

*Regulations 2021  
Curriculum and  
Syllabi (I & II Semesters)*

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**B.Com.(Hons.)**



**REGULATIONS 2021  
CURRICULUM AND SYLLABI (I & II Semesters)**

**BACHELOR OF COMMERCE  
B.COM. (HONOURS)**



## **VISION AND MISSION OF THE INSTITUTION**

### **VISION**

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

### **MISSION**

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.



## **VISION AND MISSION OF THE DEPARTMENT OF COMMERCE**

### **VISION**

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

### **MISSION**

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process



**PROGRAMME EDUCATIONAL OBJECTIVES:**

**PEO 1:** Provide a very conducive environment that holistically engages students through an all- encompassing knowledge impartation.

**PEO 2:** Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.

**PEO 3:** Construct a sound theoretical footing.

**PEO 4:** Acquainting students with recent market practices.

**PEO 5:** Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities.

**PEO 6:** Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.



**PROGRAMME OUTCOMES (PO):**

On successful completion of the programme, the graduates will be able to:

**PO 1:** Demonstrate competence in institute level specialized knowledge of Finance, Accounting, Taxation, Marketing, Management and Business Laws' specialization as a solution to complex real-world problems.

**PO 2:** Use appropriate knowledge and skills to identify, formulate, analyze and solve complex problems in order to reach substantiated conclusions; able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

**PO 3:** Conduct investigations of complex problems by methods that include appropriate experiments, analysis, and interpretation of data and synthesis of information in order to reach valid conclusions. Search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic; identify the developments in various branches of Commerce and Business.

**PO 4:** Design solutions for complex, open-ended problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; ability to examine the results and apply them to various problems appearing indifferent branches of Commerce and Business.

**PO 5:** Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modeling to complex activities with an understanding of the limitations; Capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

**PO 6:** Work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.

**PO 7:** Communicate complex concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

**PO 8:** Understanding the roles and responsibilities of the professional in society, especially the primary role of protection of the public and the public interest.

**PO 9:** Analyze social and environmental aspects of activities. Such ability includes an understanding of the interactions that Commerce has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

**PO 10:** Apply professional ethics, accountability, and equity. Able to ascertain unethical behaviour, falsification, and manipulation of information: To manage self and various social systems.

**PO 11:** Incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations. Capable to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

**PO 12:** Motivate learners for lifelong learning abilities such as information-handling, entrepreneurial skills, self-esteem, decision-making, problem-solving, self-management, empathy, tolerance of others, creativity, a sense of humour, flexibility, adaptability, versatility, critical judgment, thinking, planning, practical skills, learning-to-learn, discussing and communicating, create values for life and build their character for lifetime.

**PROGRAMME SPECIFIC OUTCOMES:**

**PSO1:** Demonstrate relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

**PSO2:** Gain thorough systematic and subject skills and acquire several opportunities to engage with the accounting professionals and gain from their experiences.

**PSO3:** Appraise the multi-dimensional business situations and assess the financial health of companies.

**PSO4:** Apply the knowledge of the business policies, accounting procedures, auditing, finance, economics, management and other related areas both at the macro and micro level.

**REGULATIONS - 2021****B.A. / BBA/ B.Com. / BCA / B.Sc. DEGREE PROGRAMMES  
(Under Choice Based Credit System)****1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.

**2.0 PROGRAMMES OFFERED AND ELIGIBILITY CRITERIA FOR ADMISSION****2.1 UG Programmes Offered**

Degree	Mode of Study
B.A.	FullTime
BBA	
B.Com.	
BCA	
B.Sc.	

## 2.2 Eligibility Criteria

Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10+2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10+2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Biotechnology	10+2 (Higher Secondary) with Chemistry and Biology as subjects
4	BBA (Financial Services)	10+2 (Higher Secondary)
5	BBA (General)	
6	B.Com. (General)	10+2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology / Commerce / Statistics as subjects.
7	B.Com. (Accounts and Finance)	
8	B.Com. (Hons.)	
9	B.A. English (Hons.)	10 +2 (Higher Secondary)
10	B.A. Islamic Studies	
11	B.A. Public Policy	

**2.4** The eligibility criteria such as marks, number of attempts and physical fitness shall be as prescribed by the Institution in adherence to the guidelines of regulatory / statutory authorities from time to time.

### **3.0 STREAMS / SPECIALISATION OF STUDY**

The following are the details of specialization / streams offered in various programmes:

<b>S.No.</b>	<b>Program</b>	<b>Streams / Specialisation of Study</b>
<b>1.</b>	<b>BCA</b>	i. Cloud Technology and Information Security ii. Mobile Applications and Information Security iii. Data Science iv. Multimedia and Web Application Development
<b>2.</b>	<b>B.Sc.</b>	i. Computer Science ii. Biotechnology
<b>3.</b>	<b>BBA</b>	i. General ii. Financial Services
<b>4.</b>	<b>B.Com.</b>	i. General ii. Honours iii. Accounts and Finance
<b>5.</b>	<b>B.A.</b>	i. English (Honours) ii. Islamic Studies iii. Public Policy

### **4.0 STRUCTURE OF THE PROGRAMME**

**4.1** The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)
- Laboratory Integrated Theory Courses (LITC)

- Value added courses
- Mandatory courses (MC)
- Generic Elective Courses (GEC)
- Discipline Specific Elective (DSE)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

#### **4.1.1 Personality and Character Development**

All students shall enroll, on admission, in any of the following personality and character development programmes:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

#### **4.1.2 Online Courses for Credit Transfer**

Students are permitted to undergo department approved online courses under SWAYAM up to 10% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.

#### **4.1.3 Value Added Courses**

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of classes and the course faculty shall be sent to Dean, Academic Affairs for approval. The students may also undergo the valued added course offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

#### **4.1.4 Industry Internship**

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training.

In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

#### **4.1.5 Industrial Visit**

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

#### **4.2 Each course is normally assigned certain number of credits:**

- one credit per lecture period per week
- one credit per tutorial period per week
- one credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- one credit for two periods of seminar / project work per week
- one credit for two weeks of industrial training or 80 hours per semester.

#### **4.3 Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.**

#### **4.4 For successful completion of the programme, a student must**



earn a minimum total credit specified in the curriculum of the respective programme of study.

- 4.5** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

## **5.0 DURATION OF THE PROGRAMME**

- 5.1** A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.
- 5.2** **Each** semester shall consist of a minimum of 90 working days including the days of examinations.
- 5.3** **The** maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

## **6.0 REGISTRATION AND ENROLLMENT**

- 6.1** The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.
- 6.2** A student can enroll for a maximum of 32 credits during a semester including Redo / Predo Courses.
- 6.3** **Change of Course**  
A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.
- 6.4** **Withdrawal from a Course**  
A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

**7.0 BREAK OF STUDY FROM PROGRAMME**

**7.1** A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance

7.1.3 Debarred due to any act of indiscipline.

**7.2** The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

**7.3** A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

**7.4** During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

**8.0 CLASS ADVISOR AND FACULTY ADVISOR****8.1 Class Advisor**

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

**8.2 Faculty Advisor**

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related

personal matters.

