FIDE ET LABORE

ST. JOSEPH'S UNIVERSITY

St. Joseph's University

#36, Lalbagh Main Road, Bangalore 560027

ST. JOSEPH'S UNIVERSITY SCHOOL OF BUSINESS

Become exceptional

DEPARTMENT OF COMMERCE

Bachelor of Commerce:

International Finance and Accounting [B.Com IFA]

Adhering to Karnataka State Education Policy [KSEP]

www.sju.edu.in

1 ABOUT THE UNIVERSITY

St Joseph's University is a Jesuit university at the heart of Bengaluru, the Silicon city of India. Established in 1882 by Paris Foreign Mission Fathers, the management of the University was handed over to the Jesuit order (Society of Jesus) in 1937. The University was first affiliated with the University of Madras and later with the Mysore and Bangalore universities. In 1986, St Joseph's University became the first affiliated University in Karnataka to offer postgraduate courses. In 1988, it became the first University in Karnataka to get a Research Centre, and in 2005, it was one of five University's in Karnataka that was awarded academic autonomy. In February 2021, St Joseph's University bill was presented in the Karnataka Legislative Assembly and was subsequently passed by the Legislative Assembly and Karnataka Legislative Councill. The University received its University status on 2 July 2022 and was inaugurated as India's first Public-Private-Partnership University by the Honourable President of India, Smt. Droupadi Murmu on 27 September 2022.

As a university, we are dedicated to excellence in education. Over the years, our students have been ranked among the finest in the country, as attested by our illustrious alumni. With an accomplished faculty both in teaching and research, the university is home to leading centres of excellence on campus. Here we try to create leaders for a better world, leaders deeply rooted in our philosophy "Fide et Labore" (a Latin phrase that means "Faith and Toil"), who commit themselves to excel in the fields they choose. We make every effort to be relevant, innovative, and creative. St Joseph's continues to be a place of deep care for each person, especially those who feel most vulnerable.

VISION

St Joseph's is a Jesuit institution. Jesuit education is inspired and motivated by the person and message of Jesus Christ. St Joseph's educates women and men to be learners for life.

MISSION

1. Academic Excellence: Studying subjects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.

2. Character Formation: Character development is an essential aspect of education. A person is what his/her values are. Your character includes your behavior, your values and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion and caste.

3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the University to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

2 SCHOOL OF BUSINESS

The School of Business at St. Joseph's University provides an enabling environment to help its students standout both academically and in shaping them to an overall balanced personality both in terms of the University's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character formation and social concern, shaping them to become "men and women" for others. The department strives to equip in its students' skills required to face the challenges of a dynamic business world.

- Vision: To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.
- Mission: School of Business strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

3 PROGRAM PROFILE

B.Com (International Accounting & Finance) curriculum is embedded with ACCA (Association of Chartered Certified Accountants, UK) and our students study these globally recognised subjects of ACCA as part of the syllabus. Hence, any student who joins our B.Com (International Accounting) programme is eligible to enroll for ACCA. Since we have incorporated the ACCA subjects into our curriculum, our students enjoy subject exemptions from ACCA as well. Currently, B.Com(International Accounting & Finance) students of SJU get exemptions for the first 9 papers of ACCA (F1 to F9) and they can start preparing for F10 onwards of ACCA.

This Programme facilitates students to acquire adequate knowledge in the field of financial accounting, Taxation, Finance, Banking, Cost Accounting, Corporate administration, Marketing, Business laws, international business, Event management, Quantitative methods, Research, Marketing, Entrepreneurial Development and Operations management. The Programme also offers open electives based on NEP framework in first four Semesters which is inter-disciplinary or multi-disciplinary in nature.

- Duration: 3 years (6 semesters). A student successfully completing Three (03) years of the program will be awarded a Bachelor's Degree in Commerce Or
- Eligibility for admission: Candidates who have completed Secondary Stage–Senior High school (10+2) of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

Program Educational Objective [PEOs]

1	To develop students' intellectual ability, executive personality, and accounting & finance skills through an appropriate blending of finance and general business education
2	To make sustained efforts for the holistic development of the students and there by empower them to ably face the challenges posed by changing business environment
3	Apply contextual knowledge to evaluate regulatory challenges and compliances pertaining to Financial Reporting, Corporate Governance, Corporate Social Responsibility, for any organisation.
4	To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of commerce graduates so that they add value to the society.

PEOs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H	L	H	
2. Character Formation	M	H	L	M
3. Social Concern			H	H

H= High| L=Low| M=Moderate

PROGRAMOUTCOMES (POs)

1	PO1	Acquire knowledge of accounting practices, skills in functional areas of business, legal and ethical aspects of business & finance.
2	PO2	Analyze qualitative and quantitative problems by collecting, analyzing data using mathematical and ICT to solve complex business problems.
3	PO3	Demonstrate entrepreneurial traits to start and manage their innovative businesses to cater to the needs of consumers and society at large.
4	PO4	Exhibit critical thinking skills in solving managerial issues & problems arising due to changes in the business environment.
5	PO5	Apply accounting, auditing, law, and taxation knowledge in a cohesive and logical manner to handle structured and unstructured challenges in businesses.
6	PO6	Recognise corporate social responsibility and issues that business enterprises must address, including business ethics, cultural diversity and ecological concerns.

Pos TO MISSION STATEMENT MAPPING

MISSIONSTATEMENTS	PEO1	PEO 2	PEO 3	PEO4	PEO 5	PEO 6
1. Academic Excellence	H	H	H	M	H	
2. Character Formation	M	L	M	H	L	M

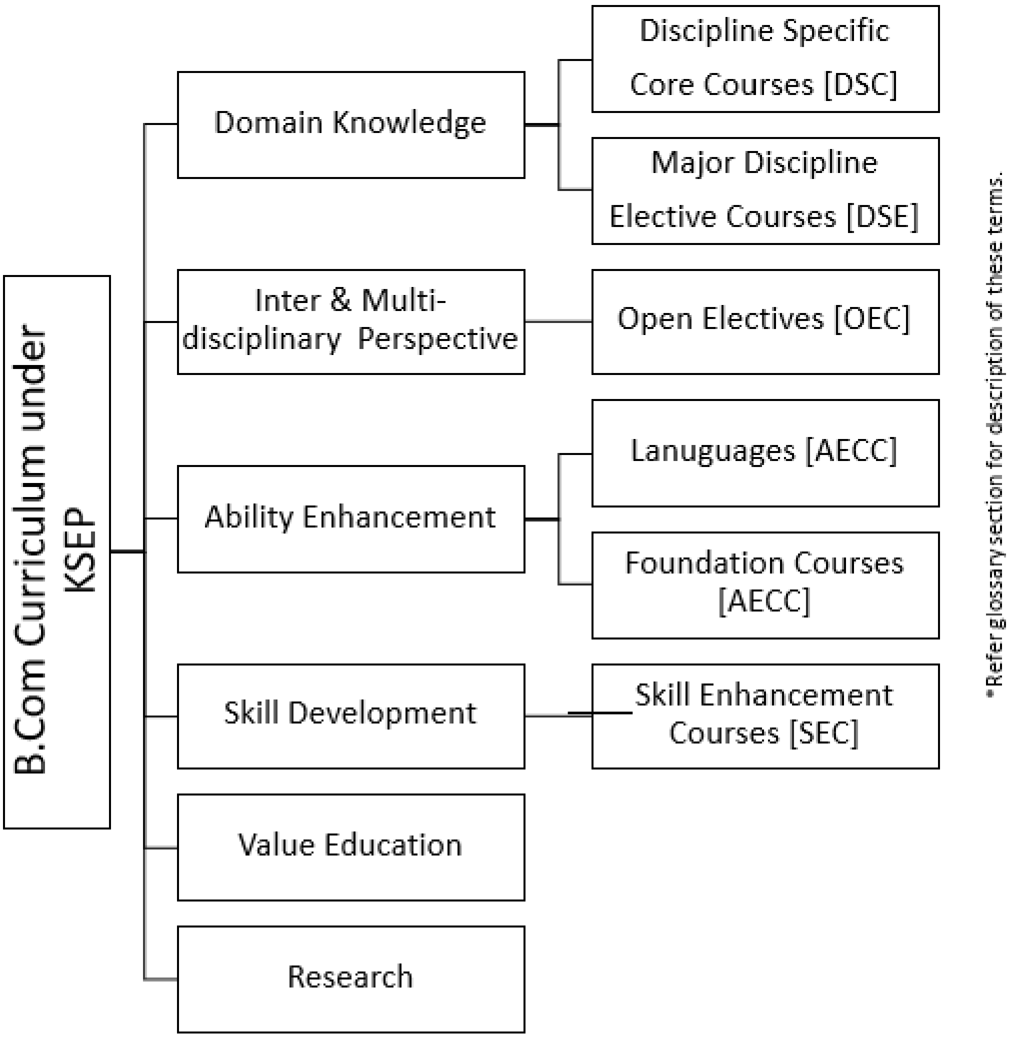
3. Social Concern	L	L	L	H

H=High| L=Low| M=Moderate

4 B.Com IFA CURRICULULUM UNDER KSEP FRAMEWORK

The Karnataka State Education Policy aims to provide inclusive and equitable quality education while also addressing our country's growing developmental imperatives. With the rapidly changing employment landscape and a globally diversified educational ecosystem, it is more important to not only learn but also to know how to learn. The policy focuses on providing a diverse and holistic education by incorporating knowledge of many disciplines into the curriculum.

Keeping in mind the KSEP, the School of Business at SJU intends to continuously revise and revamp of the curriculum which will develop the creative potential of each individual and create new career growth opportunities. Conceptual comprehension must be emphasized through pedagogies that encourage communication, debate, research, and cross-disciplinary and interdisciplinary thinking. The curriculum is developed on the Outcome-Based Education. Outcome-based education defines Program Educational Objectives (PEOs), Program Objectives (POs) and Course Objectives (COs) for every program and student progression is assessed based on their achievement status.



The B.Com IFA programmes based on KSEP frameworks intends to develop higher order cognitive skills such as critical thinking and problem solving and soft skills. The B.Com IFA curriculum also focuses on academic flexibility and practicability through internships thereby improving employability.

5 PROGRAM PEDAGOGY

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning 2. Use of multimedia (PowerPointpresentation, audiovisuals). 3. Case studies 4. Games and group activities 5. Roleplay 6. Guest lectures 7. Assignments & quizzes	1. Conferences 2. Projects 3. Seminars and workshops 4. Development programs 5. Fests and competitions 6. Learning exchange programs 7. Research-based assignments 8. Outreach and drives	1. Internships 2. Industrial visits 3. International study tours

6 PROGRAM ASSESSMENT

Being in an University system, SJU has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University. The course gives 40% weightage to Continuous Assessment (CA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 60% weightage is given to End semester Examinations.

Students must score a minimum of 35% / 35 marks in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2 hours & for 60 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Components of Continuous Assessment

Assessment methods	Remarks	CA marks
Mid-semester examination	▪ One hour examination ▪ 25 marks written examination ▪ Centrally organized test	25
Assignment and tasks 1	Decided by the course instructor	10

Assignment and tasks 2	Decided by the course instructor	10
	TOTAL	45

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- End semester Examination Question Paper Pattern. Time: 2 hours. Maximum marks: 60. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
- Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typological / mistakes and language.
  - Section A: Conceptual 3 marks x 5/6 questions = 15 marks: In this section, questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities
  - Section B: Analytical 5 marks x 2/3 questions = 10 marks: Questions in this section are to test whether students can analyze.
  - Section C: Descriptive 10 marks x 2/3 questions = 20 marks: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
  - Section D: Case Study/ Compulsory Question (1 x 15 marks = 15 marks): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers, theory-based papers, either a case study of compulsory questions can be asked. For practical based papers, questions are numerical in nature.

