

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



DEPARTMENT OF COMMERCE

Bachelor of Commerce:

International Finance and Accounting [B.Com IFA]

Adhering to Karnataka State Education Policy [KSEP]

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1 ABOUT THE UNIVERSITY

St Joseph's University is a Jesuit university at the heart of Bengaluru, the Silicon city of India. Established in 1882 by Paris Foreign Mission Fathers, the management of the University was handed over to the Jesuit order (Society of Jesus) in 1937. The University was first affiliated with the University of Madras and later with the Mysore and Bangalore universities. In 1986, St Joseph's University became the first affiliated University in Karnataka to offer postgraduate courses. In 1988, it became the first University in Karnataka to get a Research Centre, and in 2005, it was one of five University's in Karnataka that was awarded academic autonomy. In February 2021, St Joseph's University bill was presented in the Karnataka Legislative Assembly and was subsequently passed by the Legislative Assembly and Karnataka Legislative Council. The University received its University status on 2 July 2022 and was inaugurated as India's first Public-Private-Partnership University by the Honourable President of India, Smt. Droupadi Murmu on 27 September 2022.

As a university, we are dedicated to excellence in education. Over the years, our students have been ranked among the finest in the country, as attested by our illustrious alumni. With an accomplished faculty both in teaching and research, the university is home to leading centres of excellence on campus. Here we try to create leaders for a better world, leaders deeply rooted in our philosophy "Fide et Labore" (a Latin phrase that means "Faith and Toil"), who commit themselves to excel in the fields they choose. We make every effort to be relevant, innovative, and creative. St Joseph's continues to be a place of deep care for each person, especially those who feel most vulnerable.

VISION

St Joseph's is a Jesuit institution. Jesuit education is inspired and motivated by the person and message of Jesus Christ. St Joseph's educates women and men to be learners for life.

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 behavior, 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 SJU get exemptions for the first 9 papers of ACCA (F1 to F9) and they can start preparing for F10 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
- 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

