

St. Joseph's University
#36, Lalbagh Main Road, Bangalore 560027



DEPARTMENT OF COMMERCE

Bachelor of Commerce:

International Finance and Accounting [B.Com IFA]

Curriculum

Adhering to
National Education Policy [NEP] &
Based on OBE Framework
2022-2023 onwards

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1 ABOUT THE UNIVERSITY

St. Joseph's University offers 34 Under Graduate, 19 Post graduate and 4 PhD programs this academic year under 7 schools and 2 institutes. The erstwhile St. Joseph's College (Autonomous), Bangalore is one of the oldest colleges in the state of Karnataka with a history of more than 138 years. It has been conferred as College of Excellence by the University Grants Commission (India). The college is awarded a rating of A++ (3.79/4), in the 4th cycle of re-accreditation by the National Assessment and Accreditation Council (NAAC) in 2017. St. Joseph's College has around 300 teaching and non-teaching staff and more than 6000 students. In May 2018, St Joseph's College was approved under Rashtriya Uchchar Shiksha Abhiyan (RUSA) to upgrade from the existing autonomous college through State Public University Act. With the motive of 'forming men and women for and with others' this institution is now transformed into St. Joseph's University this academic year – becoming India's first Public Private Partnership (PPP) University.

VISION

St. Joseph's University's objective is to prepare men and women for the service of others, especially the poor and the oppressed. We provide opportunities to the students to critically understand society and its structures so that education will assist them in working for a humane and just society. Stress is laid on academic excellence, character formation and social concern.

MISSION

1. Academic Excellence: Studying subjects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. Character Formation: Character development is an essential aspect of education. A person is what his/her values are. Your character includes your behaviour, your values and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion and caste.
3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the University to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality and justice.

2 SCHOOL OF BUSINESS

The School of Business at St. Joseph's University provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the University's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character

formation and social concern, shaping them to become “men and women” for others. The department strives to equip in its students’ skills required to face the challenges of a dynamic business world.

- Vision: To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.
- Mission: School of Business strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

3 PROGRAM PROFILE

B.Com (International Accounting & Finance) curriculum is embedded with ACCA (Association of Chartered Certified Accountants, UK) and our students study these globally recognised subjects of ACCA as part of the syllabus. Hence, any student who joins our B.Com (International Accounting) programme is eligible to enroll for ACCA. Since we have incorporated the ACCA subjects into our curriculum, our students enjoy subject exemptions from ACCA as well. Currently, B.Com(International Accounting & Finance) students of SJC get exemptions for the first 6 papers of ACCA (F1 to F6) and they can start preparing for F7 onwards of ACCA.

This Programme facilitates students to acquire adequate knowledge in the field of financial accounting, Taxation, Finance, Banking, Cost Accounting, Corporate administration, Marketing, Business laws, international business, Event management, Quantitative methods, Research, Marketing, Entrepreneurial Development and Operations management. The Programme also offers open electives based on NEP framework in first four Semesters which is inter-disciplinary or multi-disciplinary in nature.

- Duration: 3 years (6 semesters). A student successfully completing Three (03) years of the program will be awarded a Bachelor’s Degree in Commerce Or
Duration: 4 years (8 semesters). A student successfully completing Four (04) years of the program will be awarded an Honours Bachelor’s Degree in Commerce.
- Eligibility for admission: Candidates who have completed Secondary Stage–Senior High school (10+2) of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

Program Educational Objective [PEOs]

- | | |
|---|--|
| 1 | To develop students’ intellectual ability, executive personality, and accounting & finance skills through an appropriate blending of finance and general business education |
| 2 | To make sustained efforts for the holistic development of the students and there by empower them to ably face the challenges posed by changing business environment |
| 3 | Apply contextual knowledge to evaluate regulatory challenges and compliances pertaining to Financial Reporting, Corporate Governance, Corporate Social Responsibility, for any organisation. |
| 4 | To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of commerce graduates so that they add value to the society. |

PEOs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H	L	H	
2. Character Formation	M	H	L	M
3. Social Concern			H	H

H= High | L=Low | M=Moderate

PROGRAM OUTCOMES (POs)

1	PO1	Acquire knowledge of accounting practices, skills in functional areas of business, legal and ethical aspects of business & finance.
2	PO2	Analyze qualitative and quantitative problems by collecting, analyzing data using mathematical and ICT to solve complex business problems.
3	PO3	Demonstrate entrepreneurial traits to start and manage their innovative businesses to cater to the needs of consumers and society at large.
4	PO4	Exhibit critical thinking skills in solving managerial issues & problems arising due to changes in the business environment.
5	PO5	Apply accounting, auditing, law, and taxation knowledge in a cohesive and logical manner to handle structured and unstructured challenges in businesses.
6	PO6	Recognise corporate social responsibility and issues that business enterprises must address, including business ethics, cultural diversity and ecological concerns.

Pos TO MISSION STATEMENT MAPPING

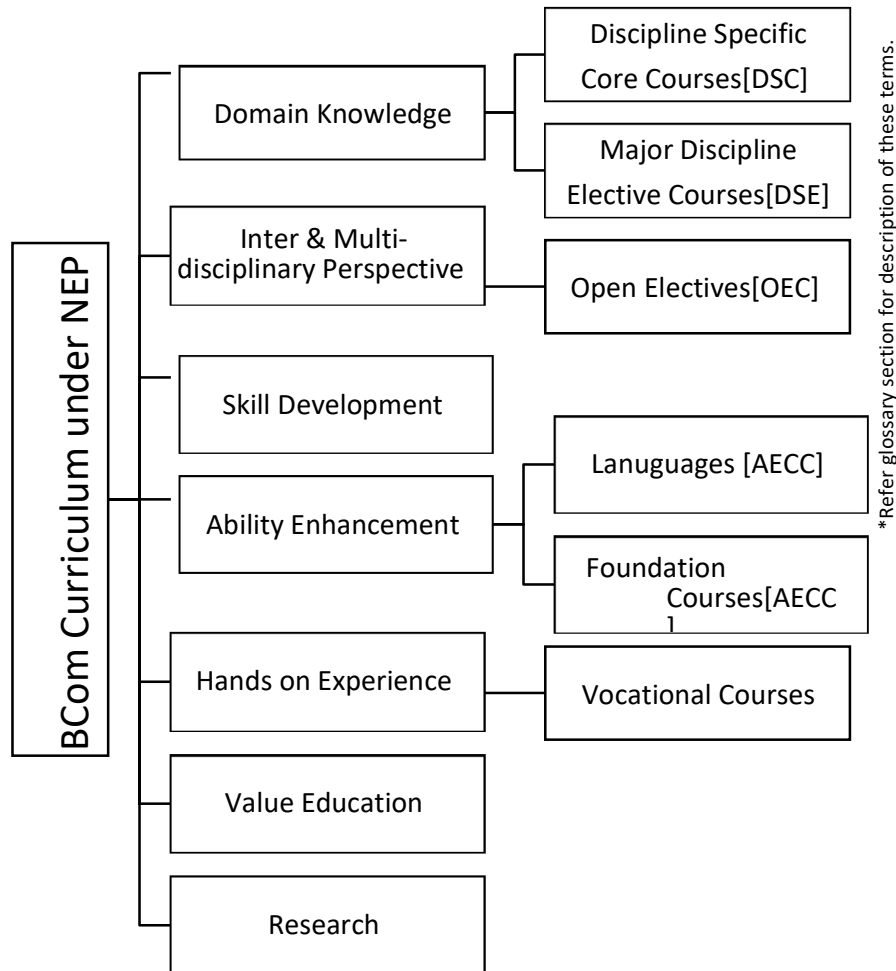
MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
1. Academic Excellence	H	H	H	M	H	
2. Character Formation	M	L	M	H	L	M
3. Social Concern	L		L	L		H

H=High | L=Low | M=Moderate

4 B.Com IFA CURRICULUM UNDER NEP FRAMEWORK

The National Education Policy 2020 aims to provide inclusive and equitable quality education while also addressing our country's growing developmental imperatives. With the rapidly changing employment landscape and a globally diversified educational ecosystem, it is more important to not only learn but also to know how to learn. The policy focuses on providing a diverse and holistic education by incorporating knowledge of many disciplines into the curriculum.

Keeping in mind the NEP 2020, the School of Business at SJC intends to continuously revise and revamp of the curriculum which will develop the creative potential of each individual and create new career growth opportunities. Conceptual comprehension must be emphasized through pedagogies that encourage communication, debate, research, and cross-disciplinary and interdisciplinary thinking. The curriculum is developed on the Outcome-Based Education. Outcome-based education defines Program Educational Objectives (PEOs), Program Objectives (POs) and Course Objectives (COs) for every program and student progression is assessed based on their achievement status.



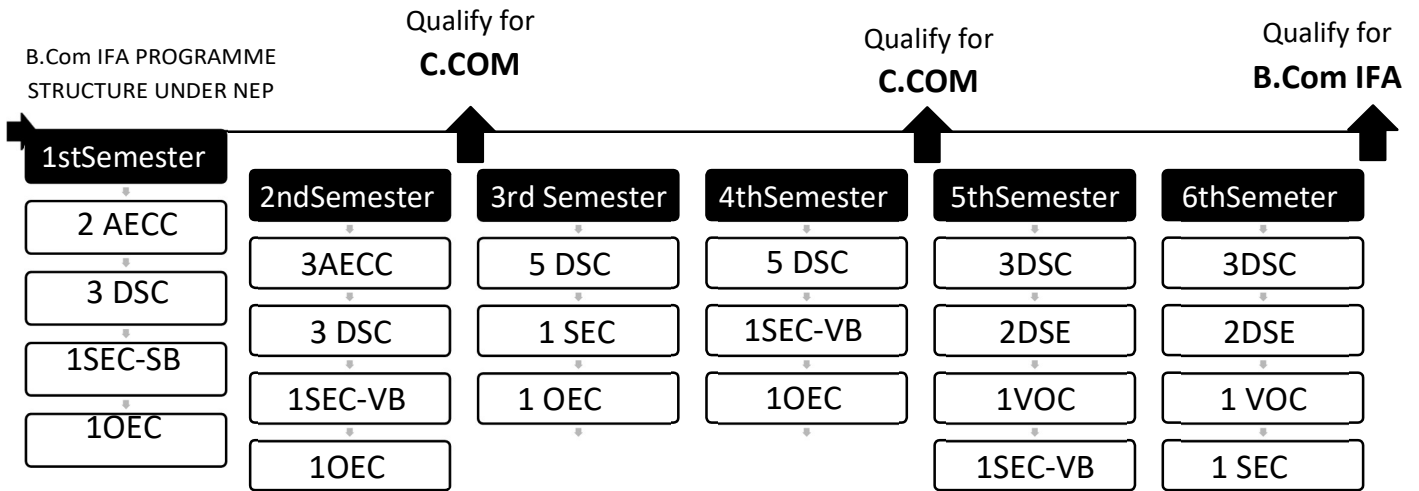
The B.Com IFA programmes based on NEP frameworks intends to develop higher order cognitive skills such as critical thinking and problem solving and soft skills. The B.Com IFA curriculum also focuses on academic flexibility and practicability through internships thereby improving employability.

5 B.Com IFA PROGRAMME STRUCTURE UNDER NEP

The program shall be structured in a semester mode with multiple exit options with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively. The candidate who completes the four years Undergraduate Program, either in one stretch or through multiple exits and re-entries would get a Bachelor's degree with Honours.

