

School of Management Studies and Research

Curriculum and Syllabus
(2024-2027)
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	Content Publishing and Data Processing (2-0-1)	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)	Organization Behaviour (3-0-0)	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)	Business Statistics (4-0-0)	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	Indian Financial System (4-0-0)	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 (0-0-8)
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	23	23	25	24	22	18

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			Title: Curriculum structure semester wise	Page 7 to 11
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Curriculum structure semester wise:

Curriculum structure semester wise

Semester: I

Sr.No	Course code	Course Title	L	T	P	Evaluation scheme			Credit (L+T+P)	Exam Hours
						ISA	ESA	Total		
1	23MBCC101	Content Publishing and Data Processing	2	0	1	50	50	100	3	3 hours
2	23MBCC102	English – I	3	0	0	50	50	100	3	3 hours
3	23MBCC103	Business Economics	4	0	0	50	50	100	4	3 hours
4	23MBCC104	Indian Financial System	4	0	0	50	50	100	4	3 hours
5	23MBCE101	Emerging Technologies in Business	4	0	0	50	50	100	4	3 hours
	23MBCE102	Business and Technology	4	0	0	30	70	100	4	3 hours
6	23MBCE105	Financial Accounting for Managers	4	0	0	50	50	100	4	3 hours
	23MBCE106	Financial Accounting	4	0	0	30	70	100	4	3 hours
7	24MBCP101	Essential Communicative Ability	0	0	1	100	--	100	1	--
	TOTAL		20	0	2				23	

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

Date

Program Head

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	23MBCC107	Organization Behavior	3	0	0	50	50	100	3	3 hours
3	24MBCC101	Business Statistics	4	0	0	50	50	100	4	3 hours
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	100	-	100	2	--
8	24MBCP102	Advanced Communication	0	0	1	100	-	100	1	--
TOTAL			20	0	3				23	

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

Date

Program Head

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	23MBCP201	Social Awareness	0	0	2	100	--	100	2	3hours
8	24MBCP201	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

Program Head

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

Program Head

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	8	100	--	100	8	--
Total			10	0	8				18	

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

Date

Program Head

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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

Program: B.Com (General/IFA)		
Course Title: Content Publishing and Data Processing		Course Code: 23MBCC101
L-T-P: 2-0-1	Credits: 3	Contact Hours:03 Sessions/week
ISA Marks: 50	ESA Marks:-50	Total Marks:100
Teaching Hours: 40	Examination Duration:- 03hrs	
Information Technology: Introduction, New Developments, Information Systems, Software and data, Application of IT in Business. MS - Word: Creating and editing files, basic formatting and text enhancement, block operations, printing, file management global searches & substitutions, special print features merging files with mail merge, checking spelling with spell star, index & table of contents. MS - PowerPoint: Creation of new slides; Slides from templates; Animation effects; Inserting objects in the slides; Creating hyperlinks; embedding audio/video files, MS- Access MS - Excel: Concepts of spreadsheet, building a spreadsheet application using formulae, conditional calculations and inbuilt functions; printing worksheets; using graph plotting Capabilities of spreadsheet package to display and print graphs; database management & interfacing spreadsheets with database systems; writing macros and creating customized menus with macros.		

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: English – I		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: Business Economics		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: Indian Financial System	Course Code: 23MBCC104	
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: Introduction to Financial System: An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91. Formal and Informal Financial Sectors, Financial Instruments, Multiplicity of Financial Instruments, New Financial Instruments. Narasimhan Committee Report. (10 Hours)		
Module-2: Financial Institutions: Central bank – Commercial Banks – Cooperative Banks – Development Banks – Merchant Banks – Hire purchase finance companies – Finance companies – Leasing companies - Factoring companies – Mutual funds. Introduction to BASEL Norms. Problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion. Money Laundering – Layers of Money Laundering – Financial Crimes. (10 Hours)		
Module-3: Financial Markets: Financial Markets: Money Market – functions, organization and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection. OTCEI (over the counter exchange of India). (10 Hours)		
Module-4: Financial Instruments: Negotiable Instruments: Cheque. Bill of exchange and promissory note – Commercial paper – Bill of Lading – Letter of credit – Travelers’ cheques. Mutual Funds – Introduction and their role in capital market development. Ty-- of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs). Laws related to Negotiable instruments. (10 Hours)		
Module-5: Introduction to Financial Services: Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Credit Rating, Financial Advisory and Portfolio Management Services. Innovation in finance – Fintech – Insuretech – Regtech - Treds Platform- Distributed Ledger Technology/Artificial Intelligence in financial service – Regulatory Sandbox of RBI and IRDAI - Automated wealth management/Robo- advisors. (10 Hours)		
Text Books - Gordon & Natarajan. (2016), Financial Markets and Services, Himalaya Publishing House. India. Reference Text - Shashi K. Gupta &Nisha Agarwal. (2015). Financial Services. Kalyani Publishing. India - M Y Khan (2017). Financial services. India: Tata McGraw-Hill Education India		

