



## ST JOSEPH'S UNIVERSITY

#36, Lalbagh Main Road, Bangalore 560027

A Public-Private-Partnership University under RUSA 2.0 of

MHRD (Government of India)

Established by the Karnataka Govt. Act No. 24 of 2021



DEPARTMENT OF COMMERCE

# Bachelor of Commerce [B.Com] Curriculum

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

The Programme is designed to provide a comprehensive understanding of Commerce education and to train the students in communication skills effectively and inculcate entrepreneurship skills and decision-making capabilities. The Programme also includes practical exposure in the form of case studies, projects, presentations, industrial visits and interaction with experts from the industry. It 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 KSEP 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.
- 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 | The three year B.Com program aims at developing a student's intellectual ability, executive personality, and wide spectrum of managerial skills along with competency building qualities in specific areas of business studies. |
| 2 | To make sustained efforts for the holistic development of the students and thereby empower them to ably faced the challenges posed by changing business environment   |
| 3 | The program also seeks to prepare students to be job-ready or drive entrepreneurship initiatives or higher education in business at home and abroad.  |

- 4 To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of management graduates so that they add value to the society.

#### PEOs TO MISSION STATEMENT MAPPING

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

H=High | L= Low | M=Moderate

#### PROGRAM OUTCOMES (POs)

1	PO1	Acquire knowledge of business operations, develop business acumen and managerial skills and be capable of comprehensively managing the finance function.
2	PO2	Integrate concepts from functional areas (i.e. finance, marketing, operations, etc.) and utilize qualitative and quantitative methods to investigate and solve business problems.
3	PO3	Encourage entrepreneurship spirit among students and encourage them to participate effectively in social, commercial, ecological and civic issues ultimately leading to national development.
4	PO4	Exhibit analytical and critical thinking skills in solving business problems arising due to changes in the business environment.
5	PO5	Demonstrate people skills, communication skills, personality traits, professionalism, social and emotional intelligence and also exhibit a spirit of cooperation, leadership, and teamwork to accomplish pre-defined goals.

#### POs TO MISSION STATEMENT MAPPING

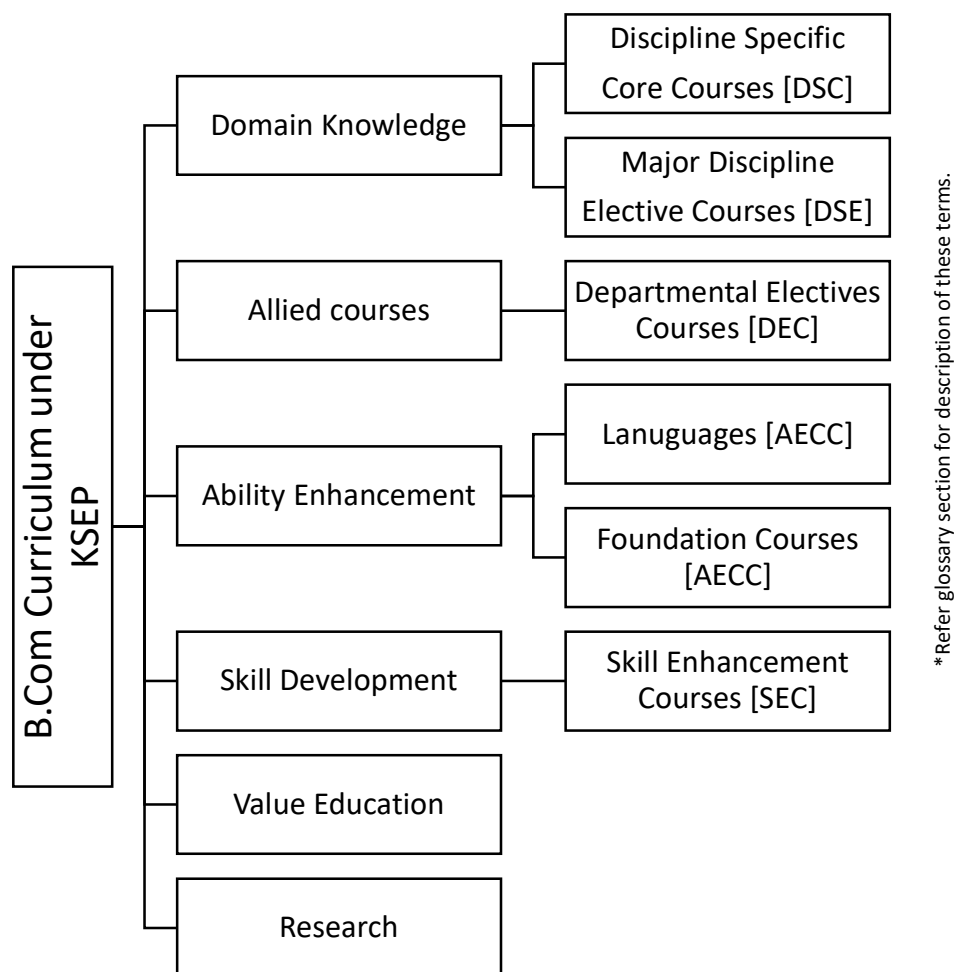
MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
1. Academic Excellence	H	H	H		
2. Character Formation	M	L	M	H	H
3. Social Concern	L		H	L	