The four-year undergraduate Honours degree holders with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Program' in a relevant discipline or to enter 'Two Semester Master's Degree programme with project work'.

B.Com IFA PROGRAMME
STRUCTURE UNDER NEP



C.COM: Certificate in Business
 CommerceD.COM: Diploma in Business
 CommerceB.COM: Bachelor of Business



6 GLOSSARY

Key terms with reference to NEP Curriculum:

1. Major **Discipline Core Courses [DSC]**: A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.
2. Major **Discipline Elective Courses [DSE]**: Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/subject/domain or which nurtures the candidate's proficiency/skill. Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
3. **Vocational Courses [VOC]**: These courses are to promote skills pertaining to a particular field of study. The purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability/ Self-employment. The objective is to integrate discipline related skills in a holistic manner with general education
4. **Open Elective Courses [OEC]**: These courses can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill.
5. **Ability Enhancement Courses [AECC]**: Ability enhancement courses are the generic skill courses which are basic and needed to all to pursue any career. These courses ensure progression across all careers.
 - a. Languages: Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication.
 - b. Foundation Courses: Foundation Courses enable students to develop a deeper sense of commitment to oneself and to the society and nation largely. These courses will supplement in better understanding of how to integrate knowledge to application in to a society.
6. **Skill Enhancement courses[SEC]**:

These courses are offered to promote skills pertaining to a particular field of study and imbibe values in students:

- a. Skill Based SEC: These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth.
- b. Value Based SEC: The aim is for students not only to understand the values, but also to reflect them in their attitudes and behaviour, and contribute to society through good citizenship and ethics.

7. Project work/ Dissertation [with Viva voce] or Internship: Project work is considered as a special course involving application of knowledge in solving / analysing / exploring a real-life situation /difficultproblem/dataanalysis.ProjectWorkhastheintentiontoprovideresearchcompetenciesat Undergraduate level. It enables to acquire special/ advanced knowledge through supplement /support study to a project work. Candidates shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. [In the VIII Semester Students who do not opt for Research Project / Internship shall take two elective courses].

Key terms with reference to OBE Framework:

1. Program: An educational programme in Business Administration leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/seminars/internship/assignments/presentations/self-study/quizetc., or a combination of some of these.
2. Course: Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/vocational training/viva/seminars/term papers/assignments/presentations/self-study/quiz etc. or a combination of some of these.

3. Credit: Credits represent the number of hours of learning that have been or need to be under taken in each course of study.
4. Outcome-Based Education (OBE): An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course-professional knowledge, skills, abilities, values and attitudes – rather than on the educational process.
5. Programme Educational Outcomes: PEOs are statements that describe the Institution’s Mission aligned with the program.
6. Program Outcomes: Pos are statements that describe what the students graduating from any of the educational Programmes should be able to do.
7. Course Outcomes: COs are statements that describe what students should be able to do at the end of a course.

7 PROGRAM PEDAGOGY

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning	1. Conferences	1. Internships
2. Use of multimedia (PowerPoint presentation, audiovisuals).	2. Projects	2. Industrial visits
3. Case studies	3. Seminars and workshops	3. International study tours
4. Games and group activities	4. Development programs	
5. Roleplay	5. Fests and competitions	
6. Guest lectures	6. Learning exchange programs	
7. Assignments& quizzes	7. Research-based assignments	
	8. Outreach and drives	

8 PROGRAM ASSESSMENT

The University has adopted the Credit Grade Based Performance Assessment (CGPA). The course gives 50% weightage to Continuous Assessment (CA) comprising of Centrally Organized Internal assessment Test and other continuous assessments such as quiz, seminars, assignments, etc. (conducted for 70 marks in total and converted to 50 marks) and 50% weightage is given to End semester Examinations.

A Student must score 35% in their End Semester Examination (ESE) and 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing. The End Semester Examination (ESE) will be held for 2 hours & for 50 marks.

Components of Continuous Assessment		
Assessment methods	Remarks	CA marks
Mid-semester Test	<ul style="list-style-type: none"> ▪ 25marks written examination ▪ Centrally organized test 	25
Assignment and tasks1	Decided by the course instructor	10
Assignment and tasks2	Decided by the course instructor	10
	TOTAL	45

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours. Maximum marks: 60. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
 - ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typological /mistakes and language.
1. Section A: Conceptual 3 marks x 5/6 questions = 15 marks: In this section, questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities
 2. Section B: Analytical 5 marks x 2/3 questions = 10 marks: The analytical skill of the students are tested in this section
 3. Section C: Descriptive 10 marks x 2/3 questions = 20 marks: Questions in this section are to test whether students can elaborate on their conceptual and analytical understanding.
 4. Section C: Case Study (1 x 10 marks = 10): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For theory-based papers, a case study of compulsory question can be asked. For practical based papers, questions are numerical in nature.

Time:2hrs		Marks:60
Section	Types	Distribution of marks
A	Conceptual	3marks x5/6 questions =15 marks
B	Analytical	5marks x2/3 questions =10 marks
C	Descriptive	10marks x 2/3 questions = 20 marks
D	Case Study	15marks x1 question =15 marks

8 COURSEMATRIX

SCHOOL OF BUSINESS		B. Com IFA Course Matrix (w.e.f 2021-21)				
St. Joseph's University (Autonomous)		As per NEP Framework				
#	Course Code	Course Title	Course Type	Hours per Week	Credits	
SEMESTER I	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BCIFA1121	Financial Accounting	DSC	4	4
	4	BCIFA1224	Business & Technology	DSC	4	4
	5	BCIFA1321	Management accounting	DSC	4	4
	6		Open Elective – I	OEC	3	3
	7		Digital Fluency (To be decided by University)	SEC-SB	2	2
SEMESTER II	1		Language I	AECC	3	3
	2		Language II	AECC	3	3
	3	BCIFA2124	Taxation	DSC	4	4
	4	BCIFA2221	Performance Management I	DSC	4	4
	5	BCIFA2322	Financial Reporting I	DSC	4	4
	6		Open Elective – II	OEC	3	3
	7		*Foundation Course I (To be decided by University)	AECC	2	2
	8		Health Wellness/Social & Emotional Learning	SEC-VB	2	2
SEMESTER III	1	BCIFA 3123	Financial Reporting II	DSC	4	4
	2	BCIFA3223	Performance Management II	DSC	4	4
	3	BCIFA3324	Financial Management I	DSC	4	4
	4	BCIFA 3423	Corporate Law	DSC	4	4
	5	BCIFA 3523	Audit and Assurance	DSC	4	4
	6		Open Elective – III	OEC	3	3
	7		Basic of Spreadsheet for Business	SEC-SB	2	2
SEMESTER IV	1	BCIFA 4123	Strategic Business Reporting I	DSC	4	4
	2	BCIFA4223	Strategic Business Leader I	DSC	4	4
	3	BCIFA4322	Financial Management II	DSC	4	4
	4	BCIFA 4423	International Business	DSC	4	4
	5	BCIFA 4524	Modern Marketing	DSC	4	4
	6		Open Elective – IV	OEC	3	3
	7		*Foundation Course II (To be decided by university)	AECC	2	2
	8	TPBC4422	Business and Corporate Etiquette	SEC-VB	2	2

#	Course Code	Course Title	Course Type	Hours per Week	Credits	
SEMESTER V	1	BCIFA 5124	Strategic Business Reporting II	DSC	4	4
	2	BCIFA 5224	Strategic Business Leader II	DSC	4	4
	3	BCIFA 5324	Advanced Financial Management I	DSC	4	4
	4		Course from the Selected Elective Group	DSE - 1	4	3
			Course from the Selected Elective Group	DSE -2	4	3
	5	BCIFAVOC 1	GST- Law & Practice	VOC – 1	4	3
6	BC SEC 3	Internship and Report Writing	SEC-VB	2	2	
SEMESTER VI	1	BCIFA 6124	Advanced Financial Management II	DSC	4	4
	2	BCIFA 6224	Principles and Practices of Insurance	DSC	4	4
	3	BCIFA 6324	Personal Finance	DSC	4	3
	4		Course from the Selected Elective Group	DSE - 3	4	3
	5		Course from the Selected Elective Group	DSE - 4	4	3
	6	BCIFA VOC 2	Financial Modelling	VOC – 2	4	3
	7	BCIFA SEC 1	Governance & Ethics	SEC-VB	2	2
Total Credits for Degree Programme					138	

8 Elective Groups

COURSE SPECIFIC ELECTIVE (Any one to be selected)

#	Elective	Subject	NEP	Hours per Week	Credits
1	BCIFADEA 5424	Advanced Performance Management I	V SEM	4	3
2	BCIFADEB 5424	Advanced Audit & Assurance I	V SEM	4	3
1	BCIFADEA 6423	Advanced Performance Management II	VI SEM	4	3
2	BCIFADEB 6423	Advanced Audit & Assurance II	VI SEM	4	3

GENERAL ELECTIVE

#	Elective	Subject		Hours per Week	Credits
1	BCIFADEA 5524	Entrepreneurial Development	V SEM	4	3
2	BCIFADEB 5524	Organisational Management	V SEM	4	3
3	BCIFADEA 6524	Investment Analysis and Portfolio Management	VI SEM	4	3
4	BCIFADEB 6523	Fintech	VI SEM	4	3

First Semester

- ☞ 2 AECC
- ☞ 3 DSC
- ☞ 1 OE
- ☞ 1 SEC-SB



Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA1121	FINANCIAL ACCOUNTING	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> To familiarize the students with the concepts of financial accounting. To provide student a comprehensive understanding of accounting method for various business operations.
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Course Outcomes

CO1	Retrieve fundamental accounting concepts and standards
CO2	Demonstrate the accounting process & prepare Journal, Ledger & Balancing of Accounts
CO3	Execute various types of Subsidiary Books & prepare a Bank Reconciliation Statement
CO4	Summarize accounting process in conversion of single entry into double entry
CO5	Describe and implement accounting for current assets and non- current assets

Reference Books:

#	Title	Author/s	Publisher
1	Financial Accounting ('FA') (earlier known as 'F3')	ACCA approved study material	Kaplan Publishing
2	Financial Accounting	R.L. and V.K. Gupta	Sultan Chand
3	Basic Financial Accounting	Jain S P & Narang	Kalyani Publishers
4	An Introduction to Accountancy-	Maheshwari	S Chand

Self-Learning: Reconciliation of control accounts and capital structure [8 Hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			L		
2	H	H	M	H		
3	H	H			L	
4	H	H		H		
5	H	H	L			

H=High | L=Low | M=Moderate

COURSE CONTENTS		
Unit 1	PURPOSE OF FINANCIAL ACCOUNTING	04 Hours
Definition of financial accounting – purposes of financial statements for the users – conceptual framework – main elements of financial reports – definitions of asset, liability, equity, income & expenses.		
Unit 2	QUALITATIVE CHARACTERISTICS OF FINANCIAL STATEMENTS	12 Hours
Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, Prudence, comparability, verifiability, understandability and timeliness.		
Unit 3	ACCOUNTING RECORDS & DOUBLE ENTRY ACCOUNTING SYSTEM	12 Hours
Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.		
Unit 4	RECORDING TRANSACTIONS	12 Hours
Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortization accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements.		
Unit 5	TRIAL BALANCE, FINANCIAL STATEMENTS	12 Hours
Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilization.		



Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA1224	BUSINESS AND TECHNOLOGY	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> To understand the application of management functions of planning, decision making & control. To lead and manage individuals and teams through personal effectiveness and communication
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Course Outcomes

CO1	Familiarise the formal and informal organisational structures.
CO2	Infer various factors affecting business environment.
CO3	Articulate the principles governing accounting and reporting systems.
CO4	Analyse the different means to lead and manage individuals and teams.
CO5	Relate personal effectiveness and communication in an organisation

Reference Books:

#	Title	Author/s	Publisher
1	Business and Technology	ACCA approved study material	Kaplan Publishing
2	The Practice of Management	Drucker P	Routledge
3	Microeconomics	Pyndick Robert.S and Rubinfeld Daniel L	Prentice Hall

Self-Learning: Stakeholders in business organisations and Micro economics [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	L	M	M	M	M
2	H	M				
3	H	M	M	M	M	
4	H					
5	H					

H=High | L=Low | M=Moderate

COURSE CONTENTS		
Unit 1	BUSINESS ORGANISATIONAL STRUCTURE	8 Hours
The formal and informal business organisation- Business organisational structure and design- Organisational culture in business -Committees in business organisations -Governance and social responsibility in business		
Unit 2	BUSINESS ENVIRONMENT	10 Hours
The purpose and types of business organisation -Political and legal factors affecting business - Macroeconomic factors - Social and demographic factors -Technological factors -Environmental factors - Competitive factors		
Unit 3	BUSINESS FUNCTIONS, REGULATION AND TECHNOLOGY	14 Hours
Relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, 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.		
Unit 4	LEADING AND MANAGING INDIVIDUALS AND TEAMS	14 Hours
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.		
Unit 5	PERSONAL EFFECTIVENESS AND PROFESSIONAL ETHICS	6 Hours
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. Fundamental principles of ethical behaviour -Corporate codes of ethics-Ethical conflicts and dilemmas.		



Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA1321	MANAGEMENT ACCOUNTING	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> To understand the principles of cost & management accounting. To apply cost accounting methods & techniques in various business contexts
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Course Outcomes

CO1	Understand the fundamental and the elementary aspects and terms of Cost Accounting
CO2	Analyse the various methods and techniques of material, labour and overhead costing
CO3	Comprehend the various methods of costing.
CO4	Recognise the use of budgets and standard costing in planning and control
CO5	Apprehend the various performance management tools

Reference Books:

#	Title	Author/s	Publisher
1	Management Accounting ('MA') (earlier known as 'F2')	ACCA approved study material	Kaplan Publishing

Self-Study: (8 Hours)

- Advantages and disadvantages of Job costing
- Meaning, advantages, disadvantages of Batch costing
- Features of Process Costing.
- Service costing

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M		H		L
3			M			
4				H	M	
5	H		M			H

H=High | L=Low | M=Moderate



COURSE CONTENTS		
Unit 1	COST CONCEPTS	10 Hours
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 and Cost sheet.		
Unit 2	ACCOUNTING FOR COSTS	16 Hours
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 – Accounting for overheads – allocation for overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs.		
Unit 3	METHODS OF COSTING	10 Hours
Application of job & batch costing, Process costing (including joint products & by-products, equivalent production), marginal Costing – differences between absorption & marginal costing.		
Unit 4	BUDGETING & STANDARD COSTING	10 Hours
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.		
Unit 5	PERFORMANCE MEASUREMENT	06 Hours
Performance measurement – overview, application, Cost reductions and value enhancement, Monitoring performance and reporting, Balanced score card & Building block model		



Second Semester

- ☞ 3 AECC
- ☞ 3 DSC
- ☞ 1 OE
- ☞ 1 SEC-VB



Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA2124	TAXATION	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> To justify the concept of tax, its use, types and purpose. To expose the students to the various provision of Income Tax Act relating to computation of Income of individual assessee only.
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Course Outcomes

CO1	Understand the basis of charge of Income tax in India.
CO2	Comprehend the concept of residential status and its importance in tax incidence.
CO3	Familiarise the provisions of salary income and apply them to calculate taxable salary.
CO4	Identify income under various heads of income for the purpose of income tax.
CO5	Identify income under various heads of income for the purpose of income tax.

Reference Books:

#	Title	Author/s	Publisher
1	Direct taxes-law and practices	Dr. Vinod k. Singhania	Taxmann publication
2	Direct taxes-law and practices	Dr. Mehrotra and Dr. Goyal Shitya	Bhavan publication
3	Income tax Law and Practice	Gaur, Narang, Gaur and Puri	Kalyani publishers

Self-Learning: Preparation of return of income: Manually and Electronically [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M		L	H	
2	M	H		M	M	
3				M		
4		M		H		
5	M	H		H	M	

H=High | L=Low | M=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION TO INCOME TAX	8 Hours
Meaning and Classification of taxes, Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income, gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee).		
Unit 2	RESIDENTIAL STATUS AND TAX INCIDENCE	10 Hours
Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident, deemed resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.		
Unit 3	INCOME FROM SALARY	12 Hours
Meaning & Definition – Basis of Charge – Allowances – Fully Taxable Allowances, Partly Taxable Allowances, Fully Exempted Allowances; Perquisites – Tax Free Perquisites, Perquisites Taxable in all Cases: Rent free accommodation - Concessional accommodation, Personal obligations of the employee met by the employer – Perquisites Taxable in Specified Cases; Provident Funds –types and tax treatment, Deductions from Salary U/S 16 – Problems on Income from Salary (excluding retirement benefits).		
Unit 4	OTHER HEADS OF INCOME	12 Hours
Income from house property, Profits and gains from business and profession, Capital gains, Income from other sources – Meaning and basis of charge for all heads, Deductions from Annual value of house property, Expenses and losses expressly allowed and expressly disallowed in computing income from sole proprietorship business, Concept of indexation in capital gains, various income from other sources and their taxability. (Theory only)		
Unit 5	COMPUTATION OF TOTAL INCOME AND ASSESSMENT OF INDIVIDUALS	10 Hours
Computation of Gross Total Income, deductions from GTI (Section 80 C, D and CCD) computation of total income and tax liability of Individual assessee (including sec 115 BAC) - problems - In case of Income from other heads except salary (Computed income shall be given).		



Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA2221	PERFORMANCE MANAGEMENT I	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> 1. This paper underpins the knowledge and skills in the area of management accounting and apply the same to evaluate the performance of an entity. 2. The aim is to set out performance measurement in the context of business objectives.
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Course Outcomes

CO1	Identify the cost drivers and formulate appropriate strategies for reducing cost gap
CO2	Comprehend the implication of specialised costing techniques
CO3	Understand and apply the concept of relevant cost in decision making process
CO4	Ascertain optimum selling price of a product or service
CO5	Analyse the impact of risk and uncertainty on business decisions

Reference Books:

#	Title	Author/s	Publisher
1	Performance Management	ACCA approved study material	Kaplan Publishing
2	BPP Study Material	-	-

Self-Learning: Analyse various costing methods [8 Hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M	M			
3	M		M	L		
4	H	H				
5					H	H

H=High | L=Low | M=Moderate

COURSE CONTENTS		
Unit 1	Advanced Management Accounting Techniques – 1	10 Hours
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		
Unit 2	Advanced Management Accounting Techniques – 2	12 Hours
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.		
Unit 3	Decision Making Techniques	12 Hours
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.		
Unit 4	Pricing Decisions And Risk Analysis	08 Hours
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.		
Unit 5	Risk Analysis In Business Decisions	10 Hours
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.		



DEPARTMENT OF COMMERCE						
II Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA2322	Financial Reporting I	60 Hours	DSC	4 Hours a Week	4

Course Objective:	<ol style="list-style-type: none"> To understand the application of IFRS on the elements of financial statements. To enable students in preparation, presentation and analysis of financial statements.
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Course Outcomes:	
CO1	Understand the conceptual and regulatory framework.
CO2	Articulate the various IFRS standards in recognition and measurement of elements of financial statement.
CO3	Identify the principles in recognising revenue from contract with customers.
CO4	Prepare and present the financial statements.
CO5	Analyse the financial performance and position of an entity.

Reference Books:			
#	Title	Author/s	Publisher
1	Financial Reporting	ACCA approved study material	Kaplan Publishing UK
2	Financial Reporting	ACCA approved study material	BPP Learning media Ltd.

Learning by Doing activities [8 hours]

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	2					
2					3	
3	2					
4		3	2			
5		3		2		1

3=High | 1=Low | 2=Moderate



Unit	Title	Hours	Contents
1	Framework for Financial Reporting	6	Conceptual framework and characteristics of useful information, Recognition and measurement, Regulatory framework.
2	Application of IFRS	12	Asset based standards such as Fair value measurement, PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors. Government Grants, Investment Property, Non-Current Assets held for sale and Discontinued operations.
3	Revenue recognition	7	Understand the principles of recognising revenue of the business – revenue recognition for goods, services – concept of deferred income and accounting thereof.
4	Preparation & Presentation of Financial Statements	15	Preparation & presentation of financial statements by incorporating the effects of IFRS (covered in module 2 and 3 only) - statement of profit or loss and other comprehensive income – statement of financial position.
5	Analysis of Financial Statements	12	Analysis of the financial performance and position of an entity using the financial statements – use of ratios in performance evaluation – comparison with competitors or industry average.



Third Semester

- ☞ 5 DSC
- ☞ 10E
- ☞ 1SEC-SB



DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 3123	Financial Reporting II	60 Hours	DSC	4 Hours a Week	4

Course Objective:	<ol style="list-style-type: none"> To understand the application of IFRS on the elements of financial statements. To enable students in preparation, presentation and analysis of financial statements.
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Course Outcomes:	
C01	Articulate the various IFRS standards in recognition and measurement of elements of financial statements.
C02	Prepare and present the financial statements.
C03	Understand the concept of group accounting.
C04	Apply the basics of consolidation in group accounting.
C05	Preparation of consolidated financial statements.

Reference Books:			
#	Title	Author/s	Publisher
1	Financial Reporting	ACCA approved study material	Kaplan Publishing UK
2	Financial Reporting	ACCA approved study material	BPP Learning media Ltd.

Learning by Doing activities [8 hours]

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	2				2	
2		2				
3					1	
4					2	
5		2		1		

3=High | 1=Low | 2=Moderate



Unit	Title	Hours	Contents
1	Application of Accounting standards	12	Standards related to Income Tax, Cash flows, effects of changes in foreign exchange rates, leases, earnings per share & financial instruments.
2	Preparation of single entity financial statements	12	Preparation of statement of changes in equity for a single entity, statement of profit or loss and balance sheet with adjustments.
3	Fundamentals of Group Accounts	6	Concept of group: 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.
4	Preparation of consolidated financial statements I	12	Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – investments in associates - computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition.
5	Preparation of consolidated financial statements II	10	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 (excluding group cash flow statement).

