

School of Management Studies and Research

Curriculum and Syllabus
(2023-2026)
Bachelor of Commerce
(General/IFA)

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Vision

KLE Technological University will be a national leader in Higher Education –recognised globally for innovative culture, outstanding student experience, research excellence and social impact.

Mission

KLE Technological University is dedicated to teaching that meets highest standards of excellence, generation and application of new knowledge through research and creative endeavors.

The three-fold mission of the University is:

- To offer undergraduate and post-graduate programs with engaged and experiential learning environment enriched by high quality instruction that prepares students to succeed in their lives and professional careers.
- To enable and grow disciplinary and inter-disciplinary areas of research that build on present strengths and future opportunities aligning with areas of national strategic importance and priority.
- To actively engage in the Socio-economic development of the region by contributing our expertise, experience and leadership, to enhance competitiveness and quality of life.

As a unified community of faculty, staff and students, we work together with the spirit of collaboration and partnership to accomplish our mission.

Title: Vision and Mission Statements of School of Management Studies and Research

Vision: A business school of national repute by achieving excellence through teaching-learning, research and impacting society.

Mission


- To impart quality management education that caters to socio-economic development of the region
- To provide scholarly learning environment that enables students and staff to achieve personal and professional growth
- To contribute to the body of knowledge in management science
- To positively impact the society by upholding the values of KLE Society.

Title: Consolidated View of Program Educational Objectives (PEOs) and Program Outcomes (POs)

Program Educational Objectives (PEO)	Program Outcomes (PO)
Apply commerce concepts and frame works to make effective decisions in complex.	Capability of executing comprehensive domain knowledge.
Apply appropriate quantitative and qualitative techniques in solving business problems.	Demonstrate skills in leadership, cooperation, interpersonal relations, and communication.
Acquire the ability to engage in independent and life – long learning in the context of profession and community	Having the ability to showcase creativity and exhibit critical thinking skills.
Practice social, ethical and moral principles in professional and personal life.	An ability to use Information Technology
Prepare a global perspective, understanding international commerce and cultural diversity job ready or Pursue advance studies	The ability to empathize by utilizing moral and ethical principles.
	Research Orientation
	The ability to learn for a lifetime
	Demonstrate knowledge of the impact of foreign business practices on local and global economies.

Overview Curriculum Structure - B.Com IFA

S.No	I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem
1	Organization Behaviour (3-0-0)	Marketing Management (3-0-0)	Banking Operations Management (3-0-0)	Legal aspects of Business (3-0-0)	Data and Decisions for Manager (2-0-1)	Modern Financial Management (4-0-0)
2	English – I (3-0-0)	Fundamentals of Analytics for Commerce (2-0-1)	People Management (3-0-0)	Investment in stock Markets (3-0-0)	Start up and Entrepreneurship Management (4-0-0)	Advanced Financial Management (4-0-0) Non Exempted
3	Business Economics (4-0-0)	Gen AI for Contemporary Commerce (0-0-1)	Fundamentals of Corporate Accounting (4-0-0)	Business Research Methods (2-1-0)	Company Law and Secretarial Practice (3-0-0)	Fundamentals of FinTech (3-0-0)
4	Business Statistics (2-0-1)	English –II (2-0-0)	Principles and Practice of Audit (4-0-0)	Foreign Exchange Management (4-0-0)	Strategic Business Leadership (4-0-0)	International Business Environment (3-0-0)
5	Emerging Technologies in Business (4-0-0)	Cost and Management Accounting (4-0-0)	Audit and Assurance (4-0-0) Non Exempted	Indian Constitution (2-0-0)	Strategic Business Leader (4-0-0) Non Exempted	Project (0-0-12)
6	Business and Technology (4-0-0) Exempted	Management Accounting (4-0-0) Exempted	Financial Reporting for Managers (4-0-0)	Business Performance Management (4-0-0)	Strategic Financial Reporting (4-0-0)	
7	Financial Accounting for Managers (4-0-0)	Corporate and Commercial Law (4-0-0)	Financial Reporting (4-0-0) Non Exempted	Performance Management (4-0-0) Exempted	Strategic Business Reporting (4-0-0) Non Exempted	
8	Financial Accounting (4-0-0) Exempted	Corporate and Business Law (4-0-0) Exempted	Fundamentals of Financial Management (4-0-0)	Tax Laws and Practice (4-0-0)	Modern Performance Management (4-0-0)	
9	Essential Communicative Ability (0-0-1)	Tally Prime (0-0-2)	Financial Management (4-0-0) Non Exempted	Taxation Exempted (4-0-0)	Advanced Performance Management (4-0-0) Non Exempted	
10		Advanced Communication (0-0-1)	Social Awareness (0-0-2)		Industry Readiness (0-0-1)	
11			Professional Aptitude (0-0-1)			
Total	22	20	25	24	22	22

	FORM ISO 21001:2018	Document #: FMCD2004	Rev: 1.0
			Title: Curriculum structure semester wise
			Page 7 to 11
			Year:

Curriculum structure semester wise:

Curriculum structure semester wise (Batch 2025-2028)

Semester: I

Sr.No		Course code	Course Title	L	T	P	Evaluation scheme			Credit (L+T+P)	Exam Hours
							ISA	ESA	Total		
1		25MBCC101	Organizational Behaviour	3	0	0	50	50	100	3	3 hou
2		23MBCC102	English – I	3	0	0	50	50	100	3	3 hou
3		23MBCC103	Business Economics	4	0	0	50	50	100	4	3 hou
4		25MBCC102	Introduction to Business Statistics	2	0	1	66	34	100	3	2 hou
5		23MBCE101	Emerging Technologies in Business	4	0	0	50	50	100	4	3 hou
		23MBCE102	Business and Technology	4	0	0	30	70	100	4	3 hou
6		23MBCE105	Financial Accounting for Managers	4	0	0	50	50	100	4	3 hou
		23MBCE106	Financial Accounting	4	0	0	30	70	100	4	3 hou
7		24MBCP101	Essential Communicative Ability	0	0	1	100	--	100	1	--
TOTAL				20	0	2				22	

ISA: In-semester Assessment **ESA:** End Semester Assessment **L:** Lecture **T:** Tutorials **P:** Practical

Date

Program Head

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Semester: II

Sr.No	Course code	Course Title	L	T	P	Evaluation scheme			Credit (L+T+P)	Exam Hours
						ISA	ESA	Total		
1	23MBCC106	Marketing Management	3	0	0	50	50	100	3	3 hours
2	25MBCC103	Fundamentals of Analytics for Commerce	2	0	1	66	34	100	3	2 hours
3	25MBCP101	Gen AI for Contemporary Commerce	0	0	1	80	20	100	4	--
4	23MBCC108	English –II	2	0	0	50	50	100	2	3 hours
5	23MBCE103	Cost and Management Accounting	4	0	0	50	50	100	4	3 hours
	23MBCE104	Management Accounting	4	0	0	30	70	100	4	3 hours
6	23MBCE107	Corporate and Commercial Law	4	0	0	50	50	100	4	3 hours
	23MBCE108	Corporate and Business Law	4	0	0	30	70	100	4	3 hours
7	23MBCP103	Tally Prime	0	0	2	80	20	100	2	2 hours
8	24MBCP102	Advanced Communication	0	0	1	100	-	100	1	--
TOTAL			15	0	5				20	

ISA: In-semester Assessment **ESA:** End Semester Assessment **L:** Lecture **T:** Tutorials **P:** Practical

Date

Program Head

Curriculum structure semester wise (Batch 2024-2027)

Semester: III

Sr.No	Course code	Course Title	L	T	P	Evaluation scheme			Credit (L+T+P)	Exam Hours
						ISA	ESA	Total		
1	23MBCC201	Banking Operations Management	3	0	0	50	50	100	3	3 hours
2	25MBCC201	People Management	3	0	0	50	50	100	3	3 hours
3	24MBCC201	Fundamentals of Corporate Accounting	4	0	0	50	50	100	4	3 hours
4	23MBCE201	Principles and Practice of Audit	4	0	0	50	50	100	4	3 hours
	23MBCE202	Audit and Assurance	4	0	0	30	70	100	4	3 hours
5	23MBCE203	Financial Reporting for Managers	4	0	0	50	50	100	4	3 hours
	23MBCE204	Financial Reporting	4	0	0	30	70	100	4	3 hours
6	23MBCE205	Fundamentals of Financial Management	4	0	0	50	50	100	4	3 hours
	23MBCE206	Financial Management	4	0	0	30	70	100	4	3 hours
7	23MBCE201	Social Awareness	0	0	2	100	--	100	2	3hours
8	24MBCE201	Professional Aptitude	0	0	1	100	-	100	1	
Total			22		3				25	

ISA: In-semester Assessment ESA: End Semester Assessment L: Lecture T: Tutorials P: Practical

Date

Program Head

Semester: IV

Sr.No	Course code	Course Title	L	T	P	Evaluation scheme			Credit (L+T+P)	Exam Hours
						ISA	ESA	Total		
1	23MBCC204	Legal aspects of business	3	0	0	50	50	100	3	3 hours
2	23MBCC205	Investment in stock Markets	3	0	0	50	50	100	3	3 hours
3	23MBCC206	Business Research Methods	2	1	0	50	50	100	3	3 hours
4	23MBCC207	Foreign Exchange Management	4	0	0	50	50	100	4	3 hours
5	23MBCC208	Indian Constitution	2	0	0	50	50	100	2	2 hours
6	23MBCE207	Business Performance Management	4	0	0	50	50	100	4	3 hours
	23MBCE208	Performance Management	4	0	0	30	70	100	4	3 hours
7	23MBCE209	Tax Laws and Practice	4	0	0	50	50	100	4	3 hours
	23MBCE210	Taxation	4	0	0	30	70	100	4	3 hours
8	24MBCP202	Industry Readiness	0	0	1	100	-	100	1	--
Total			22	1	1				24	

ISA: In-semester Assessment **ESA:** End Semester Assessment **L:** Lecture **T:** Tutorials **P:** Practical

Date

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Curriculum structure semester wise (Batch 2023-2026)

Semester: V

Sr.No	Course code	Course Title	L	T	P	Evaluation scheme			Credit (L+T+P)	Exam Hours
						ISA	ESA	Total		
1	23MBCC301	Data and Decisions for Manager	2	0	1	50	50	100	3	3 hours
2	23MBCC302	Company Law and Secretarial Practice	3	0	0	50	50	100	3	3 hours
3	23MBCC303	Start up and Entrepreneurship Management	4	0	0	50	50	100	4	3 hours
4	23MBCE301	Strategic Business Leadership	4	0	0	50	50	100	4	3 hours
	23MBCE302	Strategic Business Leader	4	0	0	30	70	100	4	3 hours
5	23MBCE303	Strategic Financial Reporting	4	0	0	50	50	100	4	3 hours
	23MBCE304	Strategic Business Reporting	4	0	0	30	70	100	4	3 hours
6	23MBCE305	Modern Performance Management	4	0	0	50	50	100	4	3 hours
	23MBCE306	Advanced Performance Management	4	0	0	30	70	100	4	3 hours
Total			21	0	1				22	

ISA: In-semester Assessment **ESA:** End Semester Assessment **L:** Lecture **T:** Tutorials **P:** Practical

Date

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Semester: VI


Sr.No	Course code	Course Title	L	T	P	Evaluation scheme			Credit (L+T+P)	Exam Hours
						ISA	ESA	Total		

1	23MBCC304	Introduction to Fintech	3	0	0	50	50	100	3	3 hours
2	23MBCE307	Modern Financial Management	4	0	0	50	50	100	4	3 hours
	23MBCE308	Advanced Financial Management	4	0	0	30	70	100	4	3 hours
3	25MBCC301	International Business Environment	3	0	0	50	50	100	3	3 hours
4	23MBCP302	Project	0	0	12	100	--	100	12	--
Total			10	0	12				22	

ISA: In-semester Assessment **ESA:** End Semester Assessment **L:** Lecture **T:** Tutorials **P:** Practical

Date

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Curriculum Content- Course wise			Page: 13 to 78
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B.Com (General /IFA): Curriculum Content- Course-wise

Curriculum structure semester wise (Batch 2025-2028)

