FIDE ET LABORE

ST JOSEPH'S UNIVERSITY

ST JOSEPH'S UNIVERSITY

#36, Lalbagh Main Road, Bangalore 560027

A Public-Private-Partnership University under RUSA 2.0 of MHRD (Government of India)

Established by the Karnataka Govt. Act No. 24 of 2021

ST. JOSEPH'S UNIVERSITY SCHOOL OF BUSINESS

Become exceptional

DEPARTMENT OF COMMERCE

Bachelor of Commerce [B.Com]

Industry Integrated

Adhering to Karnataka State Education Policy [KSEP]

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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. <u>Academic Excellence:</u> 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. <u>Character Formation:</u> 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. <u>Social Concern:</u> 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.

SCHOOL OF BUSINESS

The School of Business at St. Joseph's University provides an enabling environment to help its students stand out 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.

PROGRAM PROFILE

The Programme is designed to provide a comprehensive understanding of Commerce education and to train the students in communication skills effectively and inculcate entrepreneurship skills and decision-making capabilities. The Programme also includes practical exposure in the form of case studies, projects, presentations, industrial visits and interaction with experts from the industry. It 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 KSEP 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.
- 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	The three year B.Com program aims at developing a student's intellectual ability, executive personality, and wide spectrum of managerial skills along with competency building qualities in specific areas of business studies.
2	To make sustained efforts for the holistic development of the students and thereby empower them to ably faced the challenges posed by changing business environment
3	The program also seeks to prepare students to be job-ready or drive entrepreneurship initiatives or higher education in business at home and abroad.
4	To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of management graduates so that they add value to the society.

PEOs TO MISSION STATEMENT MAPPING

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

H=High | L= Low | M=Moderate

PROGRAM OUTCOMES (POs)

1	PO1	Acquire knowledge of business operations, develop business acumen and managerial skills and be capable of comprehensively managing the finance function.
2	PO2	Integrate concepts from functional areas (i.e. finance, marketing, operations, etc.) and utilize qualitative and quantitative methods to investigate and solve business problems.
3	PO3	Encourage entrepreneurship spirit among students and encourage them to participate effectively in social, commercial, ecological and civic issues ultimately leading to national development.
4	PO4	Exhibit analytical and critical thinking skills in solving business problems arising due to changes in the business environment.
5	PO5	Demonstrate people skills, communication skills, personality traits, professionalism, social and emotional intelligence and also exhibit a spirit of cooperation, leadership, and teamwork to accomplish pre-defined goals.

POs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
1. Academic Excellence	H	H	H		
2. Character Formation	M	L	M	H	H
3. Social Concern	L		H	L	

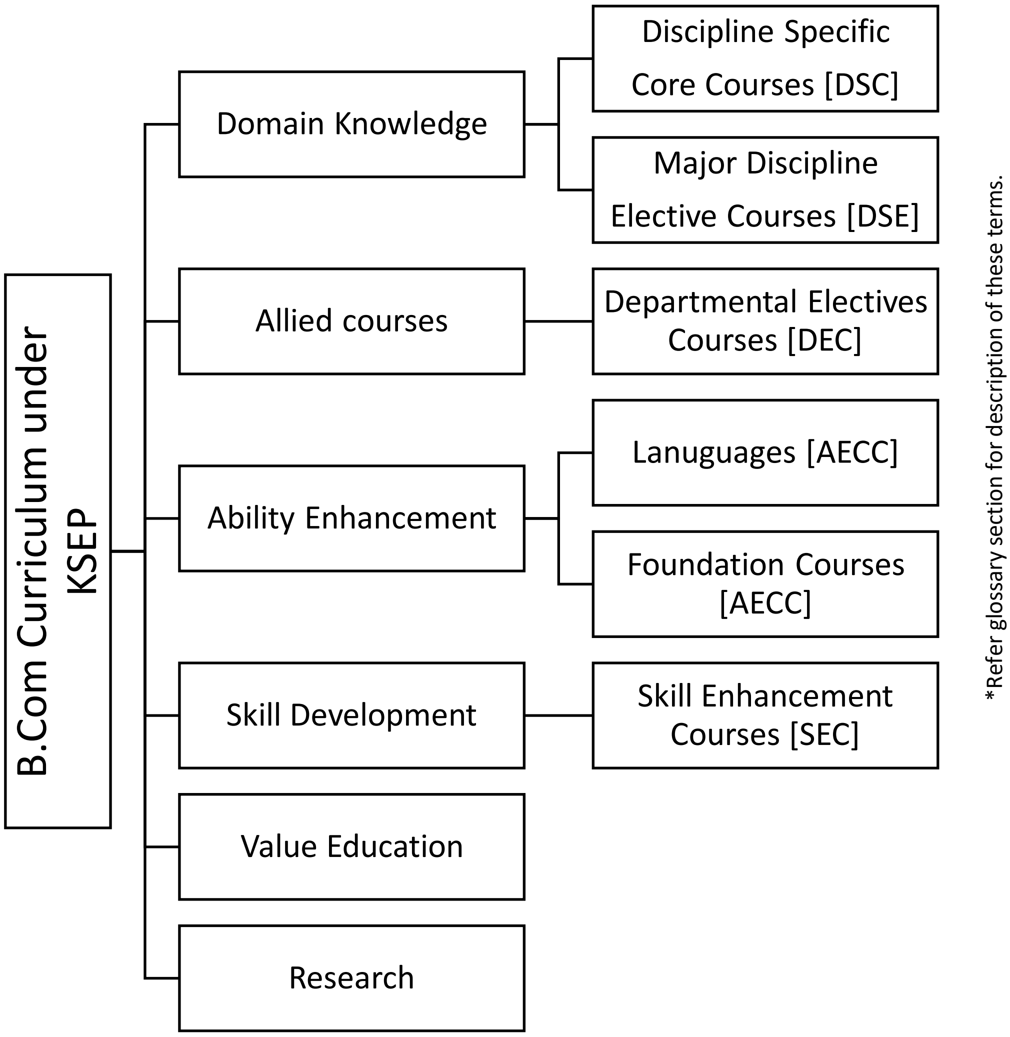
H=High | L= Low | M=Moderate

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

GLOSSARY

Key terms with reference to KSEP Curriculum:

1. Major **Discipline Core Courses [DSC]:** A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.

2. Major **Discipline Elective Courses [DSE]:** Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/ subject/domain or which nurtures the candidate's proficiency/skill. Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These

courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.

3. **Departmental Elective Courses [DEC]:** These courses can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to a specific discipline/subject/domain or nurtures the candidate's proficiency/skill.

4. **Ability Enhancement Courses [AECC]:** Ability enhancement courses are the generic skill courses which are basic and needed to all to pursue any career. These courses ensure progression across all careers.
    a. Languages: Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication.
    b. Foundation Courses: Foundation Courses enable students to develop a deeper sense of commitment to oneself and to the society and nation largely. These courses will supplement in better understanding of how to integrate knowledge to application into a society.

5. **Skill Enhancement courses [SEC]:** These courses are offered to promote skills pertaining to a particular field of study and imbibe values in students:
    a. Skill Based SEC: These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth.
    b. Value Based SEC: The aim is for students not only to understand the values, but also to reflect them in their attitudes and behaviour, and contribute to society through good citizenship and ethics.

6. **Internship:** An internship is a temporary opportunity offered by companies for students to gain practical experience and exposure within a specific industry or field. An internship's primary purpose is to give students a chance to apply the theoretical knowledge learned in a real-world setting.

7. **Key terms with reference to OBE Framework:**

1. Program: An educational programme in Business Administration leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/ seminars/ internship/ assignments/ presentations/ self-study/ quiz etc., or a combination of some of these.

2. Course: Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/ vocational training/ viva/ seminars/ term papers/assignments/ presentations/ self-study/quiz etc. or a combination of some of these.

3. Credit: Credits represent the number of hours of learning that have been or need to be undertaken in each course of study.

4. Outcome-Based Education (OBE): An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.

5. Programme Educational Outcomes: PEOs are statements that describe the Institution's Mission aligned with the program.

6. Program Outcomes: POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.

7. Course Outcomes: COs are statements that describe what students should be able to do at the end of a course.

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

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.