## **9.0 COURSE COMMITTEE**

**9.1** Each common theory course offered to more than one group of students shall have a “Course Committee” comprising all the course faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

## **10.0 CLASS COMMITTEE**

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the Head of the Department.

**10.1** The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
- All the faculty members handling courses of the semester.
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

**10.2** The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report,

to review the students' performance and for follow up action.

**10.3** During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi, etc.

**10.4** The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

### **11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS**

**11.1** Every theory course shall normally have a total of three assessments during a semester as given below:

<b>Assessments</b>	<b>Course Coverage in Weeks</b>	<b>Duration</b>	<b>Weightage of Marks</b>
<b>Assessment 1</b>	1 to 6	1.5 hours	25%
<b>Assessment 2</b>	7 to 12	1.5 hours	25%
<b>Semester End Examination</b>	Full course	3 hours	50%

### **11.2 Theory Course**

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

### **11.3 Laboratory Course**

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

### **11.4 Laboratory integrated theory courses**

For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100

marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical components. Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

**11.5** The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

**11.6 Industry Internship**

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

**11.7 Project Work**

In the case of project work, a committee of faculty members constituted by the Head of the Department / Dean of the School shall carry out three periodic reviews. Based on the project report submitted by the students, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by the Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the viva voce examination.

**11.8** Assessment of seminars and comprehension shall be carried out by a committee of faculty members constituted by the Head of the Department.

**11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance shall be used for grading along with the marks

scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory component. There shall be no arrear or improvement examination for lab components.

## **12.0 SUBSTITUTE EXAMINATIONS**

**12.1** A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

**12.2** A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

## **13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION**

**13.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded "I" grade in that course.

**13.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the

students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.

- 13.3** If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.
- 13.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year.
- 13.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 13.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains “U” grade in the redo course, the marks scored in the continuous

assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.

- 13.7** If a student with “U” grade, who prefers to redo any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

#### **14.0 REDO COURSES**

- 14.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.

- 14.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

#### **15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET**

- 15.1** All assessments of a course shall be made on absolute marks basis. The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

<b>Letter Grade</b>	<b>Grade Points</b>
S	10
A	9
B	8
C	7
D	6
E	5
U	0



W	-
I	-

**"W"** - denotes withdrawal from the course.

**"I"** - denotes inadequate attendance in the course and prevention  
from appearance of semester end examination

**"U"** - denotes unsuccessful performance in the course.

**15.2** A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

**15.3** Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department / Dean of the School. The Controller of Examination shall further approve and declare the results.

**15.4** Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently the Head of the Department/ Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

**15.5** After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses,

to the sum of the number of credits of all the courses in the semester.

If  $C_i$ , is the number of credits assigned for the  $i^{\text{th}}$  course and  $GP_i$  is the Grade Point in the  $i^{\text{th}}$  course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from the first semester.

"I" and "W" grades are excluded for calculating GPA.

"U", "I" and "W" grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

- 15.6** After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters.
First Class	6.50 and above, having completed within a period of eight semesters.
Second Class	Others

#### 15.6.1 Eligibility for First Class with Distinction

- A student should not have obtained "U" or "I" grade in any course during his/her study.
- A student should have completed the UG programme within the minimum prescribed period of study (except clause 7.1.1)

#### 15.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum prescribed period of study (except clause clause 7.1.1)

**15.6.3** The students who do not satisfy clause 16.6.1 and clause 16.6.2 shall be classified as second class.

**15.6.4** The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

## **16.0 SUPPLEMENTARY EXAMINATION**

Final year students and passed out students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

## **17.0 DISCIPLINE**

**17.1** Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.

**17.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action. This committee shall also address the grievances related to the conduct of online classes.

## **18.0 ELIGIBILITY FOR THE AWARD OF DEGREE**

**18.1** A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- i) Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- ii) Successfully completed the requirements of the enrolled professional development activity.
- iii) No dues to the Institution, Library, Hostel, etc.
- iv) No disciplinary action pending against him/her.

**18.2** The award of the degree must have been approved by the Institution.

**19.0 POWER TO MODIFY**

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

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**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF  
SCIENCE & TECHNOLOGY  
B.COM. HONOURS INTEGRATED WITH ACCA  
CURRICULUM FRAMEWORK, REGULATIONS 2021**

**SEMESTER I**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1121	Basic of Financial Accounting*	4	1	0	5
2	CC	COD 1122	Principles of Organization and Management*	4	1	0	5
3	CC	COD 1123	Financial Reporting*	4	1	0	5
4	CC	COD 1124	Fundamentals of Business Economics	2	1	0	3
5	MC	COD 1103	Environmental Studies	3	1	0	4
6	AEC	COD 1104	Business Intelligence using Excel and Access	0	0	4	2
7	AEC	COD 1105	Introduction to Indian Constitution <sup>§</sup>	1	0	0	1
<b>Credits</b>							<b>25</b>

**SEMESTER II**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1221	Basics of Cost Accounting*	4	1	0	5
2	CC	COD 1222	Advanced Financial Reporting*	4	1	0	5
3	CC	COD 1223	Financial Management - 1*	4	1	0	5
4	CC	COD 1224	Management Accounting - 1*	4	1	0	5
5	CC	COD 1225	Macro Economics	2	1	0	3
6	AEC	COD 1204	Public Speaking and Presentation Skills <sup>§</sup>	1	0	0	1
<b>Credits</b>							<b>24</b>

**SEMESTER III**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2122	Financial Management - 2*	4	1	0	5
2	CC	COD 2123	Income Tax Law and Practice*	4	1	0	5
3	CC	COD 2124	Audit and Assurance*	3	1	0	4
4	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
5	EC		Discipline Specific Elective - I	3	1	0	4
6	AEC	COD 2125	Business Communication	1	1	0	2
<b>Credits</b>							<b>24</b>

**SEMESTER IV**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2221	Indirect Taxation and GST*	3	1	0	4
2	CC	COD 2222	Advance Financial Management - 1*	4	1	0	5
3	CC	COD 2223	Management Accounting - 2*	4	1	0	5
4	CC	COD 2224	Business Strategy and Analysis - 1*	3	1	0	4
5	EC		Discipline Specific Elective - II	3	1	0	4
6	EC		Skill Enhancement	3	1	0	4
			Elective Course - I				
<b>Credits</b>							<b>26</b>

**SEMESTER V**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3121	Corporate Reporting - 1*	4	1	0	5
2	CC	COD 3122	Business Strategy and Analysis - 2*	3	1	0	4
3	CC	COD 3123	Advanced Financial Management - 2*	4	1	0	5
4	CC	COD 3124	Advance Performance Management -1*	3	1	0	4
5	EC		Discipline Specific Elective - III	3	1	0	4
6	SEC	COD 3103	National Service Scheme <sup>§</sup>	1	1	0	2
7	PROJ	COD 3105	Summer Internship**	0	0	0	2
<b>Credits</b>							<b>26</b>

**SEMESTER VI**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3221	Corporate Reporting - 2*	4	1	0	5
2	CC	COD 3222	Governance, Ethics and Professional Skills *	3	1	0	4
3	CC	COD 3223	Advanced Performance Management - 2*	3	1	0	4
4	EC		Discipline Specific Elective - IV	3	1	0	4
5	EC		Skill Enhancement Elective Course - II	3	1	0	4
6	PROJ	COD 3204	Project Work	0	0	12	6
<b>Credits</b>							<b>27</b>

**Total Credits: 152**

\* Syllabus is mapped as per the guidelines of ACCA

\*\* Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

<sup>§</sup> The course shall have two components of evaluation: a) Continuous Assessment of 60 marks, comprising of assignments/class activities/ field trip etc., b) Semester end examination of 40 marks.