8 COURSEMATRIX

SCHOOL OF BUSINESS St. Joseph's University (Autonomous)		B. Com IFA Course Matrix (w.e.f 2024-25) As per SEP Framework			
#		Course Code	Course Tittle	Course Type	Hours per Week	Credits
SEMESTER I	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BCIFA1124	Financial Accounting	DSC	4	4
	4	BCIFA1224	Business & Technology	DSC	4	4
	5	BCIFA1324	Management accounting	DSC	4	4
	6		*Foundation Course I	SEC-SB	2	2
SEMESTER II	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BCIFA2124	Taxation	DSC	4	4
	4	BCIFA2224	Performance Management I	DSC	4	4
	5	BCIFA2324	Financial Reporting I	DSC	4	4
	6		*Foundation Course II	AECC	2	2

SEMESTER III	1	BCIFA3125	Financial Reporting II	DSC	4	4
	2	BCIFA3225	Performance Management II	DSC	4	4
	3	BCIFA3325	Financial Management I	DSC	4	4
	4	BCIFA3425	Audit and Assurance	DSC	4	4
	5	BC3325	Spreadsheets for Business	DSC	2	2
	6	BC3425	Business and Corporate Etiquette	DSC	2	2
	7		Department Elective – Refer Matrix	DE	2	2
SEMESTER IV	1	BCIFA4125	Strategic Business Reporting I	DSC	4	4
	2	BCIFA4225	Strategic Business Leader I	DSC	4	4
	3	BCIFA4325	Financial Management II	DSC	4	4
	4	BCIFA4425	Corporate Law	DSC	4	4
	5	BCIFA4525	Modern Marketing	DSC	4	4
	6		Department Elective – Refer Matrix	DE	2	2

#		Course Code	Course Tittle	Course Type	Hours per Week	Credits
SEMESTER V	1	BCIFA 5126	Strategic Business Reporting II	DSC	4	4
	2	BCIFA 5226	Strategic Business Leader II	DSC	4	4
	3	BCIFA 5326	Advanced Financial Management I	DSC	4	4
	4	BCIFA 5426	Goods and Services Tax (GST)	DSC	4	4
	5		Course from the Selected Elective Group	DSE - 1	4	4
	6		Course from the Selected Elective Group	DSE -3	4	4
	7	BCIFA 5S 26	Internship and Report Writing	SEC	2	2
SEMESTER VI	1	BCIFA 6126	Advanced Financial Management II	DSC	4	4
	2	BCIFA 6226	Principles and Practices of Insurance	DSC	4	4
	3	BCIFA 6326	Personal Finance	DSC	4	4
	4	BCIFA 6426	Financial Modelling	DSC	4	4
	5		Course from the Selected Elective Group	DSE - 2	4	4
	6		Course from the Selected Elective Group	DSE - 4	4	4
	7	BCIFA 6S 26	Governance & Ethics	SEC	2	2
	8	BCIFA 6RM 26	Foundation to Business Research	SEC	2	2
Total Credits for Degree Programme						**(138+14)152**

COURSE SPECIFIC ELECTIVE (Group A- APM)					
#	**Elective**	**Subject**	**CODE**	**SEM**	**Credits**
1	DSE - 1	Advanced Performance Management I	BCIFADEA 5526	V SEM	4
2	DSE -3	Entrepreneurial Development	BCIFADEA 5626	V SEM	4
3	DSE - 2	Advanced Performance Management II	BCIFADEA 6526	VI SEM	4
4	DSE - 4	Fintech	BCIFADEA 6626	VI SEM	4

COURSE SPECIFIC ELECTIVE (Group B- AAA)					
#	**Elective**	**Subject**	**CODE**	**SEM**	**Credits**
1	DSE - 1	Advanced Audit & Assurance I	BCIFADEB 5526	V SEM	4
2	DSE -3	Organisational Management	BCIFADEB 5626	V SEM	4
3	DSE - 2	Advanced Audit & Assurance II	BCIFADEB 6526	VI SEM	4
4	DSE - 4	Investment Analysis and Portfolio Management	BCIFADEB 6626	VI SEM	4

First Semester

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA1124	**FINANCIAL ACCOUNTING**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To familiarize the students with the concepts of financial accounting. 2. To provide student a comprehensive understanding of accounting method for various business operations.
Course Outcomes	
CO1	Retrieve fundamental accounting concepts and standards
CO2	Demonstrate the accounting process & prepare Journal, Ledger & Balancing of Accounts
CO3	Execute various types of Subsidiary Books & prepare a Bank Reconciliation Statement
CO4	Summarize accounting process in conversion of single entry into double entry
CO5	Describe and implement accounting for current assets and non- current assets

Reference Books:

#	Title	Author/s	Publisher
1	Financial Accounting	ACCA approved study material	Kaplan Publishing
2	Financial Accounting	ACCA approved study material	BPP Learning media Ltd.

Self-Learning: Reconciliation of control accounts and capital structure [8 Hours]

COs	ProgramOutcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			L		
2	H	H	M	H		
3	H	H			L	
4	H	H		H		
5	H	H	L			

H=High|L=Low|M=Moderate

COURSE CONTENTS		
Unit 1	**Purpose Of Financial Accounting**	**04 Hours**
Financial accounting – purposes of financial statements for the users – conceptual framework – main elements of financial reports – Concepts of asset, liability, equity, income & expenses.		
Unit 2	**Qualitative Characteristics Of Financial Statements**	**06 Hours**
Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, Prudence, comparability, verifiability, understandability and timeliness.		
Unit 3	**Double Entry Accounting System And Recording Transactions**	**14 Hours**
Main data sources for accounting – different business documents – accounting equation – cloud computing and cloud accounting - understand the double entry accounting & duality concept - Recording into journals – ledger accounts – balancing of ledger accounts – recording transactions of cash, credit, bank, sales return, purchaser return – petty cash - sales tax – discounts.		
Unit 4	**Accounting Of Business Transactions**	**14 Hours**
Accounting & valuation of inventories – accruals & prepayments – non-current assets - acquisition and depreciation, disposal and revaluation – Intangible assets - receivables & payables – provisions & contingencies – trial balance, errors & rectification – bank reconciliation statements.		
Unit 5	**Financial Statements**	**14 Hours**
Preparation of basic financial statements - Statement of financial position, Statement of profit or loss and other comprehensive income, Statement of changes in Equity, events after reporting period – revenue recognition - cash flow statements– interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilization.		

Department of Management

I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA1224	**BUSINESS AND TECHNOLOGY**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To understand the application of management functions of planning, decision making & control. 2. To lead and manage individuals and teams through personal effectiveness and communication

Course Outcomes

CO1	Familiarise the formal and informal organisational structures.
CO2	Infer various factors affecting business environment.
CO3	Articulate the principles governing accounting and reporting systems.
CO4	Analyse the different means to lead and manage individuals and teams.
CO5	Relate personal effectiveness and communication in an organisation

Reference Books:

#	Title	Author/s	Publisher
1	Business and Technology	ACCA approved study material	Kaplan Publishing
2	Business and Technology	ACCA approved study material	BPP Learning media Ltd.

Self-Learning: Stakeholders in business organisations and Micro economics [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	L	M	M	M	M
2	H	M				
3	H	M	M	M	M	
4	H					
5	H					

H=High|L=Low|M=Moderate

COURSE CONTENTS		
Unit 1	**Business Organisational Structure**	**8 Hours**
The purpose and types of business organization. The formal and informal business organization- Business organizational structure and design- Organizational culture in business -Committees in business organisations -Governance and social responsibility in business		
Unit 2	**Business Environment**	**10 Hours**
Political and legal factors affecting business - Macroeconomic factors - Social and demographic factors - Technological factors -Environmental factors - Competitive factors.		
Unit 3	**Business Functions, Regulation and Technology**	**12 Hours**
The relationship between accounting and other business functions. Information technology and information systems in 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.		
Unit 4	**Leading And Managing Individuals and Teams**	**12 Hours**
Leadership, management and supervision-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.		
Unit 5	**Personal Effectiveness and Professional Ethics**	**10 Hours**
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-Professional Ethics.		

Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA1324	**MANAGEMENT ACCOUNTING**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To understand the principles of cost & management accounting. 2. To apply cost accounting methods & techniques in various business contexts

Course Outcomes

CO1	Understand the fundamental and the elementary aspects and terms of Cost Accounting
CO2	Analyse the various methods and techniques of material, labour and overhead costing
CO3	Comprehend the various methods of costing.
CO4	Recognise the use of budgets and standard costing in planning and control
CO5	Apprehend the various performance management tools

Reference Books:

#	Title	Author/s	Publisher
1	Management Accounting	ACCA approved study material	Kaplan Publishing
2	Management Accounting	ACCA approved study material	BPP Publishing

Self-Study: (8 Hours)

1. Advantages and disadvantages of Job costing
2. Meaning, advantages, disadvantages of Batch costing
3. Features of Process Costing.
4. Service costing

COs	ProgramOutcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M		H		L
3			M			
4				H	M	
5	H		M			H

H=High|L=Low|M=Moderate

COURSE CONTENTS		
Unit 1	**Cost Concepts**	**10 Hours**
Sources of data (internal & external) – concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units, cost centres, revenue centres, profit centres, investment centres and Cost sheet.		
Unit 2	**Accounting For Costs**	**16 Hours**
Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios – Accounting for overheads – allocation for overheads to production & nonproduction departments – reapportionment - production overhead absorption rates – Accounting for production overheads.		
Unit 3	**Methods And Techniques Of Costing**	**10 Hours**
Application of job & batch costing, Process costing (including joint products & by-products, Further Processing), Absorption and marginal Costing – differences between absorption & marginal costing.		
Unit 4	**Budgeting & Standard Costing**	**10 Hours**
Purpose of budgeting, budgetary process, Budgetary control, Fixed and Flexible budgets – Budgetary control statement. Meaning & calculation of standard costs – computation of simple variances (material, labour and sales variances)		
Unit 5	**Performance Measurement**	**06 Hours**
Performance measurement – overview, application, Cost reductions and value enhancement, Monitoring performance and reporting, Balanced score card.		

Second Semester

Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA2124	**TAXATION**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To justify the concept of tax, its use, types and purpose. 2. To expose the students to the various provision of Income Tax Act relating to computation of Income of individual assesse only.

Course Outcomes	
CO1	Understand the basis of charge of Income tax in India.
CO2	Comprehend the concept of residential status and its importance in tax incidence.
CO3	Familiarise the provisions of salary income and apply them to calculate taxable salary.
CO4	Identify income under various heads of income for the purpose of income tax.
CO5	Identify income under various heads of income for the purpose of income tax.

Reference Books:

#	Title	Author/s	Publisher
1	Direct taxes-law and practices	Dr. Vinod k. Singhania	Taxmann publication
2	Direct taxes-law and practices	Dr. Mehrotra and Dr. Goyal Shitya	Bhavan publication
3	Income tax Law and Practice	Gaur, Narang, Gaur and Puri	Kalyani publishers

Self-Learning: Preparation of return of income: Manuallyand Electronically [8 hours]

COs	ProgramOutcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M		L	H	
2	M	H		M	M	
3				M		
4		M		H		
5	M	H		H	M	

H=High|L=Low|M=Moderate

COURSE CONTENTS		
Unit 1	**Introduction To Income Tax**	**8 Hours**
Meaning and Classification of taxes, Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income, gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee).		
Unit 2	**Residential Status And Tax Incidence**	**10 Hours**
Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident, deemed resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.		
Unit 3	**Income From Salary**	**12 Hours**
Meaning & Definition – Basis of Charge – Allowances – Fully Taxable Allowances, Partly Taxable Allowances, Fully Exempted Allowances; Perquisites – Tax Free Perquisites, Perquisites Taxable in all Cases: Rent free accommodation - Concessional accommodation, Personal obligations of the employee met by the employer – Perquisites Taxable in Specified Cases; Provident Funds –types and tax treatment, Deductions from Salary U/S 16 – Computation on Income from Salary (excluding retirement benefits).		
Unit 4	**Other Heads Of Income**	**12 Hours**
Income from house property, Profits and gains from business and profession, Capital gains, Income from other sources – Meaning and basis of charge for all heads, Deductions from Annual value of house property, Expenses and losses expressly allowed and expressly disallowed in computing income from sole proprietorship business, Long term capital gains & short term capital gains and various income from other sources and their taxability.		
Unit 5	**Computation Of Total Income And Assessment Of Individuals**	**10 Hours**
Computation of Gross Total Income, deductions from GTI (Section 80 C, D and CCD) computation of total income and tax liability of Individual assessee (including sec 115 BAC) - problems - In case of Income from other heads except salary (Computed income shall be given).		

Department of Management

II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA2224	**PERFORMANCE MANAGEMENT I**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. This paper underpins the knowledge and skills in the area of management accounting and apply the same to evaluate the performance of an entity. 2. The aim is to set out performance measurement in the context of business objectives.