COURSE MATRIX

B. Com Industry Integrated Course Matrix

Semester	#	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	BPS1124	Financial Accounting	DSC	4	4
	4	BPS1224	Business Economics	DSC	4	4
	5	BPS1324	Indian Financial System	DSC	4	4
	6		*Foundation Course I	SEC-VB	2	2
SEMESTER II	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BPS 2124	Corporate Accounting-I	DSC	4	4
	4	BPS2224	Modern Marketing	DSC	4	4
	5	BPS2324	Quantitative Methods for Business Decisions	DSC	4	4
	6		*Foundation Course II	SEC-VB	2	2
SEMESTER III	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BPS3125	Corporate Accounting-II	DSC	4	4
	4	BPS3225	Insurance for Business Process Services	DSC	4	4
	5	BC3325	Spreadsheets for Business	DSC	2	2
	6	BC3425	Business and Corporate Etiquette	DSC	2	2
	7		Department Electives – Refer Matrix on Pg. 39	DEC	2	2
SEMESTER IV	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BPS4125	Cost Accounting	DSC	4	4
	4	BPS4225	Corporate Finance	DSC	4	4
	5	BPS4325	Banking for Business Processing Services	DSC	4	4
	6		Department Elective – Refer Matrix on Pg. 39	DEC	2	2

SEMESTER V	1	BPS 5126	Income Tax Law and Practice-I	DSC	4	4
	2	BPS 5226	Methods & Techniques of Costing	DSC	4	4
	3	BPS 5326	Corporate Governance and Audit Practices	DSC	4	4
	4	BPS 5426	International Business	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	BPS 5S 26	Internship and report writing	SEC	2	2
SEMESTER VI	1	BPS 6126	Income Tax Law and Practice-II	DSC	4	4
	2	BPS 6226	Management Accounting	DSC	4	4
	3	BPS 6326	Business Law	DSC	4	4
	4	BPS 6426	Goods and Services Tax	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	BPS 6RM 26	Foundation to Business Research	SEC	2	2
Total Credits for Degree Programme (132+14) 146						

#	Elective	Subject	Code	SEM
1	DSE 1	Capital Markets for Business Process Services	BPS5526	V SEM
2	DSE 3	Managing Business Process	BPS5626	V SEM
3	DSE 2	Investment Analysis and Portfolio Management	BPS6526	VI SEM
4	DSE 4	Supply Chain Management	BPS6626	VI SEM

First Semester

- 2 AECC
- 3 DSC
- 1 SEC-VB

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BPS1124	**FINANCIAL ACCOUNTING**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	To familiarize the students with the concepts of financial accounting. To provide student a comprehensive understanding of accounting method for various business operations.

Course Outcomes

CO1	Understand the conceptual framework of accounting and reporting standards.
CO2	Analyse the computational metrics in royalty accounting.
CO3	Evaluate the contractual obligation and method of accounting Hire purchase system of accounting.
CO4	Apply the techniques of accounting in consignment.
CO5	Enumerate the conversion procedure of incomplete records into system of double Entry

Reference Books:

#	Title	Author/s	Publisher
1	Financial Accounting	Anil S and Rajesh Kumar V	Himalaya Publishing House
2	Fundamentals of Accounting & Financial Analysis	Chowdary A	Pearson Education
3	Financial Accounting	R.L. and V.K. Gupta	Sultan Chand Publishers
4	Basic Financial Accounting	Jain S P & Narang	Kalyani Publishers
5	An Introduction to Accountancy	Maheshwari	Vikas Publishing House

Learning by Doing activities [8 hours]

1. Analysing the framework of accounting process.
2. Analyze the differences and critically evaluate single entry and double entry system.

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

3=High|1=Low|2=Moderate

Unit 1	FUNDAMENTALS OF ACCOUNTING	04 Hours
Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Concept – importance – Introduction to IASB, IFRS and Ind AS – Standard setting in India.		
Unit 2	**ROYALTY ACCOUNTS**	**12 Hours**
Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under restrictive (Fixed Period) and non-restrictive (Floating Period) - Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts including Minimum Rent Account.		
Unit 3	**HIRE PURCHASE SYSTEM**	**12 Hours**
Difference between Hire Purchase and Installment Purchase system–Theoretical concepts–Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).		
Unit 4	**CONSIGNMENT ACCOUNTS**	**12 Hours**
Introduction – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.		
Unit 5	**CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY**	**12 Hours**
Steps in conversion of single entry into double entry - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. - preparation of final accounts.		

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BPS1224	**BUSINESS ECONOMICS**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To orient the students on the theories of consumption and production in an economy. 2. To enable students, understand the market structures and impact of the macroeconomic concepts on business.

Course Outcomes

CO1	Understand the rationale of business economics.
CO2	Recognize and apply the theories of consumption in business.
CO3	Analyse costs in the short run and long run production functions.
CO4	Describe the various market structures and its relationship.
CO5	Assess the impact of various macroeconomic concepts on business.

Reference Books:

#	Title	Author/s	Publisher
1	Intermediate Microeconomics	Hall R. Varian	East West publication
2	Managerial Economics	H.R. Appannaiah	HPH
3	Business Economics	R.K. Lekhi& S.L. Aggarwal	Kalyani
4	Microeconomics	Robert, Daniel	Pearson Education India
5	A Text Book of Economic Theory	Stonier A.W. And Hague	Longman Higher Education

Learning by Doing activities [8 hours]

1. Analyse the role of managerial economist
2. Compare and contrast the features of a Monopoly market & Oligopoly market.
3. Prepare a report on India’s BOP components.

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

3=High|1=Low|2=Moderate

COURSECONTENTS		
Unit 1	**INTRODUCTION TO MANAGERIAL ECONOMICS**	**06 Hours**
Introduction, meaning, objectives and scope of managerial economics. Relationship with production, marketing, finance and personnel. Role of Business economist.		
Unit 2	**THEORY OF CONSUMPTION**	**14 Hours**
Concept of consumption function - Cardinal utility- Law of demand - Determinants of demand - movements vs. shift in demand curve, Elasticity of demand, demand forecasting, techniques. Determinants of supply – elasticity of supply. Application, problems solving of demand, supply and elasticity. Ordinal Utility - Indifference curve - Budget line; Consumer’s equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.		
Unit 3	**THEORY OF PRODUCTION**	**10 Hours**
Concept of Production function - Law of variables proportions - Isoquants, Return to scale- Economies and Diseconomies of scale. The concept of opportunity Costs in the short run and long run, types of short run costs. Profit maximization and cost minimization.		
Unit 4	**MARKET STRUCTURES**	**12 Hours**
Perfect competition – assumptions - Equilibrium of the firm - role of time in price determination. Difference between perfect competition and imperfect competition; Theory of Monopoly Firm - Equilibrium of monopoly firm (short and long run). Price discrimination, Theory of monopolistic competition – features – Short-run and Long-run Equilibrium; product differentiation. Duopoly firms- features. Oligopoly - Causes for the existence of oligopolistic firms.		
Unit 5	**MACRO-ECONOMIC CONCEPTS**	**10Hours**
Macro-economic concepts-inflation & deflation, Unemployment, Circular flow of income and wealth, National Income – meaning, purpose, methods of calculating national income, Monetary and Fiscal policies, international trade -balance of trade & balance of payments.		

