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]

Curriculum

Adhering to Karnataka State Education Policy [KSEP]

www.sju.edu.in

1 ABOUT THE UNIVERSITY

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

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

VISION

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

MISSION

1. <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 behaviour, 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.

2 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.

3 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	

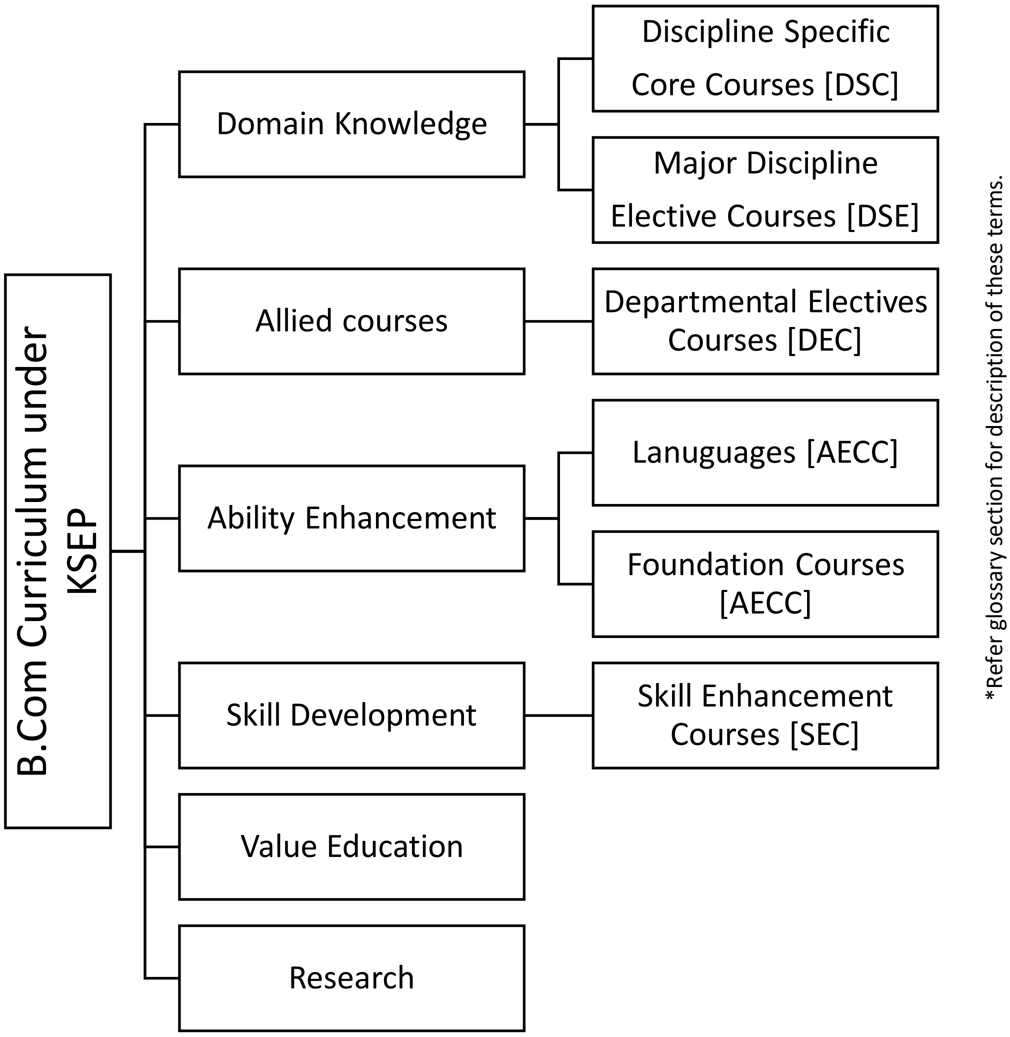
H=High | L= Low | M=Moderate

4 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.

6 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 specific a 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.

7 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

8 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.

9 COURSE MATRIX

SCHOOL OF BUSINESS
St. Joseph's University

B. Com Course Matrix - As per KSEP Framework

#		Course Code	Course Tittle	Course Type	Hours per Week	Credits
SEMESTER I	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BC 1124	Financial Accounting	DSC	4	4
	4	BC 1224	Business Economics	DSC	4	4
	5	BC 1324	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	BC2124	Corporate Accounting-I	DSC	4	4
	4	BC2224	Modern Marketing	DSC	4	4
	5	BC2324	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	BC3125	Corporate Accounting-II	DSC	4	4
	4	BC3225	Banking Law and Operations	DSC	4	4
	5	BC3325	Spreadsheets for Business (Contents Changed)	SEC-SB	2	2
	6	BC3425	Business and Corporate Etiquette	SEC-SB	2	2
	7		Department Electives – Refer Matrix on Pg. 40	DEC	2	2
SEMESTER IV	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BC4125	Cost Accounting	DSC	4	4
	4	BC4225	Corporate Finance	DSC	4	4
	5	BC4325	Business Law	DSC	4	4
	6		Department Elective – Refer Matrix on Pg. 40	DEC	2	2

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

ACCOUNTING AND TAXATION GROUP				
#	Elective	Subject	CODE	SEM
1	DSE 1	Advanced Accounting - I	BCDEA 5526	V
2	DSE 3	Costing Techniques for Business Decisions	BCDEA 5626	V
3	DSE 2	Corporate Taxation	BCDEA 6526	VI
4	DSE 4	Advanced Accounting - II	BCDEA 6626	VI

FINANCE GROUP				
#	Elective	Subject	CODE	SEM
1	DSE 1	Advanced Corporate Finance	BCDEF 5526	V
2	DSE 3	Fintech and Digital Banking	BCDEF 5626	V
3	DSE 2	Investment Analysis and Portfolio Management	BCDEF 6526	VI
4	DSE 4	International Finance	BCDEF 6626	VI

ACCOUNTING AND FINANCE GROUP				
#	Elective	Subject		SEM
1	DSE 1	Costing Techniques for Business decisions	BCDEA 5626	V
2	DSE 3	Advanced Corporate Finance	BCDEF 5526	V
3	DSE 2	Investment Analysis and Portfolio Management	BCDEF 6526	VI
4	DSE 4	Advanced Accounting	BCDEC 6626	VI