DEPARTMENT OF COMMERCE						
III Semester	#	Course Title	Duration	Course Type	Session	Credits
	BCIFA3223	Performance Management II	60 Hours	DSC	4 Hours a Week	4

Course Objective:	<ol style="list-style-type: none"> To understand the tools of budgetary control and standard costing to evaluate the performance of the company. To incorporate performance measurement models that helps analysing financial and non-financial performance of an entity.
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Course Outcomes:	
C01	Prepare various budgets for managerial decisions
C02	Identify the changes in the overall strategy of an organisation
C03	Apply financial & non-financial performance indicators
C04	Evaluate the performance of a business division and divisional manager
C05	Understand the external factors which are influencing the organisational performance

Reference Books:			
#	Title	Author/s	Publisher
1	Performance Management	ACCA approved study material	Kaplan Publishing UK
2	Performance Management	ACCA approved study material	BPP Learning media Ltd.

Learning by Doing activities [8 hours]

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	3	3			3	
2	3		2	1		
3	2	3			3	
4		3			2	
5			2	3		1

3=High | 1=Low | 2=Moderate

Unit	Title	Hours	Contents
1	Advanced budgetary control	10	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.
2	Variance analysis	10	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.
3	Performance analysis	12	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.
4	Divisional performance	12	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.
5	Behavioural considerations	8	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 organisational performance.

DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA3324	Financial Management I	60 Hours	DSC	4 Hours a Week	4

Course Objective:	<ol style="list-style-type: none"> To familiarise the students with various techniques of investment appraisal and understand the asset investment decisions To understand and apply the role of financial management and environment in the business context.
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Course Outcomes:	
C01	Explain both the theoretical and practical role of financial management in business corporations.
C02	Analyse the impact of macroeconomic policies in the business and discuss the role of treasury management.
C03	Evaluate the cost of finance for debt and Equity and discuss the risk and return in financial investments
C04	Apply the investment alternatives by using Capital budgeting technique under uncertainties and Risks.
C05	Understand the asset investment decisions and capital rationing

Reference Books:			
#	Title	Author/s	Publisher
1	Financial Management	ACCA approved study material	Kaplan Publishing UK
2	Financial Management	ACCA approved study material	BPP Learning media Ltd.

Learning by Doing activities [8 hours]

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	1					
2				2		
3		3				
4				3	2	
5			2			1

3=High | 1=Low | 2=Moderate

Unit	Title	Hours	Contents
1	Role & purpose of finance function	12	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 and of a not-for-profit organisation. Concept of capital structure, EBIT-EPS analysis and leverages.
2	Financial management environment	6	Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies. Treasury management, role of treasury in the organization, centralised & decentralised treasury function.
3	Cost of capital	12	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 – concept of Risk adjusted discount rate
4	Investment Appraisal techniques	14	Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV), Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis
5	Special investment decisions	8	Lease v/s buy decision – replacement cycle decision – use of the equivalent annual cost technique – Single period capital rationing using PI, divisible & non-divisible projects.

Department of Management						
III Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA 3423	CORPORATE LAW	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> To familiarize students with The Companies, Act 2013 and its significant rules and regulations To provide a general awareness about corporate rules
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Course Outcomes

CO1	Understand the role of lifting of the corporate veil
CO2	Comprehend the procedures involved in formation of companies
CO3	Identify the roles and responsibilities of key managerial personnel
CO4	Summarise the importance of company meetings
CO5	Analyse various modes and consequences of winding up

Reference Books:

#	Title	Author/s	Publisher
1	Company Law & Secretarial Practice	Kapoor, N.D	S Chand & Sons Publication
2	Tulsian's Company & Company Laws	R L Gupta	S. Chand & Co. Ltd
3	Company Law	Majumdar, A.K, Kapoor, G.K	Taxmann Publications (P) Ltd
4	Company Law	Company Law	Eastern Book Company
5	A Textbook of Company Law (Corporate Law)	P.P.S.Gogna	Jain Book Agency, New Delhi.
6	Corporate Administration (Professional Development)		ICSA Publishing Ltd

Self- Learning: Highlights of recent Amendments in Companies Act. [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	3	3	1			
2		3				1
3	3					
4	3	2		2		
5	2	3		3		

3=High | 1=Low | 2=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION	12 Hours
Definition of Company —Characteristics — Lifting of the corporate veil — Types of Companies.		
Unit 2	FORMATION OF COMPANIES	14 Hours
Features-Legal Formalities— Administration. Formation of Company: Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage — Meaning & contents of MOA & AOA, Distinction. Certificate of Incorporation, Subscription Stage — Meaning & contents of Prospectus, Statement in lieu of Prospects and DRHP, Doctrine of Ultra vires , Doctrine of indoor Management, Doctrine of Constructive notice, Commencement Stage — Document to be filed, e-filing, Registrar of Companies, Certificate of Commencement of Business.		
Unit 3	COMPANY ADMINISTRATION	10 Hours
Key Managerial Personnel — Managing Director, Whole time Directors— Appointment –Powers- Duties & Responsibilities. Chief Financial Officer, Resident Director, Independent Director, Auditors — Appointment — Powers - Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary-Meaning,Types,Qualification,Appointment,Position,Rights,Duties,Liabilities&Removalor Dismissal		
Unit 4	COMPANY MEETINGS	8 Hours
Types of meetings — AGM — EGM — Essentials of a valid meeting — Quorum — Chairman — Adjourned meetings — Proxies — Voting - Different types of resolutions		
Unit 5	INSOLVENCY AND BANKRUPTCY CODE	8 Hours
Modes of Winding up — Consequences of winding up — Official Liquidator — Defunct Company, Insolvency code.		



DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 3523	Audit and Assurance	60 Hours	DSC	4 Hours a Week	4

Course Objective:	<ol style="list-style-type: none"> To develop the knowledge and skills required to carry out an audit and assurance assignment. To provide working knowledge of the audit process and standards of auditing.
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Course Outcomes:	
CO1	Enumerate the role of internal and external auditors
CO2	Understand the Audit planning and risk assessment process
CO3	Demonstrate internal control system of recording
CO4	Categorise the techniques of collecting audit evidence
CO5	Recognise the audit of various items on the balance sheet

Reference Books:			
#	Title	Author/s	Publisher
1	Audit and Assurance	ACCA approved study material	Kaplan Publishing UK
2	Audit and Assurance	ACCA approved study material	BPP Learning media Ltd.

Learning by Doing activities [8 hours]

Cos	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	3					
2				2	2	
3		2			3	
4				2		
5		2				

3=High | 1=Low | 2=Moderate

Unit	Title	Hours	Contents
1	Audit framework & regulation	8	Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit, corporate governance, OECD principle- code of corporate governance in US and SOX Act of 2002, Rules based approach & Principle based approach.
2	Audit planning & risk assessment	10	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.
3	Internal control & audit tests	10	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. Internal audit: Meaning, function, scope, importance, role & responsibility, outsourcing of internal audit.
4	Audit evidence & reporting	14	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.
5	Substantive Procedures	10	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

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
		BCSEC1	Basic of Spreadsheet for Business	30 Hours	SEC-SB	2 Hours a Week
Course Objective:		To enable students, develop and apply fundamental spreadsheet skills.				
Course Outcomes:						
CO1	Understand excel functions in a spread sheet					
CO2	Identify and analyse the data effectively					
Reference Books:						
#	Title	Author/s	Publisher			
1	Microsoft Excel - Data Analysis and Business Modeling	Wayne L. Winston	PHI Learning Pvt Ltd.			
2	Advanced excel Essentials	Jordan Apress	Excel Books			
Self-learning topics: 8 hours						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	2					
2	2	2				
3				3		
3=High 1=Low 2=Moderate						

Unit	Title	Hours	Contents
1	MATHEMATICAL FUNCTIONS USED IN BUSINESS	16	INTRODUCTION TO EXCEL, VARIOUS RIBBONS, SUM, SUMIF, SUMIFS, AVERAGE, AVERAGEIF, COUNTA, COUNTIF, COUNTIFS, MOD, ABS, ROUND FUNCTIONS
2	FINANCIAL FUNCTIONS IN CORPORATE ANALYSIS	10	FUTURE VALUE, FV SCHEDULE, PRESENT VALUE, NET PRESENT VALUE, NPER, XNPV, PMT, PPMT, RATE, IRR, XIRR, MIRR, SLN
3	LOGICAL REASONING	4	CONDITONAL FORMATTING, DATA VALIDATIONS, AND, IF, OR FUNCTIONS IN EXCEL, XOR, NOT, IFS, IFNA, IFERROR,

Fourth Semester

- ☞ 5 DSC
- ☞ OEC
- ☞ AECC (Foundation Course)
- ☞ SEC-VB



DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA4123	Strategic Business Reporting I	60 Hours	DSC	4 Hours a Week	4

Course Objective: To enhance student's knowledge in advance concepts of Business reporting

Course Outcomes:

CO1	Understand the ethical and professional requisite in complying standards using conceptual framework of financial reporting.
CO2	Apply the financial reporting standards in valuation of assets and liabilities.
CO3	Analyse the performance and position statement of an entity.
CO4	Understand the implications of adopting IFRS standards for the first time
CO5	Comprehend current issues in financial reporting.

Reference Books:

#	Title	Author/s	Publisher
1	Strategic Business Reporting	Kaplan Financial limited	Kaplan Publishing UK
2	Strategic Business Reporting	BPP	BPP Publishing UK

Self-learning topics 8 hours

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

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Conceptual Framework & Ethics	9	Conceptual Framework – Qualitative characteristics, concept of Prudence, Definition of elements of financial statements & Recognition and Derecognition - Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports
2	Reporting of financial performance	16	Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – non-current tangible & intangible assets recognition & derecognition, measurement bases –income taxes including deferred taxes – Events after the reporting period, provisions & contingencies – share based payments – fair value measurement
3	Interpretation of financial statements	10	Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof
4	Changes in Accounting regulations	6	Accounting implications of first-time adoption of new accounting standards – IFRS for SMEs
5	Current Issues	11	Accounting for crypto currency in Digital age - Current issues in financial reporting including criticisms on accounting standards - accounting for the effects of a natural disaster and the resulting environmental liabilities – Management commentary

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA4223	Strategic Business Leader I	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.
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Course Outcomes:	
CO1	Apply the Johnson, Scholes and Whittington model for Strategic management.
CO2	Identify and evaluate the strengths and weakness of an organisation through SWOT analysis
CO3	Assess the internal development, or business combinations, strategic alliances and partnering can be used to achieve business growth.
CO4	Demonstrate effective leadership through key leadership traits
CO5	Analyse information technology and data analysis to inform and implement organisation strategy.

Reference Books:			
#	Title	Author/s	Publisher
1	Strategic Business Leader	Kaplan financial limited	Kaplan Publication
2	Strategic Management	John A. Pearce II, Richard B. Robinson, Amita Mital	MC Graw Hill
3	Strategic Business Leader	BPP	BPP Publication

Self-learning topics 8 hours

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

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Concepts of Strategy	12	Understand & explain the fundamental nature of strategy & strategic decisions in different types of organisation – use of the Johnson, Scholes and Whittington (JSW) model – strategic position, strategic choices and strategy action – use of models such as PESTEL, Porter’s Diamond in assessing environmental impact – Assessing competitive position using models like Porter’s five forces and Porter’s value chain
2	Internal competencies, capabilities, and resources	10	Identify organisation’s capabilities and competencies in light of the strategic position – assessment of these for sustaining competitive position – use of SWOT model to assess organisation’s abilities to assess its capabilities.
3	Strategic choices	12	Evaluate the suitability, feasibility & acceptability of different strategic choices – pros & cons of strategic choices for product/market diversification in a globalised environment – pricing strategies including the 7-P model and its impact on competitive position – managing the organisation’s portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix – use of Ansoff’s matrix for developing generic strategies – evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises- Impact of internal development, business combinations, strategic alliances and partnering on business growth.
4	Strategic action	18	Implementing strategic plan – aspects of the change management process – challenges of change management – organising & enabling success – business change life-cycle – Harmon’s process-strategy matrix – improving processes in organisation.
5	Use of technology in developing strategic alternatives	10	Use of mobile & cloud technology with their benefits & risks – cloud v/s owned hardware & software – use of big data & data analytics for strategy development – use of data analytics for decisions regarding product development, marketing & pricing – IT systems security & Control.