Course Outcomes

CO1	Identify the cost drivers and formulate appropriate strategies for reducing cost gap
CO2	Comprehend the implication of specialised costing techniques
CO3	Understand and apply the concept of relevant cost in decision making process
CO4	Ascertain optimum selling price of a product or service
CO5	Analyse the impact of risk and uncertainty on business decisions

Reference Books:

#	Title	Author/s	Publisher
1	Performance Management	ACCA approved study material	Kaplan Publishing
2	BPP Study Material	ACCA approved study material	BPP Publishing

Self-Learning: Analyse various costing methods [8 Hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M	M			
3	M		M	L		
4	H	H				
5					H	H

H=High|L=Low|M=Moderate

COURSE CONTENTS		
Unit 1	**Advanced Management Accounting Techniques – 1**	**10 Hours**
Activity-based-costing – use of appropriate cost drivers – calculation of costs per driver & per unit – comparing the ABC and traditional absorption costing; Target costing – derive a target cost in manufacturing & service industry – suggest how a target cost gap can be closed.		
Unit 2	**Advanced Management Accounting Techniques – 2**	**12 Hours**
Life cycle costing – costs involved at different stages of life cycle – benefits & application of life cycle costing; Throughput accounting – theory of constraints – calculation & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs, environmental and sustainability factors-Triple bottom line reporting-role of the management accountant in supporting the business to develop sustainable practices- issues organisations face in accounting for environmental and sustainability factors.		
Unit 3	**Decision Making Techniques**	**14 Hours**
Understand & apply the concept of relevant costs – determination of relevance with regard to a contextual decision-Make versus Buy and Other short-term decisions – Linear Programming graphs & using simultaneous equation – shadow prices – Slack - opportunity costs – cost-volume-profit (CVP) relationship – calculate & interpret break-even point and margin of safety -estimation of target profit in single & multi-product.		
Unit 4	**Pricing Decisions And Market structure**	**06 Hours**
Factors affecting pricing of product or services – price elasticity of demand – demand equation – approaches to pricing, optimum selling price - price discrimination & relevant cost pricing- different types of market structures – Perfect competition, monopoly, oligopoly & monopolistic competition.		
Unit 5	**Risk Analysis In Business Decisions**	**10 Hours**
Understand the risk & uncertainty in short term and their impact on business decisions-Research techniques-Desk, field research and focus groups - apply techniques of maximax, maximin and minimax regret – calculate & discuss the use of simulation, expected value & sensitivity analysis – decision tree – value of perfect & imperfect information.		

DEPARTMENT OF COMMERCE						
II Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA2324	**Financial Reporting I**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	1. To understand the application of IFRS on the elements of financial statements. 2. To enable students in preparation, presentation and analysis of financial statements.
Course Outcomes:	
CO1	Understand the conceptual and regulatory framework.
CO2	Articulate the various IFRS standards in recognition and measurement of elements of financial statement.
CO3	Identify the principles in recognising revenue from contract with customers.
CO4	Prepare and present the financial statements.
CO5	Analyse the financial performance and position of an entity.

Reference Books:

#	Title	Author/s	Publisher
1	Financial Reporting	ACCA approved study material	Kaplan Publishing UK
2	Financial Reporting	ACCA approved study material	BPP Learning media Ltd.

Learning by Doing activities [8 hours]

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	2					
2					3	
3	2					
4		3	2			
5		3		2		1

3=High|1=Low|2=Moderate

COURSE CONTENTS		
Unit 1	**Framework for Financial Reporting**	**6 Hours**
Conceptual framework and characteristics of useful information, Recognition and measurement, Regulatory framework.		
Unit 2	**Application of IFRS**	**12 Hours**
Assets and Liabilities based standards such as Fair value measurement, PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors. Government Grants, Investment Property, Non-Current Assets held for sale and Discontinued operations.		
Unit 3	**Revenue recognition**	**7 Hours**
Understand the principles of recognising revenue of the business – revenue recognition for goods, services – concept of deferred income and accounting thereof.		
Unit 4	**Preparation & Presentation of Financial Statements**	**15 Hours**
Preparation & presentation of financial statements by incorporating the effects of IFRS (Standards covered in module 2 and 3 only) - statement of profit or loss and other comprehensive income – statement of financial position.		
Unit 5	**Analysis of Financial Statements**	**12 Hours**
Analysis of the financial performance and position of an entity using the financial statements – use of ratios in performance evaluation – comparison with competitors or industry average.		

Third Semester

DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA3125	**Financial Reporting II**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	1. To understand the application of IFRS on the elements of financial statements. 2. To enable students in preparation, presentation and analysis of financial statements.		
Course Outcomes:			
CO1	Articulate the various IFRS standards in recognition and measurement of elements of financial statements.		
CO2	Prepare and present the financial statements.		
CO3	Understand the concept of group accounting.		
CO4	Apply the basics of consolidation in group accounting.		
CO5	Preparation of consolidated financial statements.		
Reference Books/Website:			
#	Title	Author/s	Publisher
1	Financial Reporting	ACCA study material	Kaplan Publishing UK
2	Financial Reporting	ACCA study material	BPP Learning media Ltd.
3	ACCA Study Hub		
Learning by Doing activities [8 hours]			

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	2				2	
2		2				
3					1	
4					2	
5		2		1		

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Application of Accounting standards	12	Standards related to Income Tax, Cash flows, effects of changes in foreign exchange rates, leases, earnings per share & financial instruments.
2	Preparation of single entity financial statements	12	Preparation of statement of changes in equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments.
3	Fundamentals of Group Accounts	6	Concepts in group – parent, subsidiary, associate, control, non-controlling interest – basics of consolidation – identify the entity to prepare consolidated financial statements.
4	Preparation of consolidated financial statements I	10	Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – investments in associates - computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition.
5	Preparation of consolidated financial statements II	12	Computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements (excluding group cash flow statement).

DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA3225	**Performance Management II**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	1. To understand the tools of budgetary control and standard costing to evaluate the performance of the company. 2. To incorporate performance measurement models that helps analysing financial and non-financial performance of an entity.

Course Outcomes:	
CO1	Prepare various budgets for managerial decisions
CO2	Identify the changes in the overall strategy of an organisation
CO3	Apply financial & non-financial performance indicators
CO4	Evaluate the performance of a business division and divisional manager
CO5	Understand the external factors which influence organisational performance

Reference Books/Website:

#	Title	Author/s	Publisher
1	Performance Management	ACCA study material	Kaplan Publishing UK
2	Performance Management	ACCA study material	BPP Learning media Ltd.
3	ACCA Study Hub		

Learning by Doing activities [8 hours]

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	3	3			3	
2	3		2	1		
3	2	3			3	
4		3			2	
5			2	3		1

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Budgetary systems and types of Budgets	12	Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental, flexed budgets-Feedback and Feed-Forward Control – beyond budgeting model – employee participation in budgetary system- ethical and sustainability considerations when setting budgets, Difficulties of Changing a Budgetary System, Behavioural Aspects of Budgeting-factors influencing behaviour- quantitative analysis using high-low method, applying learning curve model.
2	Variance analysis	12	Advanced variance analysis with the help of material mix, usage & yield variances, sales mix & quantity variances, planning & operational variances – Behavioural Aspects of Standard Costing-effect that variances have on staff motivation and action- Relevance of Variances in the Modern Environment of JIT and TQM
3	Performance analysis	10	Financial & non-financial performance indicators (KPIs) – using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach, need to allow for external considerations in performance management, including stakeholders, market conditions and allowance for competitors & sustainability.
4	Divisional performance	12	Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices, Finding an optimal transfer price.
5	Management Information Systems and Data Analytics	6	Information systems management, their role, costs, benefits, and technology use (internet, intranet, networks)- strategic and operational decision-making tools like transaction processing, MIS, ERP, and CRM systems- security procedures, and data visualization. Big data characteristics, uses and benefits of big data, data mining and data analytics (5Vs), the data pyramid, and benefits like predictive analytics, alongside implementation challenges and risks, as well as the challenges and risks of implementing and using big data and data analytics in an organization.

DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA3325	**Financial Management I**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	1. To familiarise the students with various techniques of investment appraisal and understand the asset investment decisions 2. To understand and apply the role of financial management and environment in the business context.		
Course Outcomes:			
CO1	Explain both the theoretical and practical role of financial management in business corporations.		
CO2	Understand the various sources of Business Finance and Islamic Finance and design an optimal capital structure.		
CO3	Evaluate the cost of finance and discuss the risk and return in financial investments		
CO4	Apply the investment alternatives by using Capital budgeting technique under uncertainties and Risks.		
CO5	Understand the specific investment decisions and capital rationing		
Reference Books/Website:			
#	Title	Author/s	Publisher
1	Financial Management	ACCA study material	Kaplan Publishing UK
2	Financial Management	ACCA study material	BPP Learning media Ltd.
3	ACCA Study Hub		
Learning by Doing activities [8 hours]			

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	1					
2				2		
3		3				
4				3	2	
5			2			1
3=High|1=Low|2=Moderate						

Unit	Title	Hours	Contents
1	Role & purpose of finance function	12	Nature and purpose of financial management, Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, earnings per share growth - relationship between financial objectives, corporate objectives and corporate strategy-possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives and of a not-for-profit organisation nature and importance of Value for Money as an objective in not-for-profit organisations. Concept of capital structure, EBIT-EPS analysis and leverages.
2	Business finance and sources of funds	8	Understand & evaluate various short- & long-term sources of finance such as equity and debt – methods of raising equity. Sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara. Sources of finance for SME sector including venture capital, crowd funding and angel financing
3	Cost of capital	12	Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – concept of Risk adjusted discount rate
4	Investment Appraisal techniques	12	Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV), Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis
5	Special investment decisions	8	Lease Vs buy decision – replacement cycle decision – use of the equivalent annual cost technique – Single period capital rationing using Profitability Index, divisible & non-divisible projects.

DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA3425	**Audit and Assurance**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	1. To develop the knowledge and skills required to carry out an audit and assurance assignment. 2. To provide working knowledge of the audit process and standards of auditing.
Course Outcomes:	
CO1	Enumerate the role of internal and external auditors
CO2	Understand the Audit planning and risk assessment process
CO3	Demonstrate internal control system of recording
CO4	Categorise the techniques of collecting audit evidence
CO5	Recognise the audit of various items on the balance sheet

Reference Books/Website:

#	Title	Author/s	Publisher
1	Audit and Assurance	ACCA study material	Kaplan Publishing UK
2	Audit and Assurance	ACCA study material	BPP Learning media Ltd.
3	ACCA Study Hub		

Learning by Doing activities [8 hours]

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	3					
2				2	2	
3		2			3	
4				2		
5		2				

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Audit framework & regulation	8	Concept of audit & assurance – professional ethics of an auditor – Steps taken in relation to any breaches of ACCA code of ethics and conduct- scope of internal & external audit – governance & audit, corporate governance, OECD principle- code of corporate governance in US and SOX Act of 2002, Rules based approach & Principle based approach.
2	Audit planning & risk assessment	10	Obtaining & planning for audit assignments – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, working papers.
3	Internal control & audit tests	10	Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires. Internal audit: Meaning, function, scope, importance, role & responsibility, outsourcing of internal audit.
4	Audit evidence & reporting	14	Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques- benefits and challenges of using automated tools and techniques in an audit engagement – review procedures including subsequent events, going concern, written representations – auditor’s report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit - Discuss the need for auditors to communicate with those charged with governance.
5	Substantive Procedure	10	Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors’ remuneration – details of audit checks for these items and reporting thereof – use of management representation

DEPARTMENT OF COMMERCE							
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC 3325	**SPREADSHEET FOR BUSINESS**	30 Hours	SEC-SB	2 Hours	2

Course Objective:	To familiarize the students with the concepts and application of excel in valuation of business		
Course Outcomes:			
CO1	Understanding the company valuation and financial analysis		
CO2	Acquire skills to do comprehensive research on the performance of companies.		
CO3	To apply key financial management analytical skills required for financial planning		
Reference Books:			
#	Title	Author/s	Publisher
1	International financial modelling in excel	Danielle stein Fairhurst	John Wiley India Ltd
2	Online courses		Coursera and EdEx
3			
Self-learning topics8 hours			

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1		2	1		
2		2	2		
3			3		
3=High|1=Low|2=Moderate					

Unit	Title	Hours	Contents
1	**Understanding Excel functions**	12	Introduction to Excel interface and ribbons, Sorting, Filtering, Advanced Filter, pivot table, vlook-up, hlook-up and xlook-up. Financial functions-PV, FV, NPER, RATE, PMT, NPV, IRR, XIRR,MIRR
2	**Financial Statement Analysis**	8	Introduction, Sources of Financial Information, Understanding Business Drivers, Revenue Drivers, Working Capital Drivers and Balance Sheet Drivers, Steps in Financial Statement Analysis-Profitability Ratios- Gross Profit Margin, Operating Profit Margin (EBIT Margin), Net Profit Margin, EBITDA Margin, Return on Assets (ROA), Return on Equity (ROE), Return on Capital Employed (ROCE)

			Activity Ratio, Liquidity Ratio, Solvency Ratio and Cash Flow Ratio. Market/Investor Ratios-Earnings Per Share (EPS), Price–Earnings Ratio (P/E), Price–Book Ratio (P/B), Dividend Yield, Enterprise Value Multiples (EV/EBITDA, EV/Sales)
3	**Methods of Valuation**	10	DCF Valuation, -Calculation of Weighted Average Cost of Capital, Calculation of Enterprise Value (EV), Calculation of fair market value. Relative valuation-Case study

DEPARTMENT OF COMMERCE

III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC3425	**BUSINESS AND CORPORATE ETIQUETTE**	30 Hours	DSC	2 Hours a Week	2

Course Objective:	To develop the necessary soft skills required to enable effective interaction with colleagues, clients and stakeholders in a professional setup.
Course Outcomes:	
CO1	Comprehend the various forms of business etiquette and the situations they apply to.
CO2	Compare etiquette practices across various cultures and build conflict management skills.
CO3	Develop presentation skills required for the corporate setup.