MARKETING GROUP				
#	Elective	Subject		SEM
1	DSE 1	Consumer Behaviour & Market Research	BCDEM 5526	V
2	DSE 3	Supply Chain Management	BCDEM 5626	V
3	DSE 2	Services Management	BCDEM 6526	VI
4	DSE 4	AI and digital Marketing Literacy.	BCDEM 6626	VI

First Semester

- ☞ 2 AECC
- ☞ 3 DSC
- ☞ 1 SEC-SB

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 1124	**FINANCIAL ACCOUNTING**	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	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
	BC 1224	**BUSINESS ECONOMICS**	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	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**	**10 Hours**
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
	BC 1324	**INDIAN FINANCIAL SYSTEM**	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	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 - 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

- ☞ 3 AECC
- ☞ 3 DSC
- ☞ 1 SEC-VB

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

Course Objectives:	1. To familiarize the students to prepare financial statements in accordance to Ind AS. 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.		
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, Unclaimed dividend.		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 2224	**MODERN MARKETING**	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	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
	BC 2324	**QUANTITATIVE METHODS FOR BUSINESS DECISIONS**	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	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
- ☞ 2 SEC- SB
- ☞ 1 DEC

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC3125	**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
	BC3225	**BANKING LAW AND OPERATIONS**	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarise students with the structure of banking laws and its operations
Course Outcomes:	
CO1	Define banking structure and role in economic development.
CO2	Understand the regulatory and operational framework of banks.
CO3	Elucidate the banker and customer relationship.
CO4	Categorise and compare negotiable instruments.
CO5	Summarise the functions of collecting and paying banker.

Reference Books:

#	Title	Author/s	Publisher
1	Banking Theory Law and Practice	Gordan.E. and Natrajan.K	Himalaya Publishing House
2	Banking Theory Law and Practice	Sundharam and Varshney	Sultan Chand and Sons
3	Banking law & Operation	M. Prakhas, Bhargabhi R	Vision Book House
4	Banking Law and Practice in India	Tannan M.L	Indian Law House
5	Banking Theory & Practice	S. P Srivastava	Anmol Publications

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	Banking System	10	Role of Banks in economic development; Bank involvement in circular flow of money; Different types of Banks and their functions; Investment policy of Commercial Banks; Highlights of Narasimhan Committee report on Banking sector reforms; Distinction between NBFC and Banks, Evolution of banking in India, Neo Banking, Small finance banks-Concept, features, Payments banks- Concept and features.
2	Regulatory & Operational Framework	10	RBI, Organisation & Functions, Mechanism of supervision and regulation; Instruments and Measures of Credit Control and Monetary Policy, KYC guidelines; Integrated Banking Ombudsman scheme, features & procedure. Basics of BASEL Norms.
3	Banker and Customer Relationship	12	Introduction, concept of Banker, Bank and Customer; General & Special Relationships; Types of Customers, Account Holders and Deposits; Lending Operations, Principles of Bank Lending, Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letter of Credit; Modes of creating charge Hypothecation, Assignment, Mortgage, Pledge and Lien.
4	Negotiable Instruments	10	Negotiable Instruments Concept and Features, Kinds of Negotiable Instruments; Features of Promissory Notes, Bills of Exchange, Cheques; Crossing of Cheques; Types of Crossing; Endorsements: Concept, Essentials & Kinds of Endorsement.
5	Collecting and Paying Bank	10	Duties & Responsibilities of a Collecting Banker, Holder for Value, Holder in Due Course, Statutory Protection to Collecting Banker; Paying Banker Concept, Precautions, Statutory Protection to the Paying Banker; Dishonour of Cheques; Grounds of Dishonour; Consequences of wrongful dishonour of Cheques.

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. -Case study

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC3425	**BUSINESS AND CORPORATE ETIQUETTE**	30 Hours	SEC - SB	2 Hours a Week	2

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

Reference Books:

#	Title	Author/s	Publisher
1	Business 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
	BC4125	**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
	BC4225	**CORPORATE FINANCE**	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	To enable students to understand the concepts of corporate financial management and enable financial decision making		
Course Outcomes:			
CO1	Understand the concept of financial management and the dynamic role played by the financial manager		
CO2	Identify 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 the various dividend policies		
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 profitability index.
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 Dividend and Dividend Policies.

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC4325	**BUSINESS LAW**	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	To provide students with an understanding of the Indian legal system and 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 Intellectual Property Rights 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	Program Outcomes				
	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, Competition Appellant Tribunal, offences and penalties under the Act, Competition Commission of India. Consumer Protection Act, 2019: Definition of the terms' 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 Dealing 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.

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

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

Course Objective:	To familiarize students with the process and operations of business start-ups. To understand the challenges of running a start-up.

Course Outcomes:

CO1	Familiarise the entrepreneurial ecosystem and its challenges to business start-ups.
CO2	Analyse entrepreneur market condition and preparation of financial statement
CO3	Comprehend the significance of survival and growth in the context of business start-ups

Reference Books:

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

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

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

Course Objective:	To familiarise students with approaches to business sustainability

Course Outcomes

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

Reference Books:

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

Learning by Doing activities [4 hours]

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

3=High|1=Low|2=Moderate

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

Department of Commerce						
IV Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
	BCMDE 4125	**SOCIAL MEDIA MARKETING**	30 Hours	All students	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	DE	2 Hours a Week	2

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

Reference Books:

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

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

Fifth Semester

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC 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
	BC 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 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 (Problems), Equivalent production. 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
	BC 5326	**Corporate Governance and Audit Practices**	60 Hours	DSC	4 Hours	4

Course Objectives:	1. 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	Foundations 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
	BC 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 International Business; Drivers of International Business; International Business 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 World Trade organisation (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, ANSOFF matrix and porter's 5 forces)
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, re-shoring 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.

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

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

Internship Outcomes:

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

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

Faculty Guide Role

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

Student Internship Research Project Evaluation

PARAMETERS	Compliance of guidelines	Content of the project report	Analysis and learning outcome	Presentation of the report	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 Accounting & Taxation

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 5526	**Advanced Accounting-I**	60 Hours	DSE 1	4 Hours	4

Course Objective:	To familiarize the students with the accounting of various companies.
Course Outcomes:	
CO1	Comprehend the conceptual understanding of accounting of banking companies.
CO2	Articulate the preparation of financial statements of banking companies.
CO3	Understand the accounting of general and life insurance companies.
CO4	Summarise the legal provisions and terminologies involved in preparation of the financial statements of electricity companies.
CO5	Understand the contemporary trends in accounting.

