to acquaint students with the concepts and principles of management required for a successful business entity.*

**Module – 1: Introduction to Management and History of Management Thought** **12 Hrs**

*Introduction: Meaning – Nature and Characteristics of Management – Scope and Functional Areas of Management – Management as an Art, Science or Profession – Management and Administration – Principles of Management - Roles and skills of managers.*

*Evolution of Management Thought: Pre-scientific Management (introduction) – Taylor’s Scientific Management – Fayol’s modern management - Lillian and Gilberth Human Relations – Elton Mayo.*

**Module - 2: Planning Forecasting and Decision Making** **10 Hrs**

*Planning: Nature – Planning Process – Objectives – Types of plans – MBO (Peter Drucker) & MBE*

*Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative.*

*Decision Making: Meaning – Types of decisions – Personal phases of Decision Making - Steps in decision making - Delegation and Principles of delegation.*

**Module-3: Organizing and Staffing** **10 Hrs**

*Organizing: Nature and Purpose of Organization – Principles of Organization– Organization structure and types – Departmentation – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span. Staffing: Nature and Process of Staffing.*

**Module - 4 Leadership, Directing and Controlling** **10 Hrs**

*Leadership: Meaning – Leadership styles – Theories of leadership. Directing: Meaning – Principles and techniques of directing.*

*Controlling: Meaning and definition – Features – Steps in controlling and methods of establishing control. Techniques of controlling – Budgetary and non-budgetary.*

**Module – 5: Co-Ordination and Motivation** **12 Hrs**

*Co-ordination: Meaning – steps and methods of co-ordination.*

*Motivation: Meaning - Theories of motivation – Carrot & Stick approach –*

*Maslow's – Mc Gregor's – Herzberg's – ERG – Mc Clelland's – Vroom's Expectancy  
- William Ouchi's theory Z.*

**Module – 6: Business Ethics and Recent trends in Management 6 Hrs**

*Meaning – Need and importance - Principles of ethics -profits and ethics – Factors affecting ethical practices in Business Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups.*

**Recent Trends in Management** – *Continuing digitization in the business world, Artificial Intelligence in various functions of management, importance of data and analytics in management*

**Skill Development**

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

- 1. Evaluate the innovate concepts of Principles of Management laid on Henry Fayol in different industries.*
- 2. Examine the impact of strategic partnerships with market research firms.*
- 3. Analyze the impact of expansion from product to channel & customer profitability analysis.*
- 4. Application of Predictive accounting & business intelligence on Enterprise Performance Management.*
- 5. Present the Seven C attributes shared by experts of Covid 19 pandemic in Harvard School Business Working Knowledge. Analyse these attributes and their applicability in the Indian Corporate Scenario.*

**COURSE OUTCOMES**

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

- 1. Explain the principles of Management and role and skills of a Manager.*
- 2. Integrate the planning, forecasting with decision making process of a given organization.*
- 3. Relate the function of organizing with staffing in consideration of their effort on individual actions.*
- 4. Identify the range of leadership theories, Directing and controlling tools available in the management.*
- 5. Illustrate the range of motivation theories and methods of coordination available for the management practices.*

6. *Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management.*

### **Books for Reference**

- *Neeru Vasishth and Vibhuti Vasishth. Principles of Management Text & cases, 5th Edition. 2019. Taxman Publications.*
- *Stephen P. Robbins Mary Coulter Agna Fernandez Management. 14th Edition 2019. Pearson Education.*
- *Pravin Durai. Principles of Management 2nd Edition, 2018, Pearson India.*
- *Hill Mcshane Principles of Management, 1st Edition. 2007, McGraw Hill*

**SEMESTER – 1**  
**C6 21 DC 103: FINANCIAL PLANNING & PERFORMANCE**

**COURSE OBJECTIVES**

*The course aims to enable the students to apply strategic planning process in the context of long-term finance decisions and prepare budgets. It builds the skills to analyse the variances and decide the responsibility centers and evaluate its performance.*

**Module 1: Strategic Planning & Performance** **8 Hrs**

*Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process. Importance of Strategic planning for Corporate Sustainability*