Program: B.Com (General/IFA)		
Course Title: <u>Organisation Behaviour</u>		Course Code: 25MBCC101
L-T-P: 3-0-0	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 40	Examination Duration:- 03hrs	
Module-1: Introduction to Organizational Behaviour: Introduction-Organizational behaviour– nature and scope, contribution from other disciplines, basic organization behaviour model and Framework of OB. (8 Hours)		
Module-2: Personality and Values: Definition, Concepts of personality, Determinants of personality, Big Five Personality Model, Myers and Briggs Type Indicator, Theories of personality – Erickson’s Eight developmental stages, Trait theory. Values- Importance, Ty-- of values- Allport Values, Rokeach Values (8 Hours)		
Module-3: Attitude and Learning: Attitude- Meaning, characteristics, components and formation of attitudes, relation between attitude and behaviour- Cognitive dissonance theory, measuring of attitudes, changing attitude. Learning- Meaning of learning, learning process, learning theory of organizational behaviour: Classical, Operant conditioning, cognitive, observation. (8 Hours)		
Module-4: Perception and Group Dynamics: Perception: Meaning and definition of perception, factors influencing perception, understanding perception and judgment- attribution theory, perception errors. Group Behaviour- Meaning, Process of Group formation, characteristics and functions of groups. Ty-- of groups in the organization. (8 Hours)		
Module-5: Leadership and Motivation: Leadership- Concept, Importance, Leader vs Manager, leadership style, Leadership theories – Ohio State University studies, Managerial grid, Fidler's Contingency model, Path goal theory. Motivation- Meaning, Theories of motivation- Maslow’s hierarchy of needs, two factor theory, Alderfer's ERG Theory, McGregor Theory X and Y Process Theory (8 Hours)		
Text Books: <ul style="list-style-type: none"> ●Organization Behaviour, Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, 18th Edition, PHI Learning / Pearson Education, ISBN-10 : 9353067030, 2018 Reference Book: <ul style="list-style-type: none"> ●Organization Behaviour, Fred Luthans, 12th Edition, Mc-Graw Hill,ISBN-10 : 1259097439, 2017. ●Organizational Behavior: Managing People and Organizations, 13E, Ricky W. Griffin, Jean M. Phillips, Stanley M. Gully, CENGAGE, ISBN: 9781337680691, Edition :13, Year 2020. 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Sub questions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program: B.Com (General/IFA)		
Course Title: <u>English – I</u>		Course Code: 23MBCC102
L-T-P: 3-0-0	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 40	Examination Duration:- 3Hrs	
Module-1: Fundamentals of Communication: The importance of Communication-Helping you, Helping the organization- The basic forms of communication; Non-Verbal Communication, Verbal Communication. - The Process of Communication- Barriers to Communication; - Dealing with Communication Barriers. Interpersonal skills-Negotiations-I - Group Communication- Making Presentations-Verbal and Nonverbal dimensions of presentation. (7 Hours)		
Module-2: Non -Verbal Communication: Characteristics of Non-Verbal Communication: Non- Verbal Communication -Body Language, Gestures, Postures, Facial Expressions, Dress Code. The Cross-Cultural Dimensions of Business Communication. Statement of the problem-Methodology-conducting research /investigation/findings, Conclusions and Recommendations-Bibliography-Acknowledgements-quotations. (8 Hours)		
Module-3: Gainful Employment and Life Skills, Listening: Understanding role of life skills for increasing employability and entrepreneurship, meaning and significance of good work. –The importance of Listening -Purpose of Listening, Listening to Conversation (Formal and Informal) -Active Listening- an Effective Listening Skill-Benefits of Effective Listening - Barriers to Listening -Listening to Announcements- (railway/ bus stations/ airport /sports announcement/ commentaries etc.) Listening Skills- Academic Listening (Listening to Lectures - Listening to Talks and Presentations -Note Taking Tips. (10 Hours)		
Module-4: Intra-Personal Skills: Stress Management-Time management- Problem Solving -Critical Thinking-interpersonal skills and societal skills - Grammar and composition - Articles-Concord-Subject-Verb Agreement-Tenses-linking devices-Reading Comprehension-Introduction-Description-Narration. (7 Hours)		
Module-5: Mindfulness for effective communication: Writing about the unpleasant-Writing to persuade-communication for employment-Resume and Application Letter-Writing effective memos and E-mails - Meaningfulness and Mindfulness; Understanding personal and organizational outcomes of meaningfulness and mindfulness. Qualities of a good leader-leadership styles-Decision Making-Case study. (8 Hours)		
Text Book: ●Bovee, Courtland, John Thill & Mukesh Chaturvedi. Business Communication Today: Dorling kindersley, Delhi Reference Books: ●Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi ●Monippally, Matthukutty M. Business Communication Strategies. Tata McGraw Hill Publishing Company Ltd., New Delhi ●Business Communication-ICFAI Centre for Management Research-ISBN 81-7881-674-1 ●Study material compiled by Department of English		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	1	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	1	Module 3	
	1	Module 4	
	2	Module 5	
	2	Module 5	

Program: B.Com (General/IFA)		
Course Title: <u>Business Economics</u>		Course Code: 23MBCC103
L-T-P: 4-0-0	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 40	Examination Duration:- 3Hrs	
Module-1: Thinking like an Economist : General Foundations of Managerial Economics - Economic Approach - Scientific decision-making process - Circular Flow of Income/Output - Demand and Supply Model- Normal, Inferior and Luxury Goods - Exceptions to the law of demand - Shifts in demand and supply - Demand Forecasting - Individual, Market and Firm demand - Determinants of demand - Factors of Production and PPF.		
(11 Hours)		
Module-2: Consumer Behavior : Utility - Cardinal and Ordinal Utilities - Total and Marginal Utilities - Indifference Curves - Cardinal approach to utility - Budget line - Law of diminishing marginal utility - Bandwagon and Snob effects - Complements and Substitutes - Elasticity - Ty-- - Factors - Point and Arc Elasticities		
(10 Hours)		
Module-3: Production and Cost function : Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run - Cost Functions – Determinants of Costs – Cost Forecasting - Short Run and Long Run Costs –Type of Costs - Breakeven production and analysis - Returns to Scale and Scope - Isoquants and Iso-costs Analysis of Risk and Uncertainty - Consumer and Producer Surplus.		
(10 Hours)		
Module-4: Market structure : Product Markets - Determination Under Different Markets - Market Structure – Perfect Competition - Profit Maximization – Monopoly - Barriers to entry– Monopolistic Competition – Duopoly - Oligopoly - Pricing and Employment of Inputs Under Different Market Structures – Price Discrimination - Degrees of Price Discrimination - Market Failure - Information Asymmetry - Externalities - Tragedy of commons and its implication to the industry		
(09 Hours)		
Module-5: National Incomes : Introduction to National Income – National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Fiscal and Monetary Policies- Business and Government. Business Cycles - Phases. Balance of Payments - Inflation - Real and Nominal Prices - Purchasing Power Parity.		
(10 Hours)		
Text Book: ●Managerial Economics, H. L. Ahuja, S Chand Publishing; 13th edition (2019), ISBN-10: 9789352837366 Reference Book: ●Microeconomics, Global Edition, 9th Edition, Robert Pindyck and Daniel Rubinfeld, Pearson, ISBN 13: 978-1-292-21331-6 ●Managerial Economics, D M Mithani, Himalaya Publications, ISBN: 978-93-5262-330-3 Edition 2020. ●Managerial Economics, D. N Dwivedi, Vikas Publishing House, ISBN: 978-9325986688		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program: B.Com (General/IFA)		
Course Title: <u>Introduction to Business Statistics</u>	Course Code: 25MBCC102	
L-T-P: 2-0-1	Credits: 3	Contact Hours: 04 Sessions/week
ISA Marks: 66	ESA Marks: -34	Total Marks: 100
Teaching Hours: 30	Examination Duration: - 3Hrs	
Module 1: Data Collection Introduction to Statistics, Scope of Statistics in Business and Industry. Primary Data – Meaning, Comparison to Secondary Data and Data Collection Methods. Sampling – Meaning and comparison with census. Questionnaire Design – Meaning, Characteristics of good Questionnaire and Drafting of simple Questionnaire. Secondary Data – Sources. (6 Hours)		
Module 2: Classification, Tabulation and Presentation Classification – Meaning, Types, Terms in classification. (Variable, Discrete, Continuous, Frequency, Class Interval Class Size, Lower limit, Upper limit, Inclusive and Exclusive Classes and Correction Factor) Tabulation – Parts of a Table, Drawing Blank Tables and Problems on Tabulation. Diagrammatic and Graphic Representation: (8 Hours)		
Module 3: Measures of Central Tendency Meaning & Characteristics of an ideal measure of Central tendency. Mean: Meaning, Calculation of mean for ungrouped, discrete and Continuous data. Combined mean, Weighted mean. Merits and Demerits. Median: Meaning, Calculation of median for ungrouped, discrete and continuous data. Determination of median graphically. Merits & Demerits. Partition Values (Quartiles, Deciles and Percentiles): Meaning, Calculation of median for ungrouped, discrete and continuous data. Mode: Meaning, Calculation of mode for ungrouped, discrete and continuous data. Determination of mode graphically. Merits & Demerits. (8 Hours)		
Module 4: Measures of Dispersion and Skewness Range and Quartile deviation: Meaning, Calculation, Merits & Demerits. Mean Deviation: Meaning, Calculation, Merits & Demerits. Standard Deviation: Meaning, Calculations, Merits & Demerits. CV (Coefficient of Variation): Meaning, Calculation and relation to consistency. Skewness: Meaning, Measures (Absolute and relative) of Skewness. Karl Pearson's and Bowley's Coefficient of Skewness. (8 Hours)		
References: <ul style="list-style-type: none"> Business Statistics, J K Sharma, 5th Edition, Vikas Publishing, 2020 Business Statistics, David M Levile, Kathryn S, David Stephen, P Mariappan, 8th Edition, Pearson Education, ISBN: 9356064695, 2022 Business Statistics: For Contemporary Decision Making, Ken Black, 9th Edition, Wiley, 2019 		

Scheme for Semester End Examination (ESA):

UNIT		Chapter numbers	Instructions
1	1	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	1	Module 3	
2	1	Module 4	Compulsory from any module

Program: B.Com (General/IFA)		
Course Title: Emerging Technologies in Business	Course Code: 23MBCE101	
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 3Hrs	
Module-1: The business organisation, its stakeholders and the external environment: The purpose and types of business organization, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors. (10 Hours)		
Module-2: Business organisational structure, functions and governance : The formal and informal business organization, Business organisational structure and design, Organisational culture in business, Committees in business organisations, Governance and social responsibility in business. (10 Hours)		
Module-3: Accounting and reporting systems, compliance, control, technology and security : The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorisation, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering, The impact of Financial Technology (Fintech) on accounting systems. (10 Hours)		
Module-4: Leading and managing individuals and teams : Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, the application and impact of Financial Technology (FinTech) in accountancy and audit. (10 Hours)		
Module-5: Personal effectiveness and communication : Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business.		
Professional ethics in accounting and business: Fundamental principles of ethical behaviour, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas (10 Hours)		
Text books: 1. Kaplan Reading Material 2. ACCA website		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program: B.Com (General/IFA)		
Course Title: <u>Business and Technology</u>	Course Code: 23MBCE102	
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:-70	Total Marks:100
Teaching Hours: 50	Examination Duration:- 3Hrs	
Module-1: The business organisation, its stakeholders and the external environment: The purpose and types of business organization, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors. (10 Hours)		
Module-2: Business organisational structure, functions and governance : The formal and informal business organization, Business organisational structure and design, Organisational culture in business, Committees in business organisations, Governance and social responsibility in business. (10 Hours)		
Module-3: Accounting and reporting systems, compliance, control, technology and security : The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorisation, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering, The impact of Financial Technology (Fintech) on accounting systems. (10 Hours)		
Module-4: Leading and managing individuals and teams : Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, the application and impact of Financial Technology (FinTech) in accountancy and audit. (10 Hours)		
Module-5: Personal effectiveness and communication : Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business.		
Professional ethics in accounting and business: Fundamental principles of ethical behaviour, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas (10 Hours)		
Text books: 1. Kaplan Reading Material 2. ACCA website		

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program: B.Com (General/IFA)		
Course Title: <u>Financial Accounting for Managers</u>		Course Code: 23MBCE105
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 3Hrs	
Module 1 - The context and purpose of financial reporting: The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, the main elements of financial reports, the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged With governance. (10 Hours)		
Module 2 - The qualitative characteristics of Financial Information: The use of double-entry and accounting Systems, Double-entry book-keeping principles including the maintenance of accounting records and Sources of accounting information, Ledger accounts, books of prime entry and Journals (10 Hours)		
Module 3 – Recording transactions and events: Sales and purchases, Cash, Inventory tangible non-current assets, depreciation, Intangible non-current assets and amortization, Accruals and prepayments, receivables and payables, Provisions and contingencies. Capital structure and finance costs. (10 Hours)		
Module 4 – Preparing a trial balance: Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts., Preparing basic financial statements: Statements of financial position, Statements of profit or loss and other Comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records, preparing simple consolidated financial Statements: Subsidiaries, Associates. (10 Hours)		
Module 5 – Interpretation of financial statements: Importance and purpose of analysis of financial Statements, Ratios, analysis of financial statements. (10 Hours)		
TEXT BOOK •Financial Accounting – BPP or Kaplan Publications, the latest publication.		
REFERENCE BOOKS •Mukharjee and Hanif (2013), Financial Accounting, New Delhi: Tata Mc-Graw Hill •Maheswari S.N & Maheshwari S.K (2010), Introduction to Financial Accounting, New Delhi: Vikas Publishing House. •Tulsian P.C (2011),Financial Accounting, Volume I and Volume II,New Delhi: Pearson Education.		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program: B.Com (General/IFA)		
Course Title: <u>Financial Accounting</u>		Course Code: 23MBCE106
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:-70	Total Marks:100
Teaching Hours: 50	Examination Duration:- 3Hrs	
Module 1 - The context and purpose of financial reporting: The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs, the main elements of financial reports, the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged With governance. (10 Hours)		
Module 2 - The qualitative characteristics of Financial Information: The use of double-entry and accounting Systems, Double-entry book-keeping principles including the maintenance of accounting records and Sources of accounting information, Ledger accounts, books of prime entry and Journals (10 Hours)		
Module 3 – Recording transactions and events: Sales and purchases, Cash, Inventory tangible non-current assets, depreciation, Intangible non-current assets and amortization, Accruals and prepayments, receivables and payables, Provisions and contingencies. Capital structure and finance costs (10 Hours)		
Module 4 – Preparing a trial balance: Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts., Preparing basic financial statements: Statements of financial position, Statements of profit or loss and other Comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records, preparing simple consolidated financial Statements: Subsidiaries, Associates (10 Hours)		
Module 5 – Interpretation of financial statements: Importance and purpose of analysis of financial Statements, Ratios, analysis of financial statements. (10 Hours)		
TEXT BOOK •Financial Accounting – BPP or Kaplan Publications, the latest publication. REFERENCE BOOKS •Mukharjee and Hanif (2013), Financial Accounting, New Delhi: Tata Mc-Graw Hill •Maheswari S.N & Maheshwari S.K (2010), Introduction to Financial Accounting, New Delhi: Vikas Publishing House. •Tulsian P.C (2011),Financial Accounting, Volume I and Volume II,New Delhi: Pearson Education.		

