



B.S. Abdur Rahman™
Crescent
Institute of Science & Technology
Deemed to be University u/s 3 of the UGC Act, 1956

*Regulations 2021
Curriculum and
Syllabi (I to IV semester)
(Updated upto April 2023,
as per 20th Academic Council)*

**B.Com.
(Professional Accounting)**



REGULATIONS 2021

CURRICULUM AND SYLLABI (I to IV semesters)

(Updated upto April 2023, as per 20th Academic Council)

B.COM. (PROFESSIONAL ACCOUNTING)

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 endeavours 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, analyse 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 modelling 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: Analyse 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:

PSO 1: To provide comprehensive knowledge of marketing, human resource management, business and corporate law, economics, finance, accounting, management, tax, and a variety of other commerce branches such as investment, insurance, and banking.

PSO 2: To assist students in establishing a solid foundation for advanced studies in commerce and to meet the demands of the business, insurance, and banking sectors for qualified young people.

PSO 3: To equip students for the professional world, particularly in future jobs. By pursuing US CPA integrated courses, the student will gain global credibility as a financial and accounting professional.

PSO 4: To develop managerial knowledge and tactical dexterity with a broader skill set and to encourage students to seek out audacious, innovative solutions for today's business challenges, enables students to formulate business problems and provide innovative solutions, thus moulding them into future visionaries and management leaders who are compassionate yet efficient.

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.Com. (Professional Accounting)	
10	B.A. English (Hons.)	10 +2 (Higher Secondary)
11	B.A. Islamic Studies	

12	B.A. Public Policy	
13	B.A. English	

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:

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

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 40% 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:

Assessments	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Examination	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:

Letter Grade	Grade Points
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^{th} course and GPI_i is the Grade Point in the i^{th} course,

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

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 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.

B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND TECHNOLOGY

**B.COM PROFESSIONAL ACCOUNTING (US CPA)
CURRICULUM & SYLLABI, REGULATIONS 2021**

SEMESTER I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1101	Financial Accounting	4	1	0	5
2	CC	COD 1102	Business Organisation and Management	3	1	0	4
3	CC	COD 1151	Business Communication	3	0	0	3
4	CC	COD 1152	International Finance-I*	4	0	0	4
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 [§]	1	0	0	1
Credits							23

SEMESTER II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1201	Advanced Financial Accounting	4	1	0	5
2	CC	COD 1251	Corporate Legal Framework	3	1	0	4
3	CC	COD 1252	International Finance-II*	4	0	0	4
4	CC	COD 1253	International Auditing-I*	4	0	0	4
5	EC		Discipline Specific Elective -I	3	1	0	4
	AEC	COD 1204	Public Speaking and Presentation Skills [§]	1	0	0	1
Credits							22

SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2151	International Financial Accounting & Reporting – I*	4	0	0	4
2	CC	COD 2152	International Auditing-II*	4	0	0	4
3	CC	COD 2101	Corporate Accounting	4	1	0	5
4	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
5	EC		Discipline Specific Elective -II	3	1	0	4
6	AEC	GED 2102	Aptitude and Interpersonal Skills	0	0	2	1
7	AEC	COD 2104	Book Review [§]	1	0	0	1
Credits							23

SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2251	Cost Management	4	1	0	5
2	CC	COD 2203	Entrepreneurship Development	3	1	0	4
3	CC	COD 2252	International Financial Accounting & Reporting – II*	4	0	0	4
4	CC	COD 2253	International Taxation –I*	4	0	0	4
5	EC		Skill Enhancement Elective Course - I	3	1	0	4
6	AEC	GED 2204	Aptitude and Workplace Skills	0	0	2	1
7	AEC	COD 2204	Blog Writing [§]	1	0	0	1
Credits							23

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3102	Goods and Services Tax	3	1	0	4
2	CC	COD 3151	International Taxation-II*	4	0	0	4
3	EC	COD 3152	Financial Management	3	1	0	4
4	EC		Skill Enhancement Elective Course - II	3	1	0	4
5	EC		Generic Elective – I	3	1	0	4
6	AEC	COD 3103	National Service Scheme [§]	1	1	0	2
7	AEC	COD 3104	Case Study Analysis [§]	1	0	0	1
8	PROJ	COD 3105	Summer Internship**	0	0	0	2
Credits							25

SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3201	Income Tax Law and Practice	4	1	0	5
2	EC		Discipline Specific Elective- III	3	1	0	4
3	EC		Skill Enhancement Elective Course - III	3	1	0	4
4	EC		Generic Elective – II	3	1	0	4
5	AEC	COD 3202	Business Analytics using Python	0	0	4	2
6	AEC	COD 3203	Current Business Affairs [§]	1	0	0	1
7	PROJ	COD 3204	Project Work	0	0	12	6
Credits							26

Total Credits: 142

* Syllabus is mapped as per the guidelines of US -CPA

** 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.

§ 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 (Semester - II)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 01	Marketing Management	3	1	0	4
2	EC	CODX 02	Corporate Governance	3	1	0	4
3	EC	CODX 03	Financial Statement Analysis and Reporting	3	1	0	4

Discipline Specific Elective - II (Semester - III)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	EC	CODX 511	Financial Markets	3	1	0	4
2	EC	CODX 512	Financial Services	3	1	0	4
3	EC	CODX 513	Micro Finance	3	1	0	4

List of Skill Enhancement Elective Courses

Skill Enhancement Elective - I (Semester - IV)

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 541	Market Research	3	1	0	4
3	EC	CODX 542	Business Environment	3	1	0	4

COD 1101	FINANCIAL ACCOUNTING	L	T	P	C
SDG: 8		4	1	0	5

COURSE OBJECTIVES:

COB1: To make the students identify the basic accounting concepts and conventions.

COB2: To make the students recognize the accounting standards

COB3: To make the students prepare the final accounts of sole trading concern.

COB4: To make the students develop skills related to problem solving and critical thinking to evaluate the importance of depreciation.

COB5: To make the students prepare financial statements of not-for-profit organisations accounting.

MODULE I INTRODUCTION 15

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.

MODULE II ACCOUNTING STANDARDS 15

Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Reporting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. Accounting Process. From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

MODULE III FINAL ACCOUNTS 15

Capital and revenue expenditures and receipts: general introduction only.

Preparation of financial statements of non-corporate business entities - Sole Proprietorship: Preparation of Final Accounts of a Sole Trading Concern: Closing Stock, Outstanding and Prepaid items, Depreciation, Bad Debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on creditors, Interest on Capital, Interest on Drawings and Abnormal Loss of stock.

MODULE IV BUSINESS INCOME AND ACCOUNTING FOR DEPRECIATION 15

Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18. Depreciation: Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.

MODULE V ACCOUNTING FOR NOT-FOR-PROFIT ORGANISATIONS 15

Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

L – 60; T – 15; Total Hours – 75

Practical Exercises:

The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.

4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

TEXT BOOK:

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2018

REFERENCES:

1. Mukharjee and Hanif, "Financial Accounting", Tata Mc-Graw Hill., New Delhi, 2020
2. S.N.Maheswari, "Advanced Accountancy", 12th Edition, Vikas Publishing House, 2017
3. Ashish K. Bhattacharya, "Financial Accounting for Business Managers", Prentice-Hall of India Pvt. Ltd., 2015
4. Sehgal, D., "Financial Accounting", Vikas Publishing House Pvt. Ltd., New Delhi, 2014
5. Goyal, B. K., & Tiwari, H. N. "Financial Accounting" New Delhi: Taxmann Publication., 2019
6. Tulsian, P. C., "Financial Accounting" Pearson Education, Chennai, 2002
7. Anthony, R. N., Hawkins, D., & Merchant, K. A., "Accounting: Text and Cases", McGraw-Hill Education India, 2010
8. Dam, B. B., & Gautam, H. C., "Financial Accounting" Gayatri Publications, Guwahati, 2019
9. Horngren, C. T., & Philbrick, D., "Introduction to Financial Accounting", Pearson Education, London, 2017
10. Lal, J., & Srivastava, S., "Financial Accounting Text & Problems", Himalaya Publishing House, Mumbai, 2012
11. Shukla, M. C., Grewal, T. S., & Gupta, S. C. "Advanced Accounts. Vol-I". Sultan Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

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

CO1: Apply accounting principles and understand the nature and purpose of accounting principles.

CO2: Apply the generally accepted accounting principles while recording transactions and preparing financial statements.

CO3: Prepare financial statements of sole proprietors

CO4: Evaluate the depreciation by using straight line method and written down value method.

CO5: State the significance of not-for-profit organisations accounting and prepare the income and expenditure account.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th 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	H	H				M						H	H		
CO2	H	H	H				M						H			
CO3	H	H	M				H				H		H			
CO4	M	H	M				H						M			
CO5	L	H	M				H						M		M	

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

SDG 8: Decent Work and Economic Growth

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

COD 1102	BUSINESS ORGANISATION AND	L	T	P	C
SDG: 8	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To make the students illustrate the structure of organization in the field of Management.

COB2: To make the students explain the theoretical aspects, process and principles of Joint Stock Companies.

COB3: To make the students describe the philosophy of establishing a successful business and the fundamentals of management theory of planning.

COB4: To make the students develop skills to analyse and apply critical role of managers in modern organizational settings for planning purpose.

COB5: To make the students recall the concept of management controlling techniques.

MODULE I CONCEPT AND FORMS OF BUSINESS ORGANISATIONS 12

Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation; Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages and Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organisation.

MODULE II JOINT STOCK COMPANY 12

Joint Stock Company: Meaning, Definition, Characteristics; Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies: Promotion, Stages of Promotion, Promoter, Characteristics, Kinds, Preparation of Important Documents; Memorandum of Association, Clauses, Articles of Association, Contents; Prospectus: Contents, Red herring Prospectus, Statement In lieu of Prospectus (as per Companies Act, 2013).

MODULE III PRINCIPLES AND FUNCTIONS OF MANAGEMENT 12

Management: Meaning, Characteristics, Fayol's 14 Principles of Management. Functions of Management, Levels of Management, Skills of Management, Scientific Management, meaning, objectives, relevance and criticism.

MODULE IV PLANNING AND ORGANIZING**12**

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages; Approaches to Planning, Management by Objectives (MBO): Steps in MBO, Benefits, Weaknesses. Organizing, Process of Organizing; Principles of Organisation, Formal and Informal Organisations, Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management: Meaning, Determining Span, Factors influencing the Span of Supervision.

MODULE V AUTHORITY, COORDINATION, AND CONTROL**12**

Meaning of Authority, Power, responsibility and accountability; Delegation of Authority; Decentralization of Authority: Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control: Meaning, Relationship between planning and control, Steps in Control: Types, (post, current, and pre-control). Requirements for effective control.

L – 45; T – 15; Total Hours – 60**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. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of 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.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

TEXT BOOK:

1. Prasad L. M, Principles and Practice of Management, Sultan Chand & Co. Ltd, 2019

REFERENCES:

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall (India) Pvt. Ltd., 14th Edition, Upper Saddle River, New Jersey, 2019
2. Rupa Gunaseelan & V Kulandaiswamy, 'Principles and Practices of Management', S. Chand and Company Limited, 2016
3. Robert Kreitner, 'Principles of Management', New Delhi, Cengage, 2017
4. J.K.Mithra, 'Principles of Management', Oxford University press, 2017.
5. Kaul, V. K. 'Business Organization and Management', Text and Cases. New Delhi: Pearson Education, 2012.
6. Koontz, H., & Weihrich, H. 'Essentials of Management', McGraw Hill Education, New York, 2008

COURSE OUTCOMES:

On successful completion of this course learners will be able to,

CO1: Illustrate the structure and types of organization in the field of Management.