### List of Discipline Specific Elective Courses

#### Discipline Specific Elective - I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 201	Financial Markets and Institutions	3	1	0	4
2	EC	CODX 01	Marketing Management	3	1	0	4
3	EC	CODX 202	Modern Banking and Insurance	3	1	0	4

#### Discipline Specific Elective – II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 21	Organisational Behaviour	3	1	0	4
2	EC	CODX 211	Corporate Legal Framework	3	1	0	4
3	EC	CODX 212	Artificial Intelligence for Business	3	1	0	4

#### Discipline Specific Elective – III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 22	Industrial Relations and Labour Laws	3	1	0	4
2	EC	CODX 221	Entrepreneurship Development	3	1	0	4
3	EC	CODX 23	Consumer Affairs	3	1	0	4

#### Discipline Specific Elective – IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 231	Logistics and Supply Chain Management	3	1	0	4
2	EC	CODX 232	Financial Technology and Analytics	3	1	0	4
3	EC	CODX 32	E-Business	3	1	0	4



### List of Skill Enhancement Elective Courses

#### Skill Enhancement Elective Course – I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 51	Business Research Methods	3	1	0	4
2	EC	CODX 43	Leadership and Team Development	3	1	0	4
3	EC	CODX 162	Industrial Psychology	3	1	0	4

#### Skill Enhancement Elective Course – II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 251	Digital Marketing	3	1	0	4
2	EC	CODX 252	Micro Finance	3	1	0	4
3	EC	CODX 73	New Venture Planning and Development	3	1	0	4

**SEMESTER – I**

<b>COD 1121</b>	<b>BASIC OF FINANCIAL ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG : 4</b>		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of the course is:

**COB1:** To make the students explain the conceptual and theoretical aspects of financial accounting.

**COB2:** To make the students develop practical knowledge about double-entry accounting system for the preparation of financial statements.

**COB3:** To acquaint students for recording the transaction and valuation of inventory

**COB4:** To make the students competent for the preparation of trial balance and Bank Reconciliation Statement.

**COB5:** To make the students able for providing practical knowledge regarding preparing Final Accounts and interpret it.

**MODULE I                    PURPOSE OF FINANCIAL ACCOUNTING                    10**

Define financial accounting, purposes of financial statements for the users, main elements of financial reports, role of financial regulatory system, role of IFRS standard, conceptual framework, definitions of asset, liability, equity, income & expenses, concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

**MODULE II                    ACCOUNTING RECORDS & DOUBLE ENTRY                    11**  
**ACCOUNTING**

Main data sources for accounting, different business documents such as sales order, purchase order, goods received note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers; understand the double entry accounting & duality concept; types of transactions such as sales, purchases, payments & receipts, Recording into journals, balancing of ledger accounts.

**MODULE III                    RECORDING TRANSACTIONS                    18**

Record sales and purchase day book, sales and purchase return book and post them in ledger accounts; accounting for discounts, sales tax in day book; recording cash transactions (including petty cash); Accounting & valuation of inventories: opening and closing, Calculate the value of closing inventory using FIFO (first in, first out) and AVCO (average cost): both periodic weighted average and continuous weighted average; accruals & prepayments; tangible & non-tangible assets; depreciation &

amortisation accounting; receivables & payables; provisions & contingencies.

**MODULE IV TRIAL BALANCE & RECONCILIATION 18**

Preparation of trial balance; errors & rectification; rectification with suspense account; control accounts under double entry; Bank Reconciliation and preparation.

**MODULE V FINANCIAL STATEMENTS 18**

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet with relevant adjustments; interpretation of financial statements: use of basic ratios related to profitability, liquidity, activity and resource utilization.

**L – 60: T – 15; TOTAL HOURS – 75**

**Practical Exercises**

The learners are required to:

1. Use appropriate software for recording transactions in journal and ledger accounts.
2. Visit a company to gain the knowledge of maintaining and recording the transactions in the books of accounts.
3. Visit a chartered accountant's firm to gain in-house knowledge for the preparation of financial statements.

**TEXT BOOK:**

- 1 ACCA, Financial Accounting, Kaplan Publishing, UK, 2020
- 2 Jain & Narang, 'Financial Accounting', Kalyani Publishers, New Delhi, 2016

**REFERENCES:**

- 1 R.L.Gupta & V.K.Gupta, 'Advanced Accounting', Sultan Chand & Sons, New Delhi, 2013
- 2 T.S. Reddy & A. Murthy, 'Financial Accounting', Margham Publications Chennai, 2015
- 3 Shukla & Grewal, 'Advanced Accounting', S. Chand & Co, New Delhi, 2014.

**COURSE OUTCOMES:**

On Successful completion of this course, the learners will be able to;

- CO1:** Explain the purpose of financial accounting.
- CO2:** Exhibit the use of double entry system in recording transaction and different types of accounting transactions.
- CO3:** Record the transaction in day books and calculate the value of inventory using FIFO and AVCO
- CO4:** Prepare the trial balance and rectify the error.
- CO5:** Apply the conceptual knowledge in the preparation and interpretation of financial statements.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of Commerce  
held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

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CO1	H	H	H	H				H		H		H	H	H	M	H
CO2	H	H	H	H				H	M		H	H		H	H	
CO3	H	H	H	H						H	H	H	H	H		M
CO4	H	H	H	H						H	M			H		H
CO5	H	H	H							H	H		H	H	H	H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 8: Decent Work and Economic Growth,

SDG 17: Partnership for Goals

The knowledge of financial accounting provides wide scope for economic development and employment, helps to access various financial services and it is essential for decision-makers to maintain harmony within the organization.

<b>COD 1122</b>	<b>PRINCIPLES OF ORGANIZATION AND</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG : 4</b>	<b>MANAGEMENT</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**OBJECTIVES:**

The objectives of this course are:

**COB1:** To make the students understand different types of business organisations and the stakeholders associated with those organisations.

**COB2:** To make the students explain different levels of management and organisation.

**COB3:** To make the students able to develop practical knowledge on managerial functions.

**COB4:** To make the students competent in understanding the framework of ethics and governance.

**COB5:** To make the students identify and familiarize with the different leadership styles and its application.

**MODULE I            TYPES OF ORGANISATION & STAKEHOLDER            13**  
**ANALYSIS**

Definition and common features of business organization, the purpose, types of organization and their main features such as profit-oriented, not-for-profit, public sector, co-operatives and Non-government Organizations (NGOs), Stakeholders of an organization, internal & external, objectives of stakeholders, how an organization should satisfy these objectives, the power & interest of stakeholders in the organization (use of Mendelow matrix)

**MODULE II            LEVELS OF MANAGEMENT            13**

Understand the functions, role and information needs of various levels of management such as Strategic, Middle management & Operational levels, Delegation of authority, Communication, Personal effectiveness techniques, sources of conflict & techniques for conflict resolution, formal & informal organization. Understand the fundamental functions of management such as planning, organising, decision-making, communicating, coordinating and control, financial systems and use of IT

**MODULE III            MANAGEMENT FUNCTIONS            13**

Understand the role of different functions within an organization such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources, Relationship between accounting and other business functions, Regulation governing Accounting & Auditing, Sources & Purpose of Internal & External financial information, Prevention of fraudulent

behavior in business.