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program: B.Com (General/IFA)		
Course Title: Essential Communicative Ability	Course Code: 23MBCP101	
L-T-P: 0-0-1	Credits: 1	Contact Hours:02 Sessions/week
ISA Marks: 100	ESA Marks:-	Total Marks:100
Teaching Hours: 32	Examination Duration:-	
<p>Communication Skills: Tools of Communication, Listening, Body Language, Common Postures and Gestures, Open and Closed Body Language, Body Language to be used in Corporate Scenarios, Voice: Pitch, Pace, and Pause, Verbal Language: Positive & Negative Vocabulary, Corporate Conversations</p> <p>Presentation Skills: Zero Presentation, Individual Presentations and feedback, Making Presentations Interactive, Types of Questions, Taking off and Signing off differently, Captivating your Audience, Corporate Presentations</p> <p>Written English: Vocabulary Enhancement Strategies, Root Words in English, Grammar Improvement Techniques, Dictionary Usage, Similar and Contradictory Words.</p> <p>Spoken English: Phonetic and Non-Phonetic Languages, Introduction to IPA, Sounds in English, Syllables, Word Stress, Rhythm, Pausing, and Intonation.</p>		

No ESA Exam

Program: B.Com (General/IFA)		
Course Title: <u>Marketing Management</u>		Course Code: 23MBCC106
L-T-P: 3-0-0	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 40	Examination Duration:- 03hrs	
Module 1: Overview of Marketing: Origin of Marketing, Definition, nature & scope of Marketing. Need for marketing. Types of markets. Demand & supply Need & its types. Marketing Management – Marketing Concept – Production concept, Selling concept, Societal, Marketing concept. Selling Vs marketing – Mix, Porters five force model, marketing mix, Promotion – Mix. (7 Hours)		
Module 2: Buyer behavior – Factors influencing buyer behavior – Buying Motives – Stages of buying decision process - Market segmentation – Need and basis of Segmentation – Concept of Marketing Mix – Marketing Strategy. Targeting & positioning. Product. Product concept. Types of products. PLC – Product life cycle. (8 Hours)		
Module 3: Pricing – Objectives – Pricing Policies and Procedures – Factors influencing pricing decisions – New product pricing – Psychological aspects in pricing. Physical distribution – Channels of distribution – Types of Channels – Channel Policy – Wholesalers, Retailers and Middle men and their functions. (9 Hours)		
Module 4:Promotion – Advertising – Personal Selling – Sales Promotion – Publicity- Recent Trends in Marketing: E-marketing, Relationship marketing, Mobile marketing.Emerging Trends: E-Marketing, Social Media Marketing, Content Marketing, Search Engine Optimization (SEO) & Pay-Per-Click (PPC) Advertising, Data Analytics in Marketing: Consumer Insights, AI & Big Data in Marketing (9 Hours)		
Module 5:Emerging Trends in Marketing: Societal marketing, Green Marketing. International Marketing: Concept & factors for becoming Global Player. Rural Marketing, Sustainability & Green Marketing Strategies, Ethical Marketing & Consumer Rights, International Marketing: Concept & Factors for Global Expansion (7 Hours)		
Reference: 1. Gupta C.B. Nair N. Rajan, (2020), Marketing Management - Text & Cases,19th edition, Sultan Chand & Sons, New Delhi. 2. Philip Kotler &Kevin Lane Keller, (2016), Marketing Management, 15th Edition, Pearson Education India, Noida 3. V S Ramaswamy& S Namakumari, (2010), Marketing Management, 4th Edition, Om Books International, New Delhi. 4. S.A. Sherlekar & R. Krishnamoorthy (2015), Principles of Marketing, Himalaya Publishing House Pvt. Ltd., - Mumbai		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program: B.Com (General/IFA)		
Course Title: <u>Fundamentals of Analytics for Commerce</u>		Course Code: 25MBCC103
L-T-P: 2-0-1	Credits: 3	Contact Hours:3 /week
ISA Marks: 66	ESA Marks: 34	Total Marks:100
Teaching Hours:30 hrs	Examination Duration: 2 Hours	
Module 1: Classification, Tabulation and Presentation of Data Types of data: Primary and secondary, Classification of data: Chronological, geographical, qualitative, quantitative, Tabulation: Components of a statistical table, Methods of data presentation: Textual, tabular, diagrammatic, Diagrams and graphs: Line graph, bar diagram, pie chart. (6 Hours)		
Module 2: Descriptive Analytics and Visualization Measures of central tendency: Mean, Median, Mode, Measures of dispersion: Range, Variance, Standard Deviation, Frequency distributions and crosstab analysis, Chart types: Bar, pie, line, histogram, scatter, combo charts. (9 Hours)		
Module 3: Sampling and Sampling Distributions Census vs. Sample, Probability and non-probability sampling methods, Simple random, stratified, and systematic sampling, Sampling distribution of the mean and proportion. (6 Hours)		
Module 4: Testing of Hypotheses Concept of hypothesis and steps in hypothesis testing, Errors in hypothesis testing (Type I and Type II), Testing mean and proportion (large samples, Z-test), Testing mean and variance (small samples, t-test, chi-square test). (9 Hours)		
References: <ul style="list-style-type: none">Statistical Methods, Gupta S.P, <i>Sultan Chand & Sons, ISBN: 9789351611734, 2021</i>Business Statistics,David M Leville, Kathryn S, David Stephen, P Mariappan, 8th Edition, <i>Pearson Education, ISBN: 9356064695, 2022</i>Business Statistics: For Contemporary Decision Making,Ken Black,9th Edition, <i>Wiley</i>		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
1	1	Module 1	Each full question may carry two Sub questions, which could be from any module.
	1	Module 2	
	1	Module 3	
2	1	Module 4	Compulsory from any module

Program: B.Com (General/IFA)		
Course Title: GenAI for Contemporary Commerce		Course Code: 25MBCP101
L-T-P: 0-0-1	Credits: 1	Contact Hours:2 Sessions/week

ISA Marks: 80	ESA Marks: 20	Total Marks:100
Teaching Hours:28hrs	Examination Duration: 2 Hours	

Module 1: Introduction to GenAI in Accounting, Auditing, and Taxation

What is AI, What is Generative AI, Difference between normal AI and GenAI, GenAI tools used in accounting and finance (e.g., ChatGPT, Canva AI, Excel Copilot), Examples/ cases: How GenAI helps accountants, auditors, and tax professionals, Benefits and risks of using GenAI in commerce.

Tools used: ChatGPT, Canva AI, Excel Copilot

(5 Hours)

Module 2: Basics of Prompt Writing

What is a prompt, types of prompts, How to write clear prompts for Accounting, Auditing and Taxation tasks, Prompts for: Creating journal entries, Preparing ledgers, Drafting audit reports, Explaining taxation, Common prompt mistakes and how to fix them.

Tools used: ChatGPT, Canva AI, Excel Copilot

(5 Hours)

Module 3: Using GenAI in Financial Accounting

Recap: Journal, Ledger, Trial Balance, Using GenAI to prepare accounts from given transactions, Generating Profit & Loss A/c and Balance Sheets using AI, Creating financial reports and summaries, Visualizing accounts using Canva AI or Excel Copilot.

Tools used: ChatGPT, Canva AI, Excel Copilot

(9 Hours)

Module 4: GenAI in Auditing and Taxation

Orientation on Auditing and Taxation: Types, importance, and examples of Auditing, Using GenAI to check accounting errors and mismatches, Meaning of Income Tax and GST, AI in tax filing: Creating checklists, reminders, and document formats.

Tools used: ChatGPT, Canva AI, Excel Copilot

(9 Hours)

References

- Rajendra Akerkar (2022). Artificial Intelligence for Business, Springer
- Doug Rose (2020). Artificial Intelligence for Business, Pearson FT Press
- J. Kelleher (2019). Deep Learning, MIT Press Essential Knowledge Series

Online Tools:

- ChatGPT (OpenAI)
- Google Gemini

No ESA Exam

Program: B.Com (General/IFA)	
Course Title: English-II	Course Code: 23MBCC108

L-T-P: 2-0-0		Credits: 2	Contact Sessions/week	Hours:02
ISA Marks: 50		ESA Marks:-50	Total Marks:100	
Teaching Hours: 50		Examination Duration:- 02hrs		
Unit - I				
1	Chapter 1: Parts of Speech Noun, Pronoun, Verb, Adjective, Adverb, Preposition, Conjunction, Exclamation and Interjection.			
2	Chapter 2: Analytical Grammar, Error Identification			
3	Chapter 3: Advanced Sentence Structures - Forms of Verbs, Tenses.			
4	Chapter 4: Basic Writing Strategies - Active and Passive			
5	Chapter 5: Word Building - Word Formation – Prefixes, Suffixes and Affixes.			
6	Chapter 6: Sentence Structures - Auxiliary Verbs, PNQ Paradigm, Structural Practice			
Unit – 2				
7	Chapter 8: Formal and Informal Greetings Introducing oneself, introducing others, Requests, Offering help, Congratulating, Enquiries and Seeking permission			
8	Chapter 9: Presentation Skills - Individual Presentation			
9	Chapter 10: Conversations - Situational Role Plays.			
10	Chapter 11: Critical Analysis - Comprehension (Read the passage, Identify the theme and title)			
11	Chapter 12: Business Writing - Report Writing, Letter Writing, Email Writing			
12	Chapter 13: Creative Writing - Passage Writing, LinkedIn Profile			
References:				
<ul style="list-style-type: none">English Grammar and Composition by Wren and Martin’sEnglish Grammar in Use Book by Raymond Murphy				

Scheme for Semester End Examination (ESA):

2 Units, Answer 2 out of 3 each (Each carries 15 Marks)

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
1	1	Unit 1	Answer 2 out of 3 each, each carries 15 Marks
	1		
	1		
2	1	Unit 2	Answer 2 out of 3 each, each carries 15 Marks
	1		
	1		

Program: B.Com (General/IFA)	
Course Title: Cost and Management Accounting	Course Code: 23MBCE103

L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 03hrs	
Module 1 - Meaning of Cost, Costing and Cost accounting- Objectives of Costing- Difference between Cost accounting and Management accounting -Concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- (10 Hours)		
Module 2 - Accounting for costs – Material & labour: Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios. (10 Hours)		
Module 3 - Accounting for costs – Overheads: Accounting for overheads – allocation of overheads to production & non production departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs. (10 Hours)		
Module 4 - Methods of costing: Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing. (10 Hours)		
Module 5 - Budgeting & standard costs: Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards. (10 Hours)		
Text Book: •Management Accounting, Kaplan Publications •Management Accounting, BPP Publications Reference Books: •Advanced Cost Accounting and Cost Systems Ravi Kishor - Taxman's Allied Service Pvt. Ltd., New Delhi. •Cost Accounting Principles and Practice, S.P. Lyengar - Sultan Chand & Sons Accounting Taxman's, New Delhi. •Students Guide to Cost Accounting Ravi Kishor -Taxman's – New Delhi. •Cost Accounting Principles and Practice M.N. Arora - Vikas Publishing House Pvt. Ltd., New Delhi.		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program: B.Com (General/IFA)

Course Title: Management Accounting		Course Code: 23MBCE104
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:-70	Total Marks:100
Teaching Hours: 50	Examination Duration:- 03hrs	
Module 1 - Information for management: Sources of data (internal & external) – concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical techniques. (10 Hours)		
Module 2 - Accounting for costs – Material & labour: Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios. (10 Hours)		
Module 3 - Accounting for costs – Overheads: Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs. (10 Hours)		
Module 4 - Methods of costing: Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing. (10 Hours)		
Module 5 - Budgeting & standard costs: Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards. (10 Hours)		
Text Book: •Management Accounting, Kaplan Publications •Management Accounting, BPP Publications Reference Books: •Advanced Cost Accounting and Cost Systems Ravi Kishor - Taxman’s Allied Service Pvt. Ltd., New Delhi. •Cost Accounting Principles and Practice, S.P. Lyengar - Sultan Chand & Sons Accounting Taxman’s, New Delhi. •Students Guide to Cost Accounting Ravi Kishor -Taxman’s – New Delhi. •Cost Accounting Principles and Practice M.N. Arora - Vikas Publishing House Pvt. Ltd., New Delhi.		