H=High | L= Low | M=Moderate

#### 4 B.COM 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 programme based on KSEP frameworks intends to develop higher order cognitive skills such as critical thinking and problem solving and soft skills. The B.COM curriculum also focuses on academic flexibility and practicability through internships thereby improving employability.

## 6 GLOSSARY

### Key terms with reference to KSEP 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. **Departmental Elective Courses [DEC]:** 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 specific a discipline/subject/domain or nurtures the candidate's proficiency/skill.
4. **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 into a society.
5. **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.
6. **Internship:** An internship is a temporary opportunity offered by companies for students to gain practical experience and exposure within a specific industry or field. An internship's primary purpose is to give students a chance to apply the theoretical knowledge learned in a real-world setting.
7. **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/ quiz etc., 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 undertaken 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

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"> <li>One hour examination</li> <li>25 marks written examination</li> <li>Centrally organized test</li> </ul>	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 typological / 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 COURSE MATRIX

<b>SCHOOL OF BUSINESS</b> St. Joseph's University						
B. Com Course Matrix - As per KSEP 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	BC 1124 Financial Accounting	DSC	4	4	
	4	BC 1224 Business Economics	DSC	4	4	
	5	BC 1324 Indian Financial System	DSC	4	4	
	6	*Foundation Course I	SEC-VB	2	2	
SEMESTER II	1	Language I	AECC	3	3	
	2	Language II	AECC	3	3	
	3	BC 2124 Quantitative Methods for Business Decisions	DSC	4	4	
	4	BC 2224 Corporate Accounting-I	DSC	4	4	
	5	BC 2324 Modern Marketing	DSC	4	4	
	6	*Foundation Course II	SEC-VB	2	2	
SEMESTER III	1	Language I	AECC	3	3	
	2	Language II	AECC	3	3	
	3	BC3125 Corporate Accounting-II	DSC	4	4	
	4	BC3225 Banking Law and Operations	DSC	4	4	
	5	BC3325 Spreadsheets for Business	DSC	2	2	
	6	BC3425 Business and Corporate Etiquette	DSC	2	2	
	7	Department Electives – Refer Matrix on Pg. 39	DEC	2	2	
SEMESTER IV	1	Language I	AECC	3	3	
	2	Language II	AECC	3	3	
	3	BC4125 Cost Accounting	DSC	4	4	
	4	BC4225 Corporate Finance	DSC	4	4	
	5	BC4325 Business Law	DSC	4	4	
	6	Department Elective – Refer Matrix on Pg. 39	DEC	2	2	

# First Semester

- ☞ 2 AECC
- ☞ 3 DSC
- ☞ 1 SEC-SB

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 1124	<b>FINANCIAL ACCOUNTING</b>	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<p>To familiarize the students with the concepts of financial accounting.</p> <p>To provide student a comprehensive understanding of accounting method for various business operations.</p>
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#### Course Outcomes

CO1	Understand the conceptual framework of accounting and reporting standards.
CO2	Analyse the computational metrics in royalty accounting.
CO3	Evaluate the contractual obligation and method of accounting Hire purchase system of accounting.
CO4	Apply the techniques of accounting in consignment.
CO5	Enumerate the conversion procedure of incomplete records into system of double Entry

#### Reference Books:

#	Title	Author/s	Publisher
1	Financial Accounting	Anil S and Rajesh Kumar V	Himalaya Publishing House
2	Fundamentals of Accounting & Financial Analysis	Chowdary A	Pearson Education
3	Financial Accounting	R.L. and V.K. Gupta	Sultan Chand Publishers
4	Basic Financial Accounting	Jain S P & Narang	Kalyani Publishers
5	An Introduction to Accountancy	Maheshwari	Vikas Publishing House

#### Learning by Doing activities [8 hours]

- Analysing the framework of accounting process.
- Analyze the differences and critically evaluate single entry and double entry system.