Reference Books:

#	Title	Author/s	Publisher
1	Advanced Accounting Vol.1	Board of Studies, The Institute of Chartered Accountants of India (ICAI)	Sahitya Bhawan Publications, Agra
2	Advanced Accounting Vol-2	S N Maheshwari & S K Maheshwari	Vikas Publishing house pvt. Ltd.
3	New era of forensic accounting	CA. Jyot Baxi & CA. T N Manoharan	Bharat Law House
4	Environmental Accounting and Reporting: Theory, Law and Empirical Evidence	Shuchi Pahuja	New Century Publications
5	Emerging trends in accounting: Financial Reporting, Integrated reporting, Sustainability reporting.	Abhishek N Ashoka M l	Eliva Press

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	Accounts of Banking Companies I	9	Business of banking companies – important provisions of Banking Regulation Act 1949 – minimum capital and reserves – capital adequacy - restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting.
2	Accounts of Banking Companies II	10	Final accounts – balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.
3	Accounts of Insurance Companies	12	Accounting concepts relating to insurance companies – Preparation of Final accounts of insurance companies – General insurance companies and Life insurance companies – revenue account and balance sheet.
4	Accounting for Electricity companies	13	Legal provisions – accounting terms: depreciation, reasonable return, clear profit, disposal of surplus, contingency reserve, development reserve, restrictions on dividends - financial statements of electricity companies.
5	Contemporary trends in accounting	08	Trends in accounting – Forensic accounting – Environmental accounting – sustainability accounting – cloud accounting – lean accounting – Human resource accounting – Social accounting (only theory).

DEPARTMENT OF COMMERCE							
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 5626	**Costing Techniques for Business Decisions**	60 Hours	DSE 3	4 Hours	4

Course Objective:	To enable students, analyse and interpret the performance of the firm for the purpose of business decisions.
Course Outcomes:	
CO1	Comprehend the benefits of Activity based Costing in modern businesses.
CO2	Explore the use of standard costing in Variance analysis
CO3	Apply the techniques of Budgetary Control in the process of managerial decision making.
CO4	Analyse the use of relevant costing to Cost management & decision-making process.
CO5	Understand the contemporary concepts of Throughput costing and Target Costing

Reference Books:

#	Title	Author/s	Publisher
1	Cost and Management Accounting	M N Arora	Himalaya Publishing House
2	Cost Accounting	Jain and Narang	Kalyani Publishers
3	Advanced Cost & Management Accounting	Saxena & Vashist	Sultan Chand.
4	Management and Cost Accounting	Colin Drury	Cengage Publishers
5	Cost Management	Usha S & Kiran G	Skyward Publishers

Self-learning topics: 8 Hours:

Standard and estimated costs comparison, Zero Based Budgeting, Types of Budgets and Lean Accounting.

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	Activity Based Costing	10	Definitions - Stages in Activity Based Costing - Purpose and Benefits of Activity Based Costing - Cost Drivers –Activity Based Costing (ABC) vs Absorption Costing –cost distortion- Problems on Activity Based Costing (ABC).
2	Standard costing	12	Meaning, definition of standard cost and standard costing, advantages and limitations of standard costing, Variance analysis, classification of variances – Materials and labour variances (problems).
3	Budgetary Control	10	Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi-variable and activity-based categorizations of cost and their application in projecting financial Results. Problems on Flexible and Cash budgets.
4	Relevant Costing	10	Analysis of relevant cost with cost concepts-relevant benefits-sunk cost-future costs, future benefits-Relevant cost and relevant benefits for business decisions-Problems on Relevant Costing with Decision making.
5	Throughput and Target costing	10	Throughput Costing- Meaning, importance, throughput concepts, steps to be followed to increase the throughput, Systematic changes required for acceptance of the throughput accounting, Problems on Throughput costing. Target Costing- Concept, Process, and problems.

Electives
Finance

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 5526	**Advanced Corporate Finance**	30+30 Hours	DSE 1	4 Hours	4

Course Objective:	The course provides a working knowledge on Capital Structure decisions, Capital Budgeting, Dividend models and Working capital management.		
Course Outcomes:			
CO1	Understand the methods of incorporating risk in investment decisions.		
CO2	Critically examine the theories of capital structure.		
CO3	Evaluate the theories of dividend policies		
CO4	Assess the impact of working capital management		
CO5	Comprehend the need of Mergers, Acquisitions and Corporate Valuation		
Reference Books:			
#	Title	Author/s	Publisher
1	Mohammed Umair	Advanced Financial Management	Skyward Publishers
2	Khan and Jain	Financial Management	McGraw Hill
3	Prasanna Chandra	Financial Management	McGraw Hill
4	Sharma and Sashi Gupta	Advanced Financial Management	Kalyani Publication
5	I M Pandey	Financial Management	Vikas Publications
Self-learning topics: 8 Hours.			

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

Unit	Title	Hours	Contents
1	Risk Analysis in Capital Budgeting	12	Risk and uncertainty, Sources of risk, Techniques of risk analysis in capital budgeting, Risk adjusted discount rate, certainty equivalent approach, sensitivity analysis, standard deviation and coefficient of variation, decision tree analysis. (Numerical Questions on all Techniques).
2	Capital Structure and Valuation	12	Capital Structure Theories- Net income approach, net operating income approach, traditional approach, Modigliani-Miller approach (with and without tax). (Numerical Questions on all models).
3	Dividend policy and valuation	10	Dividend Theories- Walter's model, Gordon's model, MM's hypothesis- (with and without tax). (Numerical Questions on all models).
4	Planning and Forecasting of Working Capital	10	Planning and forecasting of working capital-Analysis of working capital position; Working capital management, estimation of working capital based on operating cycle method (Numerical Questions).
5	Mergers and Acquisitions	08	Meaning of mergers and acquisition, financial evaluation of a merger, regulation of mergers and takeovers in India (theory only). Reasons for mergers and acquisitions, types of combinations and forms of mergers.

DEPARTMENT OF COMMERCE							
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 5626	**Fintech and Digital Banking**	30+30 Hours	DSE 3	4 Hours	4

Course Objective:	To familiarize the students with the framework and practices of Fintech
Course Outcomes:	
CO1	Comprehend the framework and evolution of fintech
CO2	Understand fintech applications and architecture
CO3	Identify the impact of Digital Finance and its implications
CO4	Analyse the Crypto currencies and Blockchain.
CO5	Understand the mechanics of blockchain.