Reference Books:

#	Title	Author/s	Publisher
1	Business Etiquettes and Corporate Grooming	Michael Vaz & Aurora Vaz	Manan Prakashan
2	Business Etiquette: A Guide for the Indian Professional	Shital Kakkar Mehra	Harpercollin

Self-learning topics: 4 hours

Cos	Program outcomes			
	PO1	PO2	PO3	PO4
1	H	H		H
2	H	H		H
3	H	H		H

Unit	Title	Hours	Contents
1	Introduction To Business and Corporate Etiquette	8	Business Etiquette – Meaning & characteristics - Essentials of Business Etiquette – Generally accepted Etiquette practice – Dimensions of Business Etiquettes: Telephone, Meeting, Interview (Before, After and During Interview), Workplace, Business party, letter, e-mail. Social Media Etiquettes.

2	Corporate Culture and Expectations	10	Corporate Culture & its components – values – Addressing Ethical issues – Cross cultural values and expectation – Etiquette techniques and styles under various corporate cultures. Business Communication – SMS Language, Corporate Expectations - Professionalism – Importance of Professional behavior – Dress Code. Meeting: Protocol – Agenda – Chairing. General Disability Etiquette - Attitude and Conflict Management, Indian Business Etiquette
3	Presentation Skills	8	Presentation Skills: Importance, Basic Courtesies – Small talk, Greetings, Handshakes. PPT presentation – Essentials of good presentation – Spokesperson – Group Discussion: Introduction, Types, Do's and Don'ts, Elevator pitch, Body Language, Verbal communication, Resume preparation and Grooming.

Fourth Semester

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA4125	**Strategic Business Reporting I**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To enhance student's knowledge in advance concepts of Business reporting
Course Outcomes:	
CO1	Understand the ethical and professional requisite in complying standards using conceptual framework of financial reporting.
CO2	Apply the financial reporting standards in valuation of assets.
CO3	Analyse the recognition of revenue
CO4	Make use of financial reporting standards in valuation of liabilities.
CO5	Apply the financial reporting standards in recognition and derecognition of financial instruments and employee benefits

Reference Books/Website:

#	Title	Author/s	Publisher
1	Strategic Business Reporting	ACCA study material	Kaplan Publishing UK
2	Strategic Business Reporting	ACCA study material	BPP Learning media Ltd.
3	ACCA Study Hub		

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3				2
2		2			2
3		3			2
4	1			2	
5		2	2	3	1

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Conceptual Framework & Ethics	9	Conceptual Framework – Qualitative characteristics, concept of Prudence, Definition of elements of financial statements & Recognition and Derecognition - Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports
2	Reporting of resources of an entity	12	Non-current tangible & intangible assets recognition & derecognition, measurement bases – Impairment of assets – Non-current assets held for sale – fair value measurement
3	Reporting of financial performance	8	Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties, crowd funding and specific transaction
4	Reporting of other transactions I	12	Events after the reporting period, provisions & contingencies – share based payments -Recognition and measurement principles for transactions related to Leases (books of lessee and lessor) – Income taxes including deferred taxes (Business combinations) & specific situations
5	Reporting of other transactions II	14	Financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans)

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA4225	**Strategic Business Leader I**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.
Course Outcomes:	
CO1	Apply the Johnson, Scholes and Whittington model for Strategic management.
CO2	Identify and evaluate the strengths and weakness of an organisation through SWOT analysis
CO3	Assess the internal development, or business combinations, strategic alliances and partnering can be used to achieve business growth.
CO4	Demonstrate effective leadership through key leadership traits
CO5	Analyse information technology and data analysis to inform and implement organisation strategy.

Reference Books/Website:

#	Title	Author/s	Publisher
1	Strategic Business Leader	ACCA study material	Kaplan Publishing UK
2	Strategic Management	John A. Pearce II, Richard B. Robinson, Amita Mital	MC Graw Hill
3	Strategic Business Leader	ACCA study material	BPP Learning media Ltd.
4	ACCA Study Hub		

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1			1	3	
2				3	
3					3
4				3	
5		3			

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Concepts of Strategy	12	Understand & explain the fundamental nature of strategy &strategic decisions in different types of organisation – use of the Johnson, Scholes and Whittington (JSW) model – strategic position, strategic choices and strategy action – use of models such as PESTEL, Porter's Diamond in assessing environmental impact – Assessing competitive position using models like Porter's five forces and Porter's value chain
2	Internal competencies, capabilities, and resources	10	Identify organisation's capabilities and competencies in light of the strategic position – assessment of these for sustaining competitive position – use of SWOT model to assess organisation's abilities to assess its capabilities.
3	Strategic choices	12	Evaluate the suitability, feasibility & acceptability of different strategic choices – pros & cons of strategic choices for product/market diversification in a globalised environment – managing the organisation's portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix – use of Ansoff's matrix for developing generic strategies – evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises- Impact of internal development, business combinations, strategic alliances and partnering on business growth.
4	Strategic action	18	Implementing strategic plan – aspects of the change management process – challenges of change management – organising & enabling success – business change life-cycle – Harmon's process- strategy matrix – improving processes in organisation.
5	Use of technology in developing strategic alternatives	10	E-Marketing - pricing strategies including the 7Ps of marketing its impact on competitive position Use of mobile & cloud technology with their benefits & risks – cloud v/s owned hardware & software – use of big data & data analytics for strategy development – use of data analytics for decisions regarding product development, marketing & pricing – IT systems security & Control.

DEPARTMENT OF COMMERCE

	Course Code	Course Title	Duration	Course Type	Session	Credits
IV Semester	BCIFA4325	**Financial Management II**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	1. To understand financial management in the context of business valuations and financial risk management. 2. To familiarise students with concepts of working capital management and various sources of funds for business.
Course Outcomes:	
CO1	Analyse the impact of macroeconomic policies in the business and discuss the role of treasury management and financial markets.
CO2	Analyse the components of working capital and funding strategies.
CO3	Examine the applicability and implications of various methods of Business valuations.
CO4	Recognize the types of financial risks and apply the theories of exchange rate fluctuations.
CO5	Apply appropriate hedging strategies to manage currency risks and interest rate risk.

Reference Books/Website:

#	Title	Author/s	Publisher
1	Financial Management	ACCA approved study material	Kaplan Publishing UK
2	Financial Management	ACCA approved study material	BPP Learning media Ltd.
3	ACCA Study Hub		

Learning by Doing activities [8 hours]

Co's	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	1					
2		2				
3				3		
4					2	
5				3		

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Financial management environment	8	Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies. Treasury management, role of treasury in the organization, centralised & decentralised treasury function. Nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets. impact of Fintech in changing the nature and role of financial markets and institutions
2	Working capital management	12	Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol's model and Millar-Orr model – working capital financing strategies
3	Business valuations	12	Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt
4	Financial risk management	8	Sources of & factors influencing foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer effect and The International Fisher Effect, Four-way equivalence
5	Risk management tools – currency & interest rate risks	12	Tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging) – Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA)

Department of Management						
IV Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA4425	**CORPORATE LAW**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To familiarize students with The Companies, Act 2013 and its significant rules and regulations 2. To provide a general awareness about corporate rules		
Course Outcomes			
CO1	Understand the role of lifting of the corporate veil		
CO2	Comprehend the procedures involved in formation of companies		
CO3	Identify the roles and responsibilities of key managerial personnel		
CO4	Summarise the importance of company meetings		
CO5	Analyse various modes and consequences of winding up		
Reference Books:			
#	Title	Author/s	Publisher
1	Company Law & Secretarial Practice	Kapoor, N.D	S Chand & Sons Publication
2	Tulsian's Company & Company Laws	R L Gupta	S. Chand & Co. Ltd
3	Company Law	Majumdar, A.K, Kapoor, G.K	Taxmann Publications (P) Ltd
4	Company Law	Company Law	Eastern Book Company
5	A Textbook of Company Law (Corporate Law)	P.P.S.Gogna	Jain Book Agency, New Delhi.
6	Corporate Administration (Professional Development)		ICSA Publishing Ltd
Self- Learning: Highlights of recent Amendments in Companies Act. [8 hours]			

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	L			
2		H				L
3	H					
4	H	M		M		
5	M	H		H		

H=High|L=Low|M=Moderate

COURSE CONTENTS		
Unit 1	**INTRODUCTION**	**10 Hours**
Definition of Company —Characteristics — Lifting of the corporate veil — Types of Companies.		
Unit 2	**FORMATION OF COMPANIES**	**14 Hours**
Features-Legal Formalities— Administration. Formation of Company: Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage — Meaning & contents of MOA & AOA, Distinction. Certificate of Incorporation, Subscription Stage — Meaning & contents of Prospectus, Statement in lieu of Prospects and DRHP, Doctrine of Ultra vires, Doctrine of indoor Management, Doctrine of Constructive notice, Commencement Stage — Document to be filed, e- filing, Registrar of Companies, Certificate of Commencement of Business.		
Unit 3	**COMPANY ADMINISTRATION**	**10 Hours**
Key Managerial Personnel — Managing Director, Whole time Directors-— Appointment –Powers-Duties & Responsibilities. Chief Financial Officer, Resident Director, Independent Director, Auditors — Appointment — Powers - Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary-Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or Dismissal		
Unit 4	**COMPANY MEETINGS**	**10 Hours**
Types of meetings — AGM — EGM — Essentials of a valid meeting — Quorum — Chairman — Adjourned meetings — Proxies — Voting - Different types of resolutions		
Unit 5	**INSOLVENCY AND BANKRUPTCY CODE**	**8 Hours**
Modes of Winding up — Consequences of winding up — Official Liquidator — Defunct Company, Insolvency code.		

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA4525	**MODERN MARKETING**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To familiarize the students with the conceptual framework of marketing principles and practices. 2. To enable the student to understand recent trends in modern marketing practices.		
Course Outcomes			
CO1	Understand the conceptual framework of marketing & service.		
CO2	Evaluate the concept of STP and consumer behaviour.		
CO3	Analyse the elements of marketing mix in the context dynamic business environment.		
CO4	Comprehend the recent trends in marketing and its implication on business.		
CO5	Appraise the differences in the marketing mix of a product and a service		
Reference Books:			
#	Title	Author/s	Publisher
1	Marketing Management	Philip Kotler	Prentice Hall
2	Marketing Management	J.C. Gandhi	TMH
3	Marketing and Service management	Sunil B Rao	HPH
4	Consumer Behaviour and Marketing Research	Nair, S. R	Global Media
5	Modern Marketing	Mohammed Umair	Skyward Publishers
Learning by Doing activities [8 hours]			

COs	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1		1			
2					2
3	1	2	1		
4			2	3	
5		1			1
3=High | 1= Low | 2=Moderate					

<table>
<tr><td colspan="3">COURSE CONTENTS</td></tr>
<tr><td>Unit 1</td><td>INTRODUCTION TO MARKETING AND SERVICES</td><td>12 Hours</td></tr>
<tr><td colspan="3">Meaning and Definition-Market and Marketing-Approaches to marketing-Concepts of Marketing-Functions of Marketing- Importance and Scope of Marketing- Difference between marketing & selling, unethical practices in marketing. Services - Meaning and Definition, characteristics of services – classification of services – distinction between goods marketing and service marketing, marketing mix in service industry – growth of service sector in India. Designing the service process – services blueprint.</td></tr>
<tr><td>Unit 2</td><td>SEGMENTATION TARGETING POSITIONING & CONSUMER BEHAVIOUR</td><td>8 Hours</td></tr>
<tr><td colspan="3">Segmentation Targeting Positioning – Meaning and Concept, Benefits of Market Segmentation, Basis of Market Segmentation, Requisites of Effective Market Segmentation, Targeting & Positioning - Consumer Behaviour – Factors influencing Consumer Behaviour, Buying Decision Process.</td></tr>
<tr><td>Unit 3</td><td>MARKETING MIX – I</td><td>12 Hours</td></tr>
<tr><td colspan="3">Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Classification of Products, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, Packing vs. Packaging, New Product Development, Product Life Cycle (PLC). Brand and Branding, Advantages and disadvantages of branding. Pricing: Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Pricing strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes.</td></tr>
<tr><td>Unit 4</td><td>MARKETING MIX – II</td><td>12 Hours</td></tr>
<tr><td colspan="3">Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling. Promotion Management-Managing Non-Personal Communication Channels: Introduction, Integrated Marketing Communications (IMC), Communication Development Process, Budget Allocation Decisions in Marketing Communications, Introduction to Advertising, Fundamentals
of Sales Promotion, Basics of Public Relations and Publicity.</td></tr>
<tr><td>Unit 5</td><td>TRENDS IN MARKETING</td><td>8 Hours</td></tr>
<tr><td colspan="3">Concepts of E-business-M-Business- Green and Grey Marketing, Relationship Marketing-Retailing, Virtual Marketing, Event Management, Viral Marketing, Influencer Marketing, Reverse Marketing, Guerrilla Marketing-Customer Relationship Management- Meaning and Definition – Role of CRM – Advantages and Disadvantages.</td></tr>
</table>