CO2: Prepare draft of Article of Association & Memorandum of Association for a business.

CO3: Demonstrate current and relevant functions of management.

CO4: Identify and explain the managerial skills used in business;

CO5: Analyse the concept of Delegation of Authority, coordination, and control.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H											H			
CO2	H	H					H									
CO3	H	M				H							H			
CO4	H	M						H					M			H
CO5	M	M						H			H	H	M			H

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

SDG 8: Decent Work and Economic Growth

By understanding the 14 principles of management, learners will perform decent work which in turn promotes employment opportunities and economic development.

COD 1151	BUSINESS COMMUNICATION	L	T	P	C
SDG: 4, 8 & 17		3	0	0	3

COURSE OBJECTIVES

COB1: To discuss the importance of verbal and nonverbal communication

COB2: To impart knowledge on drafting of business letters and correspondence

COB3: Highlight the different types of report writing

COB4: Discuss business vocabulary and understand varied ways/methods to present the ideas.

COB5: To inculcate the knowledge of digital tools in business communication

MODULE I INTRODUCTION TO COMMUNICATION 8

Nature, process and importance of communication; Types of communication (verbal & Non-verbal): Written Communication, Oral Communication; Communication Process; Features of effective communication; Communication barriers: linguistic, psychology, interpersonal, cultural, physical and Organizational; Group Discussion: Initiating a discussion, sharing opinions and views, polite ways of agreeing and disagreeing voicing agreements and disagreements, closing a discussion; Interpersonal Communication, Decision Making and Leadership Skills, Negotiation Skills.

MODULE II BUSINESS CORRESPONDENCE 6

Letter writing; Notices; Sales letter; Claims and adjustment letter; Notices; social correspondence, Meeting Agenda; Minutes; Memorandum; Office memo; Minutes of meeting. Job application writing; Resume writing.

MODULE III REPORT WRITING 6

Types of reports; Report formats; Types of report writing; Process of report writing; Use of pictures, charts, and tables in the report; Citation styles and rules.

MODULE IV BUSINESS LANGUAGE AND PRESENTATION 5

Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation: importance, characteristics, and plan; Power point presentation: style, visual aids.

MODULE V TECHNOLOGY AND BUSINESS COMMUNICATION 5

Role, effects and advantages of technology in business communication; E-mail,

text messaging, instant messaging and modern technologies like video conferencing, social networking; Strategic importance of e-communication.

Practical Exercises:

The learners are required to:

1. Interview employees of some Organisation to find out communication issues and challenges.
2. Make a vocabulary of various terms used in business documentation.
3. Collect some samples of business correspondence and documentations and find out their effectiveness.

L – 15; T – 15; TOTAL HOURS – 30

TEXT BOOKS:

1. Lesikar, R. V., & Fiatley, M. E. "Business Communication Skills for the Internet Generation", New York, Tata McGraw Hill Education, 2008
2. Herta, M., Herbert, H., & Jane, T. "Effective Business Communication", New York, Tata McGraw Hill Education, 2017
3. Bovee, C., & Thill, J. "Business Communication Essentials: A Skills-Based Approach", 7th Edition, New York, Pearson Education, 2016
4. Dr C.S.G. Krishnamacharyulu, "Business Communication", Himalaya Publishing House Pvt. Ltd, 2016

REFERENCES:

1. Guffey, M. E., & Seefer, C. M., "Business Communication", Boston, Cengage Learning, 2014
2. Lowe, S., & Pile, L. "Business English Language Practice: Grammar and Vocabulary", Delta Publishing, 2008
3. Rani, D. S. "Business Communication and Soft Skills Laboratory Manual", New Delhi, Pearson Education, 2012
4. Taylor, S. "Communication for Business: A Practical Approach", 4th Edition, Canada, Pearson Education, 2005
5. Young, D. J. "Foundations of Business Communication: An integrative Approach", New York, Tata McGraw Hill Education, 2006

COURSE OUTCOMES:

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

CO1: Describe the forms of communication, communication barriers.

CO2: Classify a variety of business correspondence and respond appropriately;

CO3: Communicate in writing for various commercial purposes;

CO4: Use appropriate grammatical constructions and vocabulary to communicate effectively;

CO5: Use business language and presentation skills

Board of Studies (BoS):

16thBoS of Department of Commerce held on
11.12.2021 & 13.12.2021

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1				H	H	H	H		M			H	H		H	M
CO2				H	H	H	H		M			H	H		H	M
CO3				H	H	H	H		M			H	H		H	M
CO4				H	H	H	H		M			H	H		H	M
CO5				H	H	H	H		M			H	H		H	M

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

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The business communication develops the students' abilities to understand how companies networked and hyper connected digital-age workplace, which in turn promote the inclusive quality, decent work place and strengthen the global partnership for sustainable development.

manufacturing overhead, Fixed manufacturing overhead, Non-manufacturing costs, Absorption (full) costing -- Direct material cost, Direct labor cost, Variable manufacturing overhead, Fixed manufacturing overhead, Non-manufacturing costs, Joint and by-product costing, Common costs, Split-off point, Separable costs.

MODULE IV FINANCIAL MANAGEMENT & CAPITAL BUDGETING 14

Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management, Time value of money, present value, future value, annuity, perpetuity, Debt & Equity Financing, Leverage-operating & financial leverage-calculation, degree of financial leverage, degree of operational leverage, degree of combined leverage, Asset & Liability valuation, Mergers & Acquisition

Capital budgeting introduction, cash flow analysis, net present value, and internal rate of return, payback period, discounted payback period, Cost of capital, cost of preferred stock, cost of existing common stock, WACC

MODULE V FINANCIAL RISK MANAGEMENT 12

Overview of financial risk management, types of financial risks, financial risk management process, financial risk strategies, risk sharing strategies, risk transfer strategies, Risk-Return trade-off, Expected return on a stock and portfolio, standard deviation, coefficient of variation, regression analysis, value-at-risk analysis, scenario analysis, covariance, systematic & unsystematic risk, Capital Asset Pricing Model (CAPM), Efficient market hypothesis, Key risks affecting interest rate, yield curve-types, theories on yield curve-liquidity preference theory, expectations theory, market segmentation theory, derivatives

L – 60; Total Hours – 60

Skill Development and practical exercises:

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

1. Understand the objective of the pricing policy of the organization, identify and analyse the pricing policies adopted.
2. Calculate the NPV of an investment made in a capital project.

3. Prepare a Capital Investment Budget for a new Business.
4. Engage in role plays where from given choices you are to enact situations leading to ethical dilemma and then present solutions through group discussions.
5. Devise a pricing strategy for an organization to enable deeper penetration into the market and find a competitive edge.
6. Look into the financial statements and any other publicly available data of 5 companies in the financial services sector and list the KRIs (Key Risk Indicators).

TEXT BOOK:

1. Miles CPA Study Guide by Varun Jain (Business Environment & Concepts – BEC)

REFERENCES:

1. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
2. Cost Accounting: A Managerial Emphasis; Charles Horngren, SrikantDatar, and MadhavRajan; Pearson
3. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
4. Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
5. Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson

COURSE OUTCOMES:

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

CO1: Describe the regulatory requirements and the corporate governance structure to be followed by public companies.

CO2: Apply the cost accounting concepts, terminology, methods and measure the cost of an entity.

CO3: Apply various costing systems that can be used to monitor a company's costs and provide management with information it needs to manage the company's operations and performance.

CO4: Apply the analytical techniques used by external investors to evaluate companies and discuss a company's competitive position.

CO5: Evaluate investment proposals using the capital budgeting techniques and illustrate the fundamentals of financial risk management process.

Board of Studies (BoS):

17th BoS of the Department of Commerce
held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

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

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

SDG 8: Decent Work and Economic Growth

The knowledge of international finance provides wide scope for business environment understanding, and helps to access relevant Industrial skills

COD 1103	ENVIRONMENTAL STUDIES	L	T	P	C
SDG: 6		3	1	0	4

COURSE OBJECTIVES

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; Bio geographic 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 BOOKS:

1. Worthington, I. (2013). Greening Business: Research, Theory, and Practice. United Kingdom: OUP Oxford.
2. Winston, A., Esty, D. C. (2009). Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage. United Kingdom: Wiley.
3. Green Business: Concepts, Methodologies, Tools, and Applications. (2019). United States: IGI Global.
4. Erach Bharucha for UGC, Environmental Studies, http://www.jaduniv.edu.in/upload_files/application_form/1549023003-1.pdf
5. Karpagam, M., Jaikumar, G. (2010). Green Management: Theory & Applications. India: Ane Books Pvt Ltd.
6. Environmental Science. (2016). Botswana: Galgotia Publications.

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 plant 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):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

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

	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			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

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.

COD 1104 BUSINESS INTELLIGENCE USING EXCEL AND ACCESS

SDG: 9 **0 0 4 2**

COURSE OBJECTIVES

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 its 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, and Visualizing Data Using Conditional Formatting.

MODULE III ANALYSING DATA WITH EXCEL 12

Analysing Data with Excel: Introduction of Pivot table; Analysing 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 BOOKS:

- 1 Michael Alexander, Richard Kusleika, 'Access 2019 Bible', Wiley, USA, 2018
- 2 John Walken bach, '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):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th 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		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 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

COD 1105	INTRODUCTION TO INDIAN CONSTITUTION	L	T	P	C
SDG: 16		1	0	0	1

COURSE OBJECTIVES

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):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th 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	PS O3	PS O4
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

COD 1201	ADVANCED FINANCIAL	L	T	P	C
SDG: 8	ACCOUNTING	4	1	0	5

COURSE OBJECTIVES:

COB1: To facilitate a comprehensive understanding of the system of hire purchase and Instalment purchase.

COB2: To equip with the knowledge of royalty accounting and preparation of consignment accounts.

COB3: To comprehend the Process of Accounting for partnership.

COB4: To enable the students to prepare, analyse and interpret insurance claims and departmental profits

COB5: To determine the usefulness of commercial accounting and government accounting for business.

MODULE I	ACCOUNTING FOR HIRE PURCHASE AND INSTALLMENT SYSTEMS	15
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Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession. Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtor's system, stock and debtors' system, branch final account system and

wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

MODULE II	ROYALTY AND CONSIGNMENT ACCOUNTS	15
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Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts, excluding Sub-lease.

Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee.

MODULE III ACCOUNTING FOR PARTNERSHIP 15

Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.

MODULE IV INSURANCE CLAIMS AND DEPARTMENTAL ACCOUNTS 15

Insurance Claims: Meaning of insurance claims, Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; procedure to lodge insurance claim; Average clause and indemnity period. Ascertainment of claims against loss of stock and loss of profit.

Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

MODULE V GOVERNMENT ACCOUNTING 15

Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

L – 60; T – 15; Total Hours – 75

Practical Exercises:

The learners are required to:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit
5. Visita Government office to get knowledge on the system of accounts keeping and prepare are port.