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program: B.Com (General/IFA)		
Course Title: <u>Corporate and Commercial Law</u>	Course Code: 23MBCE107	
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 50	Examination Duration:- 03hrs	
Module 1 -Essential elements of legal systems: Business, political and legal systems - International trade, international legal regulation and conflict of laws - Alternative dispute resolution mechanisms. (10 Hours)		
Module 2 - International business transactions, transportation & payments: Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms - Obligations of the seller and buyer, and provisions common to both - Transportation documents and means of payment. (10 Hours)		
Module 3 - Formation and constitution of business organizations, Capital & Financing of companies: Agency law - Partnerships - Corporations and legal personality - The formation and constitution of a company - Share capital – Loan Capital - Capital maintenance and dividend law. (10 Hours)		
Module 4 - Management, administration and the regulation of companies: Company directors - Other company officers - Company meetings and resolutions. (10 Hours)		
Module 5 - Insolvency laws and Corporate Frauds: Insolvency and administration - Fraudulent and criminal behaviour. (10 Hours)		
Text Book: •UK Law (F4) Kaplan Publications Reference Books: •Corporate and UK Law (F4) BPP Publications E-resources: •www.accaglobal.com		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program: B.Com (General/IFA)		
Course Title: Corporate and Business Law	Course Code: 23MBCE108	
L-T-P: 4-0-0	Credits: 4	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:-70	Total Marks:100
Teaching Hours: 50	Examination Duration:- 03hrs	
Module 1 -Essential elements of legal systems: Business, political and legal systems - International trade, international legal regulation and conflict of laws - Alternative dispute resolution mechanisms. (10 Hours)		
Module 2 - International business transactions, transportation & payments: Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms - Obligations of the seller and buyer, and provisions common to both - Transportation documents and means of payment. (10 Hours)		
Module 3 - Formation and constitution of business organizations, Capital & Financing of companies: Agency law - Partnerships - Corporations and legal personality - The formation and constitution of a company - Share capital – Loan Capital - Capital maintenance and dividend law. (10 Hours)		
Module 4 - Management, administration and the regulation of companies: Company directors - Other company officers - Company meetings and resolutions. (10 Hours)		
Module 5 - Insolvency laws and Corporate Frauds: Insolvency and administration - Fraudulent and criminal behaviour. (10 Hours)		
Text Book: •UK Law (F4) Kaplan Publications Reference Books: •Corporate and UK Law (F4) BPP Publications E-resources: •www.accaglobal.com		

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program: B.Com (General/IFA)		
Course Title: Tally ERP 9		Course Code:23MBCP103
L-T-P: 0-0-2	Credits: 2	Contact Hours:04 Sessions/week
ISA Marks: 80	ESA Marks:-20	Total Marks:100
Teaching Hours: 56	Examination Hours	Duration:- 3
<p>Module 1 –</p> <ul style="list-style-type: none"> Accounting & Inventory Management Getting Started with Tally ERP 9 & Fundamental Features Creating Masters in Tally ERP 9 Voucher Entry & Invoicing Bill – is Details, Credit Limits Basics of Banking, Interest Calculation, Simple Interest Calculation Cost Centres and Cost Categories Reports in Tally ERP 9 Order Processing & Pre-closure of orders Price Levels & Price Lists Point of Sale (POS) Zero-Valued Entries Different Actual and Billed Quantities Batch-wise Details, Bill of Materials. Essentials of Taxation VAT Service Tax TDS Excise (Dealers) Excise (Manufacturer) Advanced Features. 		

No ESA Exam

Program: B.Com (General/Hons)		
Course Title: Banking Operations Management		Course Code:23MBCC201
L-T-P: 3-0-0	Credits:3	Contact Hours:03 Sessions/week
ISA Marks: : 50	ESA Marks:50	Total Marks: 100
Teaching Hours:40hrs	Examination Duration: 3hrs	
Module 1 - Nature of Banking and Functions of a Banker: Functions of Commercial banks, Sources and employment of commercial bank funds, earning assets of a bank, Creation of credit by banks, Theories of Liquidity and profitability - Obligations and rights of a banker, Garnishee Order, Disclosure of information about customers account as required by law (KYC), Law of limitation (7 Hours)		
Module 2 - Commercial Banks and Central Bank: Types of Banks: Scheduled and Non- Scheduled Banks, Regional Rural Banks, and Development Banks: IFCI, SFC, SIDC, ICICI, IDBI, and NABARD Types of Banking systems: Branch, Unit, Investment (Development), Universal (Mixed) Banking Understand the basic purpose and functions of: Retail banking – Investment banking (securities/trading) – Corporate Banking – Private banking – Co-operative banks. Micro Credit: Meaning and Importance, Islamic Financing-Meaning and Five Basic Principles. Regulatory Authority RBI Quantitative and qualitative credit control measures (in detail) (11 Hours).		
Module 3 - Negotiable Instruments: Essential Characteristics of Negotiable Instruments, Promissory note, Bills of Exchange, Cheque - (meaning and features), Bearer Cheques, Crossed Cheques, Types of Crossing and Opening of Crossing, Demand Draft, Parties to a Negotiable Instrument (7 Hours)		
Module 4 - Paying and Collecting Banker: Precautions to be taken by a Paying banker, Protection to Paying banker in case of Order Cheques, Suitable replies to Dishonored Cheques. Conversion by Collecting banker, Duties of Collecting banker (8 Hours)		
Module 5 - Principles of Bank Lending and Managing risk: Principles of sound lending, Credit worthiness of borrowers, Non-Performing Assets, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment) Different types of risks – Basel norms and its global impact with special emphasis on its implementation in India. (7 Hours)		
References: <ul style="list-style-type: none"> Sundaram & Varshney, Theory & Practice of Banking, Sultan Chand & Sons. Maheswari & Paul, Banking Theory and Law and Practice, Kalyani publishers. Shekhar & Shekhar, Theory and Practice of Banking, Vikas publishing. M.Y. Khan, Indian Financial System, McGraw Hill Education Indian Institute of Banking and Finance (IIBF)(2019), Principles and Practice of Banking, Macmillan. N. C. Gulati, Principles of Banking Management, Excel Books 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program: B.Com (General/Hons)

Course Title: People Management		Course Code: 25MBCC201
L-T-P: 3-0-0	Credits: 3	Contact Hours: 03 Sessions/week
ISA Marks: : 50	ESA Marks: 50	Total Marks: 100
Teaching Hours: 40hrs	Examination Duration: 3hrs	
Module 1: Introduction to People Management Concept, Nature, and Scope of Human Resource Management (HRM), Evolution of HRM: From Personnel Management to Strategic HRM, Functions of HRM: Planning, Organizing, Staffing, Directing, and Controlling, Roles of HR Manager in Modern Organizations. (4 Hours)		
Module 2: Human Resource Planning, Job Analysis, and Job Design Human Resource Planning (HRP): Concept, Objectives, and Process, Importance of HRP in Strategic Management, Job Analysis: Concept, Process, and Methods of Data Collection (e.g., questionnaires, interviews, observation), Job Description and Job Specification, Job Design: Concept, Factors Affecting Job Design, and Techniques (e.g., job rotation, job enrichment). (6 Hours)		
Module 3: Talent Acquisition and Onboarding Recruitment: Concept, Sources of Recruitment (Internal and External), Modern Recruitment Strategies: Online Recruitment, Social Media Hiring, Selection Process: Steps Involved, Interview Techniques (e.g., structured, unstructured, panel), Placement and Induction/Onboarding: Importance and Process. Practical Component: AI and automation in recruitment (resume screening, interview scheduling), mobile-friendly hiring. (8 Hours)		
Module 4: Training, Development and Performance Management Concept and Importance of Training and Development, Types and Methods of Training (e.g., on-the-job, off-the-job, e-learning, microlearning), Designing and Delivering Effective Training Programs, Evaluation of Training Effectiveness: Models and Methods. (6 Hours)		
Module 5: Performance Management Performance Management: Concept, Objectives, and Process, Performance Appraisal: Methods (Traditional and Modern, including 360-degree feedback), Setting Goals, Coaching for Performance Improvement. (6 Hours)		
References: <ul style="list-style-type: none"> • "Human Resource Development" by T.V. Rao, Oxford & IBH Publishing Co. Pvt. Ltd, ISBN-978-8120518343 • "Human Resource Management" by C.B. Gupta: Sultan Chand & Sons, ISBN-978-8180548106 • "Human Resource Management" by Gary Dessler: Pearson India, ISBN- 978-9353919560 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Course Title: Corporate Accounting		Course Code: 23MBCC203
L-T-P: 3-0-0	Credits: 3	Contact Hours: 03 Sessions/week
ISA Marks: 50	ESA Marks: 50	Total Marks: 100

Teaching Hours: 40hrs	Examination Duration:3hrs	
Module 1 - Underwriting of Shares: Meaning – Underwriting Commission – Commission as per company's act- Underwriter – Type of Underwriting – Marked and Unmarked Applications –Advantages of underwriting of shares- Firm underwriting and partial underwriting-Problems on Firm underwriting when applications are included in total subscription- Problems on Firm underwriting when applications are excluded in total subscription. (8 Hours)		
Module 2 - Profit Prior to Incorporation: Meaning – calculation of sales ratio – time ratio –revised time ratio-weighted ratio – treatment of capital and revenue expenditure –Capital Reserve and revenue Reserve-Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet. (7 Hours)		
Module 3 - Valuation of Goodwill: Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method- Problems on Average profit method, problem on super profit method, problem on capitalization of average profit method, problem on capitalization of super profit. (8 Hours)		
Module 4 - Valuation of Shares: Meaning – Type of shares- equity, preference share, type of preference shares, Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares – Problems on Intrinsic Value Method, Problems on Yield Method, Problems on Earning Capacity Method, Problems on Fair Value of shares. (8 Hours)		
Module 5 - Company Final Accounts: Statutory Provisions regarding preparation of Company Final Accounts –Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves. Problems on the above. (9 Hours)		
Text Book: •Advanced Accountancy-M.C. Shukla, T.S. Grewal & S.C. Gupta (2017). New Delhi: S. Chand & Company Ltd, SBN-B07FCN9KD9 •Anil Kumar, Rajesh Kumarand Mariyappa- Corporate Accounting-HPH Reference Book: •Advanced Accountancy-R.L. Gupta & M. Radhaswamy (2017), New Delhi: S Chand & Sons. SBN-B07R3S8DD6 •Advanced Accountancy-Dr. Maheshwari S. N & Dr. Maheshwari S. K., (2017), Vol.1, Vol.-2. New Delhi: Vikas Publishing House Pvt. Ltd. ISBN-10: 9325980673 ISBN-13: 978-9325980679. Web Resources: • https://search.ebscohost.com • https://www.jstor.org/ • https://www.springerpub.com/journals.html • https://www.iupindia.in/		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)	
Course Title : Principles and Practice of Audit	Course Code : 23MBCE201

L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1: Audit framework & regulation: Concept of audit & assurance, professional ethics of an auditor- scope of internal & external audit, governance & audit. (10 Hours)		
Module 2: Audit planning & risk assessment: Obtaining & planning for audit assignments- understanding the entity & its environment assessing audit risk, fraud risk, Interim audit and impact of work performed, audit planning & documentation, audit evidence, documentation, working papers. (10 Hours)		
Module 3: Internal control & audit tests: Internal control system assessment, control environment, Risk assessment procedures, monitoring of controls, evaluation of internal control system by auditor, Test of control, communication on internal controls, Explain how auditors record internal control systems including the use of narrative notes Flowcharts and questionnaires. (10 Hours)		
Module 4: Audit evidence & reporting: Techniques of collecting audit evidence such as inspection, Observation, external confirmation, recalculation, analytical procedures and enquiry, Quality & quantity of audit evidence, Audit sampling, Computer assisted auditing techniques, Review procedures including subsequent events, going concern, written representations, Auditor's report contents & opinion, Explain the overall objectives and importance of quality control procedures in concluding an audit, Discuss the need for auditors to communicate with those charged with governance. (10 Hours)		
Module 5: Audit of specific items: Audit of receivables, Inventory, payables & accruals, bank & cash, tangible & intangible assets, Share capital & reserves, Directors' remuneration, Details of audit checks for these items and reporting thereof, Use of management representation. (10 Hours)		
Text Book: <ul style="list-style-type: none"> Auditing Theory & Practice: A.K Singh, Galgotia Publishing Company, New Delhi Reference Books: <ul style="list-style-type: none"> Audit and Assurance, Kaplan Publications. Audit and Assurance, BPP Publications. 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)	
Course Title: Audit and Assurance	Course Code : 23MBCE202

L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:70	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1: Audit framework & regulation: Concept of audit & assurance, professional ethics of an auditor-scope of internal & external audit, governance & audit. (10 Hours)		
Module 2: Audit planning & risk assessment: Obtaining & planning for audit assignments- understanding the entity & its environment assessing audit risk, fraud risk, Interim audit and impact of work performed, audit planning & documentation, audit evidence, documentation, working papers. (10 Hours)		
Module 3: Internal control & audit tests: Internal control system assessment, control environment, Risk assessment procedures, monitoring of controls, evaluation of internal control system by auditor, Test of control, communication on internal controls, Explain how auditors record internal control systems including the use of narrative notes Flowcharts and questionnaires. (10 Hours)		
Module 4: Audit evidence & reporting: Techniques of collecting audit evidence such as inspection, Observation, external confirmation, recalculation, analytical procedures and enquiry, Quality & quantity of audit evidence, Audit sampling, Computer assisted auditing techniques, Review procedures including subsequent events, going concern, written representations, Auditor's report contents & opinion, Explain the overall objectives and importance of quality control procedures in concluding an audit, Discuss the need for auditors to communicate with those charged with governance. (10 Hours)		
Module 5: Audit of specific items: Audit of receivables, Inventory, payables & accruals, bank & cash, tangible & intangible assets, Share capital & reserves, Directors' remuneration, Details of audit checks for these items and reporting thereof, Use of management representation. (10 Hours)		
Text Book: <ul style="list-style-type: none"> Auditing Theory & Practice: A.K Singh, Galgotia Publishing Company, New Delhi Reference Books: <ul style="list-style-type: none"> Audit and Assurance, Kaplan Publications. Audit and Assurance, BPP Publications. 		