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BPS1324	**INDIAN FINANCIAL SYSTEM**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To provide an elaborate understanding on the financial systems and services in India. 2. To provide knowledge on the money market and capital market in India.
Course Outcomes	
CO1	Understand the role of financial system in India.
CO2	Evaluate the functioning of Money Market and Capital Market.
CO3	Comprehend and evaluate challenges faced by regulators in the financial market.
CO4	Understand the role and functions of banking and financial institutions in India.
CO5	Familiarize and educate the students about the various financial services in India

Reference Books:

#	Title	Author/s	Publisher
1	Financial Markets and Institutions	Bhole, L. M	Mc-Graw Hill Publishing
2	Financial Markets and Services	Gordon E. & Natarajan K	Himalaya Publishing House
3	Financial Markets, Institutions	Kumar, V., Gupta, K., & Kaur, M	Taxmann's Publications
4	Financial Services	Khan M. Y., & Jain, P. K	McGraw Hill Publishing

Learning by Doing activities [8 hours]

1. Study the procedure to open a Demat account.
2. Draw the structure of Indian financial and banking system in India.
3. Analyse any three Mutual fund schemes

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

3=High|1=Low|2=Moderate

COURSECONTENTS		
Unit 1	**INTRODUCTION TO FINANCIAL SYSTEM IN INDIA**	**08Hours**
Overview of Financial System – Structure, Regulation & Functions – Financial Assets-Financial Instruments-Financial Markets – Capital Market – Money Market – Interlink between capital market and money market – Characteristics of Financial Market – Key elements of well-functioning of financial system- Economic indicators of financial development.		
Unit 2	**MONEY MARKET**	**12 Hours**
Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. Role of RBI in Money market - structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.		
Unit 3	**CAPITAL MARKET**	**12 Hours**
Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets-Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.		
Unit 4	**FINANCIAL INSTITUTIONS**	**8 Hours**
Financial institutions - Concept, Objective composition and functions of All Indian Financial Institutions (AIFI's)- IFC, SIDBI, NABARD, EXIM Bank and NHB.		
Unit 5	**FINANCIAL SERVICES**	**12 Hours**
Financial Services -Concept, types and importance. Types of Funds Based Services and Fee Based Services. Factoring Services- meaning, types of factoring agreement. Forfaiting, Lease Financing in India. Venture Capital- Meaning, stages of investment, types of VC, Angel Investment- Concept and importance, Recent trends of Angel Investment in India. Crowd Funding -meaning, types. Mutual funds- meaning and types only.		

Second Semester

- 2 AECC
- 3 DSC
- 1 SEC-VB

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BPS 2124	**CORPORATE ACCOUNTING- 1**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To familiarize the students to prepare financial statements in accordance to IndAS. 2. To enable the students, learn valuation of different assets and shares.

Course Outcomes

CO1	Calculate and prepare Profits prior to incorporation
CO2	Comprehend the difference between current and non-current assets
CO3	Understand the methods of valuing shares.
CO4	Preparation of Profit and Loss statement under schedule III of Companies Act
CO5	Prepare the statement of changes in equity and balance sheet.

Reference Books:

#	Title	Author/s	Publisher
1	Financial Accounting	Anil Kumar, Rajesh Kumar & Mariyappa	Himalaya Publishing House
2	Advanced Accountancy	S. N. Maheshwari	Vikas Publications
3	Financial Accounting	Jain, S.P. & Narang	Kalyani Publisher
4	Corporate Accounting	Dr. S M Shukla, Dr. K.L. Gupta	Sahitya Bhawan Publications

Learning by Doing activities [8 hours]

1. Study corporate dividend tax in India
2. Appraise Ind AS2,9&33
3. Study the procedure of incorporation of trial balance of branch in HO books

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

3=High|1=Low|2=Moderate

COURSE CONTENTS		
Unit 1	**PROFITS PRIOR TO INCORPORATION**	**12 Hours**
Introduction to the process on incorporation of a company-Difference between incorporation and commencement of a company. - Accounting of incomes and expenses during Pre- and Post-Incorporation period. - Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period.		
Unit 2	**ACCOUNTING FOR CURRENT ASSETS AND NON- CURRENT ASSETS**	**10 Hours**
Current Assets: Inventories (Ind AS 2) - Meaning, Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) - Recognition criteria - Initial and subsequent measurement - Disposal of Non- Current Assets; - Difference between Intangible and Fictitious Assets, Accounting for Intangible assets (Ind AS 38).		
Unit 3	**VALUATION OF SHARES**	**10 Hours**
Definition, Meaning, need for valuation, factors affecting valuation, earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value method (Ind AS 113), approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method, Basic Problems.		
Unit 4	**COMPANY FINAL ACCOUNTS I**	**10 Hours**
Meaning, Preparation of Profit and loss Statement of Companies as per Schedule III of the Companies Act, 2013- Revenue from operations-Profit before extraordinary Items-Profit before tax and Profit after tax- Commission payable before charging such Commission and after charging such commission.		
Unit 5	**COMPANY FINAL ACCOUNTS II**	**10 Hours**
Balance sheet - Meaning, Preparation as per Schedule III of the Companies Act, 2013-Statement of changes in equity- Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend.		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BPS2224	**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]

1. Design the service blue print for any one service sector.
2. Prepare any two companies product mix.
3. Develop an Advertisement copy for a new product
4. Develop a E content on Consumer Behaviour of a product of your choice and recent marketing

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	**INTRODUCTION TO MARKETING AND SERVICES**	**12 Hours**
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, 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.		
Unit 2	**SEGMENTATION TARGETING POSITIONING & CONSUMER BEHAVIOUR**	**8 Hours**
STP – 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.		
Unit 3	**MARKETING MIX – I**	**12 Hours**
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.		
Unit 4	**MARKETING MIX – II**	**12 Hours**
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.		
Unit 5	**TRENDS IN MARKETING**	**8 Hours**
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, Neuromarketing.		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BPS2324	**QUANTITATIVE METHODS FOR BUSINESS DECISIONS**	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	1. To familiarize students with basic arithmetic calculations and its application in commerce. 2. To enable students to apply statistical methods in the business context and interpret results.

Course Outcomes

CO1	Apply basic concepts such as ratios and proportions, equations and profit and loss to the business decision making process.
CO2	Compute simple interest and compound interest for a single and uneven cash flow.
CO3	Explain the relevance and role of statistics in business research.
CO4	Identify the appropriate measure of central tendency and dispersion to be used in accordance with the case.
CO5	Compute of correlation and regression coefficients and the interpretation of the same.

Reference Books:

#	Title	Author/s	Publisher
1	Business Mathematics	M Wilson	Himalaya Publishing House
2	Statistical Methods	Gupta S P	S Chand & Sons
3	Business Statistics	M Wilson	Himalaya Publishing House
4	Business Statistics and Business Mathematics	S P Gupta & P K Gupta	S Chand & Sons

Learning by Doing activities [8 hours]

- Practice online mock tests from open-source domain like testbook.com etc

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

3=High|1=Low|2=Moderate

COURSE CONTENTS		
Unit 1	**BASIC MATHEMATICAL CONCEPTS**	**12 Hours**
Theory of equations (Linear, Quadratic and Simultaneous), Application of equations to business and commerce- Ratio and Proportion – Basic Laws of Ratios, proportions –direct, inverse, compound. Mixed proportions (time and work only) – Percentage – Application in business and commerce – Profit and loss, simple discount.		
Unit 2	**INTEREST**	**08 Hours**
Simple interest-meaning-basic calculations-Compound interest -Effective and nominal rate of interest.		
Unit 3	**INTRODUCTION TO STATISTICS**	**06 Hours**
Importance of Statistics, scope, limitations. Classification of data, Tabulation – diagrammatic representation of data -Relevance in Business research.		
Unit 4	**MEASURES OF CENTRAL TENDENCY AND DISPERSION**	**14 Hours**
Mean, Median, Mode, Quartiles, Standard Deviation and Coefficient of variation. Skewness and Kurtosis (only theory).		
Unit 5	**CORRELATION AND REGRESSION**	**12 Hours**
Scatter diagram, Karl Pearson's and Spearman's correlation of coefficient. Regression, properties of regression coefficient.		