#### **MODULE IV ORGANIZATION STRUCTURE & GOVERNANCE 18**

The formal & informal structures, types of structures such as Entrepreneurial, Functional, Divisional, Matrix and Boundary-less organizations, suitability and relative merits & demerits of the types of organization. Principles of business governance, separation of ownership from management, concept of span of Centralization vs. Decentralization of business functions, shared services approach off shoring& outsourcing of business functions, Hierarchical levels of Business organization. Governance & Social responsibility of an organization, role of ethics in business, Ethical conflicts & Dilemmas.

#### **MODULE V MANAGEMENT & LEADERSHIP THEORIES 18**

Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker; Define leadership, Different types of leadership styles, Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – Managing teams.

**L – 60; T – 15; TOTAL HOURS – 75**

#### **Practical Exercises**

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Participate in role play activity for describing the various levels of Management and the ways the functions of Management are used in defining the policies of the chosen organisation.
3. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.

#### **TEXT BOOKS:**

- 1 C.B.Gupta, 'Management Theory & Practice', Sultan Chand & Sons, New Delhi, 2016
- 2 ACCA, 'Business and Technology', Kaplan Publishing, 2020

**REFERENCES:**

- 1 L.M.Prasad, 'Principles & Practice of Management', Sultan Chand & Sons, New Delhi, 2015
- 2 P.C. Tripathi & P.N Reddy, 'Principles of Managements', Tata Mc Graw Hill, New Delhi, 2014
- 3 Wehrich and Koontz, 'Management - A Global Perspective', McGraw-Hill Education, 1993
- 4 N.Premavathy, 'Principles of Management', Sri Vishnu Publication , Chennai, 2015
- 5 J.Jayasankar, 'Business Management', Margham Publication, Chennai, 2016

**COURSE OUTCOMES:**

On Successful completion of this course, the learners will be able to;

**CO1:** Explain the different types of business organisations & its stakeholders and the way they are structured.

**CO2:** Identify and illustrate different levels of management.

**CO3:** Describe the functions of management under different circumstances and demonstrate current and relevant functions of management.

**CO4:** Analyse the organisation structure and familiarizes with the role of corporate governance.

**CO5:** Illustrate the idea about the role of a leader and the impact of different leadership styles and theories.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of Commerce  
held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

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CO1	H	H	H		M	H	H	H	H	H		H		H	H	H
CO2	H	H	H		H	H					H			H	M	H
CO3	H	H		H		H	H						H	H	H	M
CO4	H	H		M		H	H				H	H		H	H	H
CO5	H	H				H	H							H		H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 8: Decent Work and Economic Growth**

By understanding the management functions, learners will perform decent work which in turn promotes employment opportunities and economic development.





**MODULE V ANALYSIS OF FINANCIAL STATEMENTS****16**

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

**L – 60; P – 15; TOTAL HOURS – 75****Practical Exercises**

The Learners are required to:

1. Apply IFRS in different transactions and prepare financial statements in the real-time.
2. Visit a joint stock company and gain the practical knowledge of application and preparation of books of accounts in relation to IFRS.
3. Visit a chartered accountant's firm to know the practicality of the subject and the way of reporting.

**TEXT BOOK:**

1. ACCA, Financial Reporting, Kaplan Publishing, 2020.

**REFERENCES:**

- 1 Financial Reporting, Becker Educational Development Corp., 2016.
- 2 Financial Reporting, BPP Learning Media LTD, 2016.
- 3 David Pen drill and Richard Lewis, 'Advanced Financial Accounting', Pearson Education Limited, 2003.
- 4 Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaed, 'Financial Reporting and Analysis', Pearson Publications, 2018.

**COURSE OUTCOMES:**

On Successful completion of this course, the learners will be able to;

**CO1:** Explain the use of IFRS & Ind AS and various accounting concepts.

**CO2:** Apply the IFRS and Ind AS for various transactions in corporate entities.

**CO3:** Identify and Understand the principles of recognizing revenue of the business.

**CO4:** Prepare and present financial statements by incorporating the effects of the accounting standards.

**CO5:** Proficiently apply various tools and techniques for the analysis & interpretation of financial statements.

**Board of Studies (BoS):**

15<sup>th</sup> BoS of the Department of Commerce  
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CO1	H		M	H						H	H	H	H	H	M	H
CO2	H	H	H	H			M			H	H		H	M	H	H
CO3	H	H	H	H	H						H		M	M	H	M
CO4	H	H	H	M			H			H	H		H	H	H	M
CO5	H	H		H						H	H	M	H	H	H	M

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

## SDG 17: Partnership for Goals

The knowledge of financial reporting provides the holistic knowledge about the goals of partnership business.



pricing; Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.

## **MODULE V BUSINESS CYCLE 8**

National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

**L – 30; T – 15; TOTAL HOURS – 30**

### **Practical Exercises:**

The learners are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyse the effects of changes in demand and supply on pricing policies.

### **TEXT BOOK:**

1. Ahuja, H. L., 'Theory of Micro Economics', Sultan Chand Publishing House, New Delhi, 2019

### **REFERENCES:**

1. Koutsoyannis, A. 'Modern Microeconomics', Palgrave Macmillan, London, 1975
2. Chaturvedi, D. D., & Gupta, S. L., 'Business Economics Theory & Applications', International Book House Pvt. Ltd, New Delhi, 2010
3. Adhikari, M. 'Business Economics', Excel Books, New Delhi, 2000
4. Kennedy, M. J. 'Micro Economics', Himalaya Publishing House, Mumbai 2010
5. Seth, M. L., 'Micro Economics' Lakshmi Narain Agarwal Educational Publishers, Agra, 2017
6. Relevant study material of ICAI: [www.icai.org](http://www.icai.org).

### **COURSE OUTCOMES:**

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

**CO1:** Examine how different economic systems function and evaluate implications of various economic decisions;

**CO2:** Examine how consumers try to maximize their satisfaction by spending on different goods;

**CO3:** Analyse the relationship between inputs used in production and the resulting outputs and costs;

**CO4:** Analyse and interpret market mechanism and behaviour of firms and response of firms to different market situations;

**CO5:** Examine various facets of pricing under different market situations.

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CO1	H	M							H				H		H	
CO2	H	M							M				H		M	
CO3	M	M							M				M		M	
CO4	M	M							M				M			
CO5	H	M							H				H			

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

**SDG 12: Responsible Consumption and Production**

By understanding the environmental & social impacts of products and services, learners will ensure sustainable consumption and production.