DEPARTMENT OF COMMERCE						
IV Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA4322	Financial Management II	60 Hours	DSC	4 Hours a Week	4

Course Objective:	<ol style="list-style-type: none"> To understand financial management in the context of business valuations and financial risk management. To familiarise students with concepts of working capital management and various sources of funds for business.
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Course Outcomes:	
C01	Understand the various sources of Business Finance and Islamic Finance and design an optimal capital structure.
C02	Analyse the components of working capital and funding strategies.
C03	Examine the applicability and implications of various methods of Business valuations.
C04	Recognize the types of financial risks and apply the theories of exchange rate fluctuations.
C05	Apply appropriate hedging strategies to manage currency risks and interest rate risk.

Reference Books:			
#	Title	Author/s	Publisher
1	Financial Management	ACCA approved study material	Kaplan Publishing UK
2	Financial Management	ACCA approved study material	BPP Learning media Ltd.

Learning by Doing activities [8 hours]

Co's	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	1					
2		2				
3				3		
4					2	
5				3		

3=High | 1=Low | 2=Moderate

Unit	Title	Hours	Contents
1	Business finance and sources of funds	8	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). nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets. 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
2	Working capital management	12	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
3	Business valuations	12	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
4	Financial risk management	8	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
5	Risk management tools – currency & interest rate risks	12	Tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging) – Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA)



DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
		BCIFA 4423	International Business	30+30 Hours	DSE	4 Hours a Week

Course Objective:	To familiarize the students with the concepts, functions and practices of international business.		
Course Outcomes:			
CO1	Comprehend various international terms and concepts.		
CO2	Develop an entry strategy into other markets recognising the forces governing the process of globalisation.		
CO3	Identify the impact of political, economic, social and cultural variables in international business.		
CO4	Analyse the international business from a multi dimensional perspective.		
CO5	Understand the mechanics of Foreign trade.		
Reference Books:			
#	Title	Author/s	Publisher
1	International Business	Aswathappa. K.	Tata McGraw Hill
2	International Business	Shyam Shukla	Excel Books
3	International Business	Subba Rao	Tata McGraw Hill
4	International Business	Mohammed Umair	Skyward publishers
5	International Business	Don Ball and Wendell McCulloch	Tata McGraw Hill
Self-learning topics 8 hours			

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

Unit	Title	Hours	Contents
1	Nature of International Business	10	Nature and Scope of International Business; Drivers of IB; IB and domestic business comparison; Participants in International Business; Evolution of IB; Strategies of entering international business; Approaches to International Business (Ethnocentric, Polycentric and Regio-centric); Integration between countries-Levels of integration.
2	Globalization	12	Globalization- Features and stages; Benefits and pitfalls of globalization on Indian economy; Essential Conditions for Globalization; Barriers to Globalization in India; Role of WTO in promoting Globalization; International Organization Models (International, Multinational, Global, Transnational Companies); Types of MNCs; Organizational Structures for International Operations, Functional Structure, Product Structure, Geographical Structure, Matrix Structure, SBU structure; Role of MNCs in International Business. De-globalization and Co-opetition (Concept only).
3	International Marketing Environment	10	Analysing Market Environment; Components of International Marketing Environment-Micro Environment (Functional areas of Business, Suppliers, Marketing intermediaries, Customer; Competitors; Shareholders); Macro Environment(PESTLE)
4	Resources for International Operation	12	Human Resources - IHRM and domestic HRM; Scope of IHRM. HR planning; Selection of expatriates; Expat training; Expat remuneration. Expat failures and ways of avoiding; Repatriation. Facilities & location - strategic role of foreign plants; components of international logistics; managing service operations- Outsourcing and Offshoring - Concept, scope of services, benefits and limitations.
5	Foreign trade	08	Purpose of Export Trade; Benefits of exports to companies; Types of Exports, Procedure, Steps & Documentation; Pricing in Export/Import Trade; Functions and services of EXIM bank; India's Foreign Trade Policy.

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA 4523	MODERN MARKETING	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> To familiarize the students with the conceptual framework of marketing principles and practices. To enable the student to understand recent trends in modern marketing practices.
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Course Outcomes

CO1	Understand the conceptual framework of marketing & service.
CO2	Evaluate the concept of STP and consumer behaviour.
CO3	Analyse the elements of marketing mix in the context dynamic business environment.
CO4	Comprehend the recent trends in marketing and its implication on business.
CO5	Appraise the differences in the marketing mix of a product and a service

Reference Books:

#	Title	Author/s	Publisher
1	Marketing Management	Philip Kotler	Prentice Hall
2	Marketing Management	J.C. Gandhi	TMH
3	Marketing and Service management	Sunil B Rao	HPH
4	Consumer Behaviour and Marketing Research	Nair, S. R	Global Media
5	Modern Marketing	Mohammed Umair	Skyward Publishers

Learning by Doing activities [8 hours]

- Design the service blue print for any one service sector.
- Prepare any two companies product mix.
- Develop an Advertisement copy for a new product
- Develop a E content on Consumer Behaviour of a product of your choice and recent marketing

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

3=High | 1= Low | 2=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION TO MARKETING AND SERVICES	12 Hours
Meaning and Definition-Market and Marketing-Approaches to marketing-Concepts of Marketing- Functions of Marketing- Importance and Scope of Marketing- Difference between marketing & selling, unethical practices in marketing. Services - Meaning and Definition, characteristics of services – classification of services – distinction between goods marketing and service marketing, marketing mix in service industry – growth of service sector in India. Designing the service process – services blueprint.		
Unit 2	SEGMENTATION TARGETING AND POSITIONING & CONSUMER BEHAVIOUR	8 Hours
STP – Meaning and Concept, Benefits of Market Segmentation, Basis of Market Segmentation, Requisites of Effective Market Segmentation, Targeting & Positioning - Consumer Behaviour – Factors influencing Consumer Behaviour, Buying Decision Process - showrooming and webrooming.		
Unit 3	MARKETING MIX – I	12 Hours
Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Packaging and Labelling, Packing vs. Packaging New Product Development, Product Life Cycle (PLC). Brand and Branding, Advantages and disadvantages of branding. Pricing: Introduction, Factors Affecting Price Decisions, Pricing Strategies.		
Unit 4	MARKETING MIX – II	12 Hours
Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies. Promotion Management - tools of promotion.		
Unit 5	TRENDS IN MARKETING	8 Hours
Concepts of E-business- M-Business- Green and Grey Marketing, Relationship Marketing-Retailing, Virtual Marketing, Event Management, Viral Marketing – Role of Social Media Influencers - Reverse Marketing, Guerilla Marketing -Customer Relationship Management- Meaning and Definition – Role of CRM – Advantages and Disadvantages.		



DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCSEC2	Business and Corporate Etiquettes	30 Hours	SEC-VB	2 Hours a Week	2

Unit	Title	Hours	Contents
1	Introduction To Business and Corporate Etiquette	8	Business Etiquette – Meaning & characteristics - Essentials of Business Etiquette – Generally accepted Etiquette practice – Dimensions of Business Etiquettes: Telephone, Meeting, Interview (Before, After and During Interview), Workplace, Business party, letter, e-mail. Social Media Etiquettes.
2	Corporate Culture and Expectations	10	Corporate Culture & its components – values – Addressing Ethical issues – Cross cultural values and expectation – Etiquette techniques and styles under various corporate cultures. Business Communication – SMS Language, Corporate Expectations - Professionalism – Importance of Professional behavior – Dress Code. Meeting: Protocol – Agenda – Chairing. General Disability Etiquette - Attitude and Conflict Management, Indian Business Etiquette
3	Presentation Skills	8	Presentation Skills: Importance, Basic Courtesies – Small talk, Greetings, Handshakes. PPT presentation – Essentials of good presentation – Spokesperson – Group Discussion: Introduction, Types, Do's and Don'ts, Elevator pitch, Body Language, Verbal communication, Resume preparation and Grooming.

Fifth Semester

- ☞ 3 DSC
- ☞ 2 DSE
- ☞ 1 VOC
- ☞ 1 SEC-VB



DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 5124	Strategic Business Reporting II	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To enhance knowledge in advance concepts of Business reporting					
Course Outcomes:						
CO1	Articulate financial reporting standards in assessing the assets and liabilities of an entity					
CO2	Understand the concepts in business combination					
CO3	Application of the accounting standards in preparation of group financial statements					
CO4	Demonstrate forex translations in the group financial statements.					
CO5	Comprehend performance of individual operating segments.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Strategic Business Reporting	Kaplan Financial limited	Kaplan Publishing UK			
2	Strategic Business Reporting	BPP	BPP Publishing UK			
Self-learning topics 8 hours						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1		3			2	
2	3		1	1		
3	2	2			3	
4		3			2	
5		2			2	
3=High 1= Low 2=Moderate						

Unit	Title	Hours	Contents
1	Reporting financial performance	12	Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) – financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans)
2	Group financial statements	13	Definition and application of business combination concept – identifying the acquirer & applying the control principle – cost of business combination – principles of recognition & measurement of identifiable assets & liabilities in acquisition – business combination achieved in stages – circumstances when group financials must be prepared and situations in which group accounting can be exempted – group financial statement including cash flows – consolidating joint arrangements & associates
3	Changes in group structure	12	Acquisition of subsidiary with a view to sale – implications of loss of control over subsidiary on group accounts – group accounts of a complex group, concept of effective ownership – accounting for acquisition in stages – disposal of entities with or without loss of control
4	Foreign transactions & entities	10	Principles of identifying the functional currency of a parent entity – Consolidation of a foreign subsidiary & associate – applying the rules for translation of foreign currency balances into functional currency of a parent – accounting for foreign assets & liabilities
5	Current developments	5	Performance Reporting - operating segments (nature and extent of reportable segments, disclosures)

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 5224	Strategic Business Leader II	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarise students with business strategies and their impact on business performance.
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Course Outcomes:

CO1	Apply a framework for risk management and establish risk management systems using an enterprise risk management (ERM) approach.
CO2	Assess internal controls and provide information for reliable financial and sustainability reporting.
CO3	Evaluate alternative structures for the finance function using business partnering, outsourcing and shared or global business services.
CO4	Identify potential impact of disruptive technologies such as Fintech, including cryptocurrencies and blockchain.
CO5	Analyse different types of strategic change and their implications.