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

3=High | 1=Low | 2=Moderate

<b>Unit 1</b>	<b>FUNDAMENTALS OF ACCOUNTING</b>	<b>04 Hours</b>
Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Concept – importance – Introduction to IASB, IFRS and Ind AS – Standard setting in India.		
<b>Unit 2</b>	<b>ROYALTY ACCOUNTS</b>	<b>12 Hours</b>
Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under restrictive (Fixed Period) and non-restrictive (Floating Period) - Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts including Minimum Rent Account.		
<b>Unit 3</b>	<b>HIRE PURCHASE SYSTEM</b>	<b>12 Hours</b>
Difference between Hire Purchase and Installment Purchase system–Theoretical concepts–Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).		
<b>Unit 4</b>	<b>CONSIGNMENT ACCOUNTS</b>	<b>12 Hours</b>
Introduction – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.		
<b>Unit 5</b>	<b>CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY</b>	<b>12 Hours</b>
Steps in conversion of single entry into double entry - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. - preparation of final accounts.		

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 1224	<b>BUSINESS ECONOMICS</b>	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> <li>1. To orient the students on the theories of consumption and production in an economy.</li> <li>2. To enable students, understand the market structures and impact of the macroeconomic concepts on business.</li> </ol>
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Course Outcomes	
CO1	Understand the rationale of business economics.
CO2	Recognize and apply the theories of consumption in business.
CO3	Analyse costs in the short run and long run production functions.
CO4	Describe the various market structures and its relationship.
CO5	Assess the impact of various macroeconomic concepts on business.

Reference Books:			
#	Title	Author/s	Publisher
1	Intermediate Microeconomics	Hall R. Varian	East West publication
2	Managerial Economics	H.R. Appannaiah	HPH
3	Business Economics	R.K. Lekhi& S.L. Aggarwal	Kalyani
4	Microeconomics	Robert, Daniel	Pearson Education India
5	A Text Book of Economic Theory	Stonier A.W. And Hague	Longman Higher Education

Learning by Doing activities [8 hours]	
1.	Analyse the role of managerial economist
2.	Compare and contrast the features of a Monopoly market & Oligopoly market.
3.	Prepare a report on India's BOP components.

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

3=High | 1=Low | 2=Moderate

COURSE CONTENTS		
<b>Unit 1</b>	<b>INTRODUCTION TO MANAGERIAL ECONOMICS</b>	<b>06 Hours</b>
Introduction, meaning, objectives and scope of managerial economics. Relationship with production, marketing, finance and personnel. Role of Business economist.		
<b>Unit 2</b>	<b>THEORY OF CONSUMPTION</b>	<b>14 Hours</b>
Concept of consumption function - Cardinal utility- Law of demand - Determinants of demand - movements vs. shift in demand curve, Elasticity of demand, demand forecasting, techniques. Determinants of supply – elasticity of supply. Application, problems solving of demand, supply and elasticity. Ordinal Utility - Indifference curve - Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.		
<b>Unit 3</b>	<b>THEORY OF PRODUCTION</b>	<b>10 Hours</b>
Concept of Production function - Law of variables proportions - Isoquants, Return to scale- Economies and Diseconomies of scale. The concept of opportunity Costs in the short run and long run, types of short run costs. Profit maximization and cost minimization.		
<b>Unit 4</b>	<b>MARKET STRUCTURES</b>	<b>12 Hours</b>
Perfect competition – assumptions - Equilibrium of the firm - role of time in price determination. Difference between perfect competition and imperfect competition; Theory of Monopoly Firm - Equilibrium of monopoly firm (short and long run). Price discrimination, Theory of monopolistic competition – features – Short-run and Long-run Equilibrium; product differentiation. Duopoly firms- features. Oligopoly - Causes for the existence of oligopolistic firms.		
<b>Unit 5</b>	<b>MACRO-ECONOMIC CONCEPTS</b>	<b>10 Hours</b>
Macro-economic concepts-inflation & deflation, Unemployment, Circular flow of income and wealth, National Income – meaning, purpose, methods of calculating national income, Monetary and Fiscal policies, international trade -balance of trade & balance of payments.		