<b>COD 1103</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 6</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

The objective of this course are:

**COB1:** To train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

**COB2:** To make the learners explore various projects and initiatives with respect to conserving bio-diversity.

**COB3:** To make the learners Construe significance of carbon footprints.

**COB4:** To make the learners express the environmental issues and their possible repercussions on the earth.

**COB5:** To make the learners recapitulate the green strategies adopted by businesses to preserve the environment.

**MODULE I INTRODUCTION 12**

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

**MODULE II ENVIRONMENTAL CONCERNS 12**

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

**MODULE III MEASUREMENT AND REPORTING 12**

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

**MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 12**

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

**MODULE V EMERGING TRENDS 12**

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

**L – 45; T – 15; TOTAL HOURS – 60**

**Practical Exercises:**

The learners are required to:

1. Setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. Analyse green reporting initiatives taken by a company of your choice;
9. Identify a firm using Green Marketing to sell its product.
10. Analyse its strategy and present a report on your key learning from the

same.

**TEXT BOOK:**

1. Mitra, A. K., & Chakraborty, R., "Introduction to Environmental Studies" Book Syndicate Pvt. Ltd., Kolkata, 2016

**REFERENCES:**

1. Basu, M., & Xavier, S. 'Fundamentals of Environmental Studies' Cambridge University Press, Cambridge, 2016
2. Basu, R. N. 'Environment' University of Calcutta, 2000
3. CSE India. (ND). Understanding EIA.
4. Winston, A. 'Energize Employees with Green Strategy' Harvard Business School Publishing, 2009
5. Enger. E., & Smith, B. 'Environmental Science: A Study of Interrelationships', McGraw Hill Higher Education, 2010
6. Kumar, S., & Kumar, B. S. 'Green Business Management' Thakur Publishing Pvt. Ltd., Hyderabad, 2016.

**COURSE OUTCOMES:**

On successful completion of this course learners will be able to

**CO1:** Demonstrate skills in organizing projects for environmental protection and sustainability;

**CO2:** Analyse various projects and initiatives with respect to ecosystem restoration;

**CO3:** Interpret significance of carbon footprints;

**CO4:** Describe the environmental issues and their possible repercussions on the planet in the next few decades;

**CO5:** Summarize the green strategies and policies adopted by various business entities to preserve the environment.

**Board of Studies (BoS):**

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CO1			M	M				H	H							
CO2			M	M				H	H							
CO3								H	H							
CO4			H	H				H	H						L	L
CO5			H	H				H	H						L	L

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 6: Clean water and sanitation.

Sustainable management of water resources and access to safe water and sanitation are essential for unlocking economic growth and productivity, and provide significant leverage for existing investments in health and education.

<b>COD 1104</b>	<b>BUSINESS INTELLIGENCE USING EXCEL AND ACCESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 4</b>		<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

**COURSE OBJECTIVES:**

The objective of this course are:

**COB1:** To enable to learner to implement the excel formula in their personal and business affairs.

**COB2:** To enable the learner to present the data in chart and graph.

**COB3:** To equip the learner with the data analysis tools and technique.

**COB4:** To illustrate database management system and it use, normalization of Database and role to table in DBMS,

**COB5:** To enable the learner to describe and use query, form, and report in DBMS

**MODULE I                      WORKING WITH FORMULAS AND FUNCTIONS                      12**

Understanding Formula Basics: Introducing Formula and Functions, Working with Dates and Times, Creating Formula that Count and Sum, Creating Formula that Look Up Values, Creating Formulas for financial applications: Present Value, Future Value, Payment, Interest Rate, Period, Term.

**MODULE II                      CREATING CHART AND GRAPH                      12**

Creating Chart and Graph: Introduction, Working with Chart, Understanding Chart Type, Chart Customization, Visualizing Data Using Conditional Formatting.

**MODULE III                      ANALYSING DATA WITH EXCEL                      12**

Analysing Data With Excel: Introduction of Pivot table; Analyzing Data with Pivot Table: Working with Non-Numeric Data, Grouping Pivot Table Items, Creating Frequency Distribution, Creating Calculated Field or calculated item, Creating Pivot Chart, Producing a Report with Pivot Table.

**MODULE IV                      INTRODUCTION TO DATABASE AND TABLE IN ACCESS                      12**

Introduction to Data Base: Database, Table, Record and Fields Values, Concept of Relational Database; Access Database Objects and Views: Ribbon, Datasheets, Queries, Data-entry and display forms, Reports, Creating Access Table: Table design and process, Using the Design ribbon tab, Working with fields, Creating contacts table. Understanding the Lookup Property window, Primary Key, Indexing Access Table, printing a Tale Design; Designing Normalise Database: First normal form, Second Normal form, Third Normal Form; Table Relationship and Integrity Rule.

**MODULE V INTRODUCTION TO QUERY, FORM AND REPORT IN ACCESS 12**

Selecting Data with Queries: About the Query, Types of Queries; Creating Query: Using Query Window, Using Query Design window and ribbon, Selecting Fields, Providing an alias for the field name, Introduction of forms in Access, Preparation of Access Report.

**P- 60; TOTAL HOURS –60**

**TEXT BOOK:**

- 1 Michael Alexander, Richard Kusleika, 'Access 2019 Bible', Wiley, USA, 2018
- 2 John Walkenbach, 'Access 2016 Bible', Wiley, USA, 2015

**REFERENCES:**

- 1 Lokesh Lalwani, 'Excel 2019 All-in-One', BPB Publications; 1st edition (1 January 2019), India
- 2 Joan Preppernau, M. Lambert, Steve Lambert, 'Microsoft Press US'; 1st edition, USA, 2007
- 3 "Access video training - Access - support.microsoft.com."  
<https://support.microsoft.com/en-us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6>.
- 4 "Excel video training - Office Support - support.microsoft.com."  
<https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>.

**COURSE OUTCOMES:**

On successful completion of this course students will be able to

**CO1:** Use excel formula in their personal and business affairs

**CO2:** Demonstrate the data in chart and graph.

**CO3:** Utilize the data analysis tools and technique to convert the data into information.

**CO4:** Discuss and use database management system, normalization of data base and role of table in DBMS

**CO5:** Prepare the query, form, and report in DBMS.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of Commerce  
held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PSO 2	PSO 3	PSO 4
CO1			H		H							H				
CO2			H		M							H				
CO3			M		H							H				
CO4			H		H							H				H
CO5			H		H							H				H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 4: Quality Education

SDG 9: Industry, Innovation and Infrastructure

By developing technical skills, learners will be able to use various ICT tools which lead to productive employment, innovativeness and bring quality to education.

<b>COD 1105</b>	<b>INTRODUCTION TO INDIAN CONSTITUTION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 13</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

**COURSE OBJECTIVES:**

The objective of this course are;

**COB1:** To provide the fundamental instructions governing under the constitution of India.

**COB2:** To provide exposure to fundamental rights & duties of an Indian citizen.

**MODULE I INTRODUCTION TO INDIAN CONSTITUTION 7**

Meaning of Constitution, Types of Constitution, Difference between Constitutional Law and Constitutionalism, Nature of Constitution of India, Why constitution is needed in a democratic country?, Preamble and the Constitution of India.