**Module 2: Budgeting Methodologies** **12 Hrs**

*Operations and performance goals - Characteristics of a successful budget process- Resource allocation - Annual business plans (master budgets) - Project budgeting- Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets- Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projections. Successful budget process – Budgeting for Sustainability / Importance of budgeting for Sustainability*

**Module 3: Forecasting Techniques** **10 Hrs**

*Simple Regression Equation – Multiple Regression Equation and use in forecasting- Calculation of result of simple regression equation - Learning curve analysis – Cumulative average time learning model – Benefits and Shortcomings of Regression analysis and Learning Curve Analysis - Expected Value of Random Variables – Benefits and Shortcomings of Expect value techniques – Probability values to estimate future cash flows*

**Module 4: Cost and Variance Measures****12 Hrs**

*Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations*

**Module 5: Responsibility centres and reporting segments****8 Hrs**

*Types of responsibility centres - Transfer pricing - Reporting of organizational segments*

**Module 6: Performance Measures****10 Hrs**

*Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues – Key performance indicators (KPIs) - Balanced scorecard*

**Skill development**

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

- 1. Prepare the operational and financial budget to launch a new business for an organization.*
- 2. Analyse a company's annual budget, compare to actual performance and present a summary.*
- 3. Conduct a strategic planning exercise for an organization.*
- 4. Prepare a cash flow forecast for a given scenario such that you can predict the month end bank balance for every month of the year.*
- 5. Conduct a SWOT analysis for an organization and leverage the opportunities to turn into strengths. Identify the weaknesses and threats to nullify damage or use them to your advantage.*
- 6. Identify a manufacturing concern and analyse its KPIs.*

**COURSE OUTCOMES**

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

- 1. Illustrate the steps involved in strategic planning process in the context of long term finance decisions.*
- 2. Apply an appropriate Budgeting methodology in accordance with the demand of case.*
- 3. Use Regression Equation as a technique of forecasting in accordance with the demand of case.*
- 4. Justify the implication of standard costing in controlling the performance function in the context of cost and variance Measures.*
- 5. Compare and contrast the role of Responsibility centres as reporting organizational segments.*
- 6. Integrate the essential elements of Product, Business and customer profitability analysis as key performance indicators in the context of*

*measurement of financial performance of firm.*

**Books for Reference**

- *Part 1: Financial Planning, Performance & Analytics - Wiley CMA excel Learning System*
- *Thomas Wheelen, J. David Hunger, Strategic Management and Business Policy: Globalization, Innovation and Sustainability;*
- *Alan N. Hoffman, and Chuck Bamford; Pearson*
- *Edward Blocher, David Stout, Paul Juras, and Gary Cokins ,Cost Management: A Strategic Emphasis; McGraw Hill*
- *Charles Horngren, Srikant Datar, and Madhav Rajan; Cost Accounting: A Managerial Emphasis; Pearson*
- *David Anderson, Dennis Sweeney, Thomas Williams, Jeffrey Camm, and James Cochran; Quantitative Methods for Business; Cengage Learning*

SEMESTER –I  
**C6 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, 1<sup>st</sup> Edition, Apress Publications, 2021*
2. *S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1<sup>st</sup> Edition, Karnataka, Ekalavya 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*

## I SEMESTER

### 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.*



capital.

**Module – 5: Absorption and External Reconstruction**

**10 Hrs**

*Absorption and Reconstruction According to IND AS 103 & 110. Forms of Purchase consideration – Deferred and Contingent consideration. Accounting Entries in the Books of Selling or Vendor Company, Ledger accounts in the books of Selling company, Journal entries in the books of Buying Company and preparation of Balance Sheet of the buying company, Calculation of Goodwill or Capital Reserve, Treatment of – Intercompany debts, Intercompany Owings, Unrealized Profits, Discharge of debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital.*

**Skill Development**

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

- 1. Prepare the Depreciation Schedule II of Companies Act with imaginary figures.*
- 2. Prepare a report for a case of mergers or acquisitions. State the reasons why the firms decided to do so and the benefits derived by both companies.*
- 3. Analyse any 5 cases of amalgamations/ absorption of Joint stock companies with a brief description of each case – name of purchasing & selling companies, nature of merger/absorption and purchase consideration.*
- 4. Analyse the impact of covid on published financial statements by comparing the statements before and after the pandemic.*