Department of Commerce						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 1324	<b>INDIAN FINANCIAL SYSTEM</b>	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> <li>1. To provide an elaborate understanding on the financial systems and services in India.</li> <li>2. To provide knowledge on the money market and capital market in India.</li> </ol>
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#### Course Outcomes

CO1	Understand the role of financial system in India.
CO2	Evaluate the functioning of Money Market and Capital Market.
CO3	Comprehend and evaluate challenges faced by regulators in the financial market.
CO4	Understand the role and functions of banking and financial institutions in India.
CO5	Familiarize and educate the students about the various financial services in India

#### Reference Books:

#	Title	Author/s	Publisher
1	Financial Markets and Institutions	Bhole, L. M	Mc-Graw Hill Publishing
2	Financial Markets and Services	Gordon E. & Natarajan K	Himalaya Publishing House
3	Financial Markets, Institutions	Kumar, V., Gupta, K., & Kaur, M	Taxmann's Publications
4	Financial Services	Khan M. Y., & Jain, P. K	McGraw Hill Publishing

#### Learning by Doing activities [8 hours]

1. Study the procedure to open a Demat account.
2. Draw the structure of Indian financial and banking system in India.
3. Analyse any three Mutual fund schemes

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



COURSE CONTENTS		
<b>Unit 1</b>	<b>INTRODUCTION TO FINANCIAL SYSTEM IN INDIA</b>	<b>08Hours</b>
Overview of Financial System – Structure, Regulation & Functions – Financial Assets-Financial Instruments- Financial Markets – Capital Market – Money Market – Interlink between capital market and money market – Characteristics of Financial Market – Key elements of well-functioning of financial system- Economic indicators of financial development.		
<b>Unit 2</b>	<b>MONEY MARKET</b>	<b>12 Hours</b>
Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. Role of RBI in Money market - Money market operations Monetary Policy Committee (MPC)- structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.		
<b>Unit 3</b>	<b>CAPITAL MARKET</b>	<b>12 Hours</b>
Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.		
<b>Unit 4</b>	<b>FINANCIAL INSTITUTIONS</b>	<b>8 Hours</b>
Financial institutions - Concept, Objective composition and functions of All Indian Financial Institutions (AIFI's)- IFC, SIDBI, NABARD, EXIM Bank and NHB.		
<b>Unit 5</b>	<b>FINANCIAL SERVICES</b>	<b>12 Hours</b>
Financial Services -Concept, types and importance. Types of Funds Based Services and Fee Based Services. Factoring Services- meaning, types of factoring agreement. Forfaiting, Lease Financing in India. Venture Capital- Meaning, stages of investment, types of VC, Angel Investment- Concept and importance, Recent trends of Angel Investment in India. Crowd Funding -meaning, types. Mutual funds- meaning and types only.		

# Second Semester

☞ 3 AECC

☞ 3 DSC

☞ 1 SEC-VB

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 2124	<b>CORPORATE ACCOUNTING- 1</b>	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> <li>1. To familiarize the students to prepare financial statements in accordance to Ind AS.</li> <li>2. To enable the students, learn valuation of different assets and shares.</li> </ol>
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Course Outcomes	
CO1	Calculate and prepare Profits prior to incorporation
CO2	Comprehend the difference between current and non-current assets
CO3	Understand the methods of valuing shares.
CO4	Preparation of Profit and Loss statement under schedule III of Companies Act
CO5	Prepare the statement of changes in equity and balance sheet.