**MODULE II RIGHTS AND DUTIES 8**

Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

**L – 15; TOTAL HOURS –15**

**REFERENCES:**

- 1 Durga Das Basu, 'Shorter Constitution of India', 15th ed. Vol. 1, (A.K. Patnaik (rev.), LexisNexis, Gurgaon, 2018
- 2 The Constitution of India, Government of India, Ministry of Law and Justice (Legislative Department), New Delhi, 2015.
- 3 <https://www.icsi.edu/media/webmodules/CONSTITUTION.pdf>
- 4 Thiruvengadam, A. K., 'The Constitution of India: A Contextual Analysis', Bloomsbury Publishing, United Kingdom, 2017

**COURSE OUTCOMES:**

On successful completion of this course students are able to

**CO1:** Describe the meaning of Constitution and the features of Indian Constitution

**CO2:** Summarize the directive principles and fundamental duties of citizen.

**Board of Studies (BoS):**

15<sup>th</sup> BoS of the Department of Commerce held  
on 24.6.2021

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H							H					H	M		
CO2	H							H					H	H		

**Note:** L- Low Correlation    M - Medium Correlation    H -High Correlation

SDG 16: Peace, Justice and Strong Institution

By learning the basics of the Indian Constitution, learners will understand the concepts of justice, inclusion and peace and their relation to law, fundamental human right, and also as a basis for empowerment.

**SEMESTER – II**

<b>COC 1221</b>	<b>BASICS OF COST ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 4</b>		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**COURSE OBJECTIVES:**

The objectives of this course are :

**COB1:** To enable to understand the theoretical and conceptual framework of cost accounting.

**COB2:** To acquaint the learners with calculation of material and labour cost.

**COB3:** To familiarize with the principles of cost accounting for the application of management functions.

**COB4:** To get practical knowledge on the cost accounting methods & techniques in business context.

**COB5:** To develop clarity about standard costing and budgeting.

**MODULE I                      INFORMATION FOR MANAGEMENT                      15**

Sources of data (internal & external) Concept of cost, cost classification based on nature of expenses, function, variability, Cost behavior with use of graphs, Concept of cost objects, cost units & Cost centers.

**MODULE II                      ACCOUNTING FOR COSTS – MATERIAL & LABOUR                      15**

Accounting for material costs, ordering, receiving & issuing material, methods of valuing purchases and issues (FIFO & Weighted Average methods only), EOQ, Inventory levels, Accounting for labour, direct & indirect cost of labour, remuneration methods (individual & group), labour turnover, overtime & idle time, labour efficiency, capacity & volume ratios.

**MODULE III                      ACCOUNTING FOR COSTS – OVERHEADS                      15**

Accounting for overheads – allocation of overheads to production & non-production departments – apportion service overheads to production departments , production overhead absorption rates – entries for accounting of material, labour & overhead costs.

**MODULE IV                      METHODS OF COSTING                      15**

Understanding of applying job & batch costing, Process costing (including joint products & by, products, equivalent production), service costing – understand the differences between absorption & marginal costing.

**MODULE V BUDGETING & STANDARD COSTS 15**

Understand the use of budgets and standard costs for planning & control – flexible budgets – Reconciliation budgeted profits with actuals – Meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

**L – 60; T – 15; TOTAL HOURS – 75**

**TEXT BOOKS:**

- 1 Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers , 2014.
- 2 ACCA, Management Accounting, Kaplan Publishing, 2020

**REFERENCES:**

- 1 T.S. Reddy & Y. Hari Prasad Reddy, "Cost Accounting", Margham Publications, 2014.
- 2 N.K. Prasad and V.K.Prasad, 'Cost Accounting', Sultan Chand & Co, New Delhi, 2017.
- 3 Saxena and Vashist , 'Cost Accounting', Sultan Chand and Sons , 2014.

**COURSE OUTCOMES:**

On successful completion of this course students get

**CO1:** Describe the different elements of non-production costs – administrative, selling, distribution and finance.

**CO2:** Calculate the value of closing inventory and material issues using LIFO, FIFO and average methods.

**CO3:** Explain the different treatment of direct and indirect expenses.

**CO4:** Prepare cost records and accounts in job and batch costing situations

**CO5:** Identify situations where fixed or flexible budgetary control would be appropriate.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of Commerce  
held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

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CO1	H		H	M						H		M	M	H	H	M
CO2	H	H	H	H						H	H	H	H	H		M
CO3	H	H	H	H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H		H	H		H

**Note:** L - Low Correlation M - Medium Correlation H - High Correlation



### SDG 17: Partnership for Goals

The fundamentals of cost accounting provide knowledge of non-market goods, such as environmental and social assets, in order to allow analyzing the costs and benefits of business and/or policy decisions.

<b>COC 1222</b>	<b>ADVANCED FINANCIAL REPORTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 4</b>		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**COURSE OBJECTIVES:**

The objectives of this course are:

**COB1:** To underpin the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and IND AS) that are applicable to corporate entities.

**COB2:** To acquaint the learner with calculations of single entity financial statements.

**COB3:** To make students practice the concepts related to group accounts which include parent, subsidiary and associate accounts.

**COB4:** To facilitate the preparation of consolidated financial statements.

**COB5:** To enlighten students on the current developments in financial accounting.

**MODULE I            APPLICATION OF ACCOUNTING STANDARDS            15**

Standards related to Incomes Taxes , cash flows , Government Grants , effects of changes in foreign exchange rates , investments in associates & joint ventures , leases , financial instruments (excluding hedge accounting & impairment of financial assets) , earnings per share , investment property , non-current assets held for sale and fair value measurement

**MODULE II            PREPARATION OF SINGLE ENTITY FINANCIAL            15**  
**STATEMENTS**

Preparation of statement of changes to equity and cash flow statements for a single entity , statement of profit or loss and balance sheet with adjustments pertaining to the standards (covered in module 1)

**MODULE III            GROUP ACCOUNTS , BASICS            15**

Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements.

**MODULE IV            PREPARATION OF CONSOLIDATED FINANCIAL            17**  
**STATEMENTS**

Consolidated financial statements (excluding group cash flow statement) for a

simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition ,computation of group reserves on date of consolidation – fair value adjustments on consolidation , effects of intra-group trading on consolidation , effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements.

**MODULE V            CURRENT DEVELOPMENTS IN FINANCIAL            13**  
**ACCOUNTING**

Concept of integrated reporting , use of integrated reporting by companies , types of capital used in integrated reporting , principles of integrated reporting.

**L – 60:T – 15; TOTAL HOURS – 75**

**TEXT BOOK:**

- 1 ACCA, Financial Reporting, Kaplan Publishing, 2020

**REFERENCES:**

- 1 Financial Reporting, Becker Educational Development Corp., 2016
- 2 Financial Reporting, BPP Learning Media LTD, 2016
- 3 David Pen drill and Richard Lewis, 'Advanced Financial Accounting', Pearson Education Limited, 7<sup>TH</sup> Edition, 2003
- 4 Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt, Financial Reporting and Analysis, 8th Edition, Pearson Publications, 2007

**COURSE OUTCOMES:**

At the end of the course students would be able to:

**CO1:** Apply the provisions of relevant accounting standards in relation to accounting for government grants.

**CO2:** Prepare an entity's statement of financial position and statement of profit or loss and other comprehensive income in accordance with the structure and content prescribed within IFRS

**CO3:** Explain the concept of group and non-controlling assets.

**CO4:** Prepare a consolidated statement of financial position for a simple group (parent and one subsidiary and associate) dealing with pre- and post-acquisition profits, non-controlling interests and consolidated goodwill.