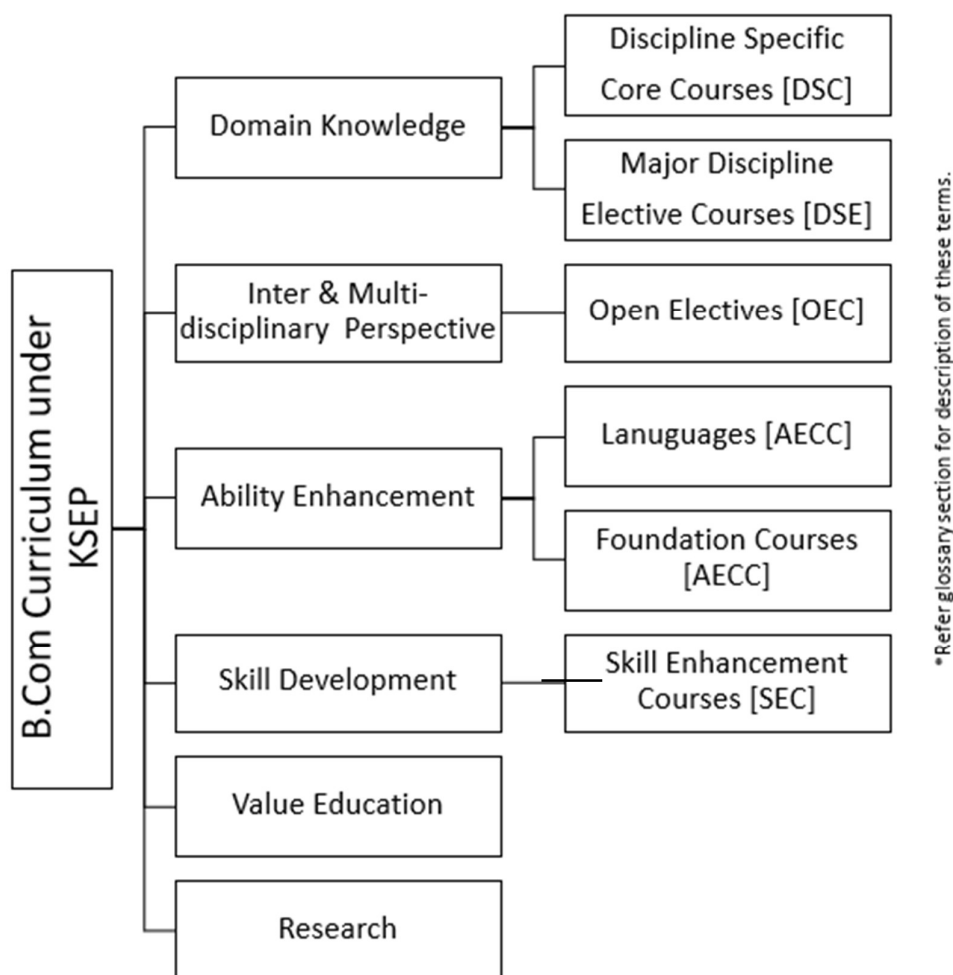
H=High | L=Low | M=Moderate



4 B.Com IFA CURRICULUM UNDER KSEP FRAMEWORK

The Karnataka State Education Policy 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 KSEP, the School of Business at SJU 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 KSEP 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 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	

6

PROGRAM ASSESSMENT

Being in an University system, SJU has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University. The course gives 40% weightage to Continuous Assessment (CA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 60% weightage is given to End semester Examinations.

Students must score a minimum of 35% / 35 marks in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2 hours & for 60 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Components of Continuous Assessment

Assessment methods	Remarks	CA marks
Mid-semester examination	<ul style="list-style-type: none"> ▪ One hour examination ▪ 25 marks written examination ▪ Centrally organized test 	25
Assignment and tasks 1	Decided by the course instructor	10
Assignment and tasks 2	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 typographical / mistakes and language.
 - 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
 - Section B: Analytical 5 marks x 2/3 questions = 10 marks: Questions in this section are to test whether students can analyze.
 - Section C: Descriptive 10 marks x 2/3 questions = 20 marks: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
 - Section D: Case Study/ Compulsory Question (1 x 15 marks = 15 marks): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers, theory-based papers, either a case study of compulsory questions can be asked. For practical based papers, questions are numerical in nature.



8 COURSEMATRIX

SCHOOL OF BUSINESS		B. Com IFA Course Matrix (w.e.f 2024-25)				
St. Joseph's University (Autonomous)		As per SEP 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	BCIFA1124	Financial Accounting	DSC	4	4
	4	BCIFA1224	Business & Technology	DSC	4	4
	5	BCIFA1324	Management accounting	DSC	4	4
	6		*Foundation Course I	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	BCIFA2224	Performance Management I	DSC	4	4
	5	BCIFA2324	Financial Reporting I	DSC	4	4
	6		*Foundation Course II	AECC	2	2
SEMESTER III	1	BCIFA3125	Financial Reporting II	DSC	4	4
	2	BCIFA3225	Performance Management II	DSC	4	4
	3	BCIFA3325	Financial Management I	DSC	4	4
	4	BCIFA3425	Audit and Assurance	DSC	4	4
	5	BC3325	Spreadsheets for Business	DSC	2	2
	6	BC3425	Business and Corporate Etiquette	DSC	2	2
	7		Department Elective – Refer Matrix	DE	2	2
SEMESTER IV	1	BCIFA4125	Strategic Business Reporting I	DSC	4	4
	2	BCIFA4225	Strategic Business Leader I	DSC	4	4
	3	BCIFA4325	Financial Management II	DSC	4	4
	4	BCIFA4425	Corporate Law	DSC	4	4
	5	BCIFA4525	Modern Marketing	DSC	4	4
	6		Department Elective – Refer Matrix	DE	2	2

First Semester



Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA1124	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	ACCA approved study material	Kaplan Publishing
2	Financial Accounting	ACCA approved study material	BPP Learning media Ltd.

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
Financial accounting – purposes of financial statements for the users – conceptual framework – main elements of financial reports – Concepts of asset, liability, equity, income & expenses.		
Unit 2	Qualitative Characteristics Of Financial Statements	06 Hours
Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, Prudence, comparability, verifiability, understandability and timeliness.		
Unit 3	Double Entry Accounting System And Recording Transactions	14 Hours
Main data sources for accounting – different business documents – accounting equation – cloud computing and cloud accounting - understand the double entry accounting & duality concept - Recording into journals – ledger accounts – balancing of ledger accounts – recording transactions of cash, credit, bank, sales return, purchaser return – petty cash - sales tax – discounts.		
Unit 4	Accounting Of Business Transactions	14 Hours
Accounting & valuation of inventories – accruals & prepayments – non-current assets - acquisition and depreciation, disposal and revaluation – Intangible assets - receivables & payables – provisions & contingencies – trial balance, errors & rectification – bank reconciliation statements.		
Unit 5	Financial Statements	14 Hours
Preparation of basic financial statements - Statement of financial position, Statement of profit or loss and other comprehensive income, Statement of changes in Equity, events after reporting period – revenue recognition - cash flow statements– 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	Business and Technology	ACCA approved study material	BPP Learning media Ltd.