## Reference Books:

#	Title	Author/s	Publisher
1	Financial Accounting	Anil Kumar, Rajesh Kumar & Mariyappa	Himalaya Publishing House
2	Advanced Accountancy	S. N. Maheshwari	Vikas Publications
3	Financial Accounting	Jain, S.P. & Narang	Kalyani Publisher
4	Corporate Accounting	Dr. S M Shukla, Dr. K.L. Gupta	Sahitya Bhawan Publications

## Learning by Doing activities [8 hours]

1. Study corporate dividend tax in India
2. Appraise Ind AS2,9&33
3. Study the procedure of incorporation of trial balance of branch in HO books

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

COURSE CONTENTS		
<b>Unit 1</b>	<b>PROFITS PRIOR TO INCORPORATION</b>	<b>12 Hours</b>
Introduction to the process on incorporation of a company-Difference between incorporation and commencement of a company. - Accounting of incomes and expenses during Pre- and Post-Incorporation period. - Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period.		
<b>Unit 2</b>	<b>ACCOUNTING FOR CURRENT ASSETS AND NON- CURRENT ASSETS</b>	<b>10 Hours</b>
Current Assets: Inventories (Ind AS 2) - Meaning, Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) – Recognition criteria - Initial and subsequent measurement - Disposal of Non- Current Assets; - Difference between Intangible and Fictitious Assets, Accounting for Intangible assets (Ind AS 38).		
<b>Unit 3</b>	<b>VALUATION OF SHARES</b>	<b>10 Hours</b>
Definition, Meaning, need for valuation, factors affecting valuation, earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value method (Ind AS 113), approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method.		
<b>Unit 4</b>	<b>COMPANY FINAL ACCOUNTS I</b>	<b>10 Hours</b>
Meaning, Preparation of Profit and loss Statement of Companies as per Schedule III of the Companies Act, 2013- Revenue from operations-Profit before extraordinary Items-Profit before tax and Profit after tax- Commission payable before charging such Commission and after charging such commission.		
<b>Unit 5</b>	<b>COMPANY FINAL ACCOUNTS II</b>	<b>10 Hours</b>
Balance sheet - Meaning, Preparation as per Schedule III of the Companies Act, 2013-Statement of changes in equity- Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Unclaimed dividend.		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 2224	<b>MODERN MARKETING</b>	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> <li>1. To familiarize the students with the conceptual framework of marketing principles and practices.</li> <li>2. To enable the student to understand recent trends in modern marketing practices.</li> </ol>
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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]	
<ol style="list-style-type: none"> <li>1. Design the service blue print for any one service sector.</li> <li>2. Prepare any two companies product mix.</li> <li>3. Develop an Advertisement copy for a new product</li> <li>4. Develop a E content on Consumer Behaviour of a product of your choice and recent marketing</li> </ol>	

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		
<b>Unit 1</b>	<b>INTRODUCTION TO MARKETING AND SERVICES</b>	<b>12 Hours</b>
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, 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.		
<b>Unit 2</b>	<b>SEGMENTATION TARGETING POSITIONING &amp; CONSUMER BEHAVIOUR</b>	<b>8 Hours</b>
STP –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.		
<b>Unit 3</b>	<b>MARKETING MIX – I</b>	<b>12 Hours</b>
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.		
<b>Unit 4</b>	<b>MARKETING MIX – II</b>	<b>12 Hours</b>
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.		
<b>Unit 5</b>	<b>TRENDS IN MARKETING</b>	<b>8 Hours</b>
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, Neuromarketing.		

Department of Commerce						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BC 2324	<b>QUANTITATIVE METHODS FOR BUSINESS DECISIONS</b>	60 Hours	DSC	4 Hours a Week	4

Course Objectives:	<ol style="list-style-type: none"> <li>1. To familiarize students with basic arithmetic calculations and its application in commerce.</li> <li>2. To enable students to apply statistical methods in the business context and interpret results.</li> </ol>
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Course Outcomes	
CO1	Apply basic concepts such as ratios and proportions, equations and profit and loss to the business decision making process.
CO2	Compute simple interest and compound interest for a single and uneven cash flow.
CO3	Explain the relevance and role of statistics in business research.
CO4	Identify the appropriate measure of central tendency and dispersion to be used in accordance with the case.
CO5	Compute of correlation and regression coefficients and the interpretation of the same.