TWO CREDIT DEPARTMENTAL ELECTIVE COURSES						
III Semester	1	BCMDE 3125	Start-up Management	All students	2 Hours a Week	2
	2	BCMDE 3225	Sustainable Business	All students	2Hours a Week	2
IV Semester	1	BCMDE 4125	Social Media Marketing	All students	2 Hours a Week	2
	2	BCMDE 4225	Intellectual Property Management	All students	2 Hours a Week	2

Department of Commerce						
III Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	BCMDE 3125	**STARTUP MANAGEMENT**	30 Hours	All students	2 Hours a Week	2

Course Objective:	To familiarize students with the process and operations of business start-ups. To understand the challenges of running a start-up.
Course Outcomes:	
CO1	Familiarise the entrepreneurial ecosystem and its challenges to business start-ups.
CO2	Analyse entrepreneur market condition and preparation of financial statement
CO3	Comprehend the significance of survival and growth in the context of business start-ups

Reference Books:

#	Title	Author/s	Publisher
1	Launching New Ventures	Kathleen R Allen	Cengage Learning
2	A Visual Guidebook for Building Your Startup	Fisher & Duane	Mc Graw Hill Education
3	Managing New Ventures Concepts and Cases	Anjan Raichaudhuri	Prentice Hall
4	Small- Scale Industries and Entrepreneurship	Vasant, Desai	Himalya Publication House
5	Entrepreneurship Development and SBE	Charantimath& Poornima	Pearson Education

Unit	Title	Hours	Contents
1	Startup Process	10	The Entrepreneurial Ecosystem; Challenges of Start-ups in India; Factors impacting emergence of start-ups in India; importance of start-ups for India's economic development. Features of Unicorn companies. Generating Business idea - Sources, methods of brainstorming, need for creativity; Challenges in Business idea development; Sources, methods of brainstorming, need for creativity.
2	Startup Planning	10	Business planning process, drafting business plan; human resource planning (Gig economy) Legal framework – forming business entity, considerations and Criteria, requirements for formation of a Company.
3	Funding and Survival	10	Funding with Equity – Financing with Debt- Funding start-ups with bootstrapping- crowd funding- strategic alliances- Networking. Venture Capital; Financial assistance under Startup India; Stages of growth in a new venture; Reasons for new venture failures- Scaling Ventures –preparing for change – Leadership succession; Exit strategies.
Learning by Doing activities: 4 Hours			

Department of Commerce						
III Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCMDE 3225	**SUSTAINABLE BUSINESS**	30 Hours	OEC	2 Hours a Week	2

Course Objective:	To familiarise students with approaches to business sustainability

Course Outcomes

CO1	Comprehend the importance of sustainability for business
CO2	Describe sustainability of business from a marketing perspective
CO3	Acquaint with basic concepts and tools for applying the sustainable finance mechanisms

Reference Books:

#	Title	Author/s	Publisher
1	Sustainable Business Development	Rainey David L	Cambridge University Press
2	Business Environment and Sustainable Development	Cherunilam Francis	Himalaya Publishing House
3	Sustainable Business	Landrum Nancy E	Business Expert Press
4	Sustainable Business	Sally & Jean	John Wiley & Sons Inc
5	Sustainable Business - Key Issues	J Blewitt H Kopnina	T & F India

Learning by Doing activities [4 hours]

COs	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1		1			
2					2
3	1	2	1		
4			2	3	
5		1			1

3=High|1=Low|2=Moderate

COURSE CONTENTS		
Unit 1	**Foundation to Sustainable Business**	**10 Hours**
Features of a Sustainable Company, Measures of sustainability - Life-Cycle-Analysis, GHG inventories, Measuring social impacts and benefits, Market opportunities for sustainability, Opportunities for Entrepreneurship, integrating sustainability issues within the core Business Strategy, how environmental sustainability is relevant to business, Introduction to Environmental, Social and Governance (ESG) framework.		
Unit 2	**Sustainable Marketing**	**6 Hours**
Sustainable Product Design, Ways to develop sustainable products, Motivations for sustainable consumer behavior, Building a Sustainability Brand, Sustainability as a Competitive Differentiator, **Diversity Equity Inclusion**, Marketing Challenges: Pricing, Greenwashing, Public Relation Challenges, Sustainable marketing communications strategies,.		
Unit 3	**Sustainable Finance**	**10 Hours**
Sustainable Finance – features, Ways of incorporating Sustainability into Organizations and the Financial System, Sustainable investment - features and approaches, Key Challenges for Sustainable Finance, The five pillars of sustainable finance concept, Sustainable Finance Products, elements of a sound impact report and it is importance for the integrity of the market.		
Learning by Doing activities: 4 Hours		

<table>
<tr><td colspan="7" align="right">Department of Commerce</td></tr>
<tr><td rowspan="2">IV Semester</td><td>Code</td><td>Course Title</td><td>Course Duration</td><td>Offered to</td><td>Session</td><td>Credits</td></tr>
<tr><td>BCMDE 4125</td><td>SOCIAL MEDIA MARKETING</td><td>30 Hours</td><td>All students</td><td>2 Hours a Week</td><td>2</td></tr>
</table>

Course Objective:	To familiarize students with the concepts and operations of Social Media Marketing.

Course Outcomes:

CO1	Understand the various channels through which social media operates, and its role in marketing strategy.
CO2	Prepare Facebook Ads, Instagram Ads and understand how to effectively brand social media Pages
CO2	Demonstrate how to effectively design a website and apply SEM and SEO

Reference Books:

#	Title	Author/s	Publisher
1	Social Media Marketing	Evans Liana	Pearson Education
2	Marketing with social media	Coles Linda	John Wiley & Sons
3	Social Media Marketing	Marshal Chris	Independently Published
4	Social Media Marketing	Mastery Income	Kazravan Enterprises
5	Social Media Marketing	Zarei Ehsan	Lulu.com

Unit	Title	Hours	Contents
1	Introduction to social media	08	Social media features, means of developing social media, Managing Information – Aggregators, Google Alerts, Blogs. Getting a company ready for Social Media Content Management, Touchpoint analysis, Scheduling, creating content, managing content programs.
2	Major Social Media Platforms	10	Facebook & Instagram- Creating groups and pages, Tips and Guides – Posts, Paid Promotion Ads, Contests, Twitter - Set-up and Usage Tips. LinkedIn - Tips and Guides Review of profiles. Pinterest - Visual social media and bookmarking, Set-up and management; Creating a YouTube Channel - Setting Up & Optimizing, Types of Content for YouTube, Basics of Video Production.
3	Web site planning	08	Web Marketing, Understanding Website, Domain, Hosting, and web server, Website V/s Portals, Website designing basics, types of websites, types of web servers, SWOT analysis of a website, Optimization of Web Site, SEM, SEO, Content marketing and ROI.
Learning by Doing activities: 4 Hours			

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCMDE 4225	**INTELLECTUAL PROPERTY MANAGEMENT**	30 Hours	DE	2 Hours a Week	2

Course Objectives:	• To provide students with an understanding of intellectual property rights • To analyse the impact of intellectual property management on business
Course Outcomes:	
CO1	Understand the types of intellectual property rights.
CO2	Examine the international registration protocols.
CO3	Analyse the implications of IPM on economics.

Reference Books:

#	Title	Author/s	Publisher
1	Business Law	ND Kapoor	Sultan Chand & Sons
2	Business Law	Aswathappa. K & Ramachandra	Himalaya Publishing
3	Business Law	Tulsian	McGraw Hill India

Unit	Title	Hours	Contents
1	Introduction to Intellectual Property Rights	06	Concept of IPR – Types Patent, Copyright, Related Rights, Trademarks, Industrial Design, Geographic Indicator, New Plant Variety Protection. Importance of IP as an asset. Open Source – Open initiatives: Creative Commons, attribution, Share Alike, Non-Commercial, No Derivative Works.
2	Intellectual Property Management (IPM)	10	Concept of IPM - Need for IPM – Role of legal practitioners and managers in IPM. Overview of International Registration – The Madrid System, The Hague System, The Lisbon Agreement, Patent Cooperation Treaty (PCT). IP strategy and value creation, IP Protection and Maintenance
3	Economic Perspectives on IPM	10	IP a tool for economic development - Economic rationale for IP Protection – Creating value from IPRs: Practicing, licensing, cross licensing, litigation and deterring. Use of IP as collateral and in exchanges. Economic consequences arising from neglect of intellectual Property.
Learning by Doing activities: 4 Hours			

Fifth Semester

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 5125	**Strategic Business Reporting II**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To enhance knowledge in advance concepts of Business reporting
Course Outcomes:	
CO1	Understand the concepts in business combination
CO2	Application of the accounting standards in preparation of group financial statements
CO3	Demonstrate forex translations in the group financial statements.
CO4	Comprehend performance of individual operating segments and analysis of financial and non-financial performance measurement.
CO5	Articulate financial reporting standards in accounting implications of current issues.

Reference Books:

#	Title	Author/s	Publisher
1	Strategic Business Reporting	ACCA study material	Kaplan Publishing UK
2	Strategic Business Reporting	ACCA study material	BPP Learning media Ltd.
3	ACCA Study Hub		

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1		3			2
2	3		1	1	
3	2	2			3
4		3			2
5		2			2

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents

1	Group financial statements	12	Concept and application of business combination – identifying the acquirer & applying the control principle – cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – **Special purpose entities - Subsidiaries without Public Accountability: Disclosures** - group financial statement including cash flows – consolidating joint arrangements & associates
2	Changes in group structure	10	Acquisition of subsidiary with a view to sale – implications of loss of control over subsidiary on group accounts – group accounts of a complex group, concept of effective ownership – accounting for acquisition in stages – disposal of entities with or without loss of control
3	Group accounting - foreign currency	10	Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for translation of foreign currency balances into functional currency of a parent – accounting for foreign assets & liabilities
4	Interpretation of financial statements	10	Performance reporting - Interim financial reporting – Segment Reporting (nature and extent of reportable segments, disclosures)- Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof –-Sustainability- Integrated Reporting-Management Commentary- Not-for-profit entities.
5	Changes in Accounting regulations & Current Issues	10	Accounting implications of first-time adoption of new accounting standards – IFRS for SMEs – Accounting for digital assets, natural disaster, climate change, global events and going concern assessments.