**CO5:** Describe the concepts of integrated reporting.

**Board of Studies (BoS):**

15<sup>th</sup> BoS of the Department of Commerce  
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**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

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CO1	H			H						H			H	H		H
CO2	H	H	H	H						H	H	H		H		H
CO3	H	H	H	H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H			H		H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

## SDG 17: Partnership for Goals

Financial Reporting is mandate within the societal system to ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which fulfils the goals of partnership.

<b>COD 1223</b>	<b>FINANCIAL MANAGEMENT - 1</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 4</b>		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**COURSE OBJECTIVES:**

The objectives of this course are:

**COB1:** To provide learners with the comprehensive understanding of the function of financial management in the context of a business organisation.

**COB2:** To familiarize the working of financial markets and institutions in different environment.

**COB3:** To provide the skills related to understand and calculation of working capital management in a firm.

**COB4:** To facilitate different investment appraisal techniques to the learners.

**COB5:** To provide the understanding and analysis skills related to special investment decisions.

**MODULE I      ROLE & PURPOSE OF FINANCE FUNCTION      12**

Financial objective of a business organization , shareholder value maximization v/s profit maximization, growth in earning per share, total shareholder return , possible conflict between stakeholder objectives and balancing them, linkage of financial objective with corporate strategy , financial & other objectives of a not-for-profit organization

**MODULE II      FINANCIAL MANAGEMENT ENVIRONMENT      15**

Macroeconomic environment of the business , role & impact of fiscal & monetary policies, interest rate & exchange rate policies , competition policies , nature & role of financial markets such as capital market, money market, currency market , products in capital markets & money markets such as derivatives

**MODULE III      WORKING CAPITAL MANAGEMENT      18**

Elements and composition of working capital , objective of working capital management through balancing of profitability v/s liquidity , cash operating cycle, factors influencing it and computation thereof , management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques , management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting , managing accounts payables through bulk discounts, early payment discounts , managing cash using Baumol's model and Millar-Orr model , working capital financing strategies

**MODULE IV INVESTMENT APPRAISAL TECHNIQUES 17**

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal , payback period & discounted payback , Return on Capital Employed (ROCE) , Net Present Value (NPV) and Internal rate of Return (IRR) , relative merits & demerits of these methods , project risk assessment through sensitivity analysis

**MODULE V SPECIAL INVESTMENT DECISIONS 16**

Lease v/s buy decision , replacement cycle decision , use of the equivalent annual cost technique , single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method , risk adjusted discount rates

**L – 60; T – 15; TOTAL HOURS –75**

**TEXT BOOK:**

1. ACCA, Financial Management, Kaplan Publishing, 2020

**REFERENCE BOOKS:**

- 1 S N Maheshwari, "Financial Management: Principles and Practice", Sultan Chand, 2019
- 2 Dr. Aswathanarayana.T & Dr. B.G. Satyaprasad, 'Financial Management' Himalyan Publishing House, 2020
- 3 Khan and Jain, 'Financial Management', Tata McGraw Hill, 2018, 8<sup>th</sup> edition.
- 4 I M Pandey, 'Financial Management', Pearson, 12<sup>th</sup> edition, 2021.
- 5 Prasanna Chandra, 'Financial Management', Tata McGraw Hill, 2019

**COURSE OUTCOMES:**

After studying this course students would be able to:

**CO1:** Explain the nature and purpose of financial management

**CO2:** Explain how government economic policy interacts with planning and decision-making in business.

**CO3:** Calculate the level of working capital investment in current assets and discuss the key factors determining working capital cycle.

**CO4:** Calculate internal rate of return and discuss its usefulness as an investment appraisal method.

**CO5:** Apply probability analysis to investment projects and discuss the usefulness of probability analysis in assisting investment decisions.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of Commerce  
held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

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CO1	H	H	H	M									H	H		M
CO2	H	H	H	H						H	H	H		H	M	H
CO3	H	H	H	H						H			H	H		H
CO4	H	H	H	H						H		M	M	H		H
CO5	H	H	H							H	H		H	H		H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

## SDG 17: Partnership for Goals

The knowledge of financial management equip the learner with financial skills, which help in mobilizing finance for the Sustainable Development Goals and supporting country implementation.

<b>COC 1224</b>	<b>MANAGEMENT ACCOUNTING - 1</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG : 4</b>		<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>

**COURSE OBJECTIVES:**

The objective of this course are:

**COB1:** To acquaint learners with the alternative approaches of production costing.

**COB2:** To develop the skills for calculations of different costing methods.

**COB3:** To facilitate different methods and techniques related to decision making in a company.

**COB4:** To provide the skills related to pricing decisions.

**COB5:** To provide the understanding and analysis skills related to risk in business decisions.

**MODULE I      ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES - 1      15**

Activity-based-costing , use of appropriate cost drivers , calculation of costs per driver & per unit , comparing the ABC and traditional absorption costing; Target costing , derive a target cost in manufacturing & service industry , suggest how a target cost gap can be reduced

**MODULE II      ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES – 2      15**

Life cycle costing , costs involved at different stages of life cycle , benefits & application of life cycle costing; Throughput accounting , theory of constraints , calculation & interpretation of Throughput Accounting Ratio (TPAR) , application in a multi-product entity; and environmental accounting , management of environmental costs , accounting for environment costs

**MODULE III      DECISION MAKING TECHNIQUES      15**

Understand & apply the concept of relevant costs , determination of relevance with regard to a contextual decision , opportunity costs , cost-volume-profit (CVP) relationship , calculate & interpret break-even point and margin of safety , estimation of target profit in single & multi-product scenario , resource optimisation in light of limiting factors , single or multiple factors , make or buy decisions

**MODULE IV      PRICING DECISIONS AND RISK ANALYSIS      15**

Factors affecting pricing of product or services , price elasticity of demand , demand equation , calculate optimum selling price with  $MR = MC$  equation , pricing strategies such as skimming, penetration, differential, cost-plus pricing



**MODULE V RISK ANALYSIS IN BUSINESS DECISIONS****18**

Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret , use of expected value technique , decision tree , value of perfect & imperfect information

**L – 60; T – 15; TOTAL HOURS –65****TEXT BOOKS:**

- 1 ACCA, Management Accounting, Kaplan Publishing, 2020

**REFERENCE BOOKS:**

1. Jain & Narang. "Cost Accounting", Kalyani Publishers, 2015 Reprint.
2. B S Khanna , S C L Batra , I.M. Pandey & G K Ahuja, "Practical Costing", S. Chand Publishing, 2019
3. M. N. Arora, "Cost Accounting", Vikas Publication House Pvt Ltd., 2021
4. Prof. M.L. Agarwal and Vinoba Bhawe, "Cost and Management Accounting", Sahitya Bhawan, 2021

**COURSE OUTCOMES:**

After studying this course students would be able to:

**CO1:** Explain activity based costing (ABC), target costing, life cycle costing and total quality management (TQM) as alternative cost management techniques.