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 purpose and types of business organization. The formal and informal business organization- Business organizational structure and design- Organizational culture in business -Committees in business organisations -Governance and social responsibility in business		
Unit 2	Business Environment	10 Hours
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	12 Hours
The relationship between accounting and other business functions. Information technology and information systems in 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	12 Hours
Leadership, management and supervision-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	10 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-Professional Ethics.		



Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA1324	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	ACCA approved study material	Kaplan Publishing
2	Management Accounting	ACCA approved study material	BPP 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, revenue centres, profit centres, investment 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 – reapportionment - production overhead absorption rates – Accounting for production overheads.		
Unit 3	Methods And Techniques Of Costing	10 Hours
Application of job & batch costing, Process costing (including joint products & by-products, Further Processing), Absorption and marginal Costing – differences between absorption & marginal costing.		
Unit 4	Budgeting & Standard Costing	10 Hours
Purpose of budgeting, budgetary process, Budgetary control, Fixed and Flexible budgets – Budgetary control statement. Meaning & calculation of standard costs – computation of simple variances (material, labour and sales variances)		
Unit 5	Performance Measurement	06 Hours
Performance measurement – overview, application, Cost reductions and value enhancement, Monitoring performance and reporting, Balanced score card.		



Second Semester



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 – Computation 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, Long term capital gains & short term capital gains and various income from other sources and their taxability.		
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
	BCIFA2224	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	ACCA approved study material	BPP Publishing

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 closed.		
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, environmental and sustainability factors-Triple bottom line reporting-role of the management accountant in supporting the business to develop sustainable practices- issues organisations face in accounting for environmental and sustainability factors.		
Unit 3	Decision Making Techniques	14 Hours
Understand & apply the concept of relevant costs – determination of relevance with regard to a contextual decision-Make versus Buy and Other short-term decisions – Linear Programming graphs & using simultaneous equation – shadow prices – Slack - 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 Market structure	06 Hours
Factors affecting pricing of product or services – price elasticity of demand – demand equation – approaches to pricing, optimum selling price - price discrimination & relevant cost pricing- different types of market structures – Perfect competition, monopoly, oligopoly & monopolistic competition.		
Unit 5	Risk Analysis In Business Decisions	10 Hours
Understand the risk & uncertainty in short term and their impact on business decisions-Research techniques-Desk, field research and focus groups - apply techniques of maximax, maximin and minimax regret – calculate & discuss the use of simulation, expected value & sensitivity analysis – decision tree – value of perfect & imperfect information.		



DEPARTMENT OF COMMERCE						
II Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA2324	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:	
C01	Understand the conceptual and regulatory framework.
C02	Articulate the various IFRS standards in recognition and measurement of elements of financial statement.
C03	Identify the principles in recognising revenue from contract with customers.
C04	Prepare and present the financial statements.
C05	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



COURSE CONTENTS		
Unit 1	Framework for Financial Reporting	6 Hours
Conceptual framework and characteristics of useful information, Recognition and measurement, Regulatory framework.		
Unit 2	Application of IFRS	12 Hours
Assets and Liabilities 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.		
Unit 3	Revenue recognition	7 Hours
Understand the principles of recognising revenue of the business – revenue recognition for goods, services – concept of deferred income and accounting thereof.		
Unit 4	Preparation & Presentation of Financial Statements	15 Hours
Preparation & presentation of financial statements by incorporating the effects of IFRS (Standards covered in module 2 and 3 only) - statement of profit or loss and other comprehensive income – statement of financial position.		
Unit 5	Analysis of Financial Statements	12 Hours
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



DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA3125	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. 					
Course Outcomes:						
CO1	Articulate the various IFRS standards in recognition and measurement of elements of financial statements.					
CO2	Prepare and present the financial statements.					
CO3	Understand the concept of group accounting.					
CO4	Apply the basics of consolidation in group accounting.					
CO5	Preparation of consolidated financial statements.					
Reference Books/Website:						
#	Title	Author/s	Publisher			
1	Financial Reporting	ACCA study material	Kaplan Publishing UK			
2	Financial Reporting	ACCA study material	BPP Learning media Ltd.			
3	ACCA Study Hub					
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 and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments.
3	Fundamentals of Group Accounts	6	Concepts in group – parent, subsidiary, associate, control, non-controlling interest – basics of consolidation – identify the entity to prepare consolidated financial statements.
4	Preparation of consolidated financial statements I	10	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	12	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 Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA3225	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. 					
Course Outcomes:						
CO1	Prepare various budgets for managerial decisions					
CO2	Identify the changes in the overall strategy of an organisation					
CO3	Apply financial & non-financial performance indicators					
CO4	Evaluate the performance of a business division and divisional manager					
CO5	Understand the external factors which influence organisational performance					
Reference Books/Website:						
#	Title	Author/s	Publisher			
1	Performance Management	ACCA study material	Kaplan Publishing UK			
2	Performance Management	ACCA study material	BPP Learning media Ltd.			
3	ACCA Study Hub					
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	Budgetary systems and types of Budgets	12	Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental, flexed budgets- Feedback and Feed-Forward Control – beyond budgeting model – employee participation in budgetary system- ethical and sustainability considerations when setting budgets, Difficulties of Changing a Budgetary System, Behavioural Aspects of Budgeting-factors influencing behaviour- quantitative analysis using high-low method, applying learning curve model.
2	Variance analysis	12	Advanced variance analysis with the help of material mix, usage & yield variances, sales mix & quantity variances, planning & operational variances – Behavioural Aspects of Standard Costing- effect that variances have on staff motivation and action- Relevance of Variances in the Modern Environment of JIT and TQM
3	Performance analysis	10	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, need to allow for external considerations in performance management, including stakeholders, market conditions and allowance for competitors & sustainability.
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, Finding an optimal transfer price.
5	Management Information Systems and Data Analytics	6	Information systems management, their role, costs, benefits, and technology use (internet, intranet, networks)- strategic and operational decision-making tools like transaction processing, MIS, ERP, and CRM systems- security procedures, and data visualization. Big data characteristics, uses and benefits of big data, data mining and data analytics (5Vs), the data pyramid, and benefits like predictive analytics, alongside implementation challenges and risks, as well as the challenges and risks of implementing and using big data and data analytics in an organization.



DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA3325	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:

CO1	Explain both the theoretical and practical role of financial management in business corporations.
CO2	Understand the various sources of Business Finance and Islamic Finance and design an optimal capital structure.
CO3	Evaluate the cost of finance and discuss the risk and return in financial investments
CO4	Apply the investment alternatives by using Capital budgeting technique under uncertainties and Risks.
CO5	Understand the specific investment decisions and capital rationing

Reference Books/Website:

#	Title	Author/s	Publisher
1	Financial Management	ACCA study material	Kaplan Publishing UK
2	Financial Management	ACCA study material	BPP Learning media Ltd.
3	ACCA Study Hub		

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	Nature and purpose of financial management, Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, earnings per share growth - relationship between financial objectives, corporate objectives and corporate strategy-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 nature and importance of Value for Money as an objective in not-for-profit organisations. Concept of capital structure, EBIT-EPS analysis and leverages.
2	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. 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
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	12	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 Vs buy decision – replacement cycle decision – use of the equivalent annual cost technique – Single period capital rationing using Profitability Index, divisible & non-divisible projects.



DEPARTMENT OF COMMERCE						
III Semester	Course Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA3425	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/Website:

#	Title	Author/s	Publisher
1	Audit and Assurance	ACCA study material	Kaplan Publishing UK
2	Audit and Assurance	ACCA study material	BPP Learning media Ltd.
3	ACCA Study Hub		

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 – Steps taken in relation to any breaches of ACCA code of ethics and conduct- 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- benefits and challenges of using automated tools and techniques in an audit engagement – 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 Procedure	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
		BC3325	Spreadsheets for Business	30 Hours	DSC	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					
CO3	Execute basic logical reasoning and data validation functions of spreadsheets					
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: 4 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	14	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 and Data validation	6	Conditional formatting, data validations, AND, IF, OR functions in excel, XOR, NOT, IFS, IFNA, IFERROR, VLOOKUP, HLOOKUP, Construction of pivot tables.



DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
		BC3425	BUSINESS AND CORPORATE ETIQUETTE	30 Hours	DSC	2 Hours a Week
Course Objective:		To develop the necessary soft skills required to enable effective interaction with colleagues, clients and stakeholders in a professional setup.				
Course Outcomes:						
CO1	Comprehend the various forms of business etiquette and the situations they apply to.					
CO2	Compare etiquette practices across various cultures and build conflict management skills.					
CO3	Develop presentation skills required for the corporate setup.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Business Etiquettes and Corporate Grooming	Michael Vaz & Aurora Vaz	Manan Prakashan			
2	Business Etiquette: A Guide for the Indian Professional	Shital Kakkar Mehra	Harpercollin			
Self-learning topics: 4 hours						
Cos	Program outcomes					
	PO1	PO2	PO3	PO4		
1	H	H		H		
2	H	H		H		
3	H	H		H		
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.			

Fourth Semester



DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA4125	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.					
CO3	Analyse the recognition of revenue					
CO4	Make use of financial reporting standards in valuation of liabilities.					
CO5	Apply the financial reporting standards in recognition and derecognition of financial instruments and employee benefits					
Reference Books/Website:						
#	Title	Author/s	Publisher			
1	Strategic Business Reporting	ACCA study material	Kaplan Publishing UK			
2	Strategic Business Reporting	ACCA study material	BPP Learning media Ltd.			
3	ACCA Study Hub					
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 resources of an entity	12	Non-current tangible & intangible assets recognition & derecognition, measurement bases – Impairment of assets – Non-current assets held for sale – fair value measurement
3	Reporting of financial performance	8	Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties, crowd funding and specific transaction
4	Reporting of other transactions I	12	Events after the reporting period, provisions & contingencies – share based payments -Recognition and measurement principles for transactions related to Leases (books of lessee and lessor) – Income taxes including deferred taxes (Business combinations) & specific situations
5	Reporting of other transactions II	14	Financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) – employee benefits (including defined contribution plans & defined benefit plans)



DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BCIFA4225	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.					
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/Website:						
#	Title	Author/s	Publisher			
1	Strategic Business Leader	ACCA study material	Kaplan Publishing UK			
2	Strategic Management	John A. Pearce II, Richard B. Robinson, Amita Mital	MC Graw Hill			
3	Strategic Business Leader	ACCA study material	BPP Learning media Ltd.			
4	ACCA Study Hub					
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 – 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	E-Marketing - pricing strategies including the 7Ps of marketing its impact on competitive position 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
	BCIFA4325	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:

CO1	Analyse the impact of macroeconomic policies in the business and discuss the role of treasury management and financial markets.
CO2	Analyse the components of working capital and funding strategies.
CO3	Examine the applicability and implications of various methods of Business valuations.
CO4	Recognize the types of financial risks and apply the theories of exchange rate fluctuations.
CO5	Apply appropriate hedging strategies to manage currency risks and interest rate risk.

Reference Books/Website:

#	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.
3	ACCA Study Hub		

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	Financial management environment	8	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. Nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets. impact of Fintech in changing the nature and role of financial markets and institutions
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 effect and The International Fisher Effect, Four-way equivalence
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 Management						
IV Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA4425	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	H	H	L			
2		H				L
3	H					
4	H	M		M		
5	M	H		H		

H=High | L=Low | M=Moderate



COURSE CONTENTS		
Unit 1	INTRODUCTION	10 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 & Removal or Dismissal		
Unit 4	COMPANY MEETINGS	10 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						
IV Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BCIFA4525	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]

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
<p>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.</p>		
Unit 2	SEGMENTATION TARGETING POSITIONING & CONSUMER BEHAVIOUR	8 Hours
<p>Segmentation Targeting Positioning – 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.</p>		
Unit 3	MARKETING MIX – I	12 Hours
<p>Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Classification of Products, Product Line Strategies, Product Mix Strategies, 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, Cost Based Pricing, Value Based and Competition Based Pricing, Pricing strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes.</p>		
Unit 4	MARKETING MIX – II	12 Hours
<p>Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling. Promotion Management-Managing Non-Personal Communication Channels: Introduction, Integrated Marketing Communications (IMC), Communication Development Process, Budget Allocation Decisions in Marketing Communications, Introduction to Advertising, Fundamentals of Sales Promotion, Basics of Public Relations and Publicity.</p>		
Unit 5	TRENDS IN MARKETING	8 Hours
<p>Concepts of E-business-M-Business- Green and Grey Marketing, Relationship Marketing-Retailing, Virtual Marketing, Event Management, Viral Marketing, Influencer Marketing, Reverse Marketing, Guerrilla Marketing-Customer Relationship Management- Meaning and Definition – Role of CRM – Advantages and Disadvantages.</p>		