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program : B.Com (General/IFA)	
Course Title: Financial Reporting for Managers	Course Code : 23MBCE203

L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Use of IFRS and Ind AS) & Practical Applications in transactions: Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time - Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors (10 Hours)		
Module 2 - Revenue recognition, preparation, presentation and analysis of financial statements: Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof - Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet) - Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average. (10 Hours)		
Module 3 - Application of Accounting standards & Preparation of Single Entity Financial Statements: Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement - Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1. (10 Hours)		
Module 4 - Preparation of consolidated financial statements: Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements. (10 Hours)		
Module 5 - Current developments in financial accounting & Group Accounts Basics: Concept of integrated reporting – use of integrated reporting by companies – type of capital used in integrated reporting – principles of integrated reporting - Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements. (10 Hours)		
References: 1. Kaplan Reading Material		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)	
Course Title: Financial Reporting	Course Code : 23MBCE204

L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:70	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Use of IFRS and Ind AS) & Practical Applications in transactions: Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time - Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors (10 Hours)		
Module 2 - Revenue recognition, preparation, presentation and analysis of financial statements: Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof - Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet) - Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average. (10 Hours)		
Module 3 - Application of Accounting standards & Preparation of Single Entity Financial Statements: Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement - Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1. (10 Hours)		
Module 4 - Preparation of consolidated financial statements: Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements. (10 Hours)		
Module 5 - Current developments in financial accounting & Group Accounts Basics: Concept of integrated reporting – use of integrated reporting by companies – type of capital used in integrated reporting – principles of integrated reporting - Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements. (10 Hours)		
References: Kaplan Reading Material		

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program : B.Com (General/IFA)

Course Title: <u>Fundamentals Financial Management</u>		Course Code : 23MBCE205
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Role & purpose of finance function & Financial Management environment: Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organisation - Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives. (10 Hours)		
Module 2 - Working capital management: Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol’s model and Millar-Orr model – working capital financing strategies. (10 Hours)		
Module 3 - Investment Appraisal techniques & Special Investment decisions: Type of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis - Lease v/s buy decision – replacement cycle decision – use of the equivalent annual cost technique – single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method – risk adjusted discount rates. (10 Hours)		
Module 4 - Business finance, Capital Structure Theories & Cost of Capital Understand & evaluate various short- & long-term sources of finance such as equity and debt – methods of raising equity such as rights issue, initial public offer (IPO) – sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – sources of fiancé for SME sector including venture capital, crowd funding and angel financing - Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – capital structure theories including traditional view and Modigliani-Millar view (without & with tax) – pecking order theory. (10 Hours)		
Module 5 - Business valuations, Risk Management & RM Tools: Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt - Sources of & factors influencing Foreign currency risks – ty-- of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation – centralised & decentralised treasury function - Fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA). (10 Hours)		
Text Book: <ul style="list-style-type: none"> Financial Management, Kaplan Publications. Reference Books: <ul style="list-style-type: none"> Financial Management. BPP Publications. 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each	Chapter numbers	Instructions
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	(Answer any 5Q out of 8)		
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)	
Course Title: Financial Management	Course Code : 23MBCE206

L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:70	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Role & purpose of finance function & Financial Management environment: Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organisation - Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives. (10 Hours)		
Module 2 - Working capital management: Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol’s model and Millar-Orr model – working capital financing strategies. (10 Hours)		
Module 3 - Investment Appraisal techniques & Special Investment decisions: Type of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis - Lease v/s buy decision – replacement cycle decision – use of the equivalent annual cost technique – single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method – risk adjusted discount rates. (10 Hours)		
Module 4 - Business finance, Capital Structure Theories & Cost of Capital Understand & evaluate various short- & long-term sources of finance such as equity and debt – methods of raising equity such as rights issue, initial public offer (IPO) – sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – sources of fiancé for SME sector including venture capital, crowd funding and angel financing - Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – capital structure theories including traditional view and Modigliani-Millar view (without & with tax) – pecking order theory. (10 Hours)		
Module 5 - Business valuations, Risk Management & RM Tools: Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt - Sources of & factors influencing Foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation – centralised & decentralised treasury function - Fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA). (10 Hours)		
Text Book: <ul style="list-style-type: none"> Financial Management, Kaplan Publications. Reference Books: <ul style="list-style-type: none"> Financial Management, BPP Publications. 		

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
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Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program : B.Com (General/IFA)		
Course Title: Social Awareness	Course Code : 23MBCP201	
L-T-P: 0-0-2	Credits:02	Contact Hours:04 Sessions/week
ISA Marks: 100	ESA Marks:--	Total Marks:100

Teaching Hours:64hrs	Examination Duration:	
Content		
<p>The student has to execute the social projects such as:</p> <ul style="list-style-type: none"> •Civic Awareness-Road Safety and awareness, Health and Hygiene, Environmental and Social Awareness for villages. •Education and Empowerment-Marketing and awareness program, financial inclusion and skill enhancement for village women. <p>Women Education-Help 15-20 illiterate women's to partially read and write basics of Kannada and English.</p> <ul style="list-style-type: none"> •Viksit Bharat Abhiyan-Awareness program to villagers including taluk and grama panchayat. •Health and Hygiene-Go Green campaigns-Awareness and plantation program, Awareness of Govt schemes to villagers. •Non-Governmental Organizations/ Non-Profit Organizations-Visit to Anganwadi's, Orphanage's and Old age homes. Visit to Government schools and conduct activities to children's. 		

No ESA Exam

Program : B.Com (General/IFA)		
Course Title: Professional Aptitude	Course Code : 24MBCP201	
L-T-P: 0-0-1	Credits:01	Contact Hours:02 Sessions/week
ISA Marks: 100	ESA Marks:-	Total Marks:100

Teaching Hours:32hrs	Examination Duration:	
Analytical Thinking: Analysis of Problems, Puzzles for practice, Human Relations, Direction Tests; Looking for Patterns: Number and Alphabet Series, Coding Decoding; Diagrammatic Solving: Sets and Venn diagram-based puzzles; Visual Reasoning, Clocks and Calendars, Data Analysis. Mathematical Thinking: Number System, Factors and Multiples, Using Simple Equations for Problem Solving, Ratio, Proportion, and Variation Mathematical Thinking: Problems on Finance: Percentages, Gain and Loss, Interest; Distribution and Efficiency Problems: Averages, Time Work.		

No ESA Exam

Program : B.Com (General/IFA)		
Course Title: Legal Aspects of Business	Course Code : 23MBCC204	
L-T-P: 3-0-0	Credits:03	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100

Teaching Hours:40hrs	Examination Duration:3hrs	
Module 1: Introduction :Legal environment of business, meaning and nature of law, classification of law, sources of Indian law, Evolution of business law. (4 Hours)		
Module 2: Indian Contract Act, 1872 : Nature and kinds of contracts, offer and acceptance, consideration, capacity of contract, free consent, legality of object and consideration, void agreements, contingent contracts, discharge of contracts, remedies for breach of contract, quasi contract, contracts of indemnity and guarantee, contract of bailment and pledge, contracts of agency. (10 Hours)		
Module 3: Sales of Goods Act, 1930: Introduction, Contract of Sale of Goods: Concept and Definition (Sec. 4), Goods: Meaning and Classification, Essential elements of a Valid Contract of Sale of Goods, Sale & Agreement to sell, Condition and its types, Warranty and its types, Distinction between condition and Warranty, Doctrine of Caveat Emptor, Unpaid Seller and his rights (10 Hours)		
Module 4: Consumer Protection Act, 1986 : Salient features and objectives, different consumer redressal forums, composition and jurisdiction of district, state and national forum, mode of complaints, procedures for disposal of complaints, penalty. Right to Information Act. (10 Hours)		
Module 5: Right to Information Act: Meaning, objectives, and importance of the Act. Who can seek information and from whom. Role of Public Information Officer (PIO). How to file an RTI application, time limits, and fees. Exemptions under the Act. RTI and its relevance to business transparency. Penalties for not providing information. (6 Hours)		
References: <ul style="list-style-type: none"> •Saha Ray H.K., Law of Contracts, Eastern Law Book House. •Kapoor N D, Elements of Mercantile Law, Sultan Chand. •Gogna, P. P. S. A Textbook of Business Law, S. Chand & Co. 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Investment in Stock Market	Course Code : 23MBCC205	
L-T-P: 3-0-0	Credits:03	Contact Hours:03 Sessions/week

ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:40hrs	Examination Duration:3hrs	
Module 1 – Introduction to Investment: Meaning, Need, Essentials of Investment, Investment and Speculation, Basic Investment Objectives, Diversification – Need for Diversification (10 Hours)		
Module 2 - Investment Avenues for a Common Investor: Bank deposits; Corporate Securities: Equity shares. Preference Shares, Debentures, Bonds, Company Deposits, Post office saving schemes, Government Securities, Real Estate, Gold and Bullion, Chit and Nidhi Companies, Life Insurance, Retirement and Pension plans – National Pension System, Atal Pension Yojana etc., (features if all Investment Avenues with Income Tax benefits); Risk and return relationship (Theory only) (10 Hours)		
Module 3 - Stock Markets : Primary Market and Secondary Market, Stock Exchange Operations – Trading and Settlement, DEMAT Account, Depository and Depository participants, Investor Protection. (10 Hours)		
Module 4 - Introduction of fundamental and technical analysis: Fundamental analysis, equity valuation, balance sheet techniques, discounted cash flow technique, dividend discount model, zero growth model, constant growth, two stage growth, earning multiplier approach Bond characteristics, bond price, bond yield, Price, yield relationship, risk in bonds, rating, yield theories, segmentation theory. Technical analysis: introduction, the concept of Dow Theory, trend and trend reversals, chart patterns, Eliot wave theory, mathematical indicators. (10 Hours)		
References: <ul style="list-style-type: none"> • Prasanna Chandra, Financial Management, McGraw Hill Publication • Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc. • Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxman Publication. • Punithavati Pandyan, Security Analysis and Portfolio Management, Latest edition, Vikas Publ. • Fischer & Jordan, Security Analysis & Portfolio Management, Prentice Hall 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Business Research Methods		Course Code : 23MBCC206
L-T-P: 2-1-0	Credits:03	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100

Teaching Hours:28hrs	Examination Duration:2 hrs	
Module 1 - Introduction to Research: Introduction to Research – Business & Management Research – Research Characteristics – Research Approaches – Type of Research. Hypothesis Development – Hypothesis Testing – Exploratory Descriptive Studies – Cross Sectional & longitudinal studies. (5 Hours)		
Module 2 - Business Research Design: Business Research Design: Exploratory, Descriptive and Causal Designs: The Meaning of Business Research Design—Need for Research Design—Characteristics of a Good Research Design. (4 Hours)		
Module 3 - Data Collection and sampling: Data – Methods of data collection – Questionnaire design, interview, scheduling, and e-questionnaire design, guidelines for information collection questionnaire convention and pretesting, panel research, major qualitative research techniques, scaling techniques – nominal, ordinal, ratio, interval scales Sampling: Sampling techniques, probability and non-probability sampling – sample size determination for survey research, confidence in determining sample size – Hypothesis testing, sampling error. (6 Hours)		
Module 4 - Data Analysis and Interpretation Data Analysis – Editing and coding of data univariate, bivariate and multivariate analysis chi square test – correlation and regression analysis – ANOVA – elementary concepts of factor and cluster analysis –use of MS excel, SPSS in data analysis. (7 Hours)		
Module 5 - Report Writing: Introduction – Purpose of a Written Report – Basics of a Written Report – Type – Important Parts – Title, Table of Contents – Synopsis, bibliography – Introductory Section – Research Design – Result Section – Recommendation & Implementation Section. (6 Hours)		
Text Books: <ul style="list-style-type: none"> Research Methods for Business: A Skill Building Approach, Uma Sekaran and Roger Bougie, Wiley 7th edition, ASIN 8126571373, 2018. Reference Books: <ul style="list-style-type: none"> Business Research Methods, S. L. Gupta and Hitesh Gupta, McGraw Hill Education, 1st Edition, 2017, ISBN-10-1259005038. Business Research Methods, Donald Cooper, Pamela Schindler, J K Sharma, McGraw Hill Education; 11th edition, ISBN-10-9781259001857, 2018. Business Research Methods, H. K. Dangi, Shruti Dewen, CENGAGE, ISBN: 9788131529607, Edition :1, Year 2016. Web Resources: <ul style="list-style-type: none"> https://search.ebscohost.com https://www.jstor.org/ https://www.wolterskluwer.com/en-in/solutions/cch-tax-online https://www.ecapital.in/ 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: <u>Foreign Exchange Management</u>	Course Code : 23MBCC207	
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week

ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Introduction to Foreign Exchange: Foreign Exchange Management Act, 1999- Foreign Currency Accounts- Fixed and Floating Exchange rates- Exchange rate system prior to IMF- Exchange rate system under IMF- Convertibility of Rupee- Components of Balance of Payments- Functions of IMF and World Bank Group- Features of Foreign Exchange markets- Factors Determining Spot Exchange rates. (10 Hours)		
Module 2 – Derivatives: Meaning and type, FEMA regulations, Features of futures contracts, Features of options Contracts The concept of Interest rate risk- Managing Interest rate risk Exchange Risk: Transaction Exposure, Translation and Economic Exposure. (10 Hours)		
Module 3 - Exchange Quotations: Exchange Margin- Fineness of Quotation- Principal type of Buying and Selling Rates Calculation of Crossed ready rates- Exchange Management by Banks- Measure of Value at Risk. (10 Hours)		
Module 4 - Mechanism of Letter of Credit: Uniform Customers and Practices for Documentary Credits- Type of Letters of Credit- Rules for Bank-to-Bank Reimbursements- Bill of Exchange: Type, Noting and Protest and Stamp Duty Multimodal Transport Documents- Incoterms (10 Hours)		
Module 5 - Financing Exports: Pre-shipment Credit and Post Shipment Finance- Export Guarantees- Indian Investments Abroad- Export-Import Bank of India Export Credit Insurance- Financing Imports (10 Hours)		
Text Books <ul style="list-style-type: none"> ●Foreign Exchange Practice, Concepts & Control, Jeevanandam. C, Chand & Sons, 2012. ●Mishkin, Frederic S. Financial Markets, Institutions, and Money, Latest Ed. South-Western Publishing. ●Jain, Arvind K. International Financial Markets and Institutions, Latest Ed. Miami: Kolb Publishing. ●Chatterjee, Principles of Foreign Exchange, Himalaya, Bombay. ●Ian Giddy, Global Financial Markets, AIYBS, New Delhi ●Forex and Treasury Management, Institute of Chartered Accountants of India-Latest Web Resources: <ul style="list-style-type: none"> ●https://search.ebscohost.com ●https://www.jstor.org/ ●https://www.springerpub.com/journals.html ●https://www.iupindia.in/ 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: <u>Indian Constitution</u>		Course Code : 23MBCC208
L-T-P: 2-0-0	Credits:02	Contact Hours:02 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100

Teaching Hours:28hrs	Examination Duration:2 hrs	
Unit - I (14 Hours)		
Module1: Introduction Constitution' meaning of the term, Indian Constitution: Sources and constitutional history, Salient Features, Citizenship, Preamble.Fundamental Rights, Fundamental Duties, Directive Principles of State Policy		
Module2: Union Government and its Administration Structure of the Indian Union: Federalism, Centre State relationship, President: Role, power and position, Prime Minister and Council of ministers, Cabinet and Central Secretariat, Lok Sabha, Rajya Sabha StateGovernmentanditsAdministrationGovernor:RoleandPosition,ChiefMinisterandCouncil of ministers,State Secretariat:Organization,Structure and Functions.		
Unit - II (16 Hours)		
Module3: Local Administration District's Administration head: Role and Importance, Municipalities: Introduction, Mayor and role of Elected Representative, CEO of Municipal Corporation, Pachayati raj: Introduction, PRI: ZilaPachayat, Elected officials and their roles, CEO Zila Panchayat: Position and role, Block level: Organizational Hierarchy (Different departments), Villagelevel: RoleofElectedand Appointedofficials, Importanceof grass root democracy.		
Module4: ElectionCommissionElectionCommission:RoleandFunctioning,ChiefElection CommissionerandElectionCommissioners,StateElectionCommission:Roleand Functioning, Institute and Bodies for the welfare of SC/ST/OBC and women.		
Reference: <ul style="list-style-type: none"> M.V.Pylee,AnIntroductiontotheConstitutionofIndia,NewDelhi,Vikas,2005. Subhash C. Kashyap, Our Constitution: An Introduction to India's Constitutionand constitutional Law, New Delhi, National Book Trust, 2000. DurgaDasBasu,IntroductiontotheConstitutionofIndia, NewDelhi, PrenticeHall of India,2001. D.C.Gupta,IndianGovernmentandPolitics,NewDelhi,Vikas,VIIIEdition1994. 		

Scheme for Semester End Examination (ESA):

2 Units, Answer 2 out of 3 each (Each carries 15 Marks)

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
1	1	Unit 1	Answer 2 out of 3 each, each carries 15 Marks
	1		
	1		
2	1	Unit 2	Answer 2 out of 3 each, each carries 15 Marks
	1		
	1		

Program : B.Com (General/IFA)		
Course Title: Business Performance Management		Course Code : 23MBCE207
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100

Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Advanced management accounting techniques: Activity-based-costing – use of appropriate cost drivers – calculation of costs per driver & per unit – comparing the ABC and traditional absorption costing; Target costing – derive a target cost in manufacturing & service industry – suggest how a target cost gap can be reduced - Life cycle costing – costs involved at different stages of life cycle – benefits & application of life cycle costing; Throughput accounting – theory of constraints – calculation & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs. (10 Hours)		
Module 2 - Decision making techniques, Pricing Decisions & Risk Analysis: Understand & apply the concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship – calculate & interpret break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions - Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing. (10 Hours)		
Module 3 - Risk analysis in business decisions & Advanced Budgetary Control: Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of Maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information - Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets – preparation of flexed budgets – beyond budgeting model – employee participation in budgetary system – quantitative analysis using high-low method, applying learning curve model (10 Hours)		
Module 4 - Standard costing – variance & performance analysis: Advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers - Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach. (10 Hours)		
Module 5 - Divisional performance & Behavioural considerations: Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organisation- Information, technologies and systems for organizational performance. (10 Hours)		
Text Book: <ul style="list-style-type: none"> Performance Management, Kaplan Publication, UK. Reference Books: <ul style="list-style-type: none"> Performance Management, BPP Publications, UK. 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Performance Management		Course Code : 23MBCE208
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:70	Total Marks:100

Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Advanced management accounting techniques: Activity-based-costing – use of appropriate cost drivers – calculation of costs per driver & per unit – comparing the ABC and traditional absorption costing; Target costing – derive a target cost in manufacturing & service industry – suggest how a target cost gap can be reduced - Life cycle costing – costs involved at different stages of life cycle – benefits & application of life cycle costing; Throughput accounting – theory of constraints – calculation & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs. (10 Hours)		
Module 2 - Decision making techniques, Pricing Decisions & Risk Analysis: Understand & apply the concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship – calculate & interpret break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions - Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing. (10 Hours)		
Module 3 - Risk analysis in business decisions & Advanced Budgetary Control: Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of Maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information - Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets – preparation of flexed budgets – beyond budgeting model – employee participation in budgetary system – quantitative analysis using high-low method, applying learning curve model (10 Hours)		
Module 4 - Standard costing – variance & performance analysis: Advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers - Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach. (10 Hours)		
Module 5 - Divisional performance & Behavioural considerations: Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organisation- Information, technologies and systems for organizational performance. (10 Hours)		
Text Book: <ul style="list-style-type: none"> Performance Management, Kaplan Publication, UK. Reference Books: <ul style="list-style-type: none"> Performance Management, BPP Publications, UK. 		

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program : B.Com (General/IFA)		
Course Title: Tax Laws and Practice		Course Code : 23MBCE209
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100

Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 – Introduction: Brief history of Taxation system in India – Canons of Taxation –Objectives of Tax- Overview of Direct Taxes –Income Tax – Basic Concepts: Assesse, Person, Previous year, Assessment year year- Income, Casual Income, Agricultural Income and its assessment, Gross Total Income. Capital and Revenue- Residential Status and incidence of Tax of an Individual (Including Problems)- Incomes Exempt from Tax–Tax Rates-Tax Liability (Short Problems including Agricultural Income). (10 Hours)		
Module 2 - Income from Salary and House property: Income from Salary – Features of Salary Income – Basic Salary-Allowance - Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 - Problems. (Restricted to Individual Assessee) fully exempted and partly exempted incomes – including problems on House Rent Allowance – Leave Encashment – Commutation of Pension – Death-cum-Retirement benefits – Gratuity – compensation received on termination of the service –Taxation of perks. Introduction to House property income– Annual value under different situations (self-occupied – Let out – Partly self-occupied partly let out – Portion wise and time wise) – Deductions (u/s 24) – Computation of income from House Property (Problems) (10 Hours)		
Module 3 - Profits and Gains from Business and Profession and Capital Gains: Meaning of business, profession, profits of business or profession, features of assessment of profits and gains, rules for adjustment of profit and loss account- Depreciation u/s 32. Meaning and kinds of capital asset, transfer, transactions not regarded as transfer, full value of consideration, cost of acquisition, Cost of improvement, capital gains exempt from tax, exemptions from capital gains u/s 54. Problems on computation of short term and long-term capital gains (10 Hours)		
Module 4 - Income from Other Sources and Tax Liability of Individuals: General income, specific incomes, treatment of specific incomes, deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58. (Provisions relating to individuals only) u/s 80 – Deduction in respect of certain payments and deduction in respect of certain incomes- Carry forward and set off of losses – Clubbing of income - Computation of total taxable income and tax liability of an individual. Various Income Tax Return Forms and their applicability - Due dates for filing Income Tax Returns – Payment of advance tax and self-assessments tax - E-filing of Income Tax Returns - E-assessment of Income Tax Returns - Faceless assessment. (10 Hours)		
Module 5 - Introduction to GST: Overview of GST and GST Act – Key concepts and Definitions - Time and Value of Supply – Threshold for Registration of GST - Procedure and Levy - Procedure relating to Levy: (CGST & SGST) - Procedure relating to Levy- Input tax Credit - Filing of return and penalties & appeals - Penalties, prosecutions and appeals (10 Hours)		
Reference Books: <ul style="list-style-type: none"> • Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons. • Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax. • Dr. Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publication. • Goods & Services Tax – CA. Rajat Mohan. • Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra. • GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM. • Understanding GST: Kamal Garg, Barat's Publication. 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two

	1	Module 2	Subquestions, which could be from any module.
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Taxation	Course Code : 23MBCE210	
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week

ISA Marks: 30	ESA Marks:70	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
<p>Module 1 – Introduction: Brief history of Taxation system in India – Cannons of Taxation –Objectives of Tax-Overview of Direct Taxes –Income Tax – Basic Concepts: Assesse, Person, Previous year, Assessment year year-Income, Casual Income, Agricultural Income and its assessment, Gross Total Income. Capital and Revenue-Residential Status and incidence of Tax of an Individual (Including Problems)- Incomes Exempt from Tax–Tax Rates-Tax Liability (Short Problems including Agricultural Income). (10 Hours)</p>		
<p>Module 2 - Income from Salary and House property: Income from Salary – Features of Salary Income – Basic Salary-Allowance - Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 - Problems. (Restricted to Individual Assessee) fully exempted and partly exempted incomes – including problems on House Rent Allowance – Leave Encashment – Commutation of Pension – Death-cum-Retirement benefits – Gratuity – compensation received on termination of the service –Taxation of perks.</p> <p>Introduction to House property income– Annual value under different situations (self-occupied – Let out – Partly self-occupied partly let out – Portion wise and time wise) – Deductions (u/s 24) – Computation of income from House Property (Problems) (10 Hours)</p>		
<p>Module 3 - Profits and Gains from Business and Profession and Capital Gains: Meaning of business, profession, profits of business or profession, features of assessment of profits and gains, rules for adjustment of profit and loss account- Depreciation u/s 32.</p> <p>Meaning and kinds of capital asset, transfer, transactions not regarded as transfer, full value of consideration, cost of acquisition, Cost of improvement, capital gains exempt from tax, exemptions from capital gains u/s 54. Problems on computation of short term and long-term capital gains (10 Hours)</p>		
<p>Module 4 - Income from Other Sources and Tax Liability of Individuals: General income, specific incomes, treatment of specific incomes, deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.</p> <p>(Provisions relating to individuals only) u/s 80 – Deduction in respect of certain payments and deduction in respect of certain incomes- Carry forward and set off of losses – Clubbing of income - Computation of total taxable income and tax liability of an individual.</p> <p>Various Income Tax Return Forms and their applicability - Due dates for filing Income Tax Returns – Payment of advance tax and self-assessments tax - E-filing of Income Tax Returns - E-assessment of Income Tax Returns - Faceless assessment. (10 Hours)</p>		
<p>Module 5 - Introduction to GST: Overview of GST and GST Act – Key concepts and Definitions - Time and Value of Supply – Threshold for Registration of GST - Procedure and Levy - Procedure relating to Levy: (CGST & SGST) - Procedure relating to Levy- Input tax Credit - Filing of return and penalties & appeals - Penalties, prosecutions and appeals (10 Hours)</p>		
<p>Reference Books:</p> <ul style="list-style-type: none"> Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons. Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication. Goods & Services Tax – CA. Rajat Mohan. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM. Understanding GST: Kamal Garg, Barat's Publication. 		

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30

Total Marks	70
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Program : B.Com (General/IFA)		
Course Title: Industry Readiness	Course Code : 24MBCP202	
L-T-P: 0-0-1	Credits:01	Contact Hours:02 Sessions/week

ISA Marks: 100	ESA Marks:-	Total Marks:100
Teaching Hours:32hrs	Examination Duration:-	
Written Communication: Successful Job Applications, Résumé Writing Interview Handling Skills: Understanding Interviewer Psychology, Common Questions in HR Interviews, Grooming, Interview Etiquette Lateral & Creative Thinking: Lateral Thinking by Edward de Bono, Fractionation and Brain Storming, Mind Maps, Creativity Enhancement through Activities. Team Building & Leadership Skills: Communication in a Team, Leadership Styles, Playing a Team member, Ethics.		