Reference Books:

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

Self-learning topics: 8 Hours.

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

3=High|2=Moderate|1=Low

Unit	Title	Hours	Contents
1	Foundation to Fintech	10	FinTech: Transformation, Evolution and Infrastructure, Banks Start-ups Emerging Markets - Collaboration between Financial Institutions and Start-ups –FinTech Typology – Emerging Economics: Opportunities and Challenges - From Too-Small-To-Care to Too-Big-To-Fail – Introduction to Regulation Industry - The Future of RegTech and other Technologies Impacting it.
2	Fintech landscape	12	FinTech Architecture, FinTech Technologies, Applications of FinTech, use cases of FinTech in banks, Fintech unicorns and business models, Robo Advisor, ML/AI in Robo-advisor, Internet of Things applications, InsurTech innovations in Insurance Services, Using Credit Counsellor Robo/Bot for faster approvals & funding.
3	Digital Finance	10	Brief History of Financial Innovation – Digitization of Financial Services - FinTech & Funds- Crowd funding– Charity and Equity - P2P and Marketplace Lending – New Models and New Products - Initial Coin Offering, Importance of Initial Coin Offering in Alternative Finance. RBI guidelines for Digital lending and digital insurance.
4	Blockchain	10	Blockchain Foundations and applications, Cryptography, Blocks and Blockchain, the Chain, Nodes and Network, Public Key Cryptography and Signing, Hyperledger Blockchain Technology, Working with Smart Contracts, Use cases of Smart contracts.
5	Crypto currencies	10	Crypto currencies – Legal and Regulatory Implications of Crypto currencies, Types of cryptocurrencies, Bitcoin and Applications, Digital Crypto Wallets, The Benefits from New Payment Stacks, digital rupee and Central Bank Digital Currency.

Electives Accounting and Finance

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 5626	**Costing Techniques for Business Decisions**	60 Hours	DSE 1	4 Hours	4

Course Objective:	To enable students, analyse and interpret the performance of the firm for the purpose of business decisions.
Course Outcomes:	
CO1	Comprehend the benefits of Activity based Costing in modern businesses.
CO2	Explore the use of standard costing in Variance analysis
CO3	Apply the techniques of Budgetary Control in the process of managerial decision making.
CO4	Analyse the use of relevant costing to Cost management & decision-making process.
CO5	Understand the contemporary concepts of Throughput costing and Target Costing

Reference Books:

#	Title	Author/s	Publisher
1	Cost and Management Accounting	M N Arora	Himalaya Publishing House
2	Cost Accounting	Jain and Narang	Kalyani Publishers
3	Advanced Cost & Management Accounting	Saxena & Vashist	Sultan Chand.
4	Management and Cost Accounting	Colin Drury	Cengage Publishers
5	Cost Management	Usha S & Kiran G	Skyward Publishers

Self-learning topics: 8 Hours:

Standard and estimated costs comparison, Zero Based Budgeting, Types of Budgets and Lean Accounting.

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	Activity Based Costing	10	Definitions - Stages in Activity Based Costing - Purpose and Benefits of Activity Based Costing - Cost Drivers –Activity Based Costing (ABC) vs Absorption Costing –cost distortion- Problems on Activity Based Costing (ABC).
2	Standard costing	12	Meaning, definition of standard cost and standard costing, advantages and limitations of standard costing, Variance analysis, classification of variances – Materials and labour variances (problems).
3	Budgetary Control	10	Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi-variable and activity-based categorizations of cost and their application in projecting financial Results. Problems on Flexible and Cash budgets.
4	Relevant Costing	10	Analysis of relevant cost with cost concepts-relevant benefits-sunk cost-future costs, future benefits-Relevant cost and relevant benefits for business decisions-Problems on Relevant Costing with Decision making.
5	Throughput and Target costing	10	Throughput Costing- Meaning, importance, throughput concepts, steps to be followed to increase the throughput, Systematic changes required for acceptance of the throughput accounting, Problems on Throughput costing. Target Costing- Concept, Process, and problems.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 5526	**Advanced Corporate Finance**	30+30 Hours	DSE 3	4 Hours	4

Course Objective:	The course provides a working knowledge on Capital Structure decisions, Capital Budgeting, Dividend models and Working capital management.

Course Outcomes:

CO1	Understand the methods of incorporating risk in investment decisions.
CO2	Critically examine the theories of capital structure.
CO3	Evaluate the theories of dividend policies
CO4	Assess the impact of working capital management
CO5	Comprehend the need of Mergers, Acquisitions and Corporate Valuation

Reference Books:

#	Title	Author/s	Publisher
1	Mohammed Umair	Advanced Financial Management	Skyward Publishers
2	Khan and Jain	Financial Management	McGraw Hill
3	Prasanna Chandra	Financial Management	McGraw Hill
4	Sharma and Sashi Gupta	Advanced Financial Management	Kalyani Publication
5	I M Pandey	Financial Management	Vikas Publications

Self-learning topics: 8 Hours.

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

3=High|2=Moderate|1=Low

Unit	Title	Hours	Contents
1	Risk Analysis in Capital Budgeting	12	Risk and uncertainty, Sources of risk, Techniques of risk analysis in capital budgeting, Risk adjusted discount rate, certainty equivalent approach, sensitivity analysis, standard deviation and coefficient of variation, decision tree analysis. (Numerical Questions on all Techniques).
2	Capital Structure and Valuation	12	Capital Structure Theories- Net income approach, net operating income approach, traditional approach, Modigliani-Miller approach (with and without tax). (Numerical Questions on all models).
3	Dividend policy and valuation	10	Dividend Theories- Walter's model, Gordon's model, MM's hypothesis- (with and without tax). (Numerical Questions on all models).
4	Planning and Forecasting of Working Capital	10	Planning and forecasting of working capital-Analysis of working capital position; Working capital management, estimation of working capital based on operating cycle method (Numerical Questions).
5	Mergers and Acquisitions	08	Meaning of mergers and acquisition, financial evaluation of a merger, regulation of mergers and takeovers in India (theory only). Reasons for mergers and acquisitions, types of combinations and forms of mergers.