DEPARTMENT OF COMMERCE							
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 5225	**Strategic Business Leader II**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarise students with business strategies and their impact on business performance.		
Course Outcomes:			
CO1	Apply a framework for risk management and establish risk management systems using an enterprise risk management (ERM) approach.		
CO2	Assess internal controls and provide information for reliable financial and sustainability reporting.		
CO3	Evaluate alternative structures for the finance function using business partnering, outsourcing and shared or global business services.		
CO4	Identify potential impact of disruptive technologies such as Fintech, including cryptocurrencies and blockchain.		
CO5	Analyse different types of strategic change and their implications.		
Reference Books:			
#	Title	Author/s	Publisher
1	Strategic Business Leader	ACCA study material	Kaplan Publishing UK
2	Strategic Business Leader	ACCA study material	BPP Publishing UK
3	ACCA Study Hub		
Self-learning topics 8 hours			

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1		3			2
2	3		1	1	
3	2	2			3
4		3			2
5		2			2

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Risk management	10	Identification, assessment & measurement of risk – framework of risk management systems – concepts of risk appetite and risk response – strategic & operational risks – assessing severity & probability of risk events – TARA framework for risk responses by management – monitoring of risks management strategies, Explain and assess the ALARP – Risk Map
2	Organisation control & audit	12	Features of effective internal control system – information flow for internal control – evaluating effectiveness of internal control system – role of internal control systems to help prevent fraud, errors & waste – importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting
3	Finance function in planning & decision making	12	Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques, Assessment of suitability, feasibility and acceptability of alternative sources of short and long term finance including initial coin offerings (ICO).
4	Innovation management	10	Enabling organization success through organizing, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldridge model and empowerment
5	Change management	8	Different types of strategic change & its implications – assess organisation culture using Balogun & Hope Hailey's contextual features – managing change using Lewin's 3 stage model – assessing effectiveness of organisational processes & change therein using Harmon's process-strategy matrix – leading and managing change projects – post project reviews

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 5325	**Advanced Financial Management I**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To equip students with advanced concepts of financial management.
Course Outcomes:	
CO1	Assess the impact of financing and capital structure on the organisation
CO2	Evaluate the potential value arising from specified capital investment projects through advanced investment tools.
CO3	Application of various tools required in international budgeting
CO4	Familiarize with the international finance and currency quotes
CO5	Evaluate the impact of international investments and financing decisions

Reference Books:

#	Title	Author/s	Publisher
1	Advanced Financial Management	ACCA study material	Kaplan Publishing UK
2	Advanced Financial Management	ACCA study material	BPP Publishing UK
3	ACCA Study Hub		

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1		3			2
2	3		1	1	
3	2	2			3
4		3			2
5		2			2

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Capital structure and dividend policies	10	Cost of capital-Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management- pecking order-static trade off theory-Agency Effects-Dividend -forms-Theories.
2	Advanced investment appraisal techniques	12	Modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV)– risk adjusted discount rates-multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using Beta and CAPM.
3	International Finance and Operations	10	Theory and Practice of Free Trade and barriers to trade- Major trade agreements - Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets-Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Transfer Pricing of Goods and Services across International Borders.
4	Foreign exchange quotes	8	Home currency – foreign currency - quotes – bid and ask, spot and forward rate. Calculation of cross rates, estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations
5	International project appraisal	12	Financial evaluation of international projects – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – exchange controls, restricted remittance and withholding taxes-International project appraisal.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 5425	**Goods and Services Tax (GST)**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	• To equip students with the principles and provisions of Goods and Services Tax (GST) • To provide an insight into practical aspects and apply the provisions of GST laws to various situations.
Course Outcomes:	
CO1	Recognize the applicability and structure of Goods and Services Tax in India.
CO2	Comprehend various provisions of Central, State and Integrated Goods and Services Tax.
CO3	Interpret the Procedure and Levy Under Goods and Services Tax.
CO4	Appraise the process of Assessment and filing returns
CO5	Understand the mechanics of GST and technology

Reference Books:

#	Title	Author/s	Publisher
1	Goods and Services Tax	Madhukar N Hiregange	Wolters Kluwer
2	Goods & Services Tax	Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra	Bloomsbury India
3	Understanding GST	Kamal Garg	Barat's Publication
4	GST - Law & Practice	Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM.	Himalaya Publishing House
5	Taxmann's GST Acts with Rules & Forms	Bare Act	Taxmann Publications

Self-learning topics 8 hours: GST rates for different categories of goods and services, HSN/SAC codes under GST.

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2	2		1	
2			2	2	3
3					3
4	1		1		3
5		3			

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents

1	Fundamentals of GST	08 Hours	Objectives and basic scheme of GST, Salient features of GST Subsuming of taxes Benefits of implementing GST Constitutional amendments - Structure of GST (Dual Model) Central GST State / Union Territory GST Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments, GST administration
2	GST Acts - CGST, SGST (Karnataka State), IGST	08 Hours	Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service
3	Procedure and Levy Under GST	20 Hours	Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Transfer of Input tax credit - Simple Problems on utilization of input tax credit.
4	Assessment and returns	10 Hours	Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.
5	GST and Technology	06 Hours	GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 5S 25	**Internship and Report writing**	26 Hours	SEC	2 Hours a Week	2

Internship Objectives:	1. Apply theoretical concepts in real business/industry settings. 2. Understand organizational structures, functions, and work cultures. 3. Gain hands-on experience in specific functional areas like marketing, finance, HR, logistics, or analytics. 4. Develop workplace soft skills like communication, collaboration, adaptability, and time management. 5. Prepare professional documentation and reflect on experiential learning.

Internship Outcomes:	
CO1	Prepare for internship and analyse the host organization's structure and operations
CO2	Execute assigned tasks effectively within a functional area
CO3	Articulate internship outcomes through structured reporting and reflection

Unit	Title	Hours	Contents
1	Pre-Internship Preparation & Organizational Study	6	Orientation and briefing by faculty guide, Selection and approval of host organization, Company profile: Vision, mission, structure, and operations, Functional departments overview, Sectoral analysis (industry trends, competitors, regulations), Field learning: Observations and daily logs.
2	Functional Internship Experience	10	Assigned tasks in functional domain (e.g., finance report, HR onboarding, digital marketing, operations), Shadowing and support roles, independent task execution (with guidance), Weekly reporting to faculty mentor.
3	Post-Internship Reflection & Reporting	10	Internship Report Preparation, Viva-Voce Presentation, Learning Reflection: Achievements, Challenges, and Career Relevance. Note: **Final Submission Includes** • Internship Completion Certificate from Host • Daily Log Book • Detailed Internship Report (40–60 pages) • Reflection and Learning Summary • PowerPoint Presentation (for Viva)

Faculty Guide Role

1. Approve internship sites
2. Supervise progress through regular check-ins as per internship guidelines.
3. Evaluate final submission with viva panel

Student Internship Research Project Evaluation

PARAMETERS	Compliance of guidelines	Contents of the project report	Analysis and Learning outcome	Report writing	Total
Marks	10	20	20	10	60
				Viva Voce	40
				Total Marks	100

Grade- Outstanding: 75% (A); Good: 60% (B); Satisfactory: 50%(C); Unsatisfactory: Below 50% (D)

Electives

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEA 5525	**Advanced Performance Management I**	60 Hours	DSC-1	4 Hours a Week	4

Course Objective:	To progressively broaden and deepen the knowledge, skills and professional values in evaluating performance.
Course Outcomes:	
CO1	Comprehend strategic planning and implementation.
CO2	Develop and assess key performance indicators.
CO3	Evaluate the impact of external factors in an organization
CO4	Understand the changes in business structure and its integration.
CO5	Apply the knowledge of information system in management.

Reference Books:

#	Title	Author/s	Publisher
1	Advanced Performance Management	ACCA Study Material	Kaplan publishing UK
2	Advanced Performance Management	ACCA Study Material	BPP Publishing UK
3	ACCA Study Hub		

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1			2	1	
2	3				
3		1		2	
4		2			1
5			1	2	

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Strategic planning and control mechanism	10	Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short-term decisions – use of models such as SWOT, BCG matrix, Porter's generic strategies and Porter's five forces in strategic planning.
2	Development and assessment of performance hierarchy	12	Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and its linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance, Balanced Scorecard-Perspectives, performance measurement models such as balanced scorecard, building blocks, performance pyramid, Social and ethical issues that impact strategy formulation.
3	External influences on an organization	8	Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences.
4	Changes in business structure and performance management	10	Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey's 7-S structure and value chain – impact of organisation structure & culture on performance.
5	Designing management information systems	12	Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEB 5525	**Advanced Audit & Assurance I**	60 Hours	DSC-1	4 Hours a Week	4

Course Objective:	To develop the knowledge and skill expected of an audit in relation to financial statements.
Course Outcomes:	
CO1	Understand the legal aspects of audit framework.
CO2	Comprehend the ethical and professional responsibilities of auditing.
CO3	Identify the principles of quality and practice management.
CO4	Analyze the risks of material misstatement and audit special assignments.
CO5	Understand the procedures of audit reporting framework.

Reference Books:

#	Title	Author/s	Publisher
1	Advanced Audit and Assurance	ACCA study material	Kaplan Publishing UK
2	Elements of Auditing	Aruna Jha	Taxmanns
3	Advanced Audit and Assurance	ACCA study material	BPP Publishing UK
4	ACCA Study Hub		

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2		3	1		3
3			3		
4		2		2	2
5	1		2		3

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Regulatory environment	6	International regulatory frameworks for audit and assurance services – Current issues and developments. need for laws, regulations, standards and other guidance relating to audit, assurance and related services. - need for the legal and professional framework including: (i) public oversight of audit and assurance practice (ii) the impact of corporate governance principles on audit and assurance practice (UK: the impact of the UK Corporate Governance Code on audit and assurance practice) (iii) the role of audit committees and impact on audit and assurance practice.
2	Code of ethics and Professional responsibilities	20	Code of Ethics for Professional Accountants – Professional and ethical developments - Laws and regulations – Fraud and error – Professional liability -fundamental principles and the conceptual framework approach. Importance of professional scepticism in planning and performing an audit. - ethical implications of the external auditor - legal liability -criteria for legal liability to be recognized. - liability owed to third parties (contract vs establishing a duty of care). liability limitation agreements. -expectation gap
3	Quality control and Practice Management	10	Quality control (firm-wide), principles, purpose of quality control of audit and other assurance engagements. - elements of a system of quality control relevant to a given firm. - Quality control procedures - Advertising, tendering and obtaining professional work and fees – Professional appointments current developments in business practices, practice management and audit methodology- potential impact on the conduct of an audit and audit quality.
4	Planning, assessment risk of misstatement and Evidence	8	Definition-materiality and performance materiality- application in financial reporting and auditing. – Evaluation of business risks, audit risks and risks of material misstatement for a given assignment. – Uses of analytical procedures in the planning of an assignment - Evidence and testing considerations – Audit procedures and obtaining evidence -current developments in emerging technologies, including -impact on the conduct of an audit and audit quality.
5	Review and Reporting	8	Uses of analytical procedures in evaluation and review. Audit evidence - Assess of professional standards - Auditor's reports – Reports to those charged with governance and management – content and assessment of an unmodified auditor’s report - factors determining in forming an audit opinion justification of audit opinions with audit procedures. - Critically appraise the form and content of an auditor's report in a given situation - Assess whether or not a proposed audit opinion is appropriate.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEA 5625	**Entrepreneurial Development**	60 Hours	DSE 3	4 Hours a Week	4

Course Objective:	To help the students to interpret and interchange the various roles of an effective Entrepreneur and develop rational behaviour towards new business opportunities.
Course Outcomes:	
CO1	Comprehend various factors influencing entrepreneurship.
CO2	Interpret the problems faced by SSIs and contribution made towards economic development.
CO3	Identify the steps involved in the formation of small-scale industry.
CO4	Analyse the feasibility of idea through the preparation of a business plan and model.
CO5	Understand the various financial and non-financial assistance for SSIs.

Reference Books:

#	Title	Author/s	Publisher
1	Entrepreneurship Development and Small Business Enterprise	Poornima M	Pearson Education
2	Entrepreneurship – Strategies and Resources	Mark. J. Dollinger	Pearson Education
3	Entrepreneurial Development	Dr. Venkataramana	Sultan Chand Publishing House
4	Small Business and Entrepreneurship	Kumar S	I. K. International Pvt Ltd
5	Entrepreneurship Development	Rekha & Vibha	Vision Book House

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2		2			
3			3		
4				3	
5					1

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Introduction to Entrepreneurship	10	Evolution of entrepreneurship in India; Entrepreneurship, Entrepreneur & Enterprise; Functions and role of Entrepreneur in economic development in India; Factors influencing Entrepreneurship; Pros and Cons of being an entrepreneur; Qualities of an effective Entrepreneur; Types of Entrepreneurs; Challenges faced by Women entrepreneurs; Self Help Groups (SHGs).
2	Micro, Small and Medium Enterprises (MSMEs)	10	Product Range; Capital Investment; Ownership Patterns; Importance of Tiny Industries, Ancillary Industries, Cottage Industries; Role played by MSME in the development of Indian Economy; Problems faced by MSME's and the steps taken to solve the problems; Policies Governing MSME's.
3	Formation of a Small-Scale Industry	12	Steps involved in the formation of a small business venture; Recognition of Business opportunity; scanning the environment for opportunities; evaluation of alternatives and selection based on personal competencies; Selection of location; clearances and permits required; licensing and registration procedure; Mission, vision and strategy formulation.
4	Business Plan development	10	Significance of a business plan; Components of a business plan; Feasibility study- Product/Service Feasibility Analysis, Industry & competition analysis, environment analysis, financial feasibility analysis; Guidelines for writing BP; Meaning and importance of business model; Types of Business Models. Designing a prototype using an MVP (Minimum Viable Product).
5	Project Assistance	10	Financial assistance through SFCs, SIDBI, Commercial Banks, IFCI; Non-financial assistance from DIC, SISI, AWAKE, KVIC, PM MUDRA yojana- procedures for obtaining loan under MUDRA; Initiatives of NITI Ayog; Seed funding; Crowd Funding; Angel Investor; Venture Capitalist; Boot strapping; Mezzanine financing; Financial incentives for MSME 's and Tax Concessions; Industrial Estates: Role and Types.