TEXT BOOK:

1. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019

REFERENCES:

1. Anthony, R., Hawkins, D., & Merchant, K. A. 'Accounting: Text and Cases', McGraw-Hill Education, New York, 2010
2. Dam, B. B., & Gautam, H. C. 'Advanced Accounting', Gayatri Publications, Guwahati, 2019
3. Goyal, B. K., & Tiwari, H. N. 'Financial Accounting', Taxmann Publication, New Delhi, 2019
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. 'Financial Accounting', Vikas Publishing House Pvt. Ltd., New Delhi, 2018
5. Monga, J. R. 'Financial Accounting: Concepts and Applications', Mayur, New Delhi, 2017
6. Godwin, N., Alderman, W., & Sanyal, 'Financial Accounting', Cengage Learning, Boston 2016
7. Shukla, M. C., Grewal, T. S., & Gupta, S. C. 'Advanced Accounts', Vol.-I, S. Chand Publishing, New Delhi, 2016

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system;

CO2: Apply appropriate software to workout royalty accounts and Prepare accounts relating to consignment business;

CO3: Use the different accounting procedure for partnership

CO4: Provide services to departmental stores in preparing departmental accounts; Guide business enterprises in preparing and submitting insurance claim statement against business losses;

CO5: Compare commercial accounting system with Government accounting system and explain Government financial administration.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th 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	H											H	H		
CO2	H	H											H			
CO3	H	H									H		H			
CO4	M	H											M			
CO5	L	H											M		M	

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

SDG 8: Decent Work and Economic Growth

Advanced financial accounting skills are needed for decision-makers to make productive decisions, which help in turn to felicitate a wide range of employment opportunities.

TEXT BOOK:

1. Kapoor N.D, Business Law, Sultan Chand & Sons, New Delhi, 2015.

REFERENCES:

1. Kuchal, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
2. R.S.N.Pillai& Bagavathi, Mercantile Law, Sultan Chand & Sons- New Delhi-2015
3. Balachandran V, & Thothardi, Business Law, Tata McGraw Hill Publishing Company Ltd, 2015.

COURSE OUTCOMES:

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

CO1: Identify the legal provisions related to Contract act and special contracts

CO2: Acquaint with the legal provisions related to various essential elements of a valid contract.

CO3: Discuss various provisions of contract related to business

CO4: Demonstrate difference between Quasi and Contingent contracts.

CO5: Classify how to implement the law of contract in business.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

19th AC held on 29.09.2022

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

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

SDG:16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institution at all levels

This course enables the learners to Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and

international agreements

present the differences.

3. Visit a local bank and determine how much the Indian Rupees is worth and observe the changes on a quarterly basis
4. Research on the latest technological tools used by auditors when auditing the internal control of an organization

TEXT BOOK:

1. Miles CPA Study Guide by Varun Jain (Business Environment & Concepts – BEC)

REFERENCES:

1. Executive's Guide to IT Governance: Improving Systems Processes with Service Management, COBIT, and ITIL - Robert R. Moeller
2. Executive Summary · Harvard Business Essentials: Performance Management: Measure and Improve the Effectiveness of your Employees
3. Measuring and Managing Performance in Organizations - Robert D. Austin
4. M. L. Jhingan, International Economics, 6th edition, Vrinda Publications, 2009. · Niravathi & C Ramani Nair, International Economics, 1st edition, Interline Publishing Pvt Ltd, 2003. · Joel Dean, Managerial Economics, 1st edition, PHI Learning Private Limited, 2009. · Varshney and Maheswari, Managerial Economics, 2nd edition, Prentice-Hall of India Pvt.Ltd, 2005. · D. M. Mithani : Business Economics, 4th edition Himalayan Books, 2011.
5. J. D. Varma, K. K. Dewett, Elementary Economic Theory, 1st edition, S. Chand, 2011. · Petersen & Lewis: Managerial Economics, 4th edition, Pearson, 2005.
6. G. S. Gupta, Managerial Economics, 4th edition Deep & Deep Publication, 2011. · A. Koutsoyiannis, Modern Micro Economics, 2nd edition, Macmillan, 2008.
7. Cost Accounting: A Managerial Emphasis - Charles T. Horngren, Srikant M. Datar, George Foster
8. Management and Cost Accounting: A Student's Manual - Colin Drury · Financial Management: Theory & Practice - Eugene F. Brigham and Michael C. Ehrhardt · The Basics of Public Budgeting

and Financial Management - Charles E. Menifield

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to:

CO1: Explain the different performance measures to evaluate firms.

CO2: Analyze the effect of microeconomic concepts on businesses.

CO3: Analyze the effect of macroeconomic concepts on businesses.

CO4: Analyze the effect of economic environment on strategy.

CO5: Describe the characteristics of IT systems, the evolving role of IT in business, internal control and auditing.

Board of Studies (BoS):

17th BoS of the Department of Commerce
held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

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

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

SDG 8: Decent Work and Economic Growth

The knowledge of international finance provides wide scope for business environment understanding, and helps to access relevant Industrial skills

COD 1253	INTERNATIONAL AUDITING- I	L	T	P	C
SDG: 08		4	0	0	4

COURSE OBJECTIVES

COB1: Apply Generally Accepted Auditing Standards (US GAAS), International Standards of Auditing (ISA) and Public Company Accounting Oversight Board Auditing Standards (PCAOB) when performing audits of issuer and non-issuer entities.

COB2: Establish the overall audit strategy and develop an audit plan.

COB3: Impart the knowledge of entity and its environment (including its internal controls), and assess the risks of material misstatement when performing an audit engagement.

COB4: Describing the appropriate audit evidence regarding the financial statements under audit.

COB5: Form an audit opinion and report on financial statements.

MODULE I AUDIT INTRODUCTION 14

Introduction to financial statement auditing, Traditional Framework – General Standards, Fieldwork Standards, Reporting Standards, purpose & premise of an audit, overall objectives of the independent auditor, conduct of an audit in accordance with GAAS, Inherent limitations of an audit, Independence, Integrity & Objectivity, General Standards & Accounting principles, Responsibilities to Clients, Other Responsibilities & Practices, Standards & Responsibilities for non-attest services, Sarbanes-Oxley Act (SOX), 2002, PCAOB Standards – Overview.

MODULE II INTERNATIONAL STANDARDS 10

International Federation of Accountants, International Auditing and Assurance Standards Board – International Standards on Auditing (ISAs), International Standards on Review Engagements (ISAEs), International Standards on Related Services (ISRSs), International Standards on Quality Control, Clarified ISAs, IESBA - Conceptual framework approach to independence.

MODULE III AUDIT PLANNING 12

Pre-engagement acceptance activities, engagement letter, audit committee, Planning the audit – Benefits of planning, Nature and extent of planning

Attestation, John Wiley & Sons

REFERENCES:

1. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, John Wiley & Sons
2. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
3. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to:

CO1: Apply the principles, rules and interpretations included in the AICPA Code of Professional Conduct to given situations.

CO2: Identify international standards applicable to auditors of public and non-public companies.

CO3: Prepare an audit plan, Comprehend the risks involved and how the auditor responds to the risks assessed.

CO4: Comprehend and assess internal controls of various business cycles of an entity.

CO5: Prepare the audit documentation for audit of financial statements, perform sampling procedures and report the findings of the audit.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	H	H			H				H			H	H	M	
CO2	H	M		H									H	M	H
CO3	M	H						M					M	H	
CO4	H	H											H	H	
CO5	H	M								H			H	M	

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

SDG 8: Ensure decent work for all through enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to provide knowledge of auditing principles, procedures, and techniques. This course helps the learners to recognise that Auditing is the process of verification and valuation of accounts and inter-checking and evaluating the accounting accuracy and policies.

COD 1204 PUBLIC SPEAKING AND PRESENTATION SKILLS

SDG: 4 **OBJECTIVES** **L T P C**
1 0 0 1

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

MODULE I INTRODUCTION TO PUBLIC SPEAKING 7

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

MODULE II PRESENTATION SKILLS 8

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
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):

15thBoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th 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	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: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

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

SEMESTER III

COD 2151	INTERNATIONAL FINANCIAL	L	T	P	C
SDG: 17	ACCOUNTING & REPORTING – I	4	0	0	4

COURSE OBJECTIVES:

COB1: Provide conceptual framework by defining rules and principles of financial reporting as per US GAAP and IFRS.

COB2: Discuss the financial statements of private and public companies as per US GAAP and IFRS.

COB3: Financial accounting and reporting for current assets and current liabilities as per US GAAP and IFRS.

COB4: Financial accounting and reporting for investments in equity, debt securities, derivatives and hedging arrangements as per US GAAP and IFRS.

COB5: Financial accounting and reporting for tangible fixed assets and their depreciation and impairment as per US GAAP and IFRS.

MODULE I FUNDAMENTALS OF US GAAP FINANCIAL 10
REPORTING

Standard setting bodies & hierarchy, elements of financial statements, primary objectives of financial reporting, qualitative characteristics of financial statements, fundamental assumptions & principles, recognition & measurement, using cash flow information & present value, accounting cycle & preparation of financial statements. Preparation of Balance sheet: Elements of balance sheet, Line items and the format of balance sheet.

MODULE II PREPARATION OF FINANCIAL 12
STATEMENTS

Elements of income statement sheet, Line items and the format of balance sheet, preparation of income statement & the statement of comprehensive income, adjustments to correct identified errors, ratios: computation and interpretation, Preparation of statement of changes in equity & statement of cash flows, adjustments to correct identified errors, classification of cash flows: cash flow from operating, financing and investing activities, direct and indirect method of calculation of cash flow from operating activities.

MODULE III MONETARY CURRENT ASSETS & CURRENT 12
LIABILITIES AND INVENTORY

Current assets, Current Liabilities, Working Capital, Efficiency (turnover) ratios: inventory conversion cycle (ICP), receivable collection period. (RCP), payable deferral period (PDP); Operating cycle, Cash conversion cycle, Cash

& Cash equivalents, Bank Reconciliation, A/R: different methods, N/R, Transfer of financial assets, Comparison with IFRS, Determination of Inventory & COGS, Inventory costing methods such as specific identification method, average cost method, FIFO & LIFO under periodic & perpetual systems, inventory valuation: LCM or LCNRV, gross profit & retail inventory methods, comparison with IFRS.

MODULE IV INVESTMENTS IN EQUITY & DEBT 14
SECURITIES

Investment in Equity Securities: FVTNI (Fair Value Through Net Income): Equity Method, Investment in Debt Securities: Trading Securities: Available for Sale Securities, Held to Maturity Securities Acquisition of fixed assets, tangible fixed costs: land, building, equipment, self-constructed fixed assets.

MODULE V TANGIBLE & INTANGIBLE FIXED ASSETS 12
AND NON-MONETARY EXCHANGES

Acquisition of fixed assets, Capitalization of interest, costs incurred after acquisition, depreciation methods such as SLM, DDB, SYD, & UOP, depletion, impairment, asset retirement obligation, Disposal & involuntary conversions, Classification of intangible asset-forms, identifiability, expected life, manner of acquisition, accounting for intangibles-capitalization of costs, amortization, impairment, Knowledge-based, legal rights-patents, copyrights, franchise agreements, leasehold, trademarks, goodwill etc., Non-monetary exchanges.

PRACTICALS

Skill Development:

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

1. Analyze and evaluate US GAAP financial statements included as part of Form 10-K of an issuer (e.g., Walmart, Inc.).
2. Review significant accounting policies disclosed by an issuer on the notes to the financial statements and present a summary.
3. Analyze the effect of changing from FIFO to LIFO method of accounting based on sample financial statements, on (i) Statement of financial position and (ii) Income Statement
4. Research the US GAAP ASC standard to determine, if it is permissible to capitalize interest into the cost of the assets and what standard addresses this issue. Develop a report on (i) objectives of capitalizing interest (ii) assets that qualify for capitalization of interest (iii) limit on the amount of interest to be capitalized each period (iv) Disclosures, if any required.
5. Refer public company financial statements and determine (i) Its

investments for the year (ii) Where are they reported on the financial statements and (iii) How are the investments valued and does the company use FV.