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: Business and Technology		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: Financial Accounting for Managers		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: Financial Accounting		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:-	
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 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 Written English: Vocabulary Enhancement Strategies, Root Words in English, Grammar Improvement Techniques, Dictionary Usage, Similar and Contradictory Words. Spoken English: Phonetic and Non-Phonetic Languages, Introduction to IPA, Sounds in English, Syllables, Word Stress, Rhythm, Pausing, and Intonation.		

No ESA Exam

Program: B.Com (General/IFA)		
Course Title: Marketing Management		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: Organization Behavior		Course Code: 23MBCC107
L-T-P: 3-0-0	Credits: 3	Contact Hours:3 /week
ISA Marks: 50	ESA Marks: 50	Total Marks:100
Teaching Hours:40 hrs	Examination Duration: 3 Hours	
Module-1: Introduction to Organizational Behaviour: Introduction-Organizational behaviour– nature and scope, contribution from other disciplines, basic organization behaviour model and Framework of OB.		
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		
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.		
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.		
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.		
Text Books: - Organization Behaviour, Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, 18th Edition, PHI Learning / Pearson Education, ISBN-10 : 9353067030, 2018 Reference Book: - 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
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: Business Statistics		Course Code: 24MBCC101
L-T-P: 4-0-0	Credits: 4	Contact Hours:4 Sessions/week
ISA Marks: 50	ESA Marks: 50	Total Marks:100
Teaching Hours:50 hrs	Examination Duration: 3 Hours	
Module I: 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.		
Module II: 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: Meaning, Benefits of Diagrams and Graphs, Histogram, Bar Diagram, Frequency Polygon, Frequency Curve, Cumulative Frequency Curve/Ogive (Both “Less than”, “More than”) and Problems on Histogram, Bar Diagram and Ogives.		
Module III: 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.		
Module IV: 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.		

Module V: Time Series Analysis: Meaning, Different Components, Determination of trend by different Methods: Graphical, Moving Average and Least square methods. Problems, Merits & Demerits.

References:

JK Sharma, “Business Statistics”, Pearson Publication, 2017,

SC Gupta, Fundamentals of statistics, Himalaya Publishing house, 7th edition

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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:		
- English Grammar and Composition by Wren and Martin’s - English 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: Corporate and Commercial Law		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: 100	ESA Marks:--	Total Marks:100
Teaching Hours: 56	Examination Hours	Duration:- 3
Module 1 – - 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: - 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: • "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: - Auditing Theory & Practice: A.K Singh, Galgotia Publishing Company, New Delhi Reference Books: - 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: - Auditing Theory & Practice: A.K Singh, Galgotia Publishing Company, New Delhi Reference Books: - 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: Fundamentals Financial Management		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 finance 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: - Financial Management, Kaplan Publications. Reference Books: - Financial Management, 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: 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 finance 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: - Financial Management, Kaplan Publications. Reference Books: - Financial Management, 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: 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 The student has to execute the social projects such as: •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. - Women Education-Help 15-20 illiterate women's to partially read and write basics of Kannada and English. •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: •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:		
• 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: - Research Methods for Business: A Skill Building Approach, Uma Sekaran and Roger Bougie, Wiley 7th edition, ASIN 8126571373, 2018. Reference Books: - 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: 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: Foreign Exchange Management		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 ●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: ●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: Indian Constitution		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: • 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: - 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: 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: - Performance Management, Kaplan Publication, UK. Reference Books: - 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 – 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)		
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: • 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):

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: 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	
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: • 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

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