Reference Books:			
#	Title	Author/s	Publisher
1	Business Mathematics	M Wilson	Himalaya Publishing House
2	Statistical Methods	Gupta S P	S Chand & Sons
3	Business Statistics	M Wilson	Himalaya Publishing House
4	Business Statistics and Business Mathematics	S P Gupta & P K Gupta	S Chand & Sons

Learning by Doing activities [8 hours]
<ul style="list-style-type: none"> <li>Practice online mock tests from open-source domain like testbook.com etc</li> </ul>

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

COURSE CONTENTS		
<b>Unit 1</b>	<b>BASIC MATHEMATICAL CONCEPTS</b>	<b>12 Hours</b>
Theory of equations (Linear, Quadratic and Simultaneous), Application of equations to business and commerce- Ratio and Proportion – Basic Laws of Ratios, proportions –direct, inverse, compound. Mixed proportions (time and work only) – Percentage – Application in business and commerce – Profit and loss, simple discount.		
<b>Unit 2</b>	<b>INTEREST</b>	<b>08 Hours</b>
Simple interest-meaning-basic calculations-Compound interest -Effective and nominal rate of interest.		
<b>Unit 3</b>	<b>INTRODUCTION TO STATISTICS</b>	<b>06 Hours</b>
Importance of Statistics, scope, limitations. Classification of data, Tabulation – diagrammatic representation of data -Relevance in Business research.		
<b>Unit 4</b>	<b>MEASURES OF CENTRAL TENDENCY AND DISPERSION</b>	<b>14 Hours</b>
Mean, Median, Mode, Quartiles, Standard Deviation and Coefficient of variation. Skewness and Kurtosis (only theory).		
<b>Unit 5</b>	<b>CORRELATION AND REGRESSION</b>	<b>12 Hours</b>
Scatter diagram, Karl Pearson's and Spearman's correlation of coefficient. Regression, properties of regression coefficient.		



# Third Semester

- ☞ 2 AECC
- ☞ 2 DSC
- ☞ 2 SEC- SB
- ☞ 1 DEC

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC3125	<b>CORPORATE ACCOUNTING – II</b>	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarise students with the application of accounting methodology practiced by Indian Corporates.
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Course Outcomes:	
CO1	Understand the process involved in redemption of preference shares.
CO2	Apply the legal provisions required in the process of capital reduction.
CO3	Comprehend the accounting for Business combinations
CO4	Preparing Consolidated Financial Statements
CO5	Understand the process of winding up of a company

Reference Books:	
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#	Title	Author/s	Publisher
1	Advanced Accountancy Vol. 1 & Vol. 2	Dr. Maheshwari S.N & Dr. Maheshwari S. K	Vikas Publishing House
2	Corporate Accounting	Jain S.P. & Narang K.L	Kalyani Publishers
3	Advanced Accountancy	M.C. Shukla, T.S. Grewal & S.C. Gupta	S. Chand & Company Ltd.,
4	Corporate Accounting	S. Anil Kumar, V. Rajesh Kumar	Himalaya Publisher
5	Corporate Accounting Vol. 1 & Vol. 2	Bhushan Kumar	Taxmann

Learning by doing activities 8 hours	
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COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3				
2				2	
3	1				
4		3			
5		2			
3=High   1=Low   2=Moderate					

Unit	Title	Hours	Contents
1	Redemption of Preference shares	10	Concept – Legal provisions as per section 55 of the Companies Act, 2013 – Treatment regarding premium and discount on redemption (Section 55 and 53 of the Companies Act, 2013) – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption – Minimum number of shares to be issued for redemption – Issue of Bonus shares by using CRR account.
2	Internal Reconstruction	8	Concept, objective - Legal provision relating to Capital Reduction- steps - Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.
3	Business Combinations	10	Introduction-Definitions- Business combination under acquisition method (Ind AS103) – Business combination under common control - Determining acquisition date - Purchase consideration - Measurement of Goodwill or Bargain purchase – Transfer of consideration – Acquisition related cost.
4	Consolidated financial Statements	18	Concept of Group company (Ind AS110) - Parent & Subsidiary Company – Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing; Calculation of Cost of Control – Non-Controlling Interest – Preparation of Consolidated Balance Sheet.
5	Liquidation	6	Concept -Types - Voluntary Winding up or Winding Up by the Court - Calculation of Preferential payments – Pro-rata Payment - Treatment of capital surplus– liquidator's final statement of Accounts, recent developments.

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC3225	<b>BANKING LAW AND OPERATIONS</b>	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarise students with the structure of banking laws and its operations
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Course Outcomes:
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CO1