Electives Marketing

DEPARTMENT OF COMMERCE							
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEM 5526	**Consumer Behaviour and Market Research**	60 Hours	DSE 1	4 Hours	4

Course Objectives:	To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behaviour.
Course Outcomes:	
CO1	Understand the integration of consumer behaviour with marketing process.
CO2	Correlate internal dynamics to the consumer buying behaviour.
CO3	Examine the factors which influence consumer behaviour.
CO4	Identify the mechanism to manage consumer behaviour dynamics.
CO5	Apply appropriate research techniques for specific marketing situations.

Reaference Books:

#	Title	Author/s	Publisher
1	Consumer Behaviour	Schiffman, L.G. and Kanuk, L.L.	Prentice Hall
2	Consumer Behaviour: Text and Cases	Ramneek Kapoor	McGraw Hill
3	Consumer Behaviour	Majumdar, Ramanuj	Prentice Hall
4	Consumer Behaviour	Kumar Leon, Schiffman & Wisenblit	Pearson
5	Consumer Behaviour	Srabanti Mukherjee	Cengage India

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	Foundation to Consumer Behaviour	10	Consumer behaviour: Concept and Implications; Integration of consumer behaviour and marketing concept; Consumer Decision Making Process; Levels of consumer decision making; Types of Consumer Decision Making. Scope of Neuromarketing.
2	Consumer Motivation and Learning	12	Consumer Motivation; Dynamics of Motivation, type and systems of needs; Personality and theories of personality (relevant to marketing); Consumer diversity; Self and self-image; Consumer Perception; Dynamics of perception and consumer imagery; Consumer Learning; Behavioural and cognitive learning theories; Consumer Attitude; Attitude formation and behaviour; Communication and consumer behaviour.
3	Socio-Cultural Environment	10	Family: Concept, Roles and influences; Reference groups and their influence; Social class and consumer behaviour; Influence of culture on consumer behaviour; Culture and core values; Influence of subculture & cross culture on consumer behaviour.
4	Managing Consumer Dynamics	8	Consumer Influence and Diffusion of Innovations; Opinion Leadership, WOM, e-WOM. Next Generation consumers; Managing Consumer Dynamics; Consumer Satisfaction and Dissatisfaction: Mechanism; Managing Post-purchase behaviour
5	Market Research process	12	Market Research: Concept and significance; Types of Research; Process of market research; Questionnaire; Challenges to market research.

DEPARTMENT OF COMMERCE							
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEM 5626	**Supply Chain Management**	60 Hours	DSE 3	4 Hours	4

Course Objectives:	To analyse supply chain processes, strategies, and technologies, and to apply this knowledge in designing efficient, cost-effective, and sustainable supply chain solutions.

Course Outcomes:

CO1	Understand key logistics and supply chain concepts and their strategic importance.
CO2	Evaluate transportation, warehousing, and inventory decisions in supply chain efficiency.
CO3	Apply technology tools and analytics in modern supply chains.
CO4	Examine e-commerce and Q-commerce models and their impact on traditional logistics.
CO5	Design sustainable and customer-centric supply chain strategies.

Reference Books:

#	Title	Author/s	Publisher
1	Supply Chain Management	Chopra, S., & Meindl, P.	Pearson
2	Supply Chain Logistics Management	Bowersox, D.J., Closs, D.J., & Cooper, M.B.	McGraw Hill
3	Logistics and Supply Chain Management	Christopher, M.	Pearson
4	Operations Management: Theory & Practice	Mahadevan, B	Pearson India
5	Handbook of Logistics and Distribution	Croucher, P., & Baker, P	Kogan Page

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 Supply Chain Management	10	Introduction to Logistics and Supply Chain Management , Supply Chain Drivers and Metrics, Logistics vs Supply Chain – Scope and Interface, Supply Chain Network Design, Value Chain Concept and Bullwhip Effect, Supply Chain Relationships: Vendor, Customer, Partner.
2	Operations and Inventory Management	10	Transportation Modes and Selection Criteria, Warehousing Types, Layouts, and Automation, Inventory Planning and Control Systems, Demand Forecasting Techniques, Material Handling and Packaging, Just-In-Time (JIT),Vendor Management Inventory (VMI),Economic Order Quantity (EOQ) ,Fast Slow Non-moving (FSN), Vital Essential Desirable (VED),Economic Batch Quantity (EBQ), ABC, and Reorder Levels
3	Technology and Innovation in Supply Chain Management	10	Role of Information Technology in Supply Chain Management – Enterprise Resource Planning, Warehouse Management System, Transportation Management System, Artificial Intelligence, Internet of Things, and Blockchain in Logistics, Digital Twin Technology in Warehousing, Radio Frequency Identification, Global Positioning System ,Tracking, and Barcoding, Data Analytics for Supply Chain Optimization, Cloud Computing, and Real-time Visibility.
4	E-Commerce and Q-Commerce Logistics	12	E-commerce Fulfilment Models (B2B, B2C, D2C), Last Mile Delivery Challenges and Strategies, Quick Commerce (Q-Commerce) – Concepts and Models, Dark Stores, Micro Warehousing, Hyperlocal Delivery, Logistics for Perishables and Fast-Moving Consumer Goods (FMCG).
5	Strategic, Sustainable, and Global Supply Chain Management	10	Supply Chain Management: Agile, Lean, and Resilient Models, Global Supply Chain Strategy – Challenges, Regulations, Customs, Green Logistics and Sustainable Practices, Reverse Logistics and Circular Supply Chains, Risk Management and Ethical Issues in Supply Chain Management, Performance Measurement in Supply Chain Management.

Sixth Semester

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC 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	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: 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
	BC 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: Objectives -Features- Role of Management Accountant- Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.
2	Cash Flow Analysis	16	Cash Flow Analysis: Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement - Limitations of Cash Flow Statement - Provisions of Ind AS-7 - 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 (Indirect Method Only). .
3	Interpretation of Ratios	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	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
	BC 6326	**Principles and Practice of Insurance**	60 Hours	DSC	4 Hours	4

Course Objective:	To familiarize the students with the concepts, functions, principles and practices of insurance.
Course Outcomes:	
CO1	Comprehend various insurance terms and concepts.
CO2	Learn and apply the principles of insurance in different types of insurance cases.
CO3	Identify and analyse different risks and implement techniques to effectively manage risk.
CO4	Integrate legal aspects in insurance policies
CO5	Understand the marketing strategy and agent functions of insurance

Reference Books:

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

Self-learning topics: 8 hours

COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				

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

Unit	Title	Hours	Contents
1	Introduction to Insurance& Risk	10	Origin of insurance, concepts of insurance; nature of Insurance, Insurance market in India and globally. Risk: meaning, nature, risk, peril, and hazard; uncertainty and types of risk; methods of risk management.
2	Fundamentals of insurance principles	12	Key concepts: Principles of Insurance; Reinsurance& types of reinsurance. Premium: factors affecting premium, Claims settlement procedure in Life Insurance and General Insurance
3	Life and general insurance products	12	Types of insurance – Life Insurance, General Insurance, miscellaneous-Different types of life insurance products, Insurance as investment.
4	Emerging Issues and Governance	12	Climate change, Environment, Social and Governance (ESG) and sustainable insurance, Pandemic risk and public–private partnerships, Challenges in emerging vs developed markets. Insurance Regulatory and Development Authority of India (IRDAI): Role, functions, and powers. Insurance Ombudsman, Role of actuaries, Underwriting – Types of underwriting.
5	Insurance agent & marketing ethics	06	Agent, agent compensation & commission, ethics in marketing insurance products, channels of insurance, third-party administrator, insure tech and bank assurance.

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

Course Objective:	To equip students with the principles and provisions of Goods and Services Tax
Course Outcomes:	
CO1	Recognise 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	Rationale for GST, Salient features of GST Subsuming of taxes Benefits of implementing GST Constitutional amendments - Structure of GST (Dual Model) Central GST State / Union Territory GST Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments, GST administration
2	GST Acts - CGST, SGST (Karnataka State), IGST	08 Hours	Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - : Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, 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 - Problems on utilization of input tax credit.
4	Assessment and returns	12 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	04 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).

<table>
<tr><td colspan="7">DEPARTMENT OF COMMERCE</td></tr>
<tr><td rowspan="2">VI 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>BC 6RM 26</td><td>Research Methods for Commerce</td><td>30 Hours</td><td>SEC - SB</td><td>2 Hours</td><td>2</td></tr>
<tr><td colspan="2">Course Objective:</td><td colspan="5">To develop students’ ability to plan, analyse, and present a project using appropriate research methods and academic standards.</td></tr>
<tr><td colspan="7">Course Outcomes:</td></tr>
<tr><td>CO1</td><td colspan="6">Identify a project topic and review relevant literature</td></tr>
<tr><td>CO2</td><td colspan="6">Formulate a research plan and select appropriate research methods.</td></tr>
<tr><td>CO3</td><td colspan="6">Analyse data and prepare a project report and presentation.</td></tr>
<tr><td colspan="7">Reference Books:</td></tr>
</table>

#	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

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		▪ Analyse collected data using appropriate qualitative and/or quantitative techniques. ▪ Interpret findings accurately in relation to research objectives and questions. ▪ Distinguish between results, interpretation, and discussion. ▪ Identify patterns, trends, and anomalies in the data. ▪ Draw evidence-based conclusions supported by the analysed data.
5	Report Structure & Referencing		▪ Organise a research report using a standard academic structure. ▪ Present arguments and findings in a clear, coherent, and logical manner. ▪ Apply appropriate academic writing conventions and tone. ▪ Use in-text citations and reference lists accurately and consistently.

			▪ Avoid plagiarism by applying proper referencing and citation practices.

ACCOUNTING AND TAXATION GROUP

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 6526	**Corporate Taxation**	60Hours	DSE 2	4 Hours	4

Course Objectives:	1.To give an integrated view of corporate tax in India. 2.To apply the corporate tax laws in tax planning.
Course Outcomes:	
CO1	Understand the fundamental tax concepts and recognise the residential status of a company.
CO2	Determine admissible depreciation as per section 32
CO3	Compute business income and Taxable income of corporate assessee.
CO4	Compute book profits and liability as per MAT
CO5	Apply the tax planning concepts in strategic decisions

Reference Books:

#	Title	Author/s	Publisher
1	Corporate Tax Planning & Business Tax	Singhania	Taxman
2	Corporate Tax Planning & Management	Mehrotra	Sahitya Bhawan Publications
3	Corporate Tax Planning and Management	Ahuja & Gupta	Wolters Kluwer
4	Tax Planning	S Rajaratnam	Bharat's Publication
5	Corporate Tax Planning	J. C. Varshney & Nikhil Gupta	SBPD Publications

Self-learning topics: 8 Hours.

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

3=High|2=Moderate|1=Low

Unit	Title	Hours	Contents
1	Foundation to Corporate taxation	06	Purpose of tax, Classification of tax, Basis of charge for various heads of income, appraisal of annual finance act specific to corporate taxation, Definition of a Company u/s 2(17), Residential status of a Company, Incidence of Tax for a company.
2	Depreciation	10	Depreciation – conditions for charging depreciation, rates of Depreciation, normal depreciation, additional depreciation, unabsorbed depreciation, calculation of capital gain on sale of depreciable assets, depreciation in case of power generating units, Slump sale.
3	Computation of business income of companies	16	Income from business – meaning and basis of charge, provisions related to admissible & inadmissible incomes & expenses, problems on computation of income from business of companies, set - off and carry forward of losses (theory and problems including section 79), Deductions out of Gross Total Income (Theory only) - 80G, 80GGA, 80GGB, 80JJA, u/s 80JJAA, 80LA.
4	Minimum Alternative Tax	10	Procedure and problems on computation of total income of companies as per IT provisions, MAT – features and applicability of MAT, procedure and problems on computing MAT, MAT credit – theory and problems.
5	Tax Planning	10	Difference between tax planning, tax evasion, tax avoidance and tax management, Tax planning with reference to make or buy, own or lease and capital structure.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEA 6626	**Advanced Accounting-II**	60 Hours	DSE 4	4 Hours	4

Course Objective:	To familiarize the students with the advanced concepts and their application in accounting.
Course Outcomes:	
CO1	Comprehend the conceptual understanding of accounting of banking companies.
CO2	Articulate the preparation of financial statements of banking companies.
CO3	Understand the accounting of general and life insurance companies.
CO4	Summarise the legal provisions and terminologies involved in preparation of the financial statements of electricity companies.
CO5	Understand the contemporary trends in accounting.