Reference Books:

#	Title	Author/s	Publisher
1	Strategic Business Leader	Kaplan Financial Limited	Kaplan publishing UK
2	Strategic Business Leader	BPP	BPP Publishing UK

Self-learning topics 8 hours

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

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Risk management	10	Identification, assessment & measurement of risk – framework of risk management systems – concepts of risk appetite and risk response – strategic & operational risks – assessing severity & probability of risk events – TARA framework for risk responses by management – monitoring of risks management strategies, Explain and assess the ALARP – Risk Map
2	Organisation control & audit	12	Features of effective internal control system – information flow for internal control – evaluating effectiveness of internal control system – role of internal control systems to help prevent fraud, errors & waste – importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting
3	Finance function in planning & decision making	12	Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques, Assessment of suitability, feasibility and acceptability of alternative sources of short and long term finance including initial coin offerings (ICO).
4	Innovation management	10	Enabling organization success through organizing, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment
5	Change management	8	Different types of strategic change & its implications – assess organisation culture using Balogun & Hope Hailey’s contextual features – managing change using Lewin’s 3 stage model – assessing effectiveness of organisational processes & change therein using Harmon’s process-strategy matrix – leading and managing change projects – post project reviews

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 5324	Advanced Financial Management I	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To equip students with advanced concept of financial management.					
Course Outcomes:						
CO1	Assess the impact of financing and capital structure on the organisation					
CO2	Evaluate the potential value arising from specified capital investment projects through advanced investment tools.					
CO3	Application of various tools required in international budgeting					
CO4	Familiarize with the international finance and currency quotes					
CO5	Evaluate the impact of International investments and financing decisions					
Reference Books:						
#	Title	Author/s	Publisher			
1	Advanced Financial Management	Kaplan Financial Limited	Kaplan publishing UK			
2	Advanced Financial Management	BPP	BPP Publishing UK			
Self-learning topics 8 hours						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	3	2				
2	3	1	1			
3	2	1				
4	1	1				
5	2					
3=High 1= Low 2=Moderate						

Unit	Title	Hours	Contents
1	Capital structure and dividend policies	10	Cost of capital-Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management- pecking order-static trade off theory-Agency effects-Dividend -forms-Theories.
2	Advanced investment appraisal techniques	12	Modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV)– risk adjusted discount rates-multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using Beta and CAPM.
3	International Finance and Operations	10	Theory and Practice of Free Trade and barriers to trade- Major trade agreements - Sources of international finance – Euro bonds, Euro Dollar & Foreign currency bond markets-Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Transfer Pricing of Goods and Services across International Borders.
4	Foreign exchange quotes	8	Home currency – foreign currency - quotes – bid and ask, spot and forward rate. Calculation of cross rates, estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations
5	International project appraisal	12	Financial evaluation of international projects – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – exchange controls, restricted remittance and withholding taxes-International project appraisal.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA VOC 1	GST- Law & Practice	30+30 Hours	VOC-1	4 Hours a Week	3

Course Objective:	<ul style="list-style-type: none"> To equip students with the principles and provisions of Goods and Services Tax (GST) To provide an insight into practical aspects and apply the provisions of GST laws to various situations.
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Course Outcomes:

CO1	Recognize the applicability and structure of Goods and Services Tax in India.
CO2	Comprehend various provisions of Central, State and Integrated Goods and Services Tax.
CO3	Interpret the Procedure and Levy Under Goods and Services Tax.
CO4	Appraise the process of Assessment and filing returns
CO5	Understand the mechanics of GST and technology

Reference Books:

#	Title	Author/s	Publisher
1	Goods and Services Tax	Madhukar N Hiregange	Wolters Kluwer
2	Goods & Services Tax	Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra	Bloomsbury India
3	Understanding GST	Kamal Garg	Barat's Publication
4	GST - Law & Practice	Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM.	Himalaya Publishing House
5	Taxmann's GST Acts with Rules & Forms	Bare Act	Taxmann Publications

Self-learning topics 8 hours: GST rates for different categories of goods and services, HSN/SAC codes under GST.

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

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Fundamentals of GST	08 Hours	Objectives and basic scheme of GST, Meaning Salient features of GST Subsuming of taxes Benefits of implementing GST Constitutional amendments - Structure of GST (Dual Model) Central GST State / Union Territory GST Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments, GST administration
2	GST Acts - CGST, SGST (Karnataka State), IGST	08 Hours	Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service
3	Procedure and Levy Under GST	20 Hours	Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Transfer of Input tax credit - Simple Problems on utilization of input tax credit.
4	Assessment and returns	10 Hours	Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.
5	GST and Technology	06 Hours	GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC SEC 3	Internship and Report Writing	30	SEC-SB	2 Hours	30

Course Objective:	To help the students gain practical insights into the corporate world.
Course Outcomes:	
CO1	Comprehend various aspects of report writing
CO2	Preparing an internship report

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

Unit	Title	Hours	Contents
1	Report Writing - I	15	Writing process – Information search – plain language – general report writing – APA referencing - Indexing a report – formatting a report.
2	Report Writing - II	15	Cover Page – Index - Executive summary – Organisation History – Department profile – Internship summary – Learning outcomes – SWOC Analysis of the organisation – Findings and Suggestions – Conclusion – References.



Sixth Semester

- ☞ 3 DSC
- ☞ 2 DSE
- ☞ 1 VOC
- ☞ 1 SEC-VB



DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA 6124	Advanced Financial Management II	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To equip students with advanced concept of financial management.				
Course Outcomes:					
CO1	Familiarize with the role of senior financial manager in an MNC.				
CO2	Examine the implication of financial restructure options on the firm's value.				
CO3	Apply appropriate models to value of a firm.				
CO4	Demonstrate an understanding of the corporate and competitive nature of a given acquisition proposal				
CO5	Understand the theoretical and practical rationale for the management of risk through various hedging tools.				
Reference Books:					
#	Title	Author/s	Publisher		
1	Advanced Financial Management	Kaplan Financial Limited	Kaplan publishing UK		
2	Advanced Financial Management	BPP	BPP Publishing UK		
Self-learning topics 8 hours					
COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1		2		3	2
2		3			
3	3		2		
4		2			
5	3			2	
3=High 1= Low 2=Moderate					

Unit	Title	Hours	Contents
1	Strategic Business Management	8	Role and responsibility of senior financial executives-Ethical and governance issues- - Ethical Framework - Ethical Financial Policy for Financial Management on Sustainability and Environment Issues -role of treasury in multinationals -strategic business and financial planning for multinationals-Financial strategic formulation for financing, investment and dividend Decisions
2	Business reorganisation & financial reconstruction	10	Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs – Market Response to Financial Reconstruction.
3	Business Valuations	12	Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start- Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance
4	Mergers & acquisitions	10	Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover-Sources of financing for mergers and acquisitions.
5	Advanced Risk management	12	Structure of interest risk and credit spread- currency risk- transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external though operations of derivatives—managing -interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
		BCIFA 6224	Principles and Practice of Insurance	60 Hours	DSC	4 Hours a Week
Course Objective:		To familiarize the students with the concepts, functions, principles and practices of insurance.				
Course Outcomes:						
CO1	Comprehend various insurance terms and concepts.					
CO2	Learn and apply the principles of insurance in different types of insurance cases.					
CO3	Identify and analyse different risks and implement techniques to effectively manage risk.					
CO4	Integrate legal aspects in insurance policies					
CO5	Understand the marketing strategy and agent functions of insurance					
Reference Books:						
#	Title	Author/s	Publisher			
1	Fundamental of Risk and Insurance	Vaughan E.T & T. Vaughan	John Wiley			
2	Principles of Risk Management and Insurance	Rejdag .E	Pierson Education			
3	Risk Management & Derivatives	Stulz	Thomson			
4	Insurance institute of India	Ajit Prakashan	Insurance Institute of India (Mumbai)			
5	Fundamentals of Insurance	Alok Goyal & Mridhula Goyal	V.K Global Publications			
Self-learning topics 8 hours						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1		2				
2	2	2				
3				3		
4			3		2	
5			3			
3=High 1= Low 2=Moderate						

Unit	Title	Hours	Contents
1	Introduction to Insurance	8	Origin of insurance, concepts, meaning of insurance; nature, functions, history of insurance; Different classifications, Terminologies in insurance, insurance market in India. Insurance practices in different countries.
2	Risk & insurance	12	Risk, Management of Risk, Risk and Insurance, types of risk; Risk differentiated from peril. Insurance Contract, essentials & need for insurable interest; reinsurance & types of reinsurance; insurance ombudsman – Role of actuaries – Underwriting – Types of underwriting.
3	Fundamentals of insurance principles	12	Key concepts; Principles of Insurance viz. Uberrima fides; Insurable interest; indemnity; subrogation; Contribution; loss minimisation and proximate cause. Types of life insurance, types of general insurance.
4	Legal concepts of insurance	12	Legal background of insurance contract, types of Contracts, essentials of a contract, insurance contract vis-a-vis general contracts, reciprocal duty, material facts, duration of duty, breach of duty of Utmost Good Faith, misrepresentation, non-disclosure, void & voidable Contract, Indisputability of policy.
5	Insurance agent & marketing ethics	08	Agent, agent compensation & commission, ethics in marketing insurance product, channels of insurance; role of insurance agent; third party administrator, insure tech and bank assurance.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
		BCIFA 6324	Personal Finance	60 Hours	DSC	4 Hours a Week
Course Objective:		To assist students in identifying persistent or systematic behavioural factors that influence investment behaviour.				
Course Outcomes:						
CO1	Identifying investment planning process and the approach used to structure a portfolio of financial assets to suit the needs of a client.					
CO2	Learn the process of giving financial advice, including the importance of regular reviews of a client's circumstances, the risks faced by investors and how an investor's risk profile is determined.					
CO3	Establish the various range of financial assets, their salient features, their advantages and disadvantages and the main financial markets on which they are dealt.					
CO4	Understand the range of protection products available and the need to assess priorities for protection.					
CO5	Analyse the retirement planning process and quantifying needs in retirement.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Study guide for Personal Finance	Kapoor	Cram101			
2	Your Everyday Guide to Personal Finance and Insurance	Prakash Praharaj	CNBC			
3	Personal Finance Simplified	Tycho Press	Callisto Media Inc			
4	Personal Finance Lessons from the ICU	AMIT TRIVEDI	CNBC			
5	Investment Analysis & Portfolio Management	Prasanna Chandra	Tata McGraw Hill			
Self-learning topics 8 hours: structure of the financial services industry and the economic factors that affect investment returns.						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	3	2				
2	2	1	2			
3	2				3	
4					3	
5	2			2		
3=High 1= Low 2=Moderate						