Department of Commerce						
V Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFADEB 5625	**ORGANISATIONAL MANAGEMENT**	60 Hours	DSC-3	4 Hours a Week	4

Course Objective/s:	To provide student a comprehensive understanding of keys areas associated with organisation development and flexibility

Course Outcomes

CO1	To understand the concepts of Human resource management HRM.
CO2	To analyse the quality of work life of the employees
CO3	To demonstrate the organizational flexibility to enhance employee effectiveness.
CO4	To exhibit the developments in global HR practices and its challenges
CO5	To apply the HR trends and tools on workforce.

Reference Books:

#	Title	Author/s	Publisher
1	Human Resource Management	Aswathappa	Tata McGraw Hill
2	Personnel management	C.B.Mamoria	Himalaya Publishing House
3	Personnel management	Edwin Flippo	McGraw Hill
4	Organisational Behaviour	K Aswathappa	Himalaya Publishing House
5	Organisation Development	Wendell L French Cecil H B	Pearson Education

Learning by Doing activities [8 hours]

1. Preparation of Resume, Mock interviews, Role play

COs	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	2				
2		2			
3			2		
4				1	
5					1

3=High|1=Low|2=Moderate

Unit 1	**FOUNDATION TO HRM**	**10 Hours**
Human Resources Management-Context and Concept of People Management in a Systems Perspective- Organisation and Functions of the HR and Personnel Department-Career Development-Promotions and Transfers- Personnel Empowerment including Delegation- Job Evaluation.		
Unit 2	**ORGANIZATIONAL DEVELOPMENT**	**10 Hours**
Human Resource Development – Employee Behavior– External and Internal Influence– Productivity, Employee Morale and Motivation- Stress Management- Quality of Work Life- Employee counseling and wellness services– Employee Wellness and Health Promotion Programs.		
Unit 3	**ORGANISATIONAL FLEXIBILITY**	**10 Hours**
Organisational Flexibility- Dynamic workspace- Promoting Work-Life-Fitness Balance-Upskilling and reskilling of workforce- Setting the Hybrid Work Model- Remote working- Pros and Cons of remote working – Trends shaping organizational culture - Features and management of toxic work culture.		
Unit 4	**INTERNATIONAL PERSPECTIVES ON HRM**	**12 Hours**
Introduction- Growth of International Business and Globalization- Operational Objectives and Means of Globalization in HR Perspective- Multi-cultural orientation to employees- Manpower Planning to Separations in a Global Set-up- Staffing- Skill & Knowledge Development- Incentives & Compensation Package – Behavioral & Technical- Universal Quality Standards & HRM - Moonlighting.		
Unit 5	**EMERGING TRENDS IN HRM**	**10 Hours**
Digital workforce- Automation of HR- Emotional Intelligence and Artificial Intelligence Assisted Data-Driven HR Workflows- People Analytics- **Blended Workforce of Humans and Bots-Gamification**		

Sixth Semester

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 6126	**Advanced Financial Management II**	60 Hours	DSC	4 Hours	4

Course Objective:	To equip students with advanced concept of financial management.
Course Outcomes:	
CO1	Familiarize with the role of senior financial manager in an MNC.
CO2	Examine the implication of financial restructure options on the firm's value.
CO3	Apply appropriate models to value of a firm.
CO4	Demonstrate an understanding of the corporate and competitive nature of a given acquisition proposal
CO5	Understand the theoretical and practical rationale for the management of risk through various hedging tools.

Reference Books:

#	Title	Author/s	Publisher
1	Advanced Financial Management	Kaplan Financial Limited	Kaplan publishing UK
2	Advanced Financial Management	BPP	BPP Publishing UK

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1		2		3	2
2		3			
3	3		2		
4		2			
5	3			2	

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Strategic Business Management	8	Role and responsibility of senior financial executives-Ethical and governance issues- - Ethical Framework - Ethical Financial Policy for Financial Management on Sustainability and Environment Issues -role of treasury in multinationals -strategic business and

			financial planning for multinationals-Financial strategic formulation for financing, investment and dividend Decisions
2	Business reorganisation& financial reconstruction	10	Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs – Market Response to Financial Reconstruction.
3	Business Valuations	12	Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start- Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance(Problems)
4	Mergers & acquisitions	10	Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover-Sources of financing for mergers and acquisitions. (Problems)
5	Advanced Risk management	12	Structure of interest risk and credit spread- currency risk-transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external though operations of derivatives-– managing -interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps) (Problems)

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 6226	**Principles and Practice of Insurance**	60 Hours	DSC	4 Hours	4

Course Objective:	To familiarize the students with the concepts, functions, principles and practices of insurance.
Course Outcomes:	
CO1	Comprehend various insurance terms and concepts.

CO2	Learn and apply the principles of insurance in different types of insurance cases.
CO3	Identify and analyse different risks and implement techniques to effectively manage risk.
CO4	Integrate legal aspects in insurance policies
CO5	Understand the marketing strategy and agent functions of insurance

Reference Books:

#	Title	Author/s	Publisher
1	Fundamental of Risk and Insurance	Vaughan E.T & T. Vaughan	John Wiley
2	Principles of Risk Management and Insurance	Rejdag .E	Pierson Education
3	Risk Management & Derivatives	Stulz	Thomson
4	Insurance institute of India	Ajit Prakashan	Insurance Institute of India
5	Fundamentals of Insurance	Alok Goyal & Mridhula Goyal	V.K Global Publications

Self-learning topics: 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	2	2			
3				3	
4			3		2
5			2		

3=High|2=Moderate|1=Low

Unit	Title	Hours	Contents
1	Introduction to Insurance& Risk	10	Origin of insurance, concepts of insurance; nature of Insurance, Insurance market in India and globally. Risk: meaning, nature, risk, peril, and hazard; uncertainty and types of risk; methods of risk management.
2	Fundamentals of insurance principles	12	Key concepts: Principles of Insurance; Reinsurance& types of reinsurance. Premium: factors affecting premium, Claims settlement procedure in Life Insurance and General Insurance

3	Life and general insurance products	12	Types of insurance – Life Insurance, General Insurance, miscellaneous-Different types of life insurance products, Insurance as investment.
4	Emerging Issues and Governance	12	Climate change, (ESG) Environmental social and Governance and sustainable insurance, Pandemic risk and public–private partnerships, Challenges in emerging vs developed markets. Insurance Regulatory and Development Authority of India (IRDAI): Role, functions, and powers. Insurance Ombudsman, Role of actuaries, Underwriting – Types of underwriting.
5	Insurance agent & marketing ethics	06	Agent, agent compensation & commission, ethics in marketing insurance products, channels of insurance, third-party administrator, insure tech and bank assurance.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 6326	**Personal Finance**	60 Hours	DSC	4 Hours	4

Course Objective:	To assist students in identifying persistent or systematic behavioural factors that influence investment behaviour.

Course Outcomes:	
CO1	Identifyinginvestmentplanningprocessandtheapproachusedtostructureaportfolioоffinancialassets to suit the needs of a client.
CO2	Learn the process of giving financial advice, including the importance of regular reviews of a client's circumstances, the risks faced by investors and how an investor's risk profile is determined.
CO3	Establish the various range of financial assets, their salient features, their advantages and disadvantages and the main financial markets on which they are dealt.
CO4	Understand the range of protection products available and the need to assess priorities for protection.
CO5	Analyse the retirement planning process and quantifying needs in retirement.

Reference Books:

#	Title	Author/s	Publisher
1	Study guide for Personal Finance	Kapoor	Cram101
2	Your Everyday Guide to Personal Finance and Insurance	Prakash Praharaj	CNBC
3	Personal Finance Simplified	Tycho Press	Callisto Media Inc
4	Personal Finance Lessons from the ICU	AMIT TRIVEDI	CNBC
5	Investment Analysis & Portfolio Management	Prasanna Chandra	Tata McGraw Hill

Self-learning topics 8 hours: structure of the financial services industry and the economic factors that affect investment returns.

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3	2			
2	2	1	2		
3	2				3
4					3

5	2			2	
3=High|1=Low|2=Moderate					

Unit	Title	Hours	Contents
1	FUNDAMENTALS OF INVESTMENTS	10	Concept of Investment- Characteristics of Investment, Need and Importance of Investments, Difference between savings and investments Classification of Investment; Factors Influencing Investment; The Investment Process; Sources of investment information, Types of Investment Risk; Investment Vs. Speculation and Gambling (Differences).
2	INVESTMENT OPPORTUNITIES	12	Non-Marketable financial assets- Bank deposits, post office deposits, NSC, employee provident fund meaning and benefits only. Money market instruments- Different types of instruments (meaning only) Fixed income securities- Government bonds, Equity shares (concept only), mutual fund – different types of schemes, life, real estate, precious objects- gold, silver, art objects, Crypto currencies, and antiques. Emerging investment avenues in India, Income-tax planning for Individuals, tax benefits of various investment options.
3	FOUNDATION TO FINANCIAL PLANNING	12	Meaning and Scope of Financial Planning, Personal Financial Planning Process, Financial Plan – Goal based Financial Plan and Comprehensive Financial Plan, understanding investor's requirements, Client Data Collection, Client Data Analysis, Risk Profiling and Asset Allocation, Classification of investor according risk perception and Income group; Investor life cycle; setting up financial goals; Common mistakes in investments; Profile of Indian investor, Retirement Planning – Calculation of Retirement Corpus- Investment Avenues for the Retired
4	INSURANCE PLANNING IN PERSONAL FINANCIAL PLAN	10	Concept of Insurance and Insurance Planning- Factors influencing choice of life insurance policies- Difference between Insurance, Savings, and Investment- Life insurance claims procedure-Need and importance of Health Insurance- Health Insurance claim settlement system-Personal Accident Insurance-Disability Insurance and Income Protection- Types of property insurance-Business insurance and types.
5	BEHAVIOURAL FINANCE	08	Information Screening Biases, Investment Decision Cycle: Judgment under Uncertainty, Prospect Theory, Mental Accounting, Psychological Biases, Group Behaviour: Conformism, herding, fatal attractions, Investing Styles and Behavioural Finance

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA6426	**Financial Modelling**	60 Hours	DSC	4 Hours	4

Course Objective:	• To gain expansive knowledge of financial modelling through an experiential learning • To build key financial management and analytics skills required for financial planning, evaluating, and controlling to achieve desired target

Course Outcomes:

CO1	Build integrated financial models for business decision-making
CO2	Apply analytical techniques to evaluate financial performance and risk
CO3	Use Python for data cleaning, analysis, and automation
CO4	Design data modelling using Power BI and Power Query
CO5	Design interactive dashboards using Power BI and Power Query

Reference Books:

#	Title	Author/s	Publisher
1	International financial modelling in excel	Danielle stein Fairhurst	John Wiley India Ltd
2	Financial Modelling	Simon	Excel Publishers

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1					3
2		3	3		2
3					2
4			2	3	
5				3	

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents

1	Business Modelling	10	Financial model architecture (inputs–calculations–outputs); Best practices: assumptions control, error checks, audit trails; Advanced Excel tools - INDEX–MATCH vs XLOOKUP, IF, IFS, OR, AND (nested logic), Scenario Manager & Goal Seek, Data Tables (one-variable & two-variable); CVP and Break-even models (dynamic).
2	Capital Budgeting & Forecasting Models	10	Forecasting revenues, costs, and cash flows; Capital budgeting models - NPV, IRR, Payback, Discounted Payback; Sensitivity & scenario analysis for investment decisions; Risk-adjusted decision-making; Model stress testing.
3	Python for Financial & Data Analytics (Basics)	16	Jupiter installation; Python fundamentals for finance-Variables, data types, conditions, loops, Functions and basic error handling, Libraries - NumPy (numerical analysis), Pandas (financial data handling); Importing CSV / Excel financial datasets; Data cleaning, transformation; Descriptive analytics, KPI computation, Automating repetitive financial calculations; Summary performance tables.
4	Introduction to Power BI and Power Query	6	Importing Excel & Python-processed data - Data modelling & relationships - Power Query for financial data cleaning.
5	Power BI for Financial Dashboards	10	DAX essentials: Financial KPIs, Variance & growth calculations; Dashboard design for - Profitability, Cost behaviour; Investment performance.

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VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 6S26	**Governance & Ethics**	30 Hours	SEC	2 Hours	2

Course Objective:	To help the students to understand and implement governance and professional skills in workplace
Course Outcomes:	
CO1	Comprehend various aspects of corporate governance and its approaches.
CO2	Identify the professional skills required of an auditor.
CO3	Analyse the role of leadership and ethics in an organization.
Reference Books:	

#	Title	Author/s	Publisher
1	Strategic Business Leader	Kaplan Financial Limited	Kaplan Publishing UK
2	Strategic Business Leader	BPP	BPP Publishing
Self-learning topics 8 hours			

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				1
2	3			3	
3		2	1		
4					
5					
3=High|1=Low|2=Moderate					

Unit	Title	Hours	Contents
1	Corporate Governance and Approaches	10	Principle-agent relationship in the context of governance – issues connected with separation of ownership and control over organisation activity – stakeholder analysis (power & interest) using Mendelow matrix. Rules v/s principles approach to governance – duties of directors, functions of the Board, composition & balance of the Board – responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non- executive directors
2	Professional skills in workplace	10	Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgement, exhibit awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) – scepticism (challenging the status-quo and innovate) – evaluation (assess & appraise the business scenario),
3	Leadership & ethics	10	Qualities of leadership – leadership &organisational culture – Analysing the culture of an organisation using the cultural web, recommend suitable changes, ethical codes & leadership in the context of governance – management behaviour& ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption, AAA Model and Tucker's 5 question model- Organisation governance and leadership qualities, the key ethical and professional values underpinning governance.