L 60 ; TOTAL HOURS -60

TEXT BOOKS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, John Wiley & Sons

REFERENCES:

1. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
2. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
3. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, John Wiley & Sons
4. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, John Wiley & Sons
5. IFRS Simplified with Practical Illustration Part 1 & 2, Mr Rammohan Bhawe and Dr Mrs Anjali Rammohan Bhawe, CNBC TV 18

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to:

CO1: Comprehend the conceptual framework and standard-setting for business and non-business entities as per US GAAP.

CO2: Record the financial statement accounts for-profit business entities as per US GAAP.

CO3: Comprehend the major differences in the accounting treatments under US GAAP & IFRS.

CO4: Determine the value of different financial statement accounts as per US GAAP.

CO5: Demonstrate how different financial statement items are interlinked. Demonstrate the accounting treatment of equity & debt securities, tangible assets and intangible assets.

Board of Studies (BoS) :

18th BoS of Department of Commerce held on 06.03.23

Academic Council:

20th Academic council held on 13.4.23

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	H	H	H	H							M	H	H	M	H
CO2	H	H	M	M							L	H	M	M	H
CO3	H	M	M	M							L	M	H	M	M
CO4	H	M	M	M							L	M	M	H	M
CO5	M	M	M	M							L	M	M	H	M

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.

COD 2152	INTERNATIONAL AUDITING - II	L	T	P	C
SDG: 17		4	0	0	4

COURSE OBJECTIVES:

COB1: This section addresses the auditor's use of analytical procedures as substantive procedures.

COB2: Comprehend the internal audit functions

COB3: Provide overview of audit sampling and reporting.

COB4: Highlight the information that needs to be provided in the audit reports.

COB5: Overview of SSARS Engagements, Preparation of Financial Statements & Compilation Engagements

MODULE I	AUDIT EVIDENCE & SUBSTANTIVE PROCEDURES	10
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Sufficient & Appropriate Audit Evidence, Audit Evidence determined by RMM, Management Assertions, Audit procedures, Substantive procedures for revenue, expenditure, production & payroll cycles, investing & financing cycles, Test of details, Analytical procedures, Other specific substantive procedures.

MODULE II	AUDIT FINDINGS	12
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Internal auditor-evaluating the internal audit function, using the work of internal audit function to obtain audit evidence, to provide direct assistance, Specialist, Evaluating Audit Evidence obtained and Misstatements identified, Analytical procedures in overall review, Forming an opinion of Financial Statements, Engagement Quality Review.

MODULE III	AUDIT DOCUMENTATION, SAMPLING, AND REPORT	12
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Audit Plan, Audit Documentation, Management Representation Letter, Audit sampling-overview, understanding sampling risks, Types of Statistical Sampling-Attributes Sampling, Classical Variables Sampling, PPS Sampling, Unmodified opinion, Justified lack of Consistency, Going Concern Doubt, Uncertainty, GAAP Issue-Qualified opinion vs Adverse Opinion vs Disclaimer opinion.

MODULE IV	OTHER AUDIT REPORTS	14
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Other Info in Documents with Audited Financial Statements, Required Supplementary Info, Supplementary Info in relation to financial statements, Audit of Single & Group Financial Statements, Audit of Special Purpose Financial statements, Audit of Financial statements prepared using a financial

reporting framework, Other Engagements & Reports Based on SAS, Review of Interim, Summary Financial Statements, Report on Compliance of Audited Financial Statements, Comfort Letter for Underwriters, Application of Accounting Principles.

MODULE V COMPILATION, REVIEWS & ATTESTATION 12
ENGAGEMENTS; EFFECT OF INFORMATION
TECHNOLOGY ON AUDIT & DATA
ANALYTICS

Overview of SSARS Engagements, Preparation of Financial Statements, Compilation Engagements, Review of Financial Statements, Agreed-Upon Procedures Engagements, Prospective Financial Statements, Compliance, Management Discussion & Analysis, Trust Services.

Auditor's consideration of internal control, Auditing Techniques, Auditor's Computerized Tools for IT environments in IT environments. Overview of Audit Data Analytics (ADA), Analytical procedures, Benefits, Accessing, preparing & protecting data.

L -60 ; TOTAL HOURS -60

TEXT BOOKS:

1. Miles CPA Review Concept Book: International Auditing, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: International Auditing, John Wiley & Sons

REFERENCES:

1. Wiley CPA Excel Exam Review Course Study Guide: International Auditing, John Wiley & Sons

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to:

CO1: Discuss the quality and quantity of audit evidence.

CO2: Explain direct assistance and audit Evidence.

CO3: Describe the audit plan and audit documentation

CO4: Discuss the audit of financial statements prepared using a financial reporting framework

CO5: Explain the auditing techniques and internal control.

Board of Studies (BoS) :

18th BoS of Department of Commerce held on
06.03.23

Academic Council:

20th Academic council held
on 13.4.23

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	H							H	M	H
CO2	H	H	M	M	L	H							M	M	H
CO3	H	M	M	M	L	M							H	M	M
CO4	H	M	M	M	L	M							M	H	M
CO5	M	M	M	M	L	M							M	H	M

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.

COD 2101	CORPORATE ACCOUNTING	L	T	P	C
SDG: 04		4	1	0	5

COURSE OBJECTIVES

The objectives of this course is to make the Learners,

COB1: To define the rationale, merits, and demerits of issuing shares of a company

COB2: To prepare financial statements such as Profit & Loss Account and Balance Sheet of companies.

COB3: To prepare balance sheet after Internal Reconstruction of company

COB4: To compute the purchase price for amalgamation/business combination

COB5: To illustrate the process of e-filing of annual reports of companies.

MODULE I ACCOUNTING FOR SHARE CAPITAL & 15 **DEBENTURES**

Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

MODULE II PREPARATION OF FINANCIAL STATEMENTS OF 15 **COMPANIES INCLUDING ONE PERSON COMPANY**

Preparation of financial statements of corporate entities including one Person Company (including calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

MODULE III INTERNAL RECONSTRUCTION AND PROFIT OR 15 **LOSS PRIOR TO INCORPORATION**

Internal Reconstruction: Different forms of Internal Reconstruction;

Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.

Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

MODULE IV AMALGAMATION OF COMPANIES 15

Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.

MODULE V CORPORATE FINANCIAL REPORTING 15

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises

(In reference to Relevant Accounting Standards/Ind AS as applicable.)

L – 60; T – 15; TOTAL HOURS –75

Practical Exercises:

The learners are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.
5. Download company annual reports of reputed companies from the websites and shall analyse the voluntary and mandatory information contained in these statements.

TEXT BOOK:

1. Mukherjee, A., & Hanif, M. "Corporate Accounting" Tata McGraw Hill

Education, New Delhi, 2019

REFERENCES:

1. Guwahati Goyal, B. K. "Corporate Accounting": Taxmann Publication, New Delhi, 2019.
2. Maheshwari, S. N., & Maheshwari, S. K., "Corporate Accounting", Vikas Publishing House, New Delhi, 2018.
3. Jain, S. P., & Narang, K. L. "Corporate Accounting" Kalyani Publishers, New Delhi, 2015.
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. "Advanced Accounts. Vol.-II" S. Chand Publishing, New Delhi, 2016.
5. Tulsian, P. C., & Tulsian, B. "Corporate Accounting" S. Chand Publishing, 2016
6. Bergeron, B. "Essentials of XBRL: Financial Reporting in the 21st Century" John Wiley & Sons, New Jersey, 2003.

COURSE OUTCOMES:

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

CO1: Articulate the process of issue of shares of a company

CO2: Prepare financial statements such as Profit & Loss Account and Balance Sheet

CO3: Prepare balance sheet after Internal Reconstruction of company

CO4: Analyse the case study of major amalgamations of companies in India

CO5: Illustrate the process of e-filing of annual reports of companies.

Board of Studies (BoS) :

Academic Council:

16th BoS of Department of Commerce held on 11.12.2021 & 13.12.2021

18th AC held on 24.02.2022

	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	PS O2	PS O3	PS O4
CO 1	H	H	H	H							M	H	H	M	H	H
CO 2	H	H	M	M							L	H	M	M	H	H
CO 3	H	M	M	M							L	M	H	M	M	H
CO 4	H	M	M	M							L	M	M	H	M	M
CO 5	M	M	M	M							L	M	M	H	M	M

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

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies. This course enables the learners to have a practical training about preparing financial statements such as Profit & Loss Account, Balance Sheet and to have a complete know-how of the process of e-filing of annual reports of companies that are vital to ensure a transformative education.

COD 2103	BUSINESS MATHEMATICS AND	L	T	P	C
SDG: 04	STATISTICS	3	1	0	4

COURSE OBJECTIVES

The objectives of this course are:

COB1: To analyse the applications of Mathematics and Statistical techniques used in business decision making.

COB2: To acquire proficiency in calculus in solving real life business problems

COB3: To find the roots of univariate Analysis using different techniques.

COB4: To demonstrate the concepts of limits, continuity and application of bi-variate analysis.

COB5: To develop the use of time series necessary for applications.

MODULE I INTRODUCTION TO BUSINESS MATHEMATICS 12

Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.

Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

MODULE II DIFFERENTIAL CALCULUS 12

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

MODULE III UNIVARIATE ANALYSIS 12

Measures of Central Tendency: Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance

MODULE IV BI-VARIATE ANALYSIS 12

Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's co-efficient and Spearman's Rank correlation) and Properties.

Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression

MODULE V INDEX NUMBERS & TIME SERIES 12

INDEX NUMBERS: Meaning and uses; Construction of index numbers: Aggregative and average of relatives, simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI).

TIME SERIES: Components; additive and multiplicative models; Trend analysis, moving averages and method of least squares (linear trend).

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;
4. Use commonly used statistical packages to apply various statistical tools to a dataset available through secondary sources;
5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

TEXT BOOK:

1. Bhardwaj, R. S. "Business Mathematics and Statistics", Scholar Tech Press, New Delhi, 2019

REFERENCES:

1. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. "Statistics for Management", Pearson Education, New Jersey, 2017

2. Thukral, J. K. "Business Mathematics and Statistics", Maximax Publications, New Delhi, 2017
3. Vohra, N. D. "Business Mathematics and Statistics", New Delhi, Tata McGraw Hill Education India, 2014

COURSE OUTCOMES:

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

CO1: Acquire proficiency in using different mathematical tools in solving real life economic problems

CO2: Attain proficiency in using(matrices, calculus and mathematics of finance) in solving real life business problems

CO3: Develop an understanding of the various averages and measures of dispersion to describe statistical data

CO4: Illustrate the relationship between two variables through correlation and regression

CO5: Analyze the trends and tendencies over a period of time through time series analysis

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021& 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	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	PS O2	PS O3	PS O4
CO 1	H	H	H	H								H			H	H
CO 2	H	H	H	M								M			H	H
CO 3	M	M	M	M								M			M	H
CO 4	M	M	M	M								M			M	M
CO 5	M	M	M	M								M			M	M

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

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making. This course enables the learners to achieve numeracy literacy which is considered an important part for their holistic development.

COD 2104	BOOK REVIEW	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

The objective of this course are

COB1: To introduce need and importance of book review.

COB2: To illustrate the method of book review.

COB3: To discuss the different method and presentation.

COB4: To demonstrate the book review with practical example.

MODULE I	WRITING THE BOOK REVIEW	8
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Introduction to book review; Method of book review: Preparing to write your review, creating a first draft of the review, polishing the review; Tips for writing; Structural elements.

MODULE II	PECHA KUCHA PRESENTATION	7
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Power Point Presentation dos and don'ts; Pecha Kucha Presentation; Guidelines for presenting the book review to audience in Pecha Kucha format.