Reference Books:

#	Title	Author/s	Publisher
1	Advanced Accounting Vol.1	Board of Studies, The Institute of Chartered Accountants of India (ICAI)	Sahitya Bhawan Publications, Agra
2	Advanced Accounting Vol-2	S N Maheshwari & S K Maheshwari	Vikas Publishing house pvt. Ltd.
3	Advanced Accounting II	Dr. Suhas Mahajan and Dr. Mahesh Kulkarni	Nirali Prakashan
4	Advanced Accounting II	S.P Jain and K L Narang	Kalayani
5			

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	Accounting for Employee share-based payment	12	Basic concepts, Classification: Employee Stock Option Plan (ESOP), Employee Stock Purchase Plan (ESPP), Stock Appreciation Rights (SAR), Performance conditions governing ESOP- Accounting procedure of ESOPs
2	Non-Banking Financial Corporation	8	Definition of NBFC, difference between NBFC and bank, Classification of NBFCs, Registration of NBFCs, Minimum net owned fund (problems), Asset classification-standard, sub-standard, doubtful, loss assets, Non-Performing Assets.
3	Investment Accounting	10	Classification of investment-Cost of investment-cum-interest, ex-interest-securities-Bonus shares-right shares-disposal of investments-valuation of investments-procedure of recording shares (problems)
4	Accounting in Hotel Industry	8	List of Books of Account Normally Maintained by a Hotel, Financial Accounting Aspects Peculiar to Hotel Industry, Internal Control Aspects.
5	Conversion and sale of partnership	14	Conversion of partnership firm into a company- Preparation of realisation account, Partner's capital account, Business purchase account, Partnership- Sale to a company- calculation of Purchase Consideration, Apportionment of shares among the partners.

FINANCE GROUP

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 6526	**Investment Analysis and Portfolio Management**	60 Hours	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 and technical analysis
CO3	Analyse stock valuation through Technical Analysis
CO4	Construct optimum portfolio by using Markowitz's and Sharpe Model
CO5	Evaluate the portfolios by using Sharpe's, Treynor's and Jensen performance indices

Reference Books:

#	Title	Author/s	Publisher
1	Investment Analysis and Portfolio Management	Prasanna Chandra	McGraw Hill
2	Security analysis & portfolio Management	Punithvathy Pandian	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, Concept of portfolio.
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 Individual and 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
	BCDEF 6626	**International Finance**	60 Hours	DSE 4	4 Hours	4

Course Objectives:	1. To familiarize the students with International Financial environment, instruments and institutions. 2. To help students analyse international risk.

Course Outcomes:

CO1	Familiarize with the international finance and currency quotations
CO2	Acquit with the rationale behind international currency exchange rate and its environment
CO3	Understand the derivatives and instruments used in mitigating risk
CO4	Assess the appropriateness of the range of sources of finance available to an organization
CO5	Evaluate the potential value arising from specified international investment project.

Reference Books:

#	Title	Author/s	Publisher
1	International Finance	Harris Manville	McGraw Hill
2	International Finance	K.Venkataramana	SHBP
3	Multinational Financial Management	R.M Srivastava	Pragathi Publications
4	Case and Problems in International Finance	Timothy Carl Kesta	McGraw Hill
5	International financial management	Madura J	Cengage

Self-learning topics: 8 Hours.

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

3=High|2=Moderate|1=Low

Unit	Title	Hours	Contents
1	Introduction to International Finance	12	Scope and importance- Difference between domestic and international finance-Issues – Methods of payments -Home currency – foreign currency - quotes – bid and ask, spot and forward rate - appreciation and depreciation – cross currency rates (direct and indirect)– swap points– Arbitrage Process. Simple problems
2	International Risk Management	10	Political – Commercial – Exchange Control Restrictions on Remittance of different Tax Systems – Exchange Rate Fluctuations –Factors determining exchange rate– Risk of non-payment in EXIM Trade– managing risk. Determination of Exchange rate risk.
3	Derivatives	10	Need for Derivative Market; types of derivatives- Forward Contract (PPP), Future Contract, Option Contract, Swaps.
4	International Financial Markets	08	FII and FDI; ADR, GDR, FCCB and Euro bond, Masala Bonds– Meaning, Procedure for Issue; Major international funding agencies.
5	International Project Appraisal	12	Introduction, review of NPV approach, Adjusted NPV Project appraisal in the international context. Exchange rate risk and cost of capital – Basic problems.

ACCOUNTS AND FINANCE GROUP

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEF 6526	**Investment Analysis and Portfolio Management**	60 Hours	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	Punithvathy Pandian	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.

DEPARTMENTOFCOMMERCE					
Code	Course Title	Duration	Course Type	Session	Credits
BCDEC 6626	**Advanced Accounting**	60 Hours	DSE 4	4 Hours	4

Course Objective:	To familiarize the students with the accounting of various companies.		
Course Outcomes:			
CO1	Comprehend the conceptual understanding of accounting of banking companies.		
CO2	Articulate the preparation of financial statements of banking companies.		
CO3	Understand the accounting of general and life insurance companies.		
CO4	Appraise the types and classification of Investment and its accounting		
CO5	Understand the contemporary trends in accounting.		
Reference Books:			
#	Title	Author/s	Publisher
1	Advanced Accounting Vol.1	Board of Studies ,The Institute Of Chartered Accountants of India (ICAI)	Sahitya Bhawan Publications, Agra
2	Advanced Accounting Vol-2,10th Edition	SN Maheshwari & SK Maheshwari	Vikas Publishing house pvt.Ltd.
3	New era of forensic accounting	CA. JyotBaxi & CA. TN Manoharan	Bharat LawHouse
4	Environmental Accounting and Reporting: Theory, Law and Empirical Evidence	ShuchiPahuja	NewCentur y Publications
5	Emerging trends in accounting: Financial Reporting, Integrated reporting, Sustainability reporting.	AbhishekNAshokaMl	Eliva Press
Self-learningtopics8hours			

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

3=High|1= Low|2=Moderate

Unit	Title	Hours	Contents
1	Accounts of Banking Companies I	10	Business of banking companies–important provisions of Banking RegulationAct1949–minimum capital and reserves–capital adequacy -restriction on commission – brokerage–discounts–statutory reserves –cash reserves–books of accounts–special features of bank accounting.
2	Accounts of Banking Companies II	12	Final accounts–balance sheet and profit and loss account–interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.
3	Accounts of Insurance Companies	12	Accounting concepts relating to insurance companies–Preparation of Final accounts of insurance companies – General insurance companies and Life insurance companies – revenue account and balance sheet.
4	Investment Accounting	10	Classification of investment-Cost of investment-cum-interest, ex-interest-securities-Bonusshares-rightshares-disposalofinvestments-Valuation of investments-procedure of recording shares
5	Contemporary trends in accounting	08	Trends in accounting–Forensic accounting–Environmental accounting –sustainability accounting–cloud accounting–lean accounting–Human resource accounting – Social accounting (theory only)

MARKETING GROUP

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEM 6526	**Services Management**	60 Hours	DSE 2	4 Hours	4

Course Objectives:	1. To familiarize the students with the concepts and functions of services management. 2. To enable them have a practical approach and provide solutions on issues related to services management.