Third Semester

- 2 AECC
- 2 DSC
- 1 DEC
- 2 SEC-SB

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS3125	**CORPORATE ACCOUNTING – II**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarise students with the application of accounting methodology practiced by Indian Corporates.
Course Outcomes:	
CO1	Understand the process involved in redemption of preference shares.
CO2	Apply the legal provisions required in the process of capital reduction.
CO3	Comprehend the accounting for Business combinations
CO4	Preparing Consolidated Financial Statements
CO5	Understand the process of winding up of a company

Reference Books:

#	Title	Author/s	Publisher
1	Advanced Accountancy Vol. 1& Vol. 2	Dr. Maheshwari S.N & Dr. Maheshwari S. K	Vikas Publishing House
2	Corporate Accounting	Jain S.P. & Narang K.L	Kalyani Publishers
3	Advanced Accountancy	M.C. Shukla, T.S. Grewal & S.C. Gupta	S. Chand & Company Ltd.,
4	Corporate Accounting	S. Anil Kumar, V. Rajesh Kumar	Himalaya Publisher
5	Corporate Accounting Vol. 1 & Vol. 2	Bhushan Kumar	Taxmann

Learning by doing activities 8 hours

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

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Redemption of Preference shares	10	Concept – Legal provisions as per section 55 of the Companies Act, 2013 – Treatment regarding premium and discount on redemption (Section 55 and 53 of the Companies Act, 2013) – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption – Minimum number of shares to be issued for redemption – Issue of Bonus shares by using CRR account.
2	Internal Reconstruction	8	Concept, objective - Legal provision relating to Capital Reduction- steps - Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.
3	Business Combinations	10	Introduction-Definitions- Business combination under acquisition method (Ind AS103) – Business combination under common control - Determining acquisition date - Purchase consideration - Measurement of Goodwill or Bargain purchase – Transfer of consideration – Acquisition related cost.
4	Consolidated financial Statements	18	Concept of Group company (Ind AS110) - Parent & Subsidiary Company – Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing; Calculation of Cost of Control – Non-Controlling Interest – Preparation of Consolidated Balance Sheet.
5	Liquidation	6	Concept -Types - Voluntary Winding up or Winding Up by the Court - Calculation of Preferential payments – Pro-rata Payment - Treatment of capital surplus– liquidator's final statement of Accounts, recent developments.

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS3225	**INSURANCE FOR BPS**	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	To familiarize students with Insurance Laws and enable students to understand the Concepts of various Domestic Insurance.
Course Outcomes:	
CO1	Understand concept of risk and need for insurance
CO2	Comprehend the concept of Life Insurance and Annuity
CO3	Understand the mechanism of Property Insurance and Casualty Insurance
CO4	Comprehend Health Insurance Concepts and Healthcare Regulations
CO5	Infer the Retirement Services in India and USA

Reference Books:

#	Title	Author/s	Publisher
1	Insurance Principles and Practices	Mishra M.N. and Mishra S.B.	Sultan Chand
2	An Introduction to Insurance Laws	Dr. Naresh Mahipal	Central Law Publications
3	Law of Insurance	J. Usha, P. Jaganathan, J.P Arjun	Usha Jaganath Law Series
4	Principles of Risk Management and Insurance	George and McNamara Michael	Pearson Education
5	Insurance Laws	Gaurav Varshney	Insurance Laws

Learning by doing activities 8 hours

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

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Insurance - Generic Overview	12	Concept of Risk, Risk Management, Basic concepts (Hazards, Perils, Assets, etc.), Fundamentals of Insurance, Characteristics of a valid contract, Insurance contract, Principles & Practices of Insurance Contract, Important terminologies & parties in insurance contract, Types of Insurance (Personal, Commercial, Health, Life, etc.), History of Insurance, Types of Insurance companies, Business units in an Insurance company, Overview of Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.), Reinsurance concept.
2	Life Insurance & Annuity	12	Important terminologies in a Life Insurance policy, Parties in a Life Insurance policy, Individual Life Insurance plans, Supplementary Benefits, Policy Provisions, Ownership rights, Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, etc.), Types of Annuities, Annuity contract provisions, Qualified & Non-Qualified Annuity, Insight into Group Insurance, Principles of Group Insurance, Group Life Insurance, Group Retirement Plans.
3	Property & Casualty Insurance	12	Non – Life Insurance concepts: Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance Underwriting process, Policy Servicing process, Claims process, Reinsurance.
4	Healthcare Insurance	06	How Healthcare Insurance works, Key Challenges of Healthcare Industry, Healthcare Eco System, Healthcare regulations & Standards, HIPAA, Medicare, Medicaid, Individual Health Insurance policies, Group Health Insurance policies, Managed Care.
5	Retirement Services	08	Concept of Retirement Services, Retirement Planning, Asset Allocation & Asset Classes, Life stages of an Investor, Defined Benefit & Defined Contribution, Individual Retirement Arrangement in USA, Third Party Administrator for Retirement Services in USA, Life cycle of Participants in a plan (enrollment, contribution, etc.), Categories of Pension in UK, DWP & TPR, Annuity & Income Drawdown Plan.

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

<table>
<tr><td colspan="7">DEPARTMENT OF COMMERCE</td></tr>
<tr><td rowspan="2">III Semester</td><td>Code</td><td>Course Title</td><td>Duration</td><td>Course Type</td><td>Session</td><td>Credits</td></tr>
<tr><td>BC3425</td><td>BUSINESS AND CORPORATE ETIQUETTE</td><td>30 Hours</td><td>SEC - SB</td><td>2 Hours a Week</td><td>2</td></tr>
</table>

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 Etiquette 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 practices – Dimensions of Business Etiquette: Telephone, Meeting, Interview (Before, After and During Interview), Workplace, Business party, letter, e-mail. Social Media Etiquette.
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

- ☞ 2 AECC
- ☞ 3 DSC
- ☞ 1 DEC

DEPARTMENT OF COMMERCE						
IV Semester	CODE	Course Title	Duration	Course Type	Session	Credits
	BPS4125	**COST ACCOUNTING**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To facilitate students to ascertain the cost of various products and prepare business quotations.
Course Outcomes:	
CO1	Understand the fundamental aspects of Cost Accounting and Preparation of Cost sheet
CO2	Comprehend the various methods and techniques of material costing
CO3	Analyse and ascertain the cost of labour through different methods
CO4	Apply the various costing concepts in the ascertainment of overhead cost of various products
CO5	Demonstrate skills in reconciling financial and cost data

Reference Books:

#	Title	Author/s	Publisher
1	Methods and techniques of Cost Accounting	Arora M N	Himalaya Publishing House
2	Cost Accounting Theory and Practices	Banerjee B	PHI Learning
3	Cost Accounting	Jain &Narang	Kalyani Publishers
4	Advanced Cost Accounting	Madegowda J	Himalaya
5	Advanced Cost Accounting	S.N.Maheshwari	Sultan Chand

Learning by doing activities 8 hours

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

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Introduction To Cost Accounting	12	Concept of Cost, Costing and Cost Accounting–Objectives of Costing-Comparison between Financial Accounting and Cost Accounting– Designing and Installing a Cost Accounting System. Cost Concepts-Classification of Costs– Elements of Cost. Preparation of Cost Sheet –Tenders and Quotations.
2	Material Cost and Control	12	Concepts and Objectives: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping. Techniques of Inventory Control – Stock Levels– EOQ – ABC Analysis –VED Analysis-FSN Analysis-Perpetual Inventory System–Documents used in Material Accounting. Methods of Pricing Material Issues: FIFO, Simple and Weighted Average Price Method-Problems.
3	Labour Cost and Control	10	Concept– Types: Direct Labour, Indirect Labour–labour control –Idle Time–Overtime–Labour Turnover- Time Rate System, Piece rate System, Incentive Systems Halsey plan, Rowan premium plan & Taylor's and Merrick's differential Piece Rate System.
4	Overhead Distribution	10	Concept–Classification of Overheads– Control of Overheads – Allocation and Apportionment of factory Overheads – Primary and Secondary Overhead Distribution Summary–Repeated and Simultaneous Equations Method.
5	Reconciliation of Cost and Financial Accounts	8	Need for Reconciliation– Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts. Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS4225	**CORPORATE FINANCE**	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	To enable students to understand the concepts of financial management. To imbibe basic concepts which enable the financial decision making		
Course Outcomes:			
CO1	Understand the concept of financial management and the dynamic role played by the financial manager		
CO2	Comprehend the optimum capital structure for financial decisions		
CO3	Assess the investment decisions using various techniques		
CO4	Understand the various components of working capital management		
CO5	Familiarize and educate the students about the dividend policy and types of dividend		
Reference Books:			
#	Title	Author/s	Publisher
1	Financial Management	Chandra, Prasanna	Tata McGraw Hill
2	Financial Management	Gupta & Shashi	Kalyani Publisher
3	Financial Management	Khan and Jain	Tata McGraw Hill
4	Financial Management	Maheshwari, S.N	S.Chand
5	Financial Management	Mohammed Umair	Skyward Publisher
Learning by doing activities 8 hours			