L– 15; TOTAL HOURS – 15

REFERENCES:

1. Joanna Cutrara, How to Write a Book Review, grammarly.com, 2020, [The Essential Tips on How To Write an Engaging Book Review | Grammarly](#)
2. Christopher Taylor, How to Write a Book Review, wiki how, 2020, [4 Ways to Write a Book Review - wikiHow](#)
3. Admin, How to Write a Book Review, Essay Basic, 2017, [How To Write A Good Book Review, with Samples \(essaybasics.com\)](#)
4. Asihsh Agarwal, Business Presentation in Power Point, Udemy, March 2021, Online Course
5. RecharHarrington, PowerPoint: From Outline to Presentation, Linda.com, 2021, Online Course
6. Pecha Kucha, <https://www.youtube.com/watch?v=Hq9txHjiRYo>, YouTube
7. Pecha Kucha, <https://www.youtube.com/watch?v=5df7XtyvDb4>, YouTube

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Identify the need and importance of book review.

CO2: Illuminate the book review.

CO3: Illustrate the different method of presentation.

CO4: Use the method of presentation to present their book review.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	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	PS O2	PS O3	PS O4
CO 1				H	H							H			H	H
CO 2				H	H							H			H	H
CO 3				H	H							H			H	H
CO 4				H	H							H			H	H

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

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course motivates the learners to inculcate the lifelong learning skills which in turn develop the lifelong learning opportunities for equitable education.

SEMESTER-IV

COD 2251	COST MANAGEMENT	L	T	P	C
SDG: 04		4	1	0	5

COURSE OBJECTIVES:

The objectives of this course are :

COB1: To provide the overview of costing system and preparing cost sheet.

COB2: To highlight the process of determining the costs at which inventory items are recorded into stock and their valuation including labour costing techniques.

COB3: To help the learners acquire the skill to determine the absorption methods and treatment of overheads.

COB4: Discuss the overview of job and batch costing with profit calculations.

COB5: To discuss the process costing methods and highlight the recent trends in costing.

MODULE I COST ACCOUNTING, COST SHEET & TENDER 18
AND QUOTATION

Definition: Meaning, objectives and advantages of cost accounting; Cost concepts and classifications; Elements of cost; Installation of a Costing system; Format of Cost Sheet; Difference between cost accounting and financial accounting, Tenders and Quotations.

MODULE II ELEMENTS OF COST: MATERIAL AND LABOUR 15

Materials: Material/inventory control techniques. Accounting and control of purchases, storage, EOQ and issue of materials. Materials Stock Level, Methods of pricing of materials issues: FIFO, LIFO, Simple and Weighted Average methods.

Labour: Accounting and Control of labour cost; time keeping and time booking. Concept and treatment of idle time, over time, labour turnover. Methods of wage payment and the Incentive schemes- Halsey and Rowan etc,

MODULE III ELEMENTS OF COST: OVERHEADS 14

Collections and Classification of Overheads - Allocation & Apportionment – Primary Distribution - Secondary Distribution - Reapportionment of Costs to Production Departments (Simultaneous Equation Method); absorption of Overheads and Computation of Machine Hour Rate.

MODULE IV METHODS OF COSTING 14

Job and Batch Costing: Meaning, Features of Job Costing, Types of Job Costing, Preparation of Job Cost Sheet, Batch Costing, Meaning, Its

REFERENCES:

1. M.C. Shukla, T.S. Grewal, Dr. M. P. Gupta, "Cost Accounting", S.Chand & Company Ltd, New Delhi, 2010.
2. S.P. Iyengar "Cost Accounting" 10th revised edition, Sultan Chand & Sons, New Delhi, 2014.
3. T.S. Reddy, Y. Hariprasad Reddy "Cost Accounting" 4th Revised Edition, Margham Publications, 2019.
4. R.S.N.Pillai and V. Bagavathi "Cost Accounting principles and practices" S Chand & Co Ltd, New Delhi, 2013.
5. Lal, J., & Srivastava, S. "Cost Accounting" McGraw Hill Publishing Co, New Delhi, 2013
6. Mowen, M. M., & Hansen, D. R. "Cost Management" Thomson Publications, Stanford, 2005.
7. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

COURSE OUTCOMES:

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

CO1: Prepare the cost sheet of the company (Book wise questions).

CO2: Compute unit cost and total cost of production and evaluate the labour turnover.

CO3: Ascertain cost under over absorption and under absorption.

CO4: Compute the profit from job and batch costing.

CO5: Explain the process costing methods and list the pros and cons of recent trends in costing.

Board of Studies (BoS) :

18th BoS of Department of
Commerce held on 06.03.2023

Academic Council:

20th Academic council held on 13.4.23

	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	PS O2	PS O3	PS O4
CO 1	H	H	H	H								H	H	H	H	H
CO 2	H	H	M	M								H	H	H	H	H
CO 3	H	M	M	M								M	M	M	M	M
CO 4	H	M	M	M								M	M	M	M	M
CO 5	M	M	M	M								M	M	M	M	M

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

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose. This course will substantially increase the knowledge of learners who have relevant skills for employment, decent jobs and entrepreneurship.

COD 2203	ENTREPRENEURSHIP DEVELOPMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are

COB1: To comprehend the concept of different entrepreneurial traits and dimensions of entrepreneurship.

COB2: To describe the parameters to assess opportunities and constraints for innovative business ideas.

COB3: To elucidate the different ways of funding the business idea.

COB4: To describe the steps in formulation & implementation of business process.

COB5: To address the steps and issues in mobilizing resources for startup

MODULE I INTRODUCTION TO ENTREPRENEURSHIP 12

Meaning, Elements, Determinants and Importance of entrepreneurship and creative Behaviour; Creativity and entrepreneurship, Steps in Creativity, Innovation and inventions; Factors that influence Entrepreneurship, Entrepreneurship around us; Dimensions of entrepreneurship; Types of Entrepreneurship: Intrapreneurship, Technopreneurship, Cultural entrepreneurship, International entrepreneurship, Ecopreneurship, and Social entrepreneurship.

MODULE II ENTREPRENEURSHIP IN INDIA 12

Concept of business houses and Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution; Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

MODULE III ENTREPRENEURSHIP ECOSYSTEM 12

Requirement, Availability and access to finance, Marketing assistance, Technology and industrial accommodation, Role of government, Institutions, industries / entrepreneur's associations and Self help groups, Concept, Role and functions of business incubators, Angel investors, Venture capital, Start-up finance and private equity fund.

MODULE IV SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY 12

Significance of writing the business plan / project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, Location, Layout, Operation, Planning & control; Preparation of project report (various aspects of the project report such as size of investment, Nature of product, Sourcing of material, Market potential may be covered); Project submission / Presentation and appraisal thereof by external agencies, such as financial / non- financial institutions.

MODULE V BUSINESS MODELS & MOBILIZING RESOURCES 12

Business models: The importance and diversity of business model, emerging business models, potential fatal flaws of business models, components of an effective business model.

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, Suppliers, Bankers, Principal customers; Contract management: Basic start-up problems.

L – 45;T-15; TOTAL HOURS –60

Practical Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

TEXT BOOKS:

1. Vasanth Desai, "Dynamics of Entrepreneurial Development and Management ", Himalaya Publishing House, Mumbai, 2009.

REFERENCES:

1. Sangeetha Sharma, "Entrepreneurial Development", PHI learning private Ltd, Delhi, 2020.
2. Debasish Biwas and Chanchal Dey, "Entrepreneurial Development in India", Routledge, New York, 2021.
3. Hisrich, R., Peters, M., & Shepherd, D. "Entrepreneurship" McGraw Hill Education, New York, 2017.
4. Howard Frederick, Allan O'Connor, Donald F. Kuratko, "Entrepreneurship" Cengage AU Learning, 2018.
5. Dollinger, M. J. "Entrepreneurship: Strategies and Resources", Prentice Hall, New Jersey, 2008.

COURSE OUTCOMES:

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

CO1: Discern distinct entrepreneurial traits and dimensions of entrepreneurship

CO2: Identify the parameters to assess opportunities and constraints for new business ideas.

CO3: Develop a business idea by adopting systematic process.

CO4: Design strategies for successful implementation of ideas.

CO5: Create a business plan for startup.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021& 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	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	PS O2	PS O3	PS O4
CO1	H	M		M					H		M	H	H	M	H	H
CO2	H	M		M					H		M	H	H	M	H	H
CO3	H	H		M					H		M	H	H	M	H	H
CO4	M	H		M					H		M	H	H	M	H	H
CO5	M	L		M					H		M	H	H	M	H	H

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

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps to create more number the entrepreneur by making them creative, innovative and encouraging the growth of micro, small and medium-sized enterprises and also to equip the learners to learn entrepreneurial skills so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

COD 2252	INTERNATIONAL FINANCIAL ACCOUNTING AND REPORTING-II	L	T	P	C
		4	0	0	4

SDG: 17

COURSE OBJECTIVES:

Students should be able to

COB1: The revenue recognition principles and its application as per US GAAP and IFRS.

COB2: Financial accounting and reporting for bonds as well as debt restructuring as per US GAAP and IFRS.

COB3: Financial accounting and reporting for pensions and post-retirement benefits as per US GAAP and IFRS.

COB4: Financial accounting and reporting with respect to deferred taxes as per US GAAP and IFRS.

COB5: Financial accounting and reporting for stockholders' equity as per US GAAP and IFRS.

MODULE I BONDS AND DEBT RESTRUCTURING 12

Present value & future value formula, ordinary annuity, annuity due, PV & FV calculations. Types of bonds, Accounting for Bonds, Other Bond Accounting Considerations, Convertible bonds, Bonds with detachable warrants, bond retirement, Fair value option & fair value election, Overview of accounting for troubled debt, Impairments of Debts, Debt Restructure: Settlement, Debt Restructure: Modification of terms.

MODULE II LEASES & PENSION 12

Overview of leases, classification of leases—operating & finance leases, sale leaseback, lease accounting considerations, Overview of pension plans, defined contribution, defined benefit plan, pension plan obligation and pension plan assets, net pension expense and its components, Accounting for pension plans & reporting on balance sheet, pension liability, amortization, actuarial gains/losses, reporting pension plan.

MODULE III STOCKHOLDERS' EQUITY & EARNINGS PER SHARE 14

Common stock, preferred stock, additional paid-in capital (APIC), retained earnings & dividends, accumulated other comprehensive income, treasury stock, presentation of stockholders' equity, Simple capital structure, basic EPS, income available to common stockholders, stock dividends, stock splits, dilutive securities.

MODULE IV BUSINESS COMBINATIONS, CONSOLIDATIONS & PARTNERSHIPS 10

Overview of the acquisition method, accounting for acquisitions, non-controlling interest, intercompany transactions, variable interest entities, Overview of partnership accounting, admission of a partner, retirement of a partner, liquidation of the partnership.

MODULE V FOREIGN CURRENCY ACCOUNTING & NOT-FOR-PROFIT ACCOUNTING 12

Fundamentals of foreign currency accounting, foreign currency terminology, temporal method, current rate method, US GAAP vs. IFRS, Foreign currency translation and remeasurement, IFRS treatment on foreign currency accounting, individual foreign transactions, Not-for-profit financial statements—statement of financial position, statement of activities, statement of cash flows, Accounting for Contribution Revenue, Other accounting considerations, Specific industry applications.

PRACTICALS

Skill Development:

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

Review various schedules of Form 1040 (Individual Income Tax return).

Analyze various tax planning method and techniques available for individuals for federal income tax.

Prepare Schedule K-1 by using information from Partnership and S Corporation tax returns.

Case study analysis of Schedule M-1 of Form 1120 to reconcile profit per books with the profit per tax return.

Evaluate various scenarios that are subject to gift and estate taxes.