**COURSE OUTCOMES**

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

- 1. Construct the financial statements of company as per the frame work of Ind AS.*
- 2. Devise a plan for Redemption of Preference shares*
- 3. Reconstruct the capital structure of financial statement of Joint stock company ltd. after making necessary in connection with internal reconstruction.*
- 4. Construct the Balance sheet after making necessary in connection with Amalgamation.*



5. *Construct the Balance sheet after making necessary in connection with Absorption and external reconstruction.*

**Books for Reference**

- *Jain & Narang - Advanced Accounts – Kalyani Publications*
- *S.N.Maheshwari - Advanced Corporate Accounting – Sultan Chand*
- *Ashok Sehgal, Deepak Sehgal , Advanced accounting , Corporate accounting – Taxmann's*
- *Sanjeev Singhal & R. Shankaraiah, Manual of Financial accounting and reporting- CCH publications*
- *Gupta and Grewal – Advanced Accounts –Sultan Chand*
- *M.C.Shukla - Advanced Accounts – Sultan chand*

**SEMESTER - II**  
**C6 21 DC 202: FINANCIAL ANALYTICS AND CONTROL**

**COURSE OBJECTIVES**

*The course aims to enable students to devise a plan for Information systems and Data governance that facilitate finance – related decisions and analyse the implication of Governance, Risk and Compliance in devising an internal control structure as per the management philosophy.*

**Module 1: Information systems and Data Governance** **10 Hrs**

*Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data policies and procedures - Life cycle of data*

*- Controls against security breaches*

**Module 2: Technology-enabled finance transformation and Data Analytics** **10 Hrs**

*Systems Development Life Cycle – Process automation - Innovative applications - Business intelligence - Data mining - Analytic tools - Data visualization*

**Module 3: Cost Measurement Concepts** **12 Hrs**

*Cost behaviour and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead*  
*- Determination of allocation base - Allocation of service department costs*

**Module 4: Supply chain management and Business process improvement** **10 Hrs**

*Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis*  
*- Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis*  
*- Efficient accounting processes.*

**Module 5: Governance, Risk and Compliance** **10 Hrs**

*Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - COSO Control Components – ERM Policies and Procedures - Corporate governance & Responsibilities - Audit Risk - External audit requirements.*

## **Module 6: Systems Controls and Security Measures**

**8 Hrs**

*General accounting systems controls – Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning*

### **Skill Development**

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

- 1. Develop a presentation on Accounting Information System explaining while AIS is important, the role it plays in enhancing the value of a business, its functions and provide examples on real-time adaptations of AIS across various companies.*
- 2. Identify three product and service company use cases and develop a presentation on the role data analytics played in these organizations.*
- 3. Understand the cost structure of an organization and, based on behaviour, help to categorize the costs and analyse them.*
- 4. Understand the risks and internal controls of an organization and prepare a risk control matrix. Study SOP for a core company process (Purchase, Marketing etc) and prepare a risk-control matrix.*
- 5. Understand and simulate a demand forecasting model that serves as a tool to support production planning and inventory management.*
- 6. Analyse the existing internal control system of the revenue department of an organization.*

### **COURSE OUTCOMES**

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

- 1. Devise a plan for Information systems and Data governance that facilitate finance – related decisions.*
- 2. Create a model of data analytics in the context of technology – Enabled finance transformation.*
- 3. Apply an appropriate Cost measurement technique in accordance with the merit of case.*
- 4. Evaluate each component of supply chain management and its implications towards continuous Business Process improvement.*
- 5. Justify the implication of Governance, Risk and Compliance in devising an internal control structure as per the management philosophy.*
- 6. Integrate the essential elements of general accounting system controls, Application and Transaction controls, Network and Back up controls for designing System controls and security measures.*