TWO CREDIT DEPARTMENTAL ELECTIVE COURSES						
III Semester	1		Start-up Management	All students	2 Hours a Week	2
	2		Sustainable Business	All students	2Hours a Week	2
IV Semester	1		Social Media Marketing	All students	2 Hours a Week	2
	2		Intellectual Property Management	All students	2 Hours a Week	2



Department of Commerce						
III Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
		STARTUP MANAGEMENT	30 Hours	All students	2 Hours a Week	2

Course Objective:	To familiarize students with the process and operations of business start-ups. To understand the challenges of running a start-up.		
Course Outcomes:			
CO1	Familiarise the entrepreneurial ecosystem and its challenges to business start-ups.		
CO2	Analyse entrepreneur market condition and preparation of financial statement		
CO3	Comprehend the significance of survival and growth in the context of business start-ups		
Reference Books:			
#	Title	Author/s	Publisher
1	Launching New Ventures	Kathleen R Allen	Cengage Learning
2	A Visual Guidebook for Building Your Startup	Fisher & Duane	Mc Graw Hill Education
3	Managing New Ventures Concepts and Cases	Anjan Raichaudhuri	Prentice Hall
4	Small- Scale Industries and Entrepreneurship	Vasant, Desai	Himalya Publication House
5	Entrepreneurship Development and SBE	Charantimath& Poornima	Pearson Education

Unit	Title	Hours	Contents
1	Startup Process	10	The Entrepreneurial Ecosystem; Challenges of Start-ups in India; Factors impacting emergence of start-ups in India; importance of start-ups for India's economic development. Features of Unicorn companies. Generating Business idea - Sources, methods of brainstorming, need for creativity; Challenges in Business idea development; Sources, methods of brainstorming, need for creativity.
2	Startup Planning	10	Business planning process, drafting business plan; human resource planning (Gig economy) Legal framework – forming business entity, considerations and Criteria, requirements for formation of a Company.
3	Funding and Survival	10	Funding with Equity – Financing with Debt- Funding start-ups with bootstrapping- crowd funding- strategic alliances- Networking. Venture Capital; Financial assistance under Startup India; Stages of growth in a new venture; Reasons for new venture failures- Scaling Ventures – preparing for change – Leadership succession; Exit strategies.
Learning by Doing activities: 4 Hours			

Department of Commerce						
III Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
		SUSTAINABLE BUSINESS	30 Hours	OEC	2 Hours a Week	2

Course Objective:	To familiarise students with approaches to business sustainability
Course Outcomes	
CO1	Comprehend the importance of sustainability for business



CO2	Describe sustainability of business from a marketing perspective				
CO3	Acquaint with basic concepts and tools for applying the sustainable finance mechanisms				
Reference Books:					
#	Title	Author/s		Publisher	
1	Sustainable Business Development	Rainey David L		Cambridge University Press	
2	Business Environment and Sustainable Development	Cherunilam Francis		Himalaya Publishing House	
3	Sustainable Business	Landrum Nancy E		Business Expert Press	
4	Sustainable Business	Sally & Jean		John Wiley & Sons Inc	
5	Sustainable Business - Key Issues	J Blewitt H Kopnina		T & F India	
Learning by Doing activities [4 hours]					
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	Foundation to Sustainable Business	10 Hours
Features of a Sustainable Company, Measures of sustainability - Life-Cycle-Analysis, GHG inventories, Measuring social impacts and benefits, Market opportunities for sustainability, Opportunities for Entrepreneurship, integrating sustainability issues within the core Business Strategy, how environmental sustainability is relevant to business, Introduction to Environmental, Social and Governance (ESG) framework.		
Unit 2	Sustainable Marketing	6 Hours
Sustainable Product Design, Ways to develop sustainable products, Motivations for sustainable consumer behavior, Building a Sustainability Brand, Sustainability as a Competitive Differentiator, Diversity Equity Inclusion , Marketing Challenges: Pricing, Greenwashing, Public Relation Challenges, Sustainable marketing communications strategies,.		
Unit 3	Sustainable Finance	10 Hours
Sustainable Finance – features, Ways of incorporating Sustainability into Organizations and the Financial System, Sustainable investment - features and approaches, Key Challenges for Sustainable Finance, The five pillars of sustainable finance concept, Sustainable Finance Products, elements of a sound impact report and its importance for the integrity of the market.		
Learning by Doing activities: 4 Hours		