Present a comparative chart of the common law and statutory liabilities of a CPA auditor.

L -60; TOTAL HOURS - 60

TEXT BOOKS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, John Wiley & Sons

REFERENCES:

1. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
2. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
3. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer

4. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

COURSE OUTCOMES:

Students will be able to

CO1: Comprehend the characteristics of bonds and apply the GAAP principles to record bonds.

CO2: Apply the accounting treatment of leases & pensions.

CO3: Comprehend the major differences in the accounting treatments under US GAAP & IFRS.

CO4: Prepare the financial statements based on acquisition and consolidation method.

CO5: Demonstrate how different financial statement items are interlinked.

Board of Studies (BoS) :

18th BoS of Department of Commerce held on 06.03.23

Academic Council:

20th Academic council held on 13.4.23

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3
CO1															
CO2				L											
CO3							M								
CO4													H		
CO5															

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.

COD 2253	INTERNATIONAL TAXATION –I	L	T	P	C
SDG: 17		4	0	0	4

COURSE OBJECTIVES:

Students should be able to

COB1: Have knowledge about the federal income tax rules for individuals which consists of gross income, deductions, tax computation, alternative minimum tax, additional taxes, and tax credits.

COB2: Calculate and evaluate capital gains & losses, gains & losses from sale of long-term business property, and depreciation and amortization methods as per federal income tax provisions.

COB3: Have knowledge about federal income tax provisions applicable to C-Corporations including income, deductions, earnings & distributions, liquidation and reorganizations.

COB4: Have knowledge about federal income tax provisions applicable to S-Corporations including eligibility criteria, income tax return, shareholder basis, earnings & distribution and termination of election.

COB5: Have knowledge about federal income tax provisions applicable to partnerships, estates & trusts, and tax-exempt organizations.

MODULE I INDIVIDUAL INCOME TAX RETURN 12

Overview of Form 1040, Filing requirements for Form 1040, Wages, Salaries, Bonus, Commission, Fees & Tips, Schedule B – Interest & Dividend, Schedule C or C-EZ – Business Income, Schedule D – Capital gains & losses, Schedule E – Passive Income (Rent, Royalty & Flow through entities income), Schedule F – Farming Income.

MODULE II GROSS INCOME & ADJUSTMENTS 12

Other line items included in GTI, Non-taxable Miscellaneous Items, Withdrawal of savings penalty, Individual Retirement Account deduction, Self-Employment Tax & benefits for self-employed, Health Savings Account, Educator Expenses, Student Education Loan Interest deduction, other adjustments.

MODULE III DEDUCTIONS FROM AGI, CALCULATING TAX, TAX CREDITS, PROPERTY TRANSACTIONS & DEPRECIATION 12

Standard deductions, Itemized deductions (Schedule A), Qualified business income (QBI) deductions, Tax Credits - Adoption Credit, Child Tax credit, Education Credit, Dependent & Child care credit, Earned Income Credit, Elderly & disabled credit, Saver's Credit, Foreign Tax Credit, Business

Credits, Withholding Tax / Excess FICA, Other taxes, Estimated tax penalty.

MODULE IV PROPERTY TRANSACTIONS & DEPRECIATION 12

Calculating capital gains & losses - Exception when capital gain is realized, but not recognized, Exception when capital loss is realized, but not recognized, Capital gain & loss rules for individuals, Capital gain & loss rules for Corporations, Gains & losses from sale of long-term business property, Depreciation & amortization.

MODULE V FORMATION OF C CORPORATION AND ITS INCOME TAX RETURN 12

Issuance of stock in exchange for cash, Issuance of stock in exchange of property, Reorganizations, Overview of Form 1120, Filing requirements for Form 1120, Income, Deductions

PRACTICALS

Skill Development:

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

1. Evaluate & compare revenue recognition policy followed by companies across different industries.
2. Prepare a bond amortization schedule for bond premium and bond discount and show your analysis in the form of a graph.
3. Research a US issuer which in the recent past has successfully completed debt restructuring, draw parallels to US GAAP standards and present a report on how that was achieved.
4. Research the popular retirement benefit plans in the US and present a summary of their accounting treatment as per US GAAP.
5. Perform a case study analysis on financial statements to Comprehend the book vs. tax differences which result in deferred taxes.
6. Develop an excel model on calculation of EPS and Diluted EPS and demonstrate with examples.
7. Analyze the financial statements of a not-for-profit company and present a report on the differences between accounting for commercial entities and not-for-profit entities.
8. Identify the various stock-based compensation methods and show their accounting.

L - 60; TOTAL HOURS - 60

TEXT BOOKS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, John Wiley & Sons

REFERENCES:

1. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
2. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
3. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, John Wiley & Sons
4. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, John Wiley & Sons
5. IFRS Simplified with Practical Illustration Part 1 & 2, Mr Rammohan Bhawe and Dr Mrs Anjali Rammohan Bhawe, CNBC TV 18.

COURSE OUTCOMES: Students will be able to

CO1 Comprehend the filing requirements of US individual income tax return and the items for gross income taxation.

CO2 Determine the adjustments and deductions available to Individuals filing US income tax return and determine the tax liability and tax credits.

CO3: Learn and apply the depreciation and amortization rules to individuals and entities.

CO4: Evaluate the earnings & distributions of C Corporations to its shareholders and Comprehend the tax implications of liquidating and reorganizing C corporations.

CO5: Learn the tax implications of formation, operations and liquidation of S Corporation, Partnership & Tax-exempt entities.

CO6: Comprehend various supplementary of topics affecting individuals and business entities.

Board of Studies (BoS) :

18th BoS of Department of Commerce held on 06.03.23

Academic Council:

20th Academic council held on 13.4.23

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3
CO1															
CO2				L											
CO3							M								
CO4													H		
CO5															

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.

COD 2204	BLOG WRITING	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

The objective of this course are

- COB1:** To introduce the blog post and its importance.
- COB2:** To discuss the importance of topic selection.
- COB3:** To exemplify the content writing and proof reading.
- COB4:** To explain the benefit of the Search Engine Optimization and its method.
- COB5:** To demonstrate the blog writing with practical example.

MODULE I INTRODUCTION TO BLOG WRITING 8

Introduction to the Blog Post; Why Blog and what are the Benefit; Understand your audience; How to Select a topic? Organise your content then write; Edit, proofread your post and fix your formatting; Insert call to action at the end.

MODULE II TYPES OF POST 7

Optimize on page SEO; Discussion on Different type of posts like list post, cross platform posts, entertainment posts, new posts, personal posts, self-promotional posts, question posts, controversial posts.

L – 15; TOTAL HOURS – 15

Practical Exercises:

- Discussion of different type of blogging platform
- Domain name registration
- Overview of the Blogspot and wordpress.
- Creating the blog by learners
- Writing the blogs by learners

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

REFERENCES:

1. Martin Waxman, Blogging for your business, Linda.com
2. Basim Salim, The Ultimate Guide to Writing Viral Blog Posts, Udemy.com
3. Lan Lurie, SEO, Linda.com

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Illustrate the blog post and its importance.

CO2: Identify the suitable topic for their blog post.

CO3: Illustrate the content writing and proof reading.

CO4: Instantiate the Search Engine Optimization.

CO5: Carryout the blog writing in practice.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021& 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	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	PS O2	PS O3	PS O4
CO1				H	H							H			H	H
CO2				H	H							H			H	H
CO3				H	H							H			H	H
CO4				H	H							H			H	H
CO5				H	H							H			H	H

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

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course helps the students to enrich themselves as human capital as they can write in blogs and strengthen their communicative and research experience to face the competitive world

5. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

TEXT BOOK:

1. Kotler, P., Armstrong, G., & Agnihotri, P. "Principles of Marketing" London, Pearson Education, 2018.

REFERENCES:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. "Marketing", New York, McGraw Hill, 2010.
2. Grewal, D., & Levy, M. "Marketing", New York: McGraw Hill Education, 2017.
3. Mahajan, J. P., & Mahajan, A. "Principles of Marketing", Delhi: Vikas Publications, 2016.
4. Sharma, K., & Aggarwal, S. "Principles of Marketing", Delhi, Taxmann Publication, 2018.
5. R S N Pillai and Bagavathi, "Marketing Management", S.Chand Publication, 2016
6. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 2018.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Comprehend the basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: Analyse the process of marketing decisions involving product development and its role in value creation.

CO3: Illustrate the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.

CO4: Analyse the process of marketing decisions involving product promotion and its role in creating communication value for customers.

CO5: Explain various developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	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	PS O2	PS O3	PS O4
CO1	M	H	H					L			M	L	H	H	M	
CO2	H	M	M				L			M		M	M	M	H	
CO3	L	H	M	M				L				H	M	H	L	
CO4	H	M	H						M		L	H	H	M	L	
CO5	M	H	L					M				L	L	H	M	

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

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing, which helps the learners to enrich themselves as human capital and they can dramatically strengthen a country's competitiveness.

CODX 02	CORPORATE GOVERNANCE	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To explore the guiding principles of corporate governance

COB2: To examine the knowledge of basic functions of shareholder and stakeholder.

COB3: To apply the major corporate governance failures theories to explain the corporate governance.

COB4: To determine the corporate governance framework in India

COB5: To analyse the role of corporate governance in structuring the ethics and social responsibility in business.

MODULE I INTRODUCTION TO CORPORATE GOVERNANCE 13

Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance- Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance, and Sarbanes Oxley (SOX) Act, 2002 (USA).

MODULE II DIRECTORS AND SHAREHOLDERS 13

Powers of directors; Duties of directors; Non-executive directors and their duties; Relationship between board and shareholder; Board structure and Independent director, board committees and their functions. Shareholder expectations; Regulatory requirements for shareholder involvement shareholder activism and proxy advisory firms. Role of rating agencies.

MODULE III MAJOR CORPORATE GOVERNANCE FAILURES AND INTERNATIONAL CODES 10

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems noticed in various Corporate Failures.

MODULE IV CORPORATE GOVERNANCE FRAMEWORK IN 12
INDIA

Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017). Regulatory framework: Relevant provisions of the Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in the public sector, banking, non- banking financial institutions.

MODULE V BUSINESS ETHICS AND CORPORATE SOCIAL 12
RESPONSIBILITY (CSR)

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

Learners are required to:

1. Visit a MSME and study the benefits of incorporating Corporate Governance in their organisation. Also, assess the issues of corporate governance there and find out the codes and standards addressing those issues.
2. Identify the corporate cases involving different organisational structures and make a comparative assessment of the governance challenges and issues.
3. Make the comparative analysis of rules governing Whistle-blowing policies in different countries.
4. Prepare a case study on the topic “Whistle blowing”.
5. Visit one board meeting and prepare a report by practically witnessing the real discussion forums on the role of every member in the board.
6. Collect information about shareholder activism in India and its impact on corporate performance.
7. Prepare the report on anyone major corporate governance failure to suggest:
 - a. Common governance problems in Indian context;
 - b. The guidelines as per any of governance frameworks developed in

India; and

- c. Ethical concerns in the given case leading to governance failure.
8. Visit one startup company or someone who is working in a renowned company, and prepare a report on how business ethics and corporate social responsibilities are fulfilled by these organisations.