Course Outcomes:	
CO1	Understand various concepts and constraints relating to Services Management.
CO2	Identify various models and aid in developing new ones.
CO3	Comprehend the Services Management and its importance in real life situations.
CO4	Analyze the strategies for service delivery.
CO5	Develop practical solutions to the industry problems.

Reference Books:

#	Title	Author/s	Publisher
1	Services Marketing	Ravi Shanker	Excel Books
2	Services Marketing	Christopher Lovelock	Pearson Education
3	Services Marketing	Valarie A Zeithaml	McGraw-Hill
4	Service marketing	Rampal. M.K & Gupta S. L	Galgotia Publishing
5	Services Marketing	S M Jha	Himalaya

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 Services Management	4	Services; Characteristics of Services, Services Management - The evolving environment of services - Attitude towards Services and Service Sector - The future of Service Sector
2	Service Design	12	Design Methodology - Service Design and management model - Overview of the model stages - Blueprinting - building a service blueprint - Benefits of service blueprinting - service mapping - Service failures - Design elements - Quality function deployment
3	Service Demand and Supply	16	The management of customer demand - Strategies for managing demand - Understanding the patterns and determinants of demand - Disaggregating demand by market segment - Using marketing mix elements to shape demand - Modifying the timing and location of delivery - Pricing strategies - Communication efforts - Constraints on capacity - Measuring and managing capacity - Measuring capacity - Matching capacity to demand - Capacity management strategies - Queuing situations - Scheduling and planning - the psychology of waiting time - Management of queues
4	Service Delivery	12	Nature of service delivery - Insights and implications - designing and delivering services - Strategies for effective service delivery through intermediaries - agents and brokers – Challenges in distributing services through electronic channels - Flow charting the service delivery system - Customer response to service failures - service recovery following customer complaints - guidelines for effective problem resolution - Solving problems and preventing their recurrence - A new quality goal : Zero defects.
5	Service Quality	8	Impact of Service Quality - Approaches to service quality - 10 original dimensions of service quality - A model of service quality - Service gaps - Causes for service quality problems - Strategies to improve service quality - Service quality information system - SERVQUAL instrument - Benchmarking

DEPARTMENT OF COMMERCE							
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCDEM 6626	**AI and digital Marketing Literacy**	60 Hours	DSE 4	4 Hours	4

Course Objective:	To familiarize the students with the concepts, functions, and practices of digital marketing.
Course Outcomes:	
CO1	Compare and contrast the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing.
CO2	Plan for search engines optimization techniques in digital marketing for a vide accessibility of vast consumers.
CO3	Utilize a set tool of Digital Media Advertising for digital marketing of different platforms of both online and offline Business.
CO4	Use the different types of electronic platforms to build relationship with stakeholders of hypothetical organization online.
CO5	Adopt the practices of digital marketing within the code of practices prescribed by regulatory.

Reference Books:

#	Title	Author/s	Publisher
1	Digital Marketing: An Overview.	Puthussery, A.	Notion Press
2	E- Marketing	Strauss.J and Frost. R	Pearson Education
3	Digital Marketing: Strategies for Online Success	Godfrey Parkin	Holland Publishers Ltd
4	The Art of SEO	Eric Enge, Stephan Spencer	O'Reilly Media, Inc.
5	Digital Marketing	Seema Gupta	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	Introduction to Digital Marketing & Artificial intelligence	10	Introduction to Marketing in the Digital & AI Era - Evolution from Traditional to Digital Marketing - The Digital Landscape (Web, App, Social, IoT) - Digital Business Models (B2B, B2C, C2C, B2G, and D2C) - Digital Marketing Frameworks - The P-O-E-M Framework - Digital Customer Journey and ZMOT - Introduction to Generative AI in Marketing - Role of AI in the 4Ps - Digital Ecosystems in India (ONDC).
2	Search Marketing in the Artificial intelligence Age	12	Introduction to Search in the AI Era: Evolution of Search (Text, Voice, Visual) – SGE and Zero-Click Search – SEO Fundamentals: Keyword Research vs. User Intent – On-Page and Off-Page Optimization – Technical SEO Basics – E-E-A-T Framework – Search Engine Marketing: Introduction to Google Ads – Account Structure (Campaigns, Ad Groups, Ads) – Bidding Strategies: Manual vs. Automated (CPC, CPM, CPA, ROAS) – AI in Advertising: Introduction to Performance Max Campaigns – Ad Quality Score and Ad Rank – Landing Page Optimization and Conversion Analysis – Analytics: Introduction to GA4 and Google Search Console.
3	Content Strategy, Automation & Mobile	10	Content Marketing & AI: Prompt Engineering basics for creating marketing copy and visuals – Email Marketing 2.0: From Bulk Emails to Marketing Automation (Drip campaigns, Segmentation, Personalization)–Mobile & Conversational Marketing: WhatsApp Marketing (Business API) & Chatbots – Mobile App Marketing – Push Notifications – ASO (App Store Optimization) basics – Location-based marketing (Geofencing) – SMS vs. Messenger Marketing.
4	Digital Branding & Influencer Marketing	10	Online Reputation Management: Social Listening tools– Crisis Management in the age of Cancel Culture – Handling negative reviews with empathy and AI assistance. Influencer Marketing: The Influencer Pyramid (Nano, Micro, Macro, Mega) – Affiliate Marketing basics – User Generated Content: Strategies to encourage customer content – Building communities (Discord, Telegram, Facebook Groups).
5	Social Media Strategy & Social Commerce	10	Meta Business Suite: Facebook & Instagram Strategy – The Short-Video Revolution: Reels, YouTube Shorts, and TikTok strategy (Hooks, Trends, Retention) – Social Commerce: Instagram Shop & YouTube Shopping–Professional & B2B Marketing: LinkedIn Personal Branding for career growth – LinkedIn Content Strategy – X: Real-time marketing & Trends – Analytics: Moving beyond Likes to Engagement Rate, ROAS, and CLV.