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

Unit	Title	Hours	Contents
1	Introduction	08	Concept of Finance –Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Changing role of finance managers - Goals of Financial Management – wealth and profit maximisation – Financial Decisions – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning.
2	Financing Decisions based on Capital Structure	16	Capital structure decisions – Meaning, Overview of financing choices – The financing process; internal and external financing, Computation & Analysis of EBIT, EBT, EPS- Operational and financial leverage - Business risk and its effect on the use of financial leverage. (Problems) Cost of capital – individual sources and weighted average cost of capital. (Problems)
3	Investment Decisions	12	Investment Decision: Introduction –Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Capital rationing using profitability index (Single Period),
4	Working Capital Management	10	Concept of Working Capital – Significance of Adequate Working Capital –Problems arising from excess or inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Cash management- motives of holding cash, inventory management, receivables management (concept only).
5	Dividend Decisions	06	Dividend Decision: Introduction– Determinants of Dividend Policy – Types of Dividends – Bonus shares (Theory only)

DEPARTMENT OF COMMERCE							
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS4325	BANKING FOR BUSINESS PROCESS SERVICES	60 Hours	DSC	4 Hours a Week	4

Course Objective:	• To impart knowledge about banking functions and operations in BPM
Course Outcomes:	
CO1	Understand the concepts of banking operations, functions and the risk associated pertaining to the banking functions
CO2	Identify the process of retail wealth management and customer relationship
CO3	Apply the learning of the bank functions and operations lifelong practice in business process Management.
CO4	Comprehend the process of cash management and trade finance
CO5	Analyse the different methods of payment and value-added services

Reference Books:

#	Title	Author/s	Publisher
1	Banking Law and Practice	S.N.Maheswari, S.K. Maheshware	Kalyani Publishers New Delhi
2	Banking Theory Law and Practice	Gordon.E. and Natarajan.K	Himalaya Publishing House
3	Legal aspects of Bank operations	Indian Institute of Banking and Finance	Macmillan India Ltd
4	New Concepts in Banking	Kaptan.S.S	Sarup and Sons
5	Banking Theory Law and Practice	Sundharam K.P.M and Varshney P.N	Sultan Chand and Sons

Learning by doing activities 08 hours

Refer TCS manual for detailed, new updates and break-up of Syllabus.

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

Unit	Title	Hours	Contents
1	Overview of Banking	12	Origin of Banking-Indigenous bankers- Commercial banks – Cooperative banks Regional Rural Banks – Foreign Banks – Reserve Bank of India – Constitution- Functions – NABARD – Recent Trends in Indian banking – E-Banking – Core banking – Universal banking – Corporate banking. banker and customer – Banker - customer relationship - Types of deposits – Account opening – Know Your Customer guidelines – Pass Book – Type of customers. Functions and products of banks – Liabilities and Assets – Payments and risk management – Customer service – Data and voice – Maintenance, disputes and complaints – Metrics management – Productivity – Quality, SLA tracking and monitoring – Risk and control – AML/KYC Info security.
2	Retail Banking	10	Retail banking: Account origination – Account servicing – Issue of cheque books – AML/KY Check – Account conversion – Closure – Customer correspondence – ATM management – Time deposits – Placement, maintenance breakage liquidation – Roll over booking and top up – Payment processing retail wealth management: Mutual fund processing – Equities – Bonds – Structured notes – Corporate actions – Reconciliation. risk control and information security. Cards: Basics of cards – Originations – Payments –Products on cards – Authorization and risk reviews – Reconciliations – Customer relationship management – Dispute processing and fraud investigation – Collections.
3	Negotiable instruments and Loans & Advances	14	Negotiable instruments: Characteristics – Types – Cheque – Material alteration – Crossing of cheque endorsement – Paying banker – Statutory protection to a paying banker – Payment in due course – Holder in due course – Collecting banker – Statutory protection to collecting banker – Duties of collecting banker. Secured and Unsecured Advances: Principles of sound lending - Modes of charging security-Lien-Pledge – Hypothecation - Unsecured secured advances - Advances against goods, titles and stock exchange securities. Mortgages: Originations – sales/new application management – Underwriting – Servicing – Customer service – Account maintenance, processing, closure – Collections – Default management – Foreclosure – Bankruptcy – Quality Assurances - Regulatory agencies.
4	Cash Management and Trade Finance	10	Cash management overview: Payments' lifecycle – Funds transfer – Payments – Nostro reconciliations – Risk management - Trade finance: Introduction – Letters of credit – Collections – Methods of payment – Guarantees – Reimbursements – Loans and finances – Basic outline of UCP. 600/ISBP/URC 522/URR 725/URDG/ISP 98 – Regulatory guidelines.
5	Service Channels	06	Alternate Channels: ATM – Internet banking – Phone banking – payment and remittance services – Pay order – Draft – Electronic fund transfer – Intra-Branch, Inter-Branch, NEFT, RTGS, Allied services – Safe keeping,

TWO CREDIT DEPARTMENT 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	Course Type	Session	Credits
	BCMDE 3125	**STARTUP MANAGEMENT**	30 Hours	DEC	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	DEC	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		

Department of Commerce						
III Semester	Code	Course Title	Course Duration	Course type	Session	Credits
	BCMDE 4125	**SOCIAL MEDIA MARKETING**	30 Hours	DEC	2 Hours a Week	2

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	DEC	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
	BPS 5126	**Income Tax Law and Practice-I**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarize students with Income tax concepts, IT returns and procedures.		
Course Outcomes:			
CO1	Understand basic concepts as per Income Tax Act 1961.		
CO2	Apply the relevant provisions to determine the residential status of individual assessee.		
CO3	Determine the taxable portion of retirement benefits, allowances & other salary benefits.		
CO4	Compute the income chargeable to tax under the head "Salaries".		
CO5	Appreciate when income is chargeable under the head "Income from house property".		
Reference Books:			
#	Title	Author/s	Publisher
1	Direct taxes law and practice	Dr. Vinod K Singhania and Dr. Kapil Singhania	Taxmann Publications
2	Direct Taxes Law and Practice	Mehrotra and Dr. Goyal	Sahitya Bhavan Publication.
3	Income Tax	Gaur & Narang	Kalyani Publishers
4	Income Tax Law and Practice	Lal, B.B	Konark Publications
5	Income Tax	Mohammed Umair	Skyward Publishers
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 Income Tax	06	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).
2	Residential Status and Tax Incidence	12	Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-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.
3	Income from Salary – I	10	Concept of salary income, basis of charge, incomes forming part of salary, retirement benefits- computation of Gratuity, Pension, Leave encashment and Provident Fund.
4	Income from Salary – II	12	Computation of basic salary in grade system, types of employee commissions, concept of allowances, various income tax provisions for computing taxable value of allowances, concept of perquisites, classification of perquisites for their tax treatment, valuation of perquisites, computation of income from salary after deductions u/s 16.
5	Income from House Property	12	Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.

DEPARTMENT OF COMMERCE							
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 5226	**Methods & Techniques of Costing**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarize the students with modern cost techniques and applicability
Course Outcomes:	
CO1	Understand the basics of methods and techniques of costing
CO2	Comprehend the application of job, batch and contract costing
CO3	Analyse the method of allocating manufacturing cost
CO4	Ascertain and control service cost
CO5	Understand the application of marginal costing technique

Reference Books:

#	Title	Author/s	Publisher
1	Cost Accounting	Jain. S.P,Narang,	Kalyani Publishers
2	Methods and techniques of Cost Accounting	Arora M N	Himalaya Publishing House.
3	Advanced Cost Accounting	S.N.Maheshwari	Sultan Chand
4	Cost accounting	Pillai and Bahavathi	Sultan Chand
5	Management Accounting	Khan and Jain	Tata McGraw Hill

Self-learning topics: 8 hours

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

3=High|2=Moderate|1=Low

Unit	Title	Hours	Contents
1	Introduction	6	Costing methods – Meaning, Importance, Features, objectives, applications and limitations, Costing software's available for ERP integration.
2	Job, Batch and Contract costing	14	Job costing: Meaning, prerequisites, job costing procedures. Batch costing: Comparison between Job and batch costing – problems. Contract costing: Meaning, features and application of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems. Notional and estimated profit – retention money
3	Process Costing	12	Meaning and definition, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain Equivalent production (Problems), Joint and by-products costing (theory),
4	Operating Costing	10	Introduction, Meaning and application of Operating Costing - Transport Costing - Preparation of cost sheet, simple and composite cost unit – Problems.
5	Marginal Costing	10	Introduction, distinction between Absorption costing and marginal costing, Marginal costing techniques, marginal cost, Contribution, Cost volume profit (CVP) analysis, (Profit- volume) P/V ratio, Break-even analysis, Margin of safety-Problems.