No ESA Exam

Curriculum structure semester wise (Batch 2023-2026)

Program: B.Com (General/IFA)

Course Title: <u>Data and Decisions for Manager</u>		Course Code: 23MBCC301
L-T-P: 2-0-1	Credits: 3	Contact Hours: 04 Sessions/week
ISA Marks: : 66	ESA Marks: 34	Total Marks: 100
Teaching Hours: 28 hrs	Examination Duration: 3hrs	
Module 1: Time-series Analysis Introduction, Utility of time series analysis, Components and analysis of time series. Measuring Trends of time series, moving averages and method of least squares. (9 Hours)		
Module 2: Theory of probability Introduction, short theory, terminologies, mathematical preliminaries, set theory, permutations and combinations, statistical and axiomatic probability, independent events and multiplication theorem of probability. (9 Hours)		
Module 3: Decision Theory Introduction, ingredients to decision problem, states of nature or events, payoff table, opportunity loss, decision making environment, decision making under certainty, decision making under uncertainty, optimal decision, maximax, maximin, minmax decision criteria's. Numerical problems. (10 Hours)		
Text Book: <ul style="list-style-type: none"> S. P. Gupta & M. P. Gupta, Business Statistics, Sultan Chand and Sons, 17 Edition, 2013, ISBN-9788180549458 Reference Books: <ul style="list-style-type: none"> Alexander Holmes, Barbara Illowsky & Susan Dean, Introductory Business Statistics, Openstax (Open source), 2020 Richard I Levin, Rubin D. S, Statistics for Management, Pearson Education India, 2014, ISBN-9789332581180 Web Resources: <ul style="list-style-type: none"> https://search.ebscohost.com https://www.jstor.org/ https://www.springerpub.com/journals.html https://www.iupindia.in/ 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
1	1	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	1	Module 3	
2	1	Module 4	Compulsory from any module

Program: B.Com (General/IFA)		
Course Title: <u>Company Law and Secretarial Practice</u>		Course Code: 23MBCC301
L-T-P: 3-0-0	Credits: 3	Contact Hours: 03 Sessions/week

ISA Marks: : 50	ESA Marks:50	Total Marks: 100
Teaching Hours:40 hrs	Examination Duration: 3hrs	
Module 1 - Over View of Companies Act, 2013 Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations- Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law - Related Party Transactions – Who are they? - Types and Requirements of law.		
Module 2 - Company Formation Promotion: Functions and Position of Promoters, steps in promotion, Pre-incorporation contracts and Provisional contract, Law with regard to start ups (b) Documents to Commence Business: Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra– vires and Alteration of Memorandum Articles of Association: Meaning, contents, alteration constructive notice and indoor management Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects. Certificate for commencement of business. Winding Up Modes of Winding up – Consequences of winding up – Official Liquidator – Defunct Company. Behavioral ethics and justice: - Relationship between justice perceptions in employees and comparison of ethical and unethical behaviors like violation of conscience, failure to honor commitments, unlawful conduct, disregard of company law.		
Module 3 - Shares Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment – Underwriting Agreements – Underwriting Commissions – Buyback of shares – Depository system (D-MAT, RE-MAT) – Transmission of Shares Members and Shareholders: Meaning of Member – Acquisition of Membership – Termination of Membership – Register of Members. Share Capital: Meaning of Share and Stock – ESOP, Sweat equity, and Shareholders agreement- Differential voting rights – Reduction of Share Capital. Borrowing and Debenture: Borrowing powers – Effects of Ultra Vires borrowings – Mortgage and charge – Debentures – Kinds of Debentures – Debenture Trust Deed - MCA 21 Guidelines.		
Module 4 - Company Meetings Importance of meetings – Types of meetings – Annual General Meeting and Extraordinary General Meeting –Quorum – Chairman –Adjourned Meetings – Proxies–Voting–Different types of Resolutions - Drafting of Minutes – Requirements as per Secretarial Standard No. 1 and 2. Borrowing powers of a company – debentures – kinds – acceptances of deposits – secretarial duties.		
Module 5 - Directors Need for Directors – Position of Directors – Their appointment – Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director.		
References: <ul style="list-style-type: none"> ● K. Majumdar& G. K. Kapoor: Company Law & Practice. ● Avtar Singh: Principles of Company Law. ● Dr. P. N. Reddy & H. R.Appanaiah: Essentials of Company Law & Secretarial Practice. ● K. C. Garg& Vijay Gupta: Company Law & Secretarial Practice. ● M. C. Bhandari: Guide to Company Law Procedure. 		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two

	1	Module 2	Subquestions, which could be from any module.
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title : Start up and Entrepreneurship Management	Course Code : 23MBCC304	
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week

ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Introduction to Entrepreneurship Entrepreneurship: Introduction, Meaning, Definition, Differences between Entrepreneur & Manager, Functions of Entrepreneur, Role of Entrepreneurship for Economic Development, Characteristics of entrepreneurs – Factors influencing Entrepreneurship, Challenges of an Entrepreneur, Differences between Manager and Entrepreneur – Ty-- of Entrepreneurs. Entrepreneurs, problems and promotion -Skill requirement for entrepreneurs – Intrapreneurship. (8 Hours)		
Module 2 - The Entrepreneurship Process Steps in the Entrepreneurial Process: Generating Ideas, Opportunity Identification, Business concepts, Resources (Financial, Physical and Human), Implementing and managing the venture, Harvesting the venture. Evolution of Startup and its stages – Entrepreneurship in Indian scenario -Various support initiatives from Government of India (MSME). (12 Hours)		
Module 3 - Creativity and Innovation in Entrepreneurship Creativity: Principles of creativity, Source of New Idea, Ideas into Opportunities. Creative Problem Solving: Heuristics, Brainstorming, Synectic, Value Analysis Innovation and Entrepreneurship: Profits and Innovation, Principles of Innovation, Disruptive, Incremental and Open innovations, Nurturing and Managing Innovation, Global perspective of entrepreneurship, Concept and Models of Innovation, Methods of protecting Innovation and creativity. (9 Hours)		
Module 4 - Initiating Small Enterprises Formation of small-scale industry - Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study. (6 Hours)		
Module 5 - International Entrepreneurship Opportunities The nature of international entrepreneurship, Importance of international business to the firm, International versus domestic entrepreneurship, Stages of economic development, Entrepreneurship entry into international business, exporting, Foreign Direct Investments, barriers to international trade. (5 Hours)		
Text Book: Entrepreneurship Development and Small Business Enterprises, Charantimath Poornima M, Pearson Education; 3rd edition, 2018, ISBN-10-9353066263 Reference Books: Entrepreneurship: Development and Management, Vasant Desai, Himalaya Publishing House, 2015, ISBN-10 935097875X.		

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Strategic Business Leadership	Course Code : 23MBCE301	
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week

ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Corporate Governance, Approaches & Scope Principle-agent relationship in the context of governance - Issues connected with separation of ownership and control over organisation activity - Stakeholder analysis (power & interest) using Mende low matrix and applying it to strategy & governance - CSR and organisation as a corporate citizen in the context of governance - Compare & contract the principles of governance in private sector, public sector, charitable trusts and NGOs - Linking strategic objectives of a public sector organisation with governance systems - Role of institutional investors in governance systems - Rules v/s principles approach to governance - Duties of directors, functions of the Board, composition & balance of the Board - responsibility of the Board for risk management systems & internal control - Purposes, roles & responsibilities of non-executive directors. (10 Hours)		
Module 2 - Risk Management, Change Management & Innovation Identification, assessment & measurement of risk, framework of risk management systems - Concepts of risk appetite and risk response - Strategic & operational risks – assessing severity & probability of risk events /Services - TARA framework for risk responses by management – monitoring of risks management strategies - Enabling organisation success through organising, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Bald ridge model and empowerment - Different ty-- of strategic change & its implications - Assess organisation culture using Balogun & Hope Hailey’s contextual features - Managing change using Lewin’s 3 stage model - Assessing effectiveness of organisational processes & change therein using Harmon’s process-strategy matrix - Leading and managing change projects – post project reviews. (10 Hours)		
Module 3 - Leadership, Ethics & Governance, Concepts and Strategy Qualities of leadership - Leadership & organisational culture - Ethical codes & leadership in the context of governance - Management behaviour & ethics - Ethical threats & safeguards against the threats - Handling fraud, bribery & corruption - Understand & explain the fundamental nature of strategy &strategic decisions in different type of organisations - Use of the Johnson, Scholes and Whittington (JSW) model - Strategic position, strategic choices and strategy action - Use of models such as TEL, Porter’s Diamond in assessing environmental impact - Assessing competitive position using models like Porter’s five forces and Porter’s value chain. (10 Hours)		
Module 4 - Internal competencies, Capabilities, Resources & Strategic Choices Identify organisation’s capabilities and competencies in light of the strategic position - Assessment of these for sustaining competitive position - Use of SWOT model to assess organisation’s abilities to assess its capabilities - Evaluate the suitability, feasibility & acceptability of different strategic choices - Pros & cons of strategic choices for product/market diversification in a globalised environment - Pricing strategies including the 7-P model and its impact on competitive position - Managing the organisation’s portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix - Use of Ansoff’s matrix for developing generic strategies - Evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises - Assess how internal development, or business combinations, strategic alliances and partnering can be used to achieve business growth - Assess the suitability, feasibility and acceptability of alternative sources of short and long term finance, including initial coin offerings (ICO), available to the organization to support strategy and operations. (10 Hours)		
Module 5 - Strategic Action Implementing strategic plan - Aspects of the change management process - Challenges of change management - Organising & enabling success - Business change life-cycle - Harmon’s process-strategy matrix - Improving processes in organisation - Use of mobile & cloud technology with their benefits & risks - Cloud v/s owned hardware & software - Use of big data & data analytics for strategy development - Use of data analytics for decisions regarding product development, marketing & pricing - Explain the value chain of E-business - IT systems security & control. (10 Hours)		
Text Book: <ul style="list-style-type: none"> Strategic Business Leader, Kaplan Publications. Reference Books: <ul style="list-style-type: none"> Strategic Business Leader, BPP Publications. ACCA Website Global. 		

Scheme for Semester End Examination (ESA): ACCA Paper

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Strategic Business Leader		Course Code : 23MBCE302
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:70	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Corporate Governance, Approaches & Scope		
Principle-agent relationship in the context of governance - Issues connected with separation of ownership and		

control over organisation activity - Stakeholder analysis (power & interest) using Mende low matrix and applying it to strategy & governance - CSR and organisation as a corporate citizen in the context of governance - Compare & contract the principles of governance in private sector, public sector, charitable trusts and NGOs - Linking strategic objectives of a public sector organisation with governance systems - Role of institutional investors in governance systems - Rules v/s principles approach to governance - Duties of directors, functions of the Board, composition & balance of the Board - responsibility of the Board for risk management systems & internal control - Purposes, roles & responsibilities of non-executive directors. **(10 Hours)**

Module 2 - Risk Management, Change Management & Innovation

Identification, assessment & measurement of risk, framework of risk management systems - Concepts of risk appetite and risk response - Strategic & operational risks – assessing severity & probability of risk events /Services - TARA framework for risk responses by management – monitoring of risks management strategies - Enabling organisation success through organising, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Bald ridge model and empowerment - Different ty-- of strategic change & its implications - Assess organisation culture using Balogun & Hope Hailey's contextual features - Managing change using Lewin's 3 stage model - Assessing effectiveness of organisational processes & change therein using Harmon's process-strategy matrix - Leading and managing change projects – post project reviews. **(10 Hours)**

Module 3 - Leadership, Ethics & Governance, Concepts and Strategy

Qualities of leadership - Leadership & organisational culture - Ethical codes & leadership in the context of governance - Management behaviour & ethics - Ethical threats & safeguards against the threats - Handling fraud, bribery & corruption - Understand & explain the fundamental nature of strategy & strategic decisions in different type of organisations - Use of the Johnson, Scholes and Whittington (JSW) model - Strategic position, strategic choices and strategy action - Use of models such as TEL, Porter's Diamond in assessing environmental impact - Assessing competitive position using models like Porter's five forces and Porter's value chain. **(10 Hours)**

Module 4 - Internal competencies, Capabilities, Resources & Strategic Choices

Identify organisation's capabilities and competencies in light of the strategic position - Assessment of these for sustaining competitive position - Use of SWOT model to assess organisation's abilities to assess its capabilities - Evaluate the suitability, feasibility & acceptability of different strategic choices - Pros & cons of strategic choices for product/market diversification in a globalised environment - Pricing strategies including the 7-P model and its impact on competitive position - Managing the organisation's portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix - Use of Ansoff's matrix for developing generic strategies - Evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises - Assess how internal development, or business combinations, strategic alliances and partnering can be used to achieve business growth - Assess the suitability, feasibility and acceptability of alternative sources of short and long term finance, including initial coin offerings (ICO), available to the organization to support strategy and operations. **(10 Hours)**

Module 5 - Strategic Action

Implementing strategic plan - Aspects of the change management process - Challenges of change management - Organising & enabling success - Business change life-cycle - Harmon's process-strategy matrix - Improving processes in organisation - Use of mobile & cloud technology with their benefits & risks - Cloud v/s owned hardware & software - Use of big data & data analytics for strategy development - Use of data analytics for decisions regarding product development, marketing & pricing - Explain the value chain of E-business - IT systems security & control. **(10 Hours)**

Text Book:

- Strategic Business Leader, Kaplan Publications.

Reference Books:

- Strategic Business Leader, BPP Publications.
- ACCA Website Global.