Unit	Title	Hours	Contents
1	FUNDAMENTALS OF INVESTMENTS	10	Meaning and Concept of Investment- Characteristics of Investment, Need and Importance of Investments, Difference between savings and investments Classification of Investment; Factors Influencing Investment; The Investment Process; Sources of investment information, Types of Investment Risk; Investment Vs. Speculation and Gambling (Differences).
2	INVESTMENT OPPORTUNITIES	12	Non-Marketable financial assets- Bank deposits, post office deposits, NSC, employee provident fund meaning and benefits only. Money market instruments- Different types of instruments (meaning only) Fixed income securities- Government bonds, Equity shares (concept only), mutual fund – different types of schemes, life, real estate, precious objects- gold, silver, art objects, Crypto currencies, and antiques. Emerging investment avenues in India, Income-tax planning for Individuals, tax benefits of various investment options.
3	FOUNDATION TO FINANCIAL PLANNING	12	Meaning and Scope of Financial Planning, Personal Financial Planning Process, Financial Plan – Goal based Financial Plan and Comprehensive Financial Plan, understanding investor's requirements, Client Data Collection, Client Data Analysis, Risk Profiling and Asset Allocation, Classification of investor according risk perception and Income group; Investor life cycle; setting up financial goals; Common mistakes in investments; Profile of Indian investor, Retirement Planning – Calculation of Retirement Corpus- Investment Avenues for the Retired
4	INSURANCE PLANNING IN PERSONAL FINANCIAL PLAN	10	Life Insurance- Concept, Purpose and Need of life insurance, Type of life insurance policies, factors influencing choice of life insurance policies, Important terms in an insurance policy, procedure of claiming life insurance claims, important terms in an insurance policy, need of health insurance, types of health insurance schemes, import terms in health insurance policies, claims procedure, Meaning and features of Accident, Personal Disability, Property and Liability, Keyman insurance and Business Insurance.
5	BEHAVIOURAL FINANCE	08	Information Screening Biases, Investment Decision Cycle: Judgment under Uncertainty, Prospect Theory, Mental Accounting, Psychological Biases, Group Behaviour: Conformism, herding, fatal attractions, Investing Styles and Behavioural Finance

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA VOC 2	Financial Modelling	30+30 Hours	VOC – 2	4 Hours a Week	3

Course Objective:	<ul style="list-style-type: none"> To gain expansive knowledge of financial modelling through an experiential learning To build key financial management and analytics skills required for financial planning, evaluating, and controlling to achieve desired target
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Course Outcomes:	
CO1	Comprehend the various concepts of financial modeling
CO2	Understand the impact of business decisions on organization's performance and effectiveness
CO3	Use analytical concepts, tools, techniques to analyze and communicate data
CO4	Apply strategic decision making in corporate finance
CO5	Demonstrate data visualization skills

Reference Books:			
#	Title	Author/s	Publisher
1	International financial modeling in excel	Danielle stein Fairhurst	John Wiley India Ltd
2	Financial Modeling	Simon	Excel Publishers

Self-learning topics 8 hours

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

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Introduction to Financial Modelling	8	Basics of Financial Modelling, financial models, excel tools and techniques for financial modelling, referencing cells-relative and absolute referencing, naming ranges, linking in excel- external and internal
2	Advance excel functions	8	Getting familiar with the most important functions-index and match, loop, Solver, combined functions of IF and OR.
3	Forecasting and decision making	14	Cost Volume Profit (CVP) analysis, Break even analysis, goal seek- (Number of units to sell to earn desired profit), scenario manager, Capital budgeting techniques- Practical application of NPV, IRR and payback period
4	Building scenarios and portfolio analysis	14	Building drop down scenario, applying sensitivity analysis with data tables-setting up the calculation- building a data table with one input and two input and applying weightage to data table. Calculation of individual risk and return, portfolio risk and returns. Constructing an optimum portfolio using market data. Calculation of beta. Portfolio evaluation using morkowitz model
5	Charting and presenting model output	8	Data Visualization and Interpretation Deciding which data to display, charting scenarios, deciding which type of chart to use-line chart, bar chart, combo chart, pie charts, construction of histogram.

VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA SEC 1	Governance & Ethics	30 Hours	SEC-VB	2 Hours a Week	2

Course Objective:	To help the students to understand and implement governance and professional skills in workplace				
Course Outcomes:					
CO1	Comprehend various aspects of corporate governance and its approaches.				
CO2	Identify the professional skills required of an auditor.				
CO3	Analyse the role of leadership and ethics in an organization.				
Reference Books:					
#	Title	Author/s		Publisher	
1	Strategic Business Leader	Kaplan Financial Limited		Kaplan Publishing UK	
2	Strategic Business Leader	BPP		BPP Publishing	
Self-learning topics 8 hours					
COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	2				1
2	3			3	
3		2	1		
4					
5					
3=High 1= Low 2=Moderate					

Unit	Title	Hours	Contents
1	Corporate Governance and Approaches	10	Principle-agent relationship in the context of governance – issues connected with separation of ownership and control over organisation activity – stakeholder analysis (power & interest) using Mendelow matrix. Rules v/s principles approach to governance – duties of directors, functions of the Board, composition & balance of the Board – responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non- executive directors
2	Professional skills in workplace	10	Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgement, exhibit awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) – scepticism (challenging the status-quo and innovate) – evaluation (assess & appraise the business scenario),
3	Leadership & ethics	10	Qualities of leadership – leadership & organisational culture – Analysing the culture of an organisation using the cultural web, recommend suitable changes, ethical codes & leadership in the context of governance – management behaviour & ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption, AAA Model and Tucker’s 5 question model- Organisation governance and leadership qualities, the key ethical and professional values underpinning governance.

Electives



DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEA 5424	Advanced Performance Management I	30+30 Hours	DSE 1	4 Hours a Week	3

Course Objective:	To progressively broaden and deepen the knowledge, skills and professional values in evaluating performance.				
Course Outcomes:					
CO1	Comprehend strategic planning and implementation.				
CO2	Develop and assess key performance indicators.				
CO3	Evaluate the impact of external factors in an organization				
CO4	Understand the changes in business structure and its integration.				
CO5	Apply the knowledge of information system in management.				
Reference Books:					
#	Title	Author/s	Publisher		
1	Advanced Performance Management	Kaplan financial limited	Kaplan publishing UK		
2	Advanced Performance Management	BPP	BPP Publishing UK		
Self-learning topics 8 hours					
COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1			2	1	
2	3				
3		1		2	
4		2			1
5			1	2	
3=High 1= Low 2=Moderate					

Unit	Title	Hours	Contents
1	Strategic planning and control mechanism	10	Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning.
2	Development and assessment of performance hierarchy	12	Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and its linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance, Balanced Scorecard-Perspectives, performance measurement models such as balanced scorecard, building blocks, performance pyramid, Social and ethical issues that impact strategy formulation.
3	External influences on an organization	8	Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences.
4	Changes in business structure and performance management	10	Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey’s 7-S structure and value chain – impact of organisation structure & culture on performance.
5	Designing management information systems	12	Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports.



DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEB 5424	Advanced Audit & Assurance I	30+30 Hours	DSE 1	4 Hours a Week	3

Course Objective:	To develop the knowledge and skill expected of an audit in relation to financial statements.					
Course Outcomes:						
CO1	Understand the legal aspects of audit framework.					
CO2	Comprehend the ethical and professional responsibilities of auditing.					
CO3	Identify the principles of quality and practice management.					
CO4	Analyze the risks of material misstatement and audit special assignments.					
CO5	Understand the procedures of audit reporting framework.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Advanced Audit and Assurance	Kaplan Financial Limited	Kaplan Publishing UK			
2	Elements of Auditing	Aruna Jha	Taxmanns			
3	Advanced Audit and Assurance	BPP	BPP Publishing UK			
Self-learning topics 8 hours						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	2					
2		3	1		3	
3			3			
4		2		2	2	
5	1		2		3	
3=High 1= Low 2=Moderate						

Unit	Title	Hours	Contents
1	Regulatory environment	6	International regulatory frameworks for audit and assurance services – Current issues and developments. need for laws, regulations, standards and other guidance relating to audit, assurance and related services. - need for the legal and professional framework including: (i) public oversight of audit and assurance practice (ii) the impact of corporate governance principles on audit and assurance practice (UK: the impact of the UK Corporate Governance Code on audit and assurance practice) (iii) the role of audit committees and impact on audit and assurance practice.
2	Code of ethics and Professional responsibilities	20	Code of Ethics for Professional Accountants – Professional and ethical developments - Laws and regulations – Fraud and error – Professional liability -fundamental principles and the conceptual framework approach. Importance of professional scepticism in planning and performing an audit. - ethical implications of the external auditor - legal liability -criteria for legal liability to be recognized. - liability owed to third parties (contract vs establishing a duty of care). liability limitation agreements. -expectation gap
3	Quality control and Practice Management	10	Quality control (firm-wide), principles, purpose of quality control of audit and other assurance engagements. - elements of a system of quality control relevant to a given firm. - Quality control procedures - Advertising, tendering and obtaining professional work and fees – Professional appointments current developments in business practices, practice management and audit methodology- potential impact on the conduct of an audit and audit quality.
4	Planning, assessment risk of misstatement and Evidence	8	Definition-materiality and performance materiality- application in financial reporting and auditing. – Evaluation of business risks, audit risks and risks of material misstatement for a given assignment. – Uses of analytical procedures in the planning of an assignment - Evidence and testing considerations – Audit procedures and obtaining evidence - current developments in emerging technologies, including -impact on the conduct of an audit and audit quality.
5	Review and Reporting	8	Uses of analytical procedures in evaluation and review. Audit evidence - Assess of professional standards - Auditor's reports – Reports to those charged with governance and management – content and assessment of an unmodified auditor's report - factors determining in forming an audit opinion justification of audit opinions with audit procedures. - Critically appraise the form and content of an auditor's report in a given situation - Assess whether or not a proposed audit opinion is appropriate.

DEPARTMENT OF COMMERCE						
V Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEA 5524	Entrepreneurial Development	30+30 Hours	DSE 2	4 Hours a Week	3

Course Objective:	To help the students to interpret and interchange the various roles of an effective Entrepreneur and develop rational behaviour towards new business opportunities.
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Course Outcomes:

CO1	Comprehend various factors influencing entrepreneurship.
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CO2	Interpret the problems faced by SSIs and contribution made towards economic development.
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CO3	Identify the steps involved in the formation of small-scale industry.
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CO4	Analyse the feasibility of idea through the preparation of a business plan and model.
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CO5	Understand the various financial and non-financial assistance for SSIs.
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Reference Books:

#	Title	Author/s	Publisher
1	Entrepreneurship Development and Small Business Enterprise	Poornima M	Pearson Education
2	Entrepreneurship – Strategies and Resources	Mark. J. Dollinger	Pearson Education
3	Entrepreneurial Development	Dr. Venkataramana	Sultan Chand Publishing House
4	Small Business and Entrepreneurship	Kumar S	I. K. International Pvt Ltd
5	Entrepreneurship Development	Rekha & Vibha	Vision Book House

Self-learning topics 8 hours

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

3=High|1=Low|2=Moderate

Unit	Title	Hours	Contents
1	Introduction to Entrepreneurship	10	Evolution of entrepreneurship in India; Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise; Functions and role of Entrepreneur in economic development in India; Factors influencing Entrepreneurship; Pros and Cons of being an Entrepreneur; Qualities of an effective Entrepreneur; Types of Entrepreneur; Challenges faced by Women entrepreneurs; Self Help Groups (SHGs).
2	Micro, Small and Medium Enterprises (MSMEs)	10	Product Range; Capital Investment; Ownership Patterns; Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries; Role played by SSI in the development of Indian Economy; Problems faced by SSI's and the steps taken to solve the problems; Policies Governing SSI's.
3	Formation of a Small Scale Industry	12	Steps involved in the formation of a small business venture; Recognition of Business opportunity; scanning the environment for opportunities; evaluation of alternatives and selection based on personal competencies; Selection of location; clearances and permits required; licensing and registration procedure; Mission, vision and strategy formulation.
4	Business Plan development	10	Meaning and significance of a business plan; Components of a business plan; Feasibility study- Product/Service Feasibility Analysis, Industry & competition analysis, environment analysis, financial feasibility analysis; Guidelines for writing BP; Meaning and importance of business model; Types of Business Models. Designing a prototype using a MVP (Minimum Viable Product).
5	Project Assistance	10	Financial assistance through SFCs, SIDBI, Commercial Banks, IFCI; Non-financial assistance from DIC, SISI, AWAKE, KVIC, PM MUDRA yojana- procedures for obtaining loan under MUDRA; Initiatives of NITI Ayog; Seed funding; Crowd Funding; Angel Investor; Venture Capitalist; Boot strapping; Mezzanine financing; Financial incentives for SSI's and Tax Concessions; Industrial Estates: Role and Types.