DEPARTMENT OF COMMERCE

V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 5326	**Corporate Governance and Audit Practices**	60 Hours	DSC	4 Hours	4

Course Objectives:	To develop knowledge of corporate governance, auditing principles, procedures, and legal requirements in the Indian context.
Course Outcomes:	
CO1	Explain corporate governance concepts, principles, and models.
CO2	Describe the structure and laws of corporate governance in India and identify the responsibilities of board members.
CO3	Differentiate between types of audits and demonstrate understanding of the ethical responsibilities of auditors.
CO4	Apply auditing techniques to verify business transactions and assess asset and liability values.
CO5	Develop an audit plan by identifying risks and evaluating internal controls.

Reference Books:

#	Title	Author/s	Publisher
1	Practical Auditing	Tandon BN	Sultan Chand Publications
2	Business Ethics and Corporate Governance	C.S.V. Murthy	Himalaya Publishing House
3	Corporate Governance: Principles & Practices	A.C. Fernando	Pearson Education India
4	Business Ethics	Ananda Das Gupta	Springer India
5	Principles of Auditing	Pradeep Kumar	Kalyani Publisher

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

3=High|2=Moderate|1=Low

Unit	Title	Hours	Contents

1	Foundation to Corporate Governance	10	Scope, and objectives of corporate governance, Evolution: Global (Cadbury, OECD, Sarbanes–Oxley Act) and Indian milestones (Kumar Mangalam Birla Committee, Narayana Murthy Committee), Principles: Transparency, accountability, fairness, responsibility, Governance models: Anglo-American, German, Japanese, Indian (family-owned & promoter-driven), Corporate governance vs corporate management,
2	Corporate Governance in India	10	Evolution and importance of corporate governance in India, SEBI Guidelines, Clause 49, Companies Act 2013, Roles and responsibilities of the Board of Directors, Independent Directors, Audit Committee, Whistleblower Mechanism and Vigil Mechanism under Indian law, Governance ratings and indices (ICSI Governance Scorecard).
3	Audit Planning	12	Audit Planning Using AI: Objectives, Programme, Audit Note Book, Working Papers, Audit Risk: Inherent Risk, Control Risk, Detection Risk, Materiality and Audit Sampling Techniques, Understanding Internal Control Systems: Definition, Components, Evaluation, Internal Check and Internal Audit: Differences and Relevance, Reliance on Internal Controls by Auditors.
4	Vouching, Verification and Valuation	10	Vouching: Meaning, Importance, Types of Vouchers, Vouching of Cash Transactions, Purchases, Sales, Payroll, and Journal Entries, Verification and Valuation of Assets and Liabilities, Depreciation and Reserves: Auditor's responsibility, Audit of Inventories, Debtors, Creditors – Documentation required.
5	Auditing and Ethical Conduct	10	Types of audits: Statutory, Internal, Management, Forensic Principles and techniques of auditing, Auditor's independence and code of ethics (ICAI guidelines), Audit planning, execution, and reporting under Indian audit standards, Fraud detection and audit red flags, Recent developments: National Financial Reporting Authority (NFRA), Audit Quality Review Board (AQRB).
Self-learning topics: 8 Hours.			

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 5426	**International Business**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarize the students with the concepts, functions and practices of international business.
Course Outcomes:	
CO1	Comprehend various international terms and concepts.
CO2	Develop an entry strategy into other markets recognising the forces governing the process of globalisation.
CO3	Identify the impact of political, economic, social and cultural variables in international business.
CO4	Analyse the international business from a multi-centric perspective.
CO5	Analyse the economic, political, and social implications of integration.

Reference Books:

#	Title	Author/s	Publisher
1	International Business	Aswathappa. K.	Tata McGraw Hill
2	International Business	Shyam Shukla	Excel Books
3	International Business	Subha Rao	Tata McGraw Hill
4	International Business	Mohammed Umair	Skyward publishers
5	International Business	Don Ball and Wendell McCulloch	Tata McGraw Hill

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	Introduction to International Business	10	Nature and Scope of International Business; ; Evolution of IB; Drivers of IB; IB and domestic business comparison; Participants in International Business Strategies of entering international business; Approaches to International Business. Role of sustainability in international business.
2	Globalization	12	Globalization- Features and stages; Benefits and pitfalls of globalization on Indian economy; Essential Conditions for Globalization; Barriers to Globalization in India; Role of WTO in promoting Globalization; International Organization Models (International, Multinational, Global, Transnational Companies); Types of MNCs; Organizational Structures for International Operations, Functional Structure, Product Structure, Geographical Structure, Matrix Structure, , Strategic Business Unit (SBU)structure; Role of Multinational Companies(MNCs) in International Business. De-globalization, Co-opetition and Glocalization.
3	International Environmental analysis	12	Analysing Market Environment; Components of International Marketing Environment-Micro Environment (Functional areas of Business, Suppliers, Marketing intermediaries, Customer; Competitors; Shareholders); Macro Environment (PESTLE, BCG Matrix and porter's 5 forces, ANSOFF matrix.)
4	Resources for International Operation	8	Human Resources - IHRM and domestic HRM; Scope of IHRM. HR planning; Selection of expatriates; Expat training; Expat remuneration. Expat failures and ways of avoiding; Repatriation. Facilities & location - strategic role of foreign plants; components of international logistics; managing service operations- Outsourcing, Offshoring, reshoring and drop shipping. - Concept, scope of services, benefits and limitations; Remote work.
5	Economic Integration and Trading Blocs	10	Scope, and objectives of economic integration, Stages of integration, Trade creation and trade diversion concepts, Major Global Trading Blocs – EU, ASEAN, SAARC and BRICS, Types of trade agreements and economic diplomacy, Economic, political, and cultural challenges in integration, Dispute resolution mechanisms in blocs.

<table>
<tr><td colspan="8" align="right">DEPARTMENT OF COMMERCE</td></tr>
<tr><td rowspan="2">V Semester</td><td>Code</td><td colspan="2">Course Title</td><td>Duration</td><td>Course Type</td><td>Session</td><td>Credits</td></tr>
<tr><td>BPS 5S 26</td><td colspan="2">Internship and Report Writing</td><td>26 Hours</td><td>SEC</td><td>2 Hours a Week</td><td>2</td></tr>
<tr><td colspan="2">Internship Objectives:</td><td colspan="6">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.</td></tr>
<tr><td colspan="8">Internship Outcomes:</td></tr>
<tr><td>CO1</td><td colspan="7">Prepare for internship and analyse the host organization’s structure and operations</td></tr>
<tr><td>CO2</td><td colspan="7">Execute assigned tasks effectively within a functional area</td></tr>
<tr><td>CO3</td><td colspan="7">Articulate learning outcomes through structured reporting and reflection</td></tr>
<tr><td>Unit</td><td colspan="2">Title</td><td>Hours</td><td colspan="4">Contents</td></tr>
<tr><td>1</td><td colspan="2">Pre-Internship Preparation & Organizational Study</td><td>6</td><td colspan="4">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.</td></tr>
<tr><td>2</td><td colspan="2">Functional Internship Experience</td><td>10</td><td colspan="4">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.</td></tr>
<tr><td>3</td><td colspan="2">Post-Internship Reflection & Reporting</td><td>10</td><td colspan="4">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)</td></tr>
<tr><td colspan="8">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</td></tr>
</table>

Student Internship Research Project Evaluation

PARAMETERS	Compliance of guidelines	Content 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
	BPS 5526	**CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES**	60 Hours	DSE 1	4 Hours	4

Course Objective:	To understand about the securities & capital market and to know about mutual fund & private equity

Course Outcomes:

CO1	Illustrate the functioning of the capital market in India and its requirements of Business process services.
CO2	Identify the various capital market instruments.
CO3	Design a hedging strategy for managing risk of stocks of the Capital market by using Derivatives.
CO4	Applying the knowledge about Mutual funds and Hedge Funds.
CO5	Describe the stages of Trade cycle and process involved in Investment banking

Reference Books:

#	Title	Author/s	Publisher
1	Capital Markets: Institutions and Instruments	Fabozzi and Frank J	Prentice Hall India Learning Private Limited
2	Financial markets and Institutions	Frederic S Mishkin, Stanley G Eakins, Tulsi Jayakumar	Pearson
3	Course Material	Tata Consultancy Services team	Tata Consultancy Services Pvt Ltd

Self-learning topics: 8 Hours.