TEXT BOOK:

1. Mallin.C. A, "Corporate Governance," New Delhi: Oxford University Press, 6th Edition, 2018

REFERENCES:

1. Rani, G. D, & Mishra, R. K. "Corporate Governance-Theory and Practice", New Delhi: Excel Books, First Edition, 2017.
2. Anil Kumar, "Corporate Governance: Theory and Practice" Indian Book House, New Delhi, 2015.
3. Kumar A., Gupta L & Arora, R. J, "Auditing and Corporate Governance," Delhi: Taxmann Pvt. Ltd, 4th Edition, 2016.
4. Sharma, J. P, "Corporate Governance, Business Ethics, and CSR" New Delhi: Ane Books Pvt. Ltd, 2nd Edition, 2016.
5. Tricker. B, "Corporate Governance-Principles, Policies, and Practice," (Indian Edition). New Delhi: Oxford University Press, 3rd Edition, 2015.

COURSE OUTCOMES:

On completion of this course the learners will be able to:

CO1: Explain the concept and importance of corporate governance in a business setup.

CO2: Evaluate different stakeholders' roles and significance in relation to corporate governance.

CO3: Assess the problems in corporate governance on the basis of major corporate governance failures.

CO4: Describe corporate governance framework in India.

CO5: Explain the linkage between ethics, corporate governance, and corporate social responsibility and analyse specific cases of corporate governance failures.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	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	PS O2	PS O3	PS O4
CO 1	H	H	H	H								M	M	M	H	H
CO 2	H	H	M	M								M	M	M	H	H
CO 3	H	M	M	M								M	M	M	M	H
CO 4	H	M	M	M								H	H	H	M	M
CO 5	M	M	M	M								H	H	H	M	M

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

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards which will help the learners to enrich themselves as human capital and they can support the country's effectiveness.

CODX 03	FINANCIAL STATEMENT	L	T	P	C
SDG: 17	ANALYSIS AND REPORTING	3	1	0	4

COURSE OBJECTIVES:

COB1: Apply the basic techniques of Financial Statement analysis.

COB2: Interpreting the business implications of financial statement information.

COB3: Analyzing accounts and reporting the needed information to decision makers.

COB4: Explore and establish the basic knowledge of working capital Management policies.

COB5: Identify firm's ability to obtain long term financial strength of its asset base.

MODULE I INTRODUCTION TO FINANCIAL STATEMENT 11
ANALYSIS

Introduction Meaning of Financial Statement as per Companies Act, 2013, Components and constituents of Basic Financial Statements, Financial information contained in the Financial Statements, qualitative characteristics, Meaning and Objectives of Financial Statements Analysis, Considerations for the Economic and Financial Analysis.

MODULE II CORPORATE FINANCIAL REPORTING 14

Corporate Financial Reporting, meaning, need and objectives, Contents of annual report, mandatory and voluntary disclosures through annual report, Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis, Analysis of the quality of accounting information from the annual report of select companies, Audit as formal analysis of financial statement

MODULE III FUND FLOW AND CASH FLOW ANALYSIS 12

Concept of Fund Flow: Objective and Importance of Fund Flow Statement, Preparation of Fund Flow Statement, Cash Flow Analysis, Meaning of Cash Flow, Objectives and Importance of Statement of cash flows, Distinction between Fund Flow Statement and Statement of Cash Flows, Preparation of Statement of Cash Flows as per AS3.

MODULE IV WORKING CAPITAL ANALYSIS 11

Working Capital, Meaning, Importance of working capital management,

components of working capital, Factors Influencing working capital requirements, working capital life cycle, Estimation of Working Capital, Preparation of Statement of Changes in Working capital.

MODULE V ANALYSIS OF FINANCIAL STATEMENT 12

Techniques of Financial Statement Analysis: Comparative Statement Analysis, Common Size Statements, Trend Analysis, Ratio Analysis, Advantages and Limitations of Ratio Analysis, Computation and application of accounting ratios for evaluation of performance (Activity and Profitability analysis)

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercise:

Learners are required to:

1. Download annual reports of reputed companies from the websites and analyse the information contained in the financial statements to examine the quality of information supplied. Also analyse the information provided in the Report of the Board of Directors.
2. Examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
3. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
4. Analyse the working capital from the information available in the financial statements.
5. Prepare cash flow statement from the information available in the financial statements.

TEXT BOOK:

1. Narasimhan, M. S. Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India, First Edition, 2016.

REFERENCES:

1. Gupta, A, Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education. 6th Edition, 2018.
2. Ahuja, N. L., & Dawar, V, Financial Accounting and Analysis. New Delhi: Taxmann Publications, 13th Edition, 2015.
3. Friedson, M. S., & Alvarez, F, (Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley. 5th Edition, 2011.

4. Gerald I. White, Ashwinpaul C. Sondhi, Dov, "The Analysis and Use of Financial Statements" Wiley (3rd Edition), 2003.

COURSE OUTCOMES:

On Successful completion of this course learners will be able to:

CO1: Analyse and interpret the qualitative features of information provided in the Financial Statements of a company.

CO2: Evaluate and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company.

CO3: Determine the dimensions of performance and risk relevant to financial firms

CO4: Evaluate the importance of working capital management and its role in meeting the firm's objectives and its impact in value creation.

CO5: Examine the financial measures of firm and asses the credit worthiness of a business.

Board of Studies (BoS):

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

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

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

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, to analyse operating, financial, and structural performance of business firms with the help of appropriate analytical tools. This course helps the learners to evaluate economic trends, set financial policy, build long-term plans for business activity and identify companies for investment. .

CODX 511	FINANCIAL MARKETS	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To impart the knowledge of Indian financial system and market.

COB2: To get the overview of money market.

COB3: To provide the information about primary capital market.

COB4: To develop an understanding about secondary capital market.

COB5: To familiarize students on debt market.

MODULE I INDIAN FINANCIAL SYSTEM AND MARKETS 12

Indian Financial System: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system: an overview; Financial Markets.

MODULE II PRIMARY MARKET 12

Meaning, Functions, Intermediaries, Role of Primary Market; Methods of flotation of capital; Abuses in New Issues market: Problems of New Issues Market; IPO's: Investor protection in primary market; Recent trends in primary market; Book-building mechanism; On-line IPOs; SEBI measures for primary market

MODULE III SECONDARY MARKET 12

Meaning, Nature, Functions of Secondary Market; Organization and Regulatory framework for stock exchanges in India, Defects in working of Indian stock exchanges, SEBI measures for secondary market, Overview of major stock exchanges in India, Internet Trading.

Listing :Meaning: Merits and Demerits; Listing requirements, Procedure, fee; Listing of rights issue, bonus issue, further issue, Listing conditions of BSE and NSE, Delisting.

MODULE IV MONEY MARKETS 12

Money market: meaning, constituents, functions of money market; Money market instruments: call money, treasury bills, certificates of deposits, commercial bills, trade bills, Recent trends in Indian money market.

MODULE V DEBT MARKET 12

Debt Market: Introduction and meaning, Market for Government/Debt

Securities in India, Secondary market for government/debt securities, Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds

L – 45; T – 15; TOTAL HOURS – 60

TEXT BOOK:

1. Mittal DK, Varshney PN, "Indian Financial System", Sultan Chand & Sons, 2015

REFERENCES:

1. Pathak Bhanu, The Indian Financial System – Markets Institutions and Services, Pearson Education India, 2010
2. Bhole L.M., Financial Institutions and Markets, Growth and Innovation, Tata McGraw Hill, New Delhi, 6th Edition, 2017
3. Paul J. and P. Suresh., Management of Banking and Financial Services Pearson Education, 2014
4. C. Hull John, Fundamentals of Futures and Options Market, Prentice Hall of India, 2018
5. Khan, M.Y.,—Financial Services II, Tata McGraw Hill, New Delhi. 2009

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Explain about Indian financial system and market.

CO2: Comprehend about Indian money market

CO3: Analyze the primary capital market

CO4: Analyze the securities in secondary market.

CO5: Determine the listing, trade and settlement procedure of securities.

Board of Studies (BoS) :

18th BoS of Department of
Commerce held on 06.03.23

Academic Council:

20th Academic council held on 13.4.23

	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
CO 1	H	M		H		H			H				H	H	H	H
CO 2	H	M		M		H			M				H	H	H	H
CO 3	M	H		M		M			M				M	H	H	M
CO 4	M	H		M		M			M				M	H	H	H
CO 5	H	H		M		H			M				H	M	H	H

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

SDG 10: Improve the regulation and monitoring of global Financial markets & institution.

Strengthen the regulatory frameworks to increase transparency and accountability of financial institutions.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to

1. perform and assign credit rating of selected debt instruments.
2. assess the performance of selected index funds.
3. study and prepare the report on the development in factoring activities in India in the last ten years.

TEXT BOOK:

1. Khan, M. Y., 'Financial Services', Tata McGraw Hill Education., 2019

REFERENCES:

1. Gordon E. and Natarajan K. 'Financial Markets and Services', Himalaya Publishing House, 2019
2. Shanmugham, R. 'Financial Services', Wiley India, 2016
3. Machiraju, H. R. 'Indian Financial System', Vikas Publishing House, 2010

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1:explain the functions of merchantbanking;

CO2:assess the credit rating process and methodology;

CO3:explain the use of hire purchase and leasing business;

CO4:describe the functioning of mutual funds and venture capital industries;

CO5:explain factoring and forfaiting services.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th 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	PS O2	PS O3	PS O4
CO1	M		L						H	M			H			
CO2	L								M	M			H			
CO3	H								M	H			H			
CO4	H								M	H			H	L		
CO5	H								M	L			H	L		

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

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Quality education is encouraged, to be delivered by well-trained educators and provide lifelong learning opportunities for learners.

CODX 513	MICRO FINANCE	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To provide fundamental knowledge on micro finance.

COB2: To promote micro finance products and services towards economic development.

COB3: To eradicate poverty of economic weaker section of the society

COB4: To examine the legal and regulatory framework in micro finance policy.

COB5: To make aware to the learners about role of micro finance to financial inclusion

MODULE I INTRODUCTION 10

Meaning, concept and nature of micro-finance, Evolution of micro-finance, Growth of micro-finance industry, Micro-finance and related terms micro credit, micro credit loans, sustainable micro-finance, micro saving, Micro Finance Institution (MFI), Difference between micro-finance and micro credit, Demand and supply of Microfinance.

MODULE II MICRO-FINANCE PRODUCTS AND SERVICES 15

Concept and nature of micro-finance products and services, types of microfinance products, micro insurance; Social evaluation of microfinance, Social Performance with respect to microfinance social intermediations and social services; Micro-credit revolution "Banker to Poor".

MODULE III MICRO-FINANCE IN INDIA 15

Evolution of micro-finance in India; Self-Help Group (SHG) – bank linkage programme. Microfinance Models in India; Joint Liability Group (JLG) model, self-help group (SHG) model and village banking model, cooperative model, Role of NABARD in Microfinance in India.

MODULE IV MICRO-FINANCE POLICY, LEGAL AND REGULATORY FRAMEWORK 10

Micro-finance policy, Micro-finance regulatory authority and institutions, RBI guidelines to improve microfinance, Governance and the Constitution of the Board of Various Forms of MFIs in India, State intervention in Rural Credit, growth scenario of rural credit, microfinance delivery models and Banks Linkages Programme, Social Exchange, Bank linkage programme-Gramme Bank

MODULE V FINANCIAL INCLUSION IN INDIA 10

Financial Inclusion India: Origin, objectives of financial inclusion, RBI policy initiative and progress in financial inclusion, Institutional changes required for financial inclusion, dimensions of financial inclusion, Role of microfinance; Financial inclusion schemes in India: Stand up India, Pradhan Mantri Mudra Yojana (PMMY), Pradhan Mantri Suraksha Bima Yojana (PMSBY)

L – 45, T- 15, TOTAL HOURS - 60

TEXT BOOKS:

1. Siegfried Silverman, "Micro Finance", Createspace independent Publishing Platform, South Carolina an Amazon company 2021.
2. Dr. Surajit kumar Bhagowati, "Micro Finance for Rural India", New Cenntury Publications, 2013.
3. S.K.Baral, S.C.Bihari, "Rural Marketing and Finance", AITBS PUBLISHERS, 2010.
4. Kartick Das, "Microfinance inclusive Growth and Rural Development", Pointer Publisher, Jaipur, 2017
5. Yunus, M. "Creating a World without Poverty: Social Business and the Future of Capitalism" United Kingdom: Public Affairs, 2007.