Department of Coomerce						
V Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFADEB 5524 2	ORGANISATIONAL MANAGEMENT	60 Hours	DSC	4 Hours a Week	4

Course Objective/s:	To familiarize the students with the concepts and principles of human resource management and organisation behaviour To provide student a comprehensive understanding of keys areas associated with organisation development and flexibility		
Course Outcomes			
CO1	To understand the concepts of Human resource management HRM.		
CO2	To analyse the quality of work life of the employees		
CO3	To demonstrate the organisational flexibility to enhance employee effectiveness.		
CO4	To exhibit the developments in global HR practices and its challenges		
CO5	To apply the HR trends and tools on workforce.		
Reference Books:			
#	Title	Author/s	Publisher
1	Human Resource Management	Aswathappa	Tata McGraw Hill
2	Personnel management	C.B.Mamoria	Himalaya Publishing House
3	Personnel management	Edwin Flippo	McGraw Hill
4	Organisational Behaviour	K Aswathappa	Himalaya Publishing House
5	Organisation Development	Wendell L French Cecil H B	Pearson Education
Learning by Doing activities [8 hours]			
1. Preparation of Resume, Mock interviews, Role play			

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

Unit 1	HUMAN RESOURCE MANGAMENT CONCEPTS	12 Hours
Human Resources Management- Context and Concept of People Management in a Systems Perspective- Organisation and Functions of the HR and Personnel Department-Career Development- Promotions and Transfers- Personnel Empowerment including Delegation- Job Evaluation- Productivity, Employee Morale and Motivation- Stress Management- Quality of Work Life.		
Unit 2	ORGANIZATIONAL DEVELOPMENT	10 Hours
Human Resource Development – Employee Behavior– External and Internal Influence– Productivity, Employee Morale and Motivation- Stress Management- Quality of Work Life- Employee counseling and wellness services– Employee Wellness and Health Promotion Programs.		
Unit 3	ORGANISATIOANAL FLEXIBILITY	10 Hours
Organisational Flexibility- Dynamic workspace- Promoting Work-Life-Fitness Balance-Upskilling and reskilling of workforce- Setting the Hybrid Work Model- Remote working- Pros and Cons of remote working.		
Unit 4	INTERNATIONAL PERSPECTIVES ON HRM	10 Hours
Introduction- Growth of International Business and Globalization- Operational Objectives and Means of Globalization in HR Perspective- Multi cultural orientation to employees- Manpower Planning to Separations in a Global Set-up- Staffing- Skill & Knowledge Development- Incentives & Compensation Package – Behavioral & Technical- Universal Quality Standards & HRM - Moonlighting.		
Unit 5	EMERGING TRENDS IN HRM	10 Hours
Digital workforce- Automation of HR- AI-Assisted Data-Driven HR Workflows- People Analytics- Blended Workforce of Humans and Bots- Gamification		



DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEA 6423	Advanced Performance Management II	30+30 Hours	DSE 3	4 Hours a Week	3

Course Objective:	To understand the divisional structure and evaluation of various divisions in an organization.		
Course Outcomes:			
CO1	Familiarise financial measures to evaluate the private sector.		
CO2	Comprehend transfer pricing and evaluate divisional structure.		
CO3	Understand the issues in human resource management and reward systems.		
CO4	Assess diversity of performance objectives in NFP organization.		
CO5	Implementation of management accounting techniques in performance evaluation.		
Reference Books:			
#	Title	Author/s	Publisher
1	Advanced Performance Management	Kaplan Financial limited	Kaplan publishing UK
2	Advanced Performance Management	BPP	BPP Publishing UK
Self-learning topics 8 hours			

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

3=High | 1= Low | 2=Moderate

Unit	Title	Hours	Contents
1	Performance measurement in private sector	8	Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios.
2	Divisional performance & transfer pricing	10	Evaluation of performance in divisional organization – use of ROI, RI and EVA tools – divisional performance and manager’s performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment.
3	Performance measurement and SHRM issues	10	Relationship of HR and performance measurement and suitable remuneration methods, Achievement of corporate strategy and HR, Methods of rewards practices, Benefits and Adverse consequences of linking reward schemes to performance measurement, risk appetite of employees - Accounting issues arising from Performance measurement.
4	Performance measurement in not-for-profit organizations (NFP)	12	Assess diversity of performance objectives in NFP organization – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators
5	Alternative views of performance management	12	Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – value based and activity-based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models - Process automation and the internet of things – Artificial intelligence – The use of presentation techniques such as data visualization.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEB 6423	Advanced Audit & Assurance II	30+30 Hours	DSE 3	4 Hours a Week	3

Course Objective:	To understand the current issues and developments related to the provisions of audit and assurance services.					
Course Outcomes:						
CO1	Identify the issues of money laundering and its issues.					
CO2	Comprehend the importance of group and transnational audits.					
CO3	Understand the difference between audit and audit related services.					
CO4	Enumerate the significance of specific audit assignments.					
CO5	Review the various special audits and its objectives.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Advanced Audit and Assurance ACCA strategic Professional	Kaplan financial limited	Kaplan Publishing UK			
2	Auditing Principles and Techniques	S K Basu	Pearson Education			
3	Advanced Audit and Assurance ACCA strategic Professional	BPP	BPP Publishing UK			
Self-learning topics 8 hours						
COs	Program Outcomes					
	PO1	PO2	PO3	PO4	PO5	
1	2		1			
2		2		2		
3			3		3	
4				2		
5	1				2	
3=High 1= Low 2=Moderate						

Unit	Title	Hours	Contents
1	Money laundering	4	Definition- international methods for combatting money laundering. - scope of criminal offences of money - need for ethical guidance - obligations to help prevent and detect money laundering including record keeping and reporting of suspicion to the appropriate regulatory body. - importance of customer due diligence (CDD)
2	Group and transnational audits	8	Preliminary steps before accepting appointment as group auditor- procedures- assessment of group and component materiality-impact of non-coterminous year ends within a group, changes in group structure or a complex group structure. – Recommendation of the component auditor.
3	Audit-related services	5	content of the professional accountant's report-negative assurance- nature of audit-related services- levels of assurance provided by professional accountants- distinguish between - audit-related services and an audit of historical financial statements -categories of assurance services - Describe the level of assurance (reasonable, high, moderate, limited, negative) for an engagement-criteria- procedures of evidences.
4	Other and Specific Assignments	23	Specific assignments: Review of interim financial information - Prospective financial information – content of a report -prospective financial information - Due diligence - Other assignments: Forensic audits. Type of assignment -Evaluation of engagement, ethical and professional considerations. - factors to be considered in determining the nature, timing and extent of examination procedures. – Examination or investigative procedures to gather sufficient appropriate evidence in the circumstances.
5	Special Audits	12	Audit of social, environmental and integrated reporting. - Audit of performance information (pre- determined objectives) in the public sector- performance measures and sustainability indicators- measuring and reporting on economic, environmental and social performance - substantive procedures to detect potential misstatements of socio-environmental matters. - form and content of an independent verification statement of an integrated report- compliance with reporting requirements, usefulness, measurability and reliability - content of a report on the audit of performance information - content of an audit conclusion against pre-determined objectives.

DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEA 6524	Investment Analysis and Portfolio Management	30+30 Hours	DSE 4	4 Hours a Week	3

Course Objective:	To provide conceptual framework to evaluate the characteristics of various investment avenues To familiarize students with investment decisions and portfolio management					
Course Outcomes:						
CO1	Comprehend various Investment Avenues					
CO2	Understand stock valuation through fundamental and technical analysis					
CO3	Analyse stock valuation through Technical Analysis					
CO4	Construct optimum portfolio by using Markowitz's and Sharpe Model					
CO5	Evaluate the portfolios by using Sharpe's, Treynor's and Jensen performance indices					
Reference Books:						
#	Title	Author/s	Publisher			
1	Investment Analysis and Portfolio Management	Prasanna Chandra	Tata McGraw Hill			
2	Security analysis & portfolio Management	Punithvathy Pandian	Vikas Publication			
3	Investment and Portfolio Management	S. Kevin	Tata McGraw Hill			
4	Security Analysis and Portfolio Management	K. Venkataramana	SBHP			
Self-learning topics 8 hours						

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

3=High | 1= Low | 2=Moderate



DEPARTMENT OF COMMERCE						
VI Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFADEB 6523	FINTECH	30+30 Hours	DSE 4	4 Hours a Week	3

Course Objective:	To familiarize the students with the framework and practices of Fintech and Digital Banking					
Course Outcomes:						
CO1	Comprehend the framework and evolution of fintech					
CO2	Understand fintech applications and architecture					
CO3	Identify the impact of Digital Finance and its implications					
CO4	Analyse the Crypto currencies and Blockchain.					
CO5	Understand the mechanics of blockchain.					
Reference Books:						
#	Title	Author/s	Publisher			
1	FinTech	Divra Vinay	Notion Press			
2	Fintech	Moosa Imad A.	Edward Elgar Publishing Ltd			
3	FinTech	Arjunwadkar Parag Y	Taylor & Francis Ltd			
4	FinTech and Digital Banking in India	H B, Jaspal Singh	NC			
5	E-age Banking: A Future Outlook	Mr. Agrim Uppal, Dr. R.K. Uppal	Bharti Publications			
Self-learning topics 8 hours						

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

3=High | 1= Low | 2=Moderate

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

Unit	Title	Hours	Contents
1	Introduction to Investment Management	10	Introduction and Significance of Savings & Investment - Financial and Economic Meaning of Investment – Investment v/s Speculation, Hedging, Arbitrage & Gambling, – Factors Influencing Investment. Investment Avenues - Decisions. Types of Risk: Systematic & Unsystematic.
2	Fundamental Analysis	12	Fundamental Analysis – Economic Analysis, Industry Analysis, Company Analysis. Securities analysis using Mean, Standard Deviation, Coefficient of Variation with probabilities. Calculation of Portfolio Risk and Return. Problems & Cases.
3	Technical Analysis	10	Technical Analysis-Dow Theory, Elliot Wave Theory - Types of Charts & Chart Patterns-Technical Indicators, SMA, EMA,, ROC, RSI, Bollinger Bands, MACD. Efficient Market Hypothesis & Random Walk Theory.
4	Portfolio Management	12	Diversification- Objectives and benefits; Portfolio management Process. Optimal Portfolio, Markowitz Model (Two securities) – Sharpe Single Index Model. Capital Market Line– Capital Asset Pricing Model – Security Market Line – Alpha and Beta Calculation. Problems & Cases.

5	Portfolio Evaluation and Revision	08	Portfolio evaluation – Need and process - Methods of Evaluation- Sharpe, Jensen and Treynor Model, Portfolio revision- Concept of Stress Test - Problems & Cases.
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