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

3=High|2=Moderate|1=Low

Unit	Title	Hours	Contents
1	Financial Markets and Trade	08	Meaning of capital market – Importance of capital market-Capital market in India- Market types – Primary and secondary market-OTC - Business process in TLC - Parties involved in TLC - Role of the process - Master agreement - Order management - Trade execution.
2	Capital Market Instruments	10	Introduction of securities – Types of securities - Equities - Types of equity - Preference stock - Warrants - Leaps and Lepo - Types of capital - debt / equity - Cost of capital – Fixed income and govt. securities - Interbank money market - Repo and types - Security borrowing. Types of securities and markets - Bankers' acceptance - US treasuries - Bond and interest types.
3	Derivatives and Risk Management in Capital Markets	10	Introduction of derivatives – Basics on derivatives -Growth of derivatives market - Forward - Hedging - Speculation - Performance case let, - Future - Options- Option. Hedging and speculation, Introduction – Types of risk - Settlement and clearing – Assessment of credit risk.
4	Mutual Funds	12	Mutual fund objectives and industry players - Responsibilities of fund accountant - Fund expenses - NAV and components - Benefits of mutual funds – Transfer agency - Hedge funds vs Mutual funds. Meaning of private equity - Understanding private equity operations - Fund accounting and NAV calculations - Direct private equity funds - Role of private equity - Fund of fund and structure - Realization and investors in private equity - Private equity vs hedge funds
5	Basics of Investment Banking	12	Investment banking -Trade capture and booking - trade enrichment - Confirm / affirm / match - Allocation and reporting - Position reconciliation - Mark to market and margining – Clearing and settlement - Clearing - Stock loan fees - Prime brokerage - Global custody services - Risk management , advisory services and consulting services – Corporate actions - Mandatory - Dividends - Stock splits - Spin offs - Mergers and acquisitions - Return of capital - Voluntary - Rights exercise - Tender offer - Corporate actions : How they affect securities

DEPARTMENT OF COMMERCE							
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 5626	**MANAGING BUSINESS PROCESS**	30+30 Hours	DSE 3	4 Hours	3

Course Objective:	By comprehending, interpreting, and applying various tools for business process outsourcing (BPO) management, students will be equipped to identify and manage risks associated with BPO, ultimately achieving improved business process efficiency and effectiveness.

Course Outcomes:

CO1	Analyse and manage business processes through process definition, BPO models, and customer focus.
CO2	Improve process efficiency through mapping, Six Sigma, and Lean methodologies.
CO3	Enhance problem-solving and quality control through structured methods and tools.
CO4	Master key business functions for effective organizational management.
CO5	Mitigate risks through information security practices and contingency planning.

Reference Books:

#	Title	Author/s	Publisher
1	Managing Business Processes	TCS	Tata Consultancy Services.
2	Essentials of Business Process Outsourcing	Thomas N. Duening and Rick L.	Wiley
3	Business Process Outsourcing	Sarika Kulkarni	Jaico Publishing House
4	Business Process Outsourcing: Process, Strategies, and Contracts	John K. Halvey and Barbara Murphy Melby	Wiley
5	Essentials of Business Process Outsourcing	D John Franklin, S Narrikan	Deep and Deep publications

Self-learning topics: 8 Hours

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

4	3			2	
5	1			1	
3=High|2=Moderate|1=Low					

Unit	Title	Hours	Contents
1.	Process Management	12	Process definition – Identification of business process – Difference between core process and support process – Components of process management – Understanding internal customer vs end user. Role of BPO Industry in process management –Typical business processes outsourced to India –BPO operating models – BPO life cycle.
2.	Process Mapping	12	Process mapping techniques – SIPOC – Swim Lane diagram – Process mapping tools. Six sigma methodology overview – Six sigma organization - Six sigma project methodology. Introduction to lean – Lean evolution – Principles – 8 Types of waste (TIMWOODS) – Kaizen - Lean tools – Value stream mapping – Poke yoke – Difference between pull system and push system – 5S principles.
3.	Problem Solving & Quality Management	12	Process solving steps –Why-Why analysis – Benefits – Significance - Steps to complete the 5 whys – Failure mode and effects analysis. 7QC (Basic & New) Tools for simple problem solving – Histograms- Cause and Effect diagram - Check sheets - Pareto diagrams – Graphs- Control charts – Scatter diagram. Introduction to quality management – Quality assurance.
4.	Delivery Management	8	Customer management – Knowledge management – Capacity management – People management – Transition management – Finance management.
5.	Risk Management	8	Risk factors – Information security awareness – Fraud management – Password and identity management – Business continuity plan.

Sixth Semester

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 6126	**Income Tax Law and Practice- II**	60 Hours	DSC	4 Hours	4

Course Objective:	To expose students to the various provision of Income Tax Act relating to computation of Income of individual assessee only.
Course Outcomes:	
CO1	Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee
CO2	Compute short term and long-term capital gains of an Individual assessee
CO3	Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
CO4	Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession, compute gross total income of an Individual assessee after taking into account deduction u/s 80.
CO5	Compute total taxable income and tax liability of an Individual assessee.

Reference Books:

#	Title	Author/s	Publisher
1	Direct taxes law and practice	Singhania&Singhania	Taxmann Publications
2	Direct Taxes Law and Practice	Mehrotra and Dr.Goyal	SahityaBhavan Publication.
3	Income Tax	Gaur &Narang	Kalyani Publishers
4	Income Tax Law and Practice	Lal, B.B	Konark Publications
5	Income Tax	Mohammed Umair	Skyward Publishers

Self-learning topics: Preparation of return of income: e- filing of returns of income & TDS, Difference between old regime and new regime.

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	Profits and gains from business and profession	14	Heads of income, Income from business – Definition and basis of charge, essential features of a business, scope of income from business, guidelines for computing income from business, provisions related to admissible & inadmissible incomes & expenses, application-based problems on admissibility of incomes and expenses, problems on computation of profits and gains from business. Income from profession–Definition and features, procedure for computing income from profession, problems on profession relating to chartered accountant, advocate and doctor only.
2	Income from Capital Gains	12	Capital gain – definition and basis of charge, concept of capital asset, concept of transfer, transactions not regarded as transfer, steps in computing capital gain, concept of indexing, forfeiture of advance, application-based illustrations, problems on capital gain, exemption for capital gains - U/S 54, 54B, 54D, 54EC,54F.
3	Income from Other Sources	10	Income from other sources - basis of charge, incomes chargeable under income from other sources, various kinds of securities and their tax treatment, tax provisions related to gifts, concept of TDS and grossing, deductions from incomes under the head other sources, expenses not allowed as deduction, application-based illustrations, illustrations related to gifts, illustrations on interest on securities, consolidated illustrations on income from other sources.
4	Deductions from Gross Total Income	08	Set-Off & Carry Forward of Losses (theory only), concept of gross total income, exemption vs. deduction, Deduction's u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E,80 EEA and 80EEB, 80 G, 80 GG, 80 QQB, 80TTA, 80TTB, 80 U and other relevant sections introduced in current finance bill applicable to individual assessee.
5	Assessment of individuals	08	Assessment – meaning and types, Computation of total income and tax liability of Individual assessee (including Section 115 BAC), problems - In case of Income from Salary & House Property (Computed income shall be given).