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30

Total Marks	70
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Program : B.Com (General/IFA)		
Course Title: Strategic Financial Reporting	Course Code : 23MBCE303	
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Professional behaviour, compliance & reporting of financial performance Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports - Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & derecognition, measurement bases – income taxes including deferred taxes – provisions & contingencies – share		

based payments – fair value measurement.	(10 Hours)
Module 2 - Interpretation of financial statements & Changes in Accounting Regulations	
Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments - Current issues in financial reporting including criticisms on accounting standards – accounting implications of first-time adoption of new accounting standards – potential implications of the relevant exposure drafts issued - the revised Conceptual Framework for Financial Reporting - Management commentary - Developments in sustainability Reporting.	
(10 Hours)	
Module 3 - Adoption of IFRS/Ind AS & Measuring Financial Performance	
Concept of transition date for 1 st time adoption – selection of accounting policies – process of 1 st time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1 st time adoption - Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans).	
(10 Hours)	
Module 4 - Group financial statements & Changes in group structure	
Definition and application of business combination concept – identifying the acquirer & applying the control principle – cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates - Acquisition of subsidiary with a view to sale – implications of loss of control over subsidiary on group accounts– accounting for acquisition in stages – disposal of entities with or without loss of control.	
(10 Hours)	
Module 5 - Foreign transactions & Current developments	
Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for translation of foreign currency balances into functional currency of a parent – accounting for foreign assets & liabilities - Environmental & social reporting – convergence between national & international reporting standards – practice of integrated reporting.	
(10 Hours)	
Text Books:	
<ul style="list-style-type: none"> Strategic Business Reporting, Kaplan Publications, UK. 	
Reference Books:	
<ul style="list-style-type: none"> Strategic Business Reporting, BPP Publications, UK. 	

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Strategic Business Reporting	Course Code : 23MBCE304	
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:70	Total Marks:100
Teaching Hours: 50hrs	Examination Duration:3hrs	
Module 1 - Professional behaviour, compliance & reporting of financial performance Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports - Recognition of revenue for goods & services, contracts,		

sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & derecognition, measurement bases – income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement. **(10 Hours)**

Module 2 - Interpretation of financial statements & Changes in Accounting Regulations

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments - Current issues in financial reporting including criticisms on accounting standards – accounting implications of first-time adoption of new accounting standards – potential implications of the relevant exposure drafts issued - the revised Conceptual Framework for Financial Reporting - Management commentary - Developments in sustainability Reporting. **(10 Hours)**

Module 3 - Adoption of IFRS/Ind AS & Measuring Financial Performance

Concept of transition date for 1st time adoption – selection of accounting policies – process of 1st time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1st time adoption - Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans). **(10 Hours)**

Module 4 - Group financial statements & Changes in group structure

Definition and application of business combination concept – identifying the acquirer & applying the control principle – cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates - Acquisition of subsidiary with a view to sale – implications of loss of control over subsidiary on group accounts– accounting for acquisition in stages – disposal of entities with or without loss of control. **(10 Hours)**

Module 5 - Foreign transactions & Current developments

Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for translation of foreign currency balances into functional currency of a parent – accounting for foreign assets & liabilities - Environmental & social reporting – convergence between national & international reporting standards – practice of integrated reporting. **(10 Hours)**

Text Books:

- Strategic Business Reporting, Kaplan Publications, UK.

Reference Books:

- Strategic Business Reporting, BPP Publications, UK.

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program : B.Com (General/IFA)		
Course Title: <u>Modern Performance Management</u>	Course Code : 23MBCE305	
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Strategic planning, control mechanism, Development and assessment of performance hierarchy Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning - Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and it’s linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance.		
(10 Hours)		

Module 2 - External influences on an organisation & Changes in Business Structure

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of --TEL to assess impact of external influences - Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey's 7-S structure and value chain – impact of organisation structure & culture on performance. **(10 Hours)**

Module 3 - Designing management information systems, Performance Management Systems

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports - Components of a PMS - Developing PMS in context of an organisation – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system- Cloud technology- Knowledge management and customer relationship management systems. **(10 Hours)**

Module 4 - Performance Measurement in Private sector & Transfer Pricing

Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators - Evaluation of performance in divisional organisation – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment. **(10 Hours)**

Module 5 - Performance Measurement for NPO & Alternatives to performance management

Assess diversity of performance objectives in NFP organisation – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators - Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models. **(10 Hours)**

Text-Books:

- Performance Management, Kaplan Publication, UK.

Reference Books:

- Performance Management, BPP Publications, UK.

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: <u>Advanced Performance Management</u>		Course Code : 23MBCE306
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks:70	Total Marks:100
Teaching Hours:50hrs	Examination Duration:3hrs	
Module 1 - Strategic planning, control mechanism, Development and assessment of performance hierarchy Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning - Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and it’s linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring &		

monitoring performance.	(10 Hours)
Module 2 - External influences on an organisation & Changes in Business Structure	
Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of --TEL to assess impact of external influences - Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey's 7-S structure and value chain – impact of organisation structure & culture on performance.	
(10 Hours)	
Module 3 - Designing management information systems, Performance Management Systems	
Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports - Components of a PMS - Developing PMS in context of an organisation – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system- Cloud technology- Knowledge management and customer relationship management systems.	
(10 Hours)	
Module 4 - Performance Measurement in Private sector & Transfer Pricing	
Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators - Evaluation of performance in divisional organisation – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment.	
(10 Hours)	
Module 5 - Performance Measurement for NPO & Alternatives to performance management	
Assess diversity of performance objectives in NFP organisation – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators - Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models.	
(10 Hours)	
Text-Books:	
<ul style="list-style-type: none"> Performance Management, Kaplan Publication, UK. 	
Reference Books:	
<ul style="list-style-type: none"> Performance Management, BPP Publications, UK. 	

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program : B.Com (General/IFA)		
Course Title: Introduction to Fintech		Course Code : 23MBCC304
L-T-P: 3-0-0	Credits:03	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:50	Total Marks:100
Teaching Hours:40hrs	Examination Duration:3hrs	
Module 1 – FinTech Transformation FinTech Evolution 1.0: Infrastructure - FinTech Evolution 2.0: Banks-FinTech Evolution 3.0 & 3.5: Startups and Emerging Markets-FinTech Typology-Emerging Economics: Opportunities and Challenges From too Small To Care to Too Big To Fail – Introduction to Regulation. (8 Hours)		
Module 2 - Payments, Crypto currencies and Block chain Individual Payments-Developing Countries and DFS: The Story of Mobile Money - Regulation of Mobile Money		

- RTGS Systems - The ABCDs of Alternative Finance - Building a New stack - Crypto currencies - Block chain. (7 Hours)
Module 3 - Digital Finance and Alternative Finance A Brief History of Financial Innovation -Digitization of Financial Services - FinTech & Funds - Crowd funding - Regards, Charity and Equity - P2P and Marketplace Lending - The Rise of Chinese Tech Firms- New Models and New Products – ICO. (7 Hours)
Module 4 - FinTech Regulation and Reg Tech FinTech Regulations Evolution of RegTech - RegTech Ecosystem: Financial Institutions – Startups Challenges – Regulators - Regulatory Sandboxes - Smart Regulation - Redesigning Better Financial Infrastructure. (9 Hours)
Module 5 - Data & Tech Fin History of Data Regulation Data in Financial Services - European Big Bang: PSD2 / GDPR / Mifid2 - Digital Identity - Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD) - AI & Governance - New Challenges of AI and Machine Learning Data, Metadata and Differential Privacy - Data is the New Oil: Risk of Breach. (9 Hours)
References: <ul style="list-style-type: none"> • Introduction to FinTech, Chandrahauns Chavan, Atul Patankar, Publication- Pearson, 2024 • FinTech in India, Phoenix Internation Publication House, 2023

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Modern Financial Management	Course Code : 23MBCE307	
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 50	ESA Marks: 50	Total Marks:100
Teaching Hours:50hrs	Examination Duration: 3 hrs	
Module 1 - Role of senior financial advisor & Finance in multi-national organizations Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance - Theory and Practice of Free Trade - Role of International Financial Institutions & Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies-Transfer		

Pricing of Goods & Services across Borders.	(10 Hours)
Module 2 - International corporate finance, Mergers & Acquisitions Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO - initial coin offering- Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover. (10 Hours)	
Module 3 - Business reorganisation, financial reconstruction & Investment Appraisal Techniques Business Re-Organization - Meaning and Ty-- - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction - Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM. (10 Hours)	
Module 4 - Cost of capital & International Project Appraisal Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management - Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes. (10 Hours)	
Module 5 - Advanced risk management & Business Valuation Models Role of treasury in financial risk management – organizing treasury function (centralized v/s decentralized) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) <i>candidates are expected to illustrate working knowledge of setting up the hedging</i> – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)- interest rate collars are examinable - Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups & firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance. (10 Hours)	
Text-Books: <ul style="list-style-type: none"> Advance Financial Management, Kaplan Publication, UK. Reference Books: <ul style="list-style-type: none"> Advance Financial Management, BPP Publications, UK. 	

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Advanced Financial Management		Course Code : 23MBCE308
L-T-P: 4-0-0	Credits:04	Contact Hours:04 Sessions/week
ISA Marks: 30	ESA Marks: 70	Total Marks:100
Teaching Hours:50hrs	Examination Duration: 3 hrs	
Module 1 - Role of senior financial advisor & Finance in multi-national organizations Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance - Theory and Practice of Free Trade - Role of International Financial Institutions & Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies-Transfer		

Pricing of Goods & Services across Borders.	(10 Hours)
Module 2 - International corporate finance, Mergers & Acquisitions Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets – concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds – role of IMF and WTO - initial coin offering- Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover.	
Module 3 - Business reorganisation, financial reconstruction & Investment Appraisal Techniques Business Re-Organization - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Ty-- of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction - Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM.	
Module 4 - Cost of capital & International Project Appraisal Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management - Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes.	
Module 5 - Advanced risk management & Business Valuation Models Role of treasury in financial risk management – organizing treasury function (centralized v/s decentralized) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) <i>candidates are expected to illustrate working knowledge of setting up the hedging</i> – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)- interest rate collars are examinable - Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups & firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance.	
Text-Books: <ul style="list-style-type: none"> Advance Financial Management, Kaplan Publication, UK. 	
Reference Books: <ul style="list-style-type: none"> Advance Financial Management, BPP Publications, UK. 	

Scheme for Semester End Examination (ESA): ACCA Paper

Sec - A (MCQ)	Answer all 12 Questions	Each carries 1 mark	12
Sec - B (Descriptive)	Answer all 04 Questions	Each carries 7 marks	28
Sec - C (Descriptive)	Answer 02 full Questions	Each carries 15 marks	30
Total Marks			70

Program : B.Com (General/IFA)		
Course Title: International Business Environment	Course Code : 23MBCC301	
L-T-P: 3-0-0	Credits:03	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:- 50	Total Marks:100
Teaching Hours:40 hrs	Examination Duration:	
MODULE 01: INTRODUCTION International Business Environment- Definition-Importance-Scope of International Business Environment- Nature of Business Environment- Micro and Macro Environment-Strategic Management-Meaning, Phases-Environmental Analysis (SWOT Analysis, PESTLE Analysis in detail)-Scanning-Globalization-ripple effects of globalization-Multinational corporations Definitions and Features of Multinational corporations-nature-need-advantages to host and home countries-criticisms of MNC's-India's presence in global business (10 Hours)		
MODULE 02: POLITICAL ENVIRONMENT & LEGAL ENVIRONMENT Nature of International Business Environment- Political environment-Meaning, Features Political Risk-Sources of political risk-Types of political risk –Remedial Measures to be undertaken by MNC to tackle political risk- Legal environment-Systems of law-International disputes-Meaning of International disputes- Dispute settlement mechanisms and resolution implications for international manager. (10 Hours)		
MODULE 03: SOCIO CULTURAL ENVIRONMENT		

Social Environment- Introduction-Need- Importance-Impact of Social Environment on International Trade- Culture-Meaning-features-elements of culture-language-religion-education aesthetics-attitudes -multiculturalism - meaning-managing multiculturalism-communicating across cultures-Indian Culture- Impact of global culture on Indian Culture-cross cultural communication-Hofstede's theory of cross-cultural communication **(10 Hours)**

MODULE 04: FINANCIAL ENVIRONMENT & ECONOMIC ENVIRONMENT

Economic Environment-Meaning and importance- economic policies-Discretionary policy and policy rules-Macro economic factors affecting Investment decisions-Foreign investments sources of foreign investments-Foreign Direct Investment(FDI)-Factors influencing FDI-inbound FDI-outbound FDI-demand factors- political factors- Foreign portfolio Investment(FPI)- FPI Vs FDI-Advantages and disadvantages of inflow and outflow of capital **(10 Hours)**

MODULE 05: NATURAL ENVIRONMENT

Natural Environment-Meaning-Importance-Natural Resource Accounting(NRA) – NRA and Evaluation of Interaction between Foreign trade and Environment-Green Business-Meaning Sustainability Strategies-Essential Characteristics-Green Business Practices- Ecomarks - EIA Procedure and steps-EIS- EMP-ISO 14000- Information Technology- Impact of Information Technology on International Trade- Role played by satellite signals in assisting government and private sectors **(10 Hours)**

Reference:

- International Business Environment Dr. Sudhadhara Samal and Dr. Tanvi, Bhalala, Iterative International Publishers Chikkamangalore July 2023
- International Business Environment , Sundaram K. Anant and Black Stewart, Tata McGraw Hill 2010

Scheme for Semester End Examination (ESA):

UNIT	8 Questions to be set of 20 Marks Each (Answer any 5Q out of 8)	Chapter numbers	Instructions
	2	Module 1	Each full question may carry two Subquestions, which could be from any module.
	1	Module 2	
	2	Module 3	
	1	Module 4	
	2	Module 5	

Program : B.Com (General/IFA)		
Course Title: Project		Course Code : 23MBCP302
L-T-P: 0-0-12	Credits:10	Contact Hours:10 Sessions/week
ISA Marks: 100	ESA Marks:-	Total Marks:100
Teaching Hours:140 hrs	Examination Duration: --	

NO ESA Exam