Department of Commerce						
IV Semester	Code	Course Title	Course Duration	Offered to	Session	Credits
		SOCIAL MEDIA MARKETING	30 Hours	All students	2 Hours a Week	2

Course Objective:	To familiarize students with the concepts and operations of Social Media Marketing.
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Course Outcomes:

CO1	Understand the various channels through which social media operates, and its role in marketing strategy.
CO2	Prepare Facebook Ads, Instagram Ads and understand how to effectively brand social media Pages
CO2	Demonstrate how to effectively design a website and apply SEM and SEO

Reference Books:

#	Title	Author/s	Publisher
1	Social Media Marketing	Evans Liana	Pearson Education
2	Marketing with social media	Coles Linda	John Wiley & Sons
3	Social Media Marketing	Marshal Chris	Independently Published
4	Social Media Marketing	Mastery Income	Kazravan Enterprises
5	Social Media Marketing	Zarei Ehsan	Lulu.com



Unit	Title	Hours	Contents
1	Introduction to social media	08	Social media features, means of developing social media, Managing Information – Aggregators, Google Alerts, Blogs. Getting a company ready for Social Media Content Management, Touchpoint analysis, Scheduling, creating content, managing content programs.
2	Major Social Media Platforms	10	Facebook & Instagram- Creating groups and pages, Tips and Guides – Posts, Paid Promotion Ads, Contests, Twitter - Set-up and Usage Tips. LinkedIn - Tips and Guides Review of profiles. Pinterest - Visual social media and bookmarking, Set-up and management; Creating a YouTube Channel - Setting Up & Optimizing, Types of Content for YouTube, Basics of Video Production.
3	Web site planning	08	Web Marketing, Understanding Website, Domain, Hosting, and web server, Website V/s Portals, Website designing basics, types of websites, types of web servers, SWOT analysis of a website, Optimization of Web Site, SEM, SEO, Content marketing and ROI.
Learning by Doing activities: 4 Hours			



DEPARTMENT OF COMMERCE						
IV semester	Code	Course Title	Duration	Course Type	Session	Credits
		INTELLECTUAL PROPERTY MANAGEMENT	30 Hours	DE	2 Hours a Week	2

Course Objectives:	<ul style="list-style-type: none"> To provide students with an understanding of intellectual property rights To analyse the impact of intellectual property management on business 					
Course Outcomes:						
CO1	Understand the types of intellectual property rights.					
CO2	Examine the international registration protocols.					
CO3	Analyse the implications of IPM on economics.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Business Law	ND Kapoor	Sultan Chand & Sons			
2	Business Law	Aswathappa. K & Ramachandra	Himalaya Publishing			
3	Business Law	Tulsian	McGraw Hill India			



Unit	Title	Hours	Contents
1	Introduction to Intellectual Property Rights	06	Concept of IPR – Types Patent, Copyright, Related Rights, Trademarks, Industrial Design, Geographic Indicator, New Plant Variety Protection. Importance of IP as an asset. Open Source – Open initiatives: Creative Commons, attribution, Share Alike, Non-Commercial, No Derivative Works.
2	Intellectual Property Management (IPM)	10	Concept of IPM - Need for IPM – Role of legal practitioners and managers in IPM. Overview of International Registration – The Madrid System, The Hague System, The Lisbon Agreement, Patent Cooperation Treaty (PCT). IP strategy and value creation, IP Protection and Maintenance
3	Economic Perspectives on IPM	10	IP a tool for economic development - Economic rationale for IP Protection – Creating value from IPRs: Practicing, licensing, cross licensing, litigation and deterring. Use of IP as collateral and in exchanges. Economic consequences arising from neglect of intellectual Property.
Learning by Doing activities: 4 Hours			