### **Books for Reference**

- *Part 1: Financial Planning, Performance & Analytics, Wiley CMA excel Learning System,*
- *Edward Blocher, David Stout, Paul Juras, and Gary Cokins; Cost Management: A Strategic Emphasis; McGraw Hill*
- *Charles Horngren, Srikant Datar, and Madhav Rajan; Cost Accounting: A Managerial Emphasis; Pearson*
- *Mark Simkin; Core Concepts of Accounting Information Systems; Wiley*
- *George Bodnar, and William Hopwood; Accounting Information Systems, Pearson*
- *COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework*
- *Michael Alexander, Excel Power Pivot & Power Query for Dummies; Wiley*
- *R N Prasad, Seema Acharya; Fundamentals of Business Analytics, 2<sup>nd</sup> Edition; Wiley*

**SEMESTER – II**  
**C6 21 DC 203: BUSINESS ECONOMICS**

**COURSE OBJECTIVES**

*The objective of this course is to familiarise students with the fundamental concepts of economics and its applicability to business environment.*

**Module – 1: Business Economics** **4 Hrs.**

*Meaning – Definitions – Characteristics – Scope of Business Economics – Uses and Objectives of Business Economics – Business ethics in economics performance- Micro & Macro Economics.*

**Module – 2: Consumer Behaviour** **15 Hrs.**

*Approaches to the Study of Consumer Behaviour - Cardinal Approach – Law of Equi-Marginal Utility – Ordinal Approach – Indifference Curve Analysis – Properties – Consumer Surplus: Meaning – Analysis – Limitations- Consumer Sovereignty – Limitations*

**Module – 3: Theory of Demand and Analysis** **15 Hrs.**

*Demand – Demand Determinants – Law of Demand – Characteristics - Exceptions- Elasticity of Demand – Price Elasticity – Types - Determining Factors – Change in Demand and Elasticity of Demand – Business Applications of Price Elasticity – Concepts of Income and Cross Elasticity of Demand – Price Elasticity of Demand Measurement By Total Outlay Method including mathematical problems- Survey of buyer's intention – Collective opinion – Trend projection –Economic Indicator. Demand forecasting methods for a new product including mathematical problems.*

**Module – 4: Production Function** **8 Hrs.**

*Law of Supply– Meaning – Determinants of Supply. Production Function: Equilibrium Though Isoquants and Isocosts –Types of Cost- relationship between different types of costs and breakeven analysis.*

**Module – 5: Market Structure** **12 Hrs.**

*Perfect Competition – Features – Price and Output Determination - Influence of Time Element on Price and Output – Monopoly – Features – Price and Output Determination– Price Discrimination– Price Output Determination Under Discriminating Monopoly. Monopolistic Competition–Features Price and Output Determination in Short Run and in Industry – Features of Duopoly and Oligopoly.*

**Module – 6: Business Cycles** **6 Hrs.**

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

## **Skill Development**

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

- 1. Draft the diagrammatic representation of each aspect of the chapter in a book under different chapters. Select and discuss the case studies that will have impact on business decision-making in each chapter.*
- 2. Conduct a survey and report on the demand forecasting for a product.*
- 3. Choose a product and apply price elasticity in real situation.*
- 4. Prepare a Detailed chart on Consumer Surplus.*
- 5. Present a diagram showing business cycles.*

## **COURSE OUTCOMES**

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

- 1. Describe the meaning, scope of business economics and role of business economists in the context of Business decisions.*
- 2. Identify the range of approaches to the study of consumer behavior and relate its implications on Business Decisions.*
- 3. Relate the law of demand and its implications on demand conditions and price elasticities for developing pricing policies and strategies.*
- 4. Describe the law of supply and its implications on production function and output decision.*
- 5. Examine the type of market structure and relate its implications on Pricing and Output decisions of your chosen organization.*
- 6. Relate dynamics of Business cycles, changes in monetary and fiscal policies and other macro-economic variables with the corresponding impact on managerial decisions and its operations.*

## **Books for Reference**

- D. M. Mithani: Business Economics.*
- Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business EconomicsH. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI.*
- Joel Dean: Managerial Economics.*
- K. K. Dewett: Economic Theory.*
- M. L. Seth: Test Book of Economic Theory.*
- Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH.*
- Petersen & Lewis: Managerial Economics.*