DEPARTMENT OF COMMERCE

	Code	Course Title	Duration	Course Type	Session	Credits
VI Semester	IFA 6RM 26	**Research Methods for Commerce**	30 Hours	SEC - SB	2 Hours	2

Course Objective:	To develop students’ ability to plan, analyse, and present a project using appropriate research methods and academic standards.

Course Outcomes:

CO1	Identify a project topic and review relevant literature
CO2	Formulate a research plan and select appropriate research methods.
CO3	Analyse data and prepare a project report and presentation.

Reference Books:

#	Title	Author/s	Publisher
1	Research Methodology: Methods and Techniques	C. R. Kothari	New Age International
2	Research Methodology: A Step-by-Step Guide for Beginners	Ranjit Kumar	SAGE Publications
3	Business Research Methods	Business Research Methods	Business Research Methods
4	Research Methodology	S. P. Gupta	Sultan Chand & Sons
5	Doing Your Research Project	Judith Bell & Stephen Waters	Open University Press

Self-learning topics: 4 hours

Cos	Program outcomes			
	PO1	PO2	PO3	PO4
1	H	H		H
2	H	H		H
3	H	H		H

	Title	Hours	Learning Outcomes

	Research Problem & Objectives	8	▪ Identify and articulate a clear, researchable problem grounded in existing literature. ▪ Differentiate between research problems, aims, objectives, and questions. ▪ Formulate specific, measurable, achievable, relevant, and time-bound (SMART) research objectives. ▪ Align research objectives with the overall purpose and scope of the study. ▪ Justify the significance of the research problem in an academic and practical context.
	Questionnaire Design	10	▪ Design a structured questionnaire aligned with research objectives. ▪ Distinguish between different types of questions (open-ended, closed-ended, Likert scale, etc.). ▪ Apply principles of clarity, neutrality, and validity in question formulation. ▪ Sequence questionnaire items logically to enhance respondent understanding and response quality. ▪ Pilot-test a questionnaire and refine it based on feedback.
	Data Collection & Ethics	8	▪ Select appropriate data collection methods based on research design and objectives. ▪ Implement data collection procedures systematically and consistently. ▪ Explain key ethical principles in research, including informed consent, confidentiality, and anonymity. ▪ Identify potential ethical risks and apply strategies to mitigate them. ▪ Comply with institutional and professional ethical guidelines during data collection.
	Interpretation & Findings		▪ Analyse collected data using appropriate qualitative and/or quantitative techniques. ▪ Interpret findings accurately in relation to research objectives and questions. ▪ Distinguish between results, interpretation, and discussion. ▪ Identify patterns, trends, and anomalies in the data. ▪ Draw evidence-based conclusions supported by the analysed data.
	Report Structure & Referencing		▪ Organise a research report using a standard academic structure. ▪ Present arguments and findings in a clear, coherent, and logical manner. ▪ Apply appropriate academic writing conventions and tone. ▪ Use in-text citations and reference lists accurately and consistently. ▪ Avoid plagiarism by applying proper referencing and citation practices.

GROUP A – APM

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEA 6526	**Advanced Performance Management II**	60 Hours	DSE 2	4 Hours	4

Course Objective:	To understand the divisional structure and evaluation of various divisions in an organization.
Course Outcomes:	
CO1	Familiarise financial measures to evaluate the private sector.
CO2	Comprehend transfer pricing and evaluate divisional structure.
CO3	Understand the issues in human resource management and reward systems.
CO4	Assess diversity of performance objectives in NFP organization.
CO5	Implementation of management accounting techniques in performance evaluation.

Reference Books:

#	Title	Author/s	Publisher
1	Advanced Performance Management	Kaplan Financial limited	Kaplan publishing UK
2	Advanced Performance Management	BPP	BPP Publishing UK

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1		2			1
2			3		
3	2			1	
4		1			2
5	1			2	

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Performance measurement in private sector	8	Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios.

2	Divisional performance & transfer pricing	10	Evaluation of performance in divisional organization – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment.
3	Performance measurement and SHRM issues	10	Relationship of HR and performance measurement and suitable remuneration methods, Achievement of corporate strategy and HR, Methods of rewards practices, Benefits and Adverse consequences of linking reward schemes to performance measurement, risk appetite of employees - Accounting issues arising from Performance measurement.
4	Performance measurement in not-for-profit organizations (NFP)	12	Assess diversity of performance objectives in NFP organization – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators
5	Alternative views of performance management	12	Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – value based and activity-based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models - Process automation and the internet of things – Artificial intelligence – The use of presentation techniques such as data visualization.

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEA 6626	**FINTECH**	60 Hours	DSE 4	4 Hours	4

Course Objective:	To familiarize the students with the framework and practices of Fintech
Course Outcomes:	
CO1	Comprehend the framework and evolution of fintech
CO2	Understand fintech applications and architecture
CO3	Identify the impact of Digital Finance and its implications

CO4	Analyse the Crypto currencies and Blockchain.
CO5	Understand the mechanics of blockchain.

Reference Books:

#	Title	Author/s	Publisher
1	FinTech	DivraVinay	Notion Press
2	Fintech	MoosaImad A.	Edward Elgar Publishing Ltd
3	FinTech	ArjunwadkarParag Y	Taylor & Francis Ltd
4	FinTech and Digital Banking in India	H B, Jaspal Singh	NC
5	E-age Banking: A Future Outlook	Mr. AgrimUppal, Dr. R.K. Uppal	Bharti Publications

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	2	2			
3				3	
4			3		2
5			2		

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Foundation to Fintech	10	FinTech: Transformation, Evolution and Infrastructure, Banks Startups Emerging Markets - Collaboration between Financial Institutions and Startups –FinTech Typology – Emerging Economics: Opportunities and Challenges - From Too-Small-To-Care to Too-Big-To-Fail – Introduction to Regulation Industry - The Future of RegTech and other Technologies Impacting it.
2	Fintech landscape	12	FinTech Architecture, FinTech Technologies, Applications of FinTech, Use cases of FinTech in banks, Fintech unicorns and business models, Robo Advisor, ML/AI in Robo-advisor, IoT applications, Insurtech innovations in Insurance Services, Using Credit Counsellor Robo/Bot for faster approvals & funding.
3	Digital Finance	10	Brief History of Financial Innovation – Digitization of Financial Services - FinTech& Funds- Crowd funding– Regards, Charity and Equity - P2P and Marketplace Lending – New Models and New Products -Initial Coin Offering, Importance of ICO in Alternative Finance.

4	Blockchain	10	Blockchain Foundations and applications, Cryptography, Blocks and Blockchain, the Chain, Nodes and Network, Public Key Cryptography and Signing, Hyperledger Blockchain Technology, Ethereum and Working with Smart Contracts, Use cases of Smart contracts.
5	Crypto and Digital currencies	10	Crypto currencies – Legal and Regulatory Implications of Crypto currencies, Types of crypto currencies, Bitcoin and Applications, Digital Crypto Wallets, The Benefits from New Payment Stacks, digital rupee and CBDC.

Group B – AAA

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEB 6526	**Advanced Audit & Assurance II**	60 Hours	DSE 2	4 Hours	4

Course Objective:	To understand the current issues and developments related to the provisions of audit and assurance services.
Course Outcomes:	
CO1	Identify the issues of money laundering and its issues.
CO2	Comprehend the importance of group and transnational audits.
CO3	Understand the difference between audit and audit related services.
CO4	Enumerate the significance of specific audit assignments.
CO5	Review the various special audits and its objectives.

Reference Books:

#	Title	Author/s	Publisher
1	Advanced Audit and Assurance ACCA strategic Professional	Kaplan financial limited	Kaplan Publishing UK
2	Auditing Principles and Techniques	S K Basu	Pearson Education
3	Advanced Audit and Assurance ACCA strategic Professional	BPP	BPP Publishing UK

Self-learning topics 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2		1		
2		2		2	
3			3		3
4				2	
5	1				2

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Money laundering	4	Definition- international methods for combatting money laundering. - scope of criminal offences of money - need for ethical guidance - obligations to help prevent and detect money laundering including record keeping and reporting of suspicion to the appropriate regulatory body. - importance of customer due diligence (CDD)
2	Group and transnational audits	8	Preliminary steps before accepting appointment as group auditor- procedures- assessment of group and component materiality-impact of non-coterminous year ends within a group, changes in group structure or a complex group structure. – Recommendation of the component auditor.
3	Audit-related services	5	content of the professional accountant's report-negative assurance-nature of audit-related services- levels of assurance provided by professional accountants- distinguish between - audit-related services and an audit of historical financial statements -categories of assurance services - Describe the level of assurance (reasonable, high, moderate, limited, negative) for an engagement-criteria- procedures of evidences.
4	Other and Specific Assignments	23	Specific assignments: Review of interim financial information - Prospective financial information – content of a report -prospective financial information - Due diligence - Other assignments: Forensic audits. Type of assignment -Evaluation of engagement, ethical and professional considerations. - factors to be considered in determining the nature, timing and extent of examination procedures. – Examination or investigative procedures to gather sufficient appropriate evidence in the circumstances.
5	Special Audits	12	Audit of social, environmental and integrated reporting. - Audit of performance information (pre- determined objectives) in the public sector- performance measures and sustainability indicators- measuring and reporting on economic, environmental and social performance - substantive procedures to detect potential misstatements of socio-environmental matters. - Form and content of an independent verification statement of an integrated report- compliance with reporting requirements, usefulness, measurability and reliability - content of a report on the audit of performance information - content of an audit conclusion against pre-determined objectives.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEB 6626	**Investment Analysis and Portfolio Management**	60Hours	DSE 4	4 Hours	4

Course Objective:	To provide conceptual framework to evaluate the characteristics of various investment avenues To familiarize students with investment decisions and portfolio management		
Course Outcomes:			
CO1	Comprehend various Investment Avenues		
CO2	Understand stock valuation through fundamental and technical analysis		
CO3	Analyse stock valuation through Technical Analysis		
CO4	Construct optimum portfolio by using Markowitz's and Sharpe Model		
CO5	Evaluate the portfolios by using Sharpe's, Treynor's and Jensen performance indices		
Reference Books:			
#	Title	Author/s	Publisher
1	Investment Analysis and Portfolio Management	Prasanna Chandra	Tata McGraw Hill
2	Security analysis & portfolio Management	PunithvathyPandian	Vikas Publication
3	Investment and Portfolio Management	S. Kevin	Tata McGraw Hill
4	Security Analysis and Portfolio Management	K. Venkataramana	SBHP
Self-learning topics 8 hours			

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3				
2	2	2			
3				3	
4			3	2	3
5			2		
3=High|1=Low|2=Moderate					

Unit	Title	Hours	Contents
1	Introduction to Investment Management	10	Introduction and Significance of Savings & Investment - Financial and Economic Meaning of Investment – Investment v/s Speculation, Hedging, Arbitrage & Gambling, – Factors Influencing Investment. Investment Avenues - Decisions. Types of Risk: Systematic & Unsystematic.
2	Fundamental Analysis	12	Fundamental Analysis – Economic Analysis, Industry Analysis, Company Analysis. Securities analysis using Mean, Standard Deviation, Coefficient of Variation with probabilities. Calculation of Portfolio Risk and Return. Problems & Cases.
3	Technical Analysis	10	Technical Analysis-Dow Theory, Elliot Wave Theory - Types of Charts & Chart Patterns-Technical Indicators, SMA, EMA, ROC, RSI, Bollinger Bands, MACD. Efficient Market Hypothesis & Random Walk Theory.
4	Portfolio Management	12	Diversification- Objectives and benefits; Portfolio management Process. Optimal Portfolio, Markowitz Model (Two securities) – Sharpe Single Index Model. Capital Market Line– Capital Asset Pricing Model – Security Market Line – Alpha and Beta Calculation. Problems & Cases.
5	Portfolio Evaluation and Revision	08	Portfolio evaluation – Need and process - Methods of Evaluation-Sharpe, Jensen and Treynor Model, Portfolio revision- Concept of Stress Test - Problems & Cases.