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 6226	**Management Accounting**	60 Hours	DSC	4 Hours	4

Course Objectives:	To enable the students, analyse financial statements. To interpret financial statements with a view to prepare management reports for decision-making.

Course Outcomes:

CO1	Understand the basis of decision-making accounting
CO2	Preparation of cash flow statement
CO3	Comprehend and calculate the various Ratios from Financial statements of a Co.
CO4	Analyse the financial statements of a Co.
CO5	Preparation of management reports.

Reference Books:

#	Title	Author/s	Publisher
1	Cost and Management Accounting	M.N Arora	Himalaya Publishing House
2	Advanced Cost Accounting	S.N.Maheshwari	Sultan Chand
3	Management and Cost Accounting	Drury, Colin	Cengage Learning
4	Management Accounting	Khan and Jain	Tata McGraw Hill
5	Management Accounting	R.S.N. Pillai &Bhagavati	S. Chand Publications

Self-learning topics: Analyse the financial statements of a Limited Co.&Interpreting the Financial Ratios of a Limited Co.

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

3=High|2=Moderate|1=Low

Unit	Title	Hours	Contents
1	Introduction to Management Accounting	06	Management Accounting: Meaning - Definition - Objectives -Features-Role of Management Accountant- Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.
2	Cash Flow Analysis and Cash Budget	16	Cash Flow Analysis Meaning and Definition of Cash Flow Statement - Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement - Limitations of Cash Flow Statement - Provisions of Ind AS-7 (old AS 3) - Procedure for preparation of Cash Flow Statement - Cash Flow from Operating Activities - Cash Flow from Investing Activities and Cash Flow from Financing Activities - Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only). Cash Budget-Concept and preparation of cash budget (fixed).
3	Ratio Analysis	14	Ratio-Classification-Liquidity Ratios-Turnover Ratios-Solvency Ratios-Profitability Ratios-Preparation of Balance sheet from Ratios-application and interpretation of results.
4	Financial Statement Analysis	10	Analysis of Financial Statements: Types of Financial Analysis-Problems on Comparative Statement analysis - Common Size Statement analysis- Trend Analysis.
5	Management Reporting	06	Meaning of Management Reporting - Requisites of a Good Reporting System - Principles of Good Reporting System - Kinds of Reports - Drafting of Reports under different Situations.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 6326	**Business Law**	60 Hours	DSC	4 Hours	4

Course Objective:	• To provide students with an understanding of the Indian legal system • To analyse the impact of business law on the functioning of business and commercial transactions.
Course Outcomes:	
CO1	Understand the concept of jurisprudence and the Indian legal system.
CO2	Interpret the Contract Laws to analyse case facts
CO3	Analyse the implications of Competition and Consumer laws on business decisions
CO4	Examine the provisions pertaining to IPR protection in India
CO5	Understand the legal and ethical implications of the Environment Protection Act on business processes

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
4	Law of Contract and Specific Relief	Avtar Singh	Eastern Book Company
5	Bare Acts: Indian Contract Act 1872, Sale of Goods Act 1930, Competition Act 2002, Consumer Protection Act 2019, The Patents Act 1970, Environment Protection Act 1986		

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	2				
2	3			3	
3		2			
4		1	2	1	
5			3		

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Introduction To Business Law	5	Jurisprudence: Introduction to law – Classification of law – Hierarchy of Courts – Meaning and Scope of Business law – Sources of Indian Business Law.
2	Contract Laws	20	Indian Contract Act, 1872: Definition of Contract - Essentials of a valid contract –Discharge of Contract- Remedies for breach of contract. Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warrantees, Rights and duties of buyer, rights of an unpaid seller. .
3	Competition and Consumer Laws:	12	The Competition Act, 2002: Objectives-Features of Competition Act, CAT, offences and penalties under the Act, Competition Commission of India. Consumer Protection Act, 2019: Definition of the term's consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.
4	Intellectual Property Rights	10	IPR: Meaning, Need, types – TRIPS – Fair Dealings Patents: invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent. Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings – Registration Procedure – Terms of protection - Ownership of copyright - Assignment and licence of copyright – Infringement - Remedies & Penalties
5	Environmental Law	5	Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 6426	**Goods and services Tax**	60Hours	DSC	4 Hours	4

Course Objective:	To equip students with the principles and provisions of Goods and Services Tax
Course Outcomes:	
CO1	Recognize the applicability and structure of Goods and Services Tax in India
CO2	Comprehend the 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. Agrawal & CA. Malhotra	Bloomsbury India
3	Understanding GST	Kamal Garg	Barat's Publication
4	GST - Law & Practice	Dr. B.G. Bhaskara	Himalaya Publishing House
5	Taxman's GST Acts with Rules	Bare Act	Taxmann Publications

Self-learning topics: 8 Hours.

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|2=Moderate|1=Low

Unit	Title	Hours	Contents
1	Fundamentals of GST	08 Hours	Objectives and basic scheme of GST, Meaning 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 - Meaning and Definition: 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							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 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

Unit	Title	Hours	Learning Outcomes
1	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.
2	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.
3	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.
4	Interpretation & Findings		▪ Analyze 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 analyzed data.
5	Report Structure & Referencing		▪ Organize 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.

Electives

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 6526	**Investment Analysis and Portfolio Management**	60Hours	DSE 2	4 Hours	4

Course Objectives:	1. To provide conceptual framework to evaluate the characteristics of various investment avenues 2. To familiarize students with investment decisions and portfolio management.		
Course Outcomes:			
CO1	Comprehend various Investment Avenues		
CO2	Understand stock valuation through fundamental 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	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
5	Investment Management	Bhalla V	Sultan Chand
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|2=Moderate|1=Low					

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.

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BPS 6626	**SUPPLY CHAIN MANAGEMENT**	30+30 Hours	DSE 4	4 Hours	3

Course Objective:	To understand the operations of supply chain management.
Course Outcomes:	
CO1	Comprehend the overview of outsourcing and supply chain management.
CO2	Interpret the supply chain sourcing and procurements

CO3	Identify the After Market Services & Sales Order Management.
CO4	Analyse the Logistics Fleet and Warehouse Management.
CO5	Understand the types and methodology of inventory management.

Reference Books:

#	Title	Author/s	Publisher
1	Supply Chain Management	TCS Supply Chain Management Team	Tata Consultancy Services
2	Supply Chain Management: A Logistics Approach	Coyle, John J.	Cengage Learning
3	Essentials of Supply Chain management	Hugos, Michael H.	Wiley
4	Supply Chain Management: Strategy, Planning and Operations	Chopra, Sunil	Pearson
5	Operations and Supply Chain Management	Jacobs, F. Robert	McGraw Hill

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	An Overview to Supply Chain Management (SCM)	10	Outsourcing- Business Process Outsourcing; Types, Classification and Domains of BPS; Future & Challenges- SCM in BPS; Supply Chain Management Overview; Characteristics of Supply Chain; Upstream & Downstream Concepts; Supply Chain Functions; SCM Offerings.
2	Supply Chain Sourcing and Procurement	08	Introduction to Five Basic Components of SCM; Source to Pay – An Understanding; Sourcing and Procurement Lifecycle; Procurement to pay Process Cycle; Technology Intervention in Sourcing and Procurement.

3	After Market Services & Sales Order Management	12	Introduction to After Market Services; Warranty Management; Service Parts Management & Claims Processing system; Procurement Parts and Logistics; Reverse Logistics; Objectives & Introduction; Order Quotation; Order acceptance and Order Entry; Order Administration; Order Fulfilment; Major Operational Challenges in SOM; Tools/Best practices; Inventory Management; Logistics.
4	Logistics Fleet and Warehouse Management.	10	Objectives & Introduction; Logistics Fleet - Meaning, Definition and Benefits; Types of Fleets in Goods Transportation; Warehouse Management - Meaning, Definition and Benefits; Functions of Warehouse & benefits of efficient Warehouse Management; Operational Challenges in Logistics Fleet & Warehouse Management.
5	Inventory Management	10	Objectives & Introduction; Inventory Management - Meaning, Definition and Benefits; Type of Inventory; Methodology of Inventory; JIT Inventory; Inventory Carrying Cost; Inventory Control System.