**CO2:** Calculate & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity

**CO3:** Calculate & interpret break-even point and margin of safety.

**CO4:** Workout optimum selling price with Marginal Costing and Revenue.

**CO5:** Discuss and evaluate expected value using decision tree analysis.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of Commerce  
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**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

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CO1	H		H	M						H		M	M	H	H	M
CO2	H	H	H	H						H	H	H	H	H		M
CO3	H	H	H	H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H		H	H		H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

## SDG 12: Responsible Consumption and Production

Management accounting can contribute by encouraging integrated reporting that considers stakeholder value, reducing risk through proper corporate governance and supporting the development of products, services and process that contribute to the SDGs.

<b>COD 1225</b>	<b>MACRO ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG : 17</b>		<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>

**COURSE OBJECTIVES:**

The Objectives of this course are :

**COB1:** To acquaint the learners with the broader framework of economic systems,

**COB2:** To inculcate the knowledge of functions of macro-economic activities and its implications on economic system.

**COB3:** To impart the knowledge of economy consumption and its significance.

**COB4:** To elaborate the role of saving and investment in the economy

**COB5:** To describe the concepts of business cycle and money value

**MODULE I NATURE AND SCOPE OF MACRO ECONOMICS 8**

Basic concepts, Distinction between Macroeconomics and Microeconomics Macro-Economic Concepts like national income, employment, savings, and investments.

**MODULE II NATIONAL INCOME 8**

National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price. Measurement of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.

**MODULE III MACRO-ECONOMIC THEORY 10**

Classical theory of Output and Employment Say's Law of Market, Keyne's criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function.

**MODULE IV SAVINGS AND INVESTMENT 9**

Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle. Investment ,Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment.

**MODULE V BUSINESS CYCLE AND VALUE OF MONEY 10**

Business cycle: Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures; Recessionary trends, its effect on different

sectors of economy and remedial measures; Reflation Concept, characteristics, measures and implications.

Value of Money: Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, fiscal policy, IS-LM functions.

**L – 30; T – 15; TOTAL HOURS – 45**

**Practical Exercises:**

The learners are required to:

1. Prepare a statement of items to be included and excluded while calculating national income;
2. Develop a flow chart of different sectors contribution to national income;
3. Establish relation between investment and consumption function by way of hypothetical data;
4. Prepare a flow chart showing the effect of multiplier function on economy;
5. Prepare a cause and effect statement of changes in interest rate and its effect on saving rate;
6. Prepare a chart indicating impact of inflation on different sectors of economy;
7. Diagrammatically explain effects of recession on savings, development, and employment;
8. Explain effects of demonetization on different sectors through charts.

**TEXT BOOK:**

1. Chaturvedi, D. D., & Gupta, S. L., 'Business Economics Theory & Applications', International Book House Pvt. Ltd., New Delhi, 2010

**REFERENCES:**

1. Cohn, S. M. 'Reintroducing Macro Economics: A Critical Approach', Routledge, Abingdon, 2015
2. Dwivedi, D. N. 'Macro Economics', Mc Graw Hill Education, Chennai, 2019
3. Mankiw, N. G. 'Principles of Macroeconomics', Cengage Learning, Boston, 2012
4. Mithani, D. M. 'Macro Economics', Himalaya Publishing House Pvt. Ltd., Mumbai, 2019
5. Muniraju, M., & Podder, K., 'Macro Economics for Business Decisions', Himalaya Publishing House Pvt. Ltd., Mumbai, 2014
6. Jhingan, M. L., 'Macro Economics Theory', Vrinda Publications Pvt. Ltd., Delhi, 2019

7. Samuelson, P. A., & Nordhaus, W. D. 'Macro Economics', McGraw Hill Education, New York, 2015
8. Relevant study material from ICAI Website: <https://www.icai.org/>

### COURSE OUTCOMES:

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

**CO1:** Explain the basic concepts related to national income, employment, savings, and investments monetary theory, savings and investment function.

**CO2:** Measure National Income and examine the problems related to measurement of national income in context to India.

**CO3:** Examine how an economy functions. Evaluate the role of consumption, saving and investment in an economy.

**CO4:** Evaluate the impact of various economic phenomena like inflation and deflation.

**CO5:** Explain concepts like business cycle, multiplier, accelerator and demonetization.

### Board of Studies (BoS):

15<sup>th</sup> BoS of the Department of Commerce  
held on 24.6.2021

### Academic Council:

17<sup>th</sup> AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M		M					H				H		H	
CO2	H	M		H					M				H		H	
CO3	M	M							M				M		H	
CO4	M	M							M				M			
CO5	H	M							H				H			

**Note:** L- Low Correlation    M - Medium Correlation    H -High Correlation

### SDG 12: Responsible Consumption and Production

By understanding the environmental & social impacts of products and services, learners will ensure sustainable consumption and production.

<b>COD 1204</b>	<b>PUBLIC SPEAKING AND PRESENTATION SKILLS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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<b>SDG: 4</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
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**OBJECTIVES:**

The objective of this course are;

**COB1:** Identify the chief attributes of successful speakers and reflect upon it in classroom discussions and activities.

**COB2:** Motivate and prepare students for spontaneous speaking challenge

<b>MODULE I INTRODUCTION TO PUBLIC SPEAKING</b>	<b>7</b>
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Introduction to Public speaking, Benefits of Public speaking, Elements of Public speaking, Styles of public speaking, Brief overview of the notion on anxiety, fear and strategies to overcome Components of successful speech

<b>MODULE II PRESENTATION SKILLS</b>	<b>8</b>
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Training students with effective listening strategies, Strategies of audience analysis, Three P's of successful speech, Elements of presentation, Designing and delivering of business presentation, Effective visual aid usage for presentation.

**Note:**

Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

**L – 15; TOTAL HOURS –15**

**REFERENCES:**

1. Arina Nikitina, "Successful Public Speaking" Bookboon.com, [https://www.isbtweb.org/fileadmin/user\\_upload/successful-public-speaking.pdf](https://www.isbtweb.org/fileadmin/user_upload/successful-public-speaking.pdf)
2. Jeff Davidson., "The Complete Guide to Public Speaking", John Wiley & Sons, 2003
3. Sellnow, 'Public Speaking: A Process Approach', Deanna Thomason: Wadsworth, 2012
4. Mukesh Chaturvedi, "Business Communication: Concepts, Cases And Application", Pearson Education, 2020

**COURSE OUTCOMES:**

On successful completion of this course students are able to

**CO1:** Explain the benefits people get from engaging in public speaking

**CO2:** Demonstrate traits of a confident public speaker (body language, extra-linguistic features etc.) in their speeches.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of Commerce  
held on 24.6.2021

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M			H	H		M		M	H			H	
CO2							H		H			H				H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

## SDG 4: Quality Education

By learning the presentation skills, learners will bring quality to education which is essential to build self-esteem and worker empowerment.