REFERENCES:

1. Ambika Prasad Pati, "Financial Sustainability of Micro Financing", Gyan Publishing House, 2009.
2. K.Ravichandran, M.Revathi Bala, "Rural Credit Access, Use and Repayment" ,Abhijeet Publications, 2010.
3. Shantanu Saurabh, "Financial Inclusion and Rural Development", Bharti Publications, 2017.
4. D.D.Sharma , Marketing research, SultanChand&Sons, 2001
5. <https://library.oapen.org>

COURSE OUTCOMES:

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

CO1: Explain the basic concept of micro finance

CO2: Outline the micro finance and services, social intermediations and social services.

CO3: Describe the Micro-finance in India, self-help group (SHG) model and village banking model.

CO4: Measure the performance scale in order Micro-finance Policy, Legal and Regulatory Framework under RBI directions.

CO5: Discussthe certain specific techniques for Financial Inclusion in India.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	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	PS O2	PS O3	PS O4
CO 1	H	M	H	H					H		M	H	H	H	H	H
CO 2	H	M	H	H					M		H	M	H	M	H	H
CO 3	M	M	M	L					M		M	L	M	M	H	M
CO 4	M	M	L	M					M		L	M	M	H	H	M
CO 5	H	M	M	H					H		H	H	H	H	M	H

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

SDG 04: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Learning opportunities are increased and diversified to gain the knowledge of micro finance.

SKILL ENHANCEMENT ELECTIVES

CODX 51	BUSINESS RESEARCH METHODS	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To comprehend the concept and process of business research in business environment.

COB2: To describe the approach towards research design.

COB3: To foster various sampling techniques for a variety of research scenarios and justify their selection.

COB4: To identify and describe the data collection techniques in quantitative research.

COB5: To elucidate the concepts of interpretation and report writing.

MODULE I	INTRODUCTION	12
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Business Research: Meaning of research, Objectives of research, Types of research, Research approaches, Significance of research, Research methods versus methodology, Research and scientific method, Research process, Criteria of good research, Problems encountered by researchers in India.

MODULE II	RESEARCH DESIGN	12
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Defining the research problem: Components, Selection and formulation of research problem related to economics, Commerce and business; Meaning and need of literature review; Meaning of research design, Features of a good research design; Types of research design, Important concept relating to research design

MODULE III	SAMPLING DESIGN	12
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Sampling: Meaning, Need, Significance and principle of sampling; Essentials of a good sampling; Sample survey vs census survey; Types of sampling design: Non-probability sampling, Probability sampling, Complex random sampling designs; Determination of sample size.

MODULE IV	DATA COLLECTION	12
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Introduction of data collection; Experiments and surveys; Collection of primary data: Difference between questionnaire and schedule, Guidelines for

constructing questionnaire/schedule, Some other methods of data collection; Collection of secondary data, Selection of appropriate method for data collection; Use of computer and internet in collection of data; Limitation of primary and secondary data.

MODULE V INTERPRETATION AND REPORT WRITING 12

Meaning of interpretation, Techniques of interpretation, Precautions in interpretation, Significance of report writing, Different steps in writing report, Layout of the research report, Types of reports, Mechanics of writing a research report, Precautions for writing research reports.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

Select a topic from the area of economics, commerce and business, Design the research project, Collect and analyse data, Write the report.

TEXT BOOK:

1. C R Kothari, Gaurav Garg Research Methodology Methods and Techniques New Age International Publishers, 2019.

REFERENCES:

1. Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 3 rd edition, 2011.
2. Uma Sekaran, Research methods for Business, Wiley India, New Delhi, 2010.
3. K. N. Krishnaswamy, AppalyerSivakumar and M. Mathirajan, Management Research Methodology, Pearson Education, New Delhi, 2009.
4. Borse, M. N. Research Methodology: Modern Methods & New Techniques, Shree Niwas Publishers. Jaipur, 2012
5. Donald R. Cooper and Pamela S. Schindler, Business Research methods, 12th Edition, Tata Mc Graw Hill, 2010.

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Outline the significance of research and research methodology and to analyse the problems in conducting social science research in India.

CO2: Formulate research problem and research design.

CO3: Identify and carryout sampling design process for the research scenario

CO4: Collect and tabulate required primary and secondary data for analysis.

CO5: Prepare a report on the basis of collected data.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	P O2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO 1	M	H	H	H	M				M			M	M	M	M	H
CO 2	M	H	H	H	M				M			H	M	M	H	H
CO 3	M	M	H	H	M				M			M	H	H	H	H
CO 4	M	M	H	H	M				M			H	M	H	H	H
CO 5	M	M	H	H	M				M			H	M	M	H	H

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

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data. This course enables the learners to have an education and training that are vital to improve themselves as effective human capital in conducting business research.

CODX 541	MARKET RESEARCH	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To understand market research and uses of market research.

COB2: To provide a detailed overview of the stages in the Market Research process

COB3: To develop research questions and objectives that can be addressed in a research design

COB4: To discuss the scope and managerial importance of Market Research and its role in the development of marketing strategy.

COB5: To encourage students to think critically on market research industry.

MODULE I INTRODUCTION TO MARKET RESEARCH 15

Meaning, Definitions, Importance & Scope, new role for market research, difference between market research and marketing research, use of market research in business models and framework. Consumer and B2B market research, quantitative and qualitative market research, uses of market research.

MODULE II MARKET RESEARCH PROCESS 10

Introduction, meaning and definition, Identify and Formulate the Problem. Determine the Research Design- Exploratory Research, Descriptive Research Causal Research .Design the Sample and Method of Data Collection; Collect the Data, Analyze the Data, Interpret, Discuss, and Present the Findings, Follow-Up.

MODULE III QUALITATIVE AND QUANTITATIVE RESEARCH 15

Qualitative research: desk research, focus groups, depth interviewing, observation and ethnography.

Quantitative research: sampling statistics, questionnaire design, face-to-face interviewing, telephone interviewing, self-online survey, data analysis, completion questionnaires.

MODULE IV USING MARKET RESEARCH 10

Using market research to segment market, to improve a brand position, to improve customer satisfaction and loyalty, to enter a new market, to launch a new product.

MODULE V MARKET RESEARCH INDUSTRY 10

International market research, research trends-trends in qualitative and

quantitative research, ethics in market research.

L – 45; T – 15; TOTAL HOURS – 60

TEXT BOOK:

1. Paul Hague & Julia Cupman & Matthew Harrison & Oliver Truman, Market Research in Practice: An Introduction to Gaining Greater Market Insight, Kogan page, 3rd edition, 2016

REFERENCES:

1. Mc Givern, The practice of Market Research, 4th edition, Pearson 2013.
2. Mooi&Sarstedt, A concise guide to market research, Springer • 2013
3. McQuarrie, The market research toolbox: a concise guide for beginners, 3rd edition, SAGE publications, 2012.
4. DD Sharma, Marketing Research - Principles, Applications and Cases by Sultan Chand & Sons, 2011

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Apply the knowledge of market research to solve business problems.

CO2: Ability to plan the Research process and designing the questionnaire.

CO3: Foster analytical and critical thinking abilities for data-based decision making

CO4: Specify the uses of market research in different aspects of marketing.

CO5: Apply personal and interpersonal recent research trends in different Marketing areas.

Board of Studies (BoS) :

18th BoS of Department of
Commerce held on 06.03.2023

Academic Council:

20th Academic council held on 13.4.23

	PO 1	P O2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO 1	M	H	H	H	M				M			M	M	M	M	H
CO 2	M	H	H	H	M				M			H	M	M	H	H
CO 3	M	M	H	H	M				M			M	H	H	H	H
CO 4	M	M	H	H	M				M			H	M	H	H	H
CO 5	M	M	H	H	M				M			H	M	M	H	H

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

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data. This course enables the learners to have an education and training that are vital to improve themselves as effective human capital in conducting business research.

CODX 542	BUSINESS ENVIRONMENT	L	T	P	C
SDG: 09		3	1	0	4

COURSE OBJECTIVES:

The objective of the course are:

COB1: To define the environment of business.

COB2: To explain the role of economic environment and its impact in business.

COB3: To interpret the legal and political environment for successful business.

COB4: To examine the various technological environments for business advancements.

COB5: To describe the role of international business environment for modern business era.

MODULE I	INTRODUCTION TO BUSINESS ENVIRONMENT	12
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Business environment: Meaning, Importance and nature of business environment; Elements of environment; Types of business environment: Internal, External, Micro and Macro environment; Techniques of environmental scanning, monitoring, forecasting and assessing; Environmental analysis and approaches.

MODULE II	ECONOMIC ENVIRONMENT	12
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Significance and elements of economic environment; Economic system: Capitalism, Communism and mixed economy; Economic reforms: Economic policies, Industrial policies, Trade policies, Fiscal and monetary policies; Economic development and role of government.

MODULE III	POLITICAL AND LEGAL ENVIRONMENT	12
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Political Institutions: Definition and purpose; Types: Legislative, Executive and judiciary; Government policies towards industry: Industry, Labour and Agriculture; Changing dimensions of legal environment in India; Competition Act 2002 & FEMA, Licensing policy, Consumer Protection Act and Patent Laws.

MODULE IV	TECHNOLOGICAL ENVIRONMENT	12
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Technological environment: Concept, Features and impact; Online Channels; Online Services; Advantage and disadvantages of online services; Interface between technology and business; Indian conditions of E-commerce; Electronic banking; Franchise business.

MODULE V	SOCIAL, CULTURAL & INTERNATIONAL BUSINESS ENVIRONMENT	12
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Social & Cultural Environment, Social Responsibility of Business, Nature,

Models and Strategies, Corporate Governance & Corporate Social Responsibility; International business environment: Meaning, Significance and nature; Benefits of regional economic integration; International economic organizations: WTO, UNCTAD, World Bank, and IMF; Balance of payment; Foreign Direct Investment; Multinational Corporations; Foreign collaborations and Indian business.

L –45; T-15; TOTAL HOURS –60

TEXT BOOK:

1. Dr.V.C.Shinha, “Business Environment”, SPBD Publishing House, Chennai, 2021.

REFERENCES:

1. Amit Kumar, “Business Environment”, Sahitya Bhawan Publications, New Delhi, 2021
2. K.Aswathappa, “Essentials of Business Environment”, Himalaya Publishing House, New Delhi, 2019.
3. S.Sankaran, Business Environment, Margham Publications, Chennai, 2013.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Analyze the various factors affecting the business environment.

CO2: Articulate various economic policies that affects business environment.

CO3: Assess the political and legal environment and familiarize with various government policies and legal dimensions.

CO4: Use the technological advancement in business for converting a business to the modern times.

CO5: Recognize the Global business Scenario and the impact of international environment in the business.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	L	L				H				M	H		
CO2	L	L	M	M	M				H				H	H		
CO3	M	H	H	H	H				H				H		H	
CO4	H	H	H	M	H				M				H	H		
CO5	H	H	H	M	H				H				H	H	M	

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

SDG 10: Reduce inequality within and among countries

This course helps the learners to reduce the impact of existing inequalities by creating feasible business environment for all the citizen of the nation and it ensures the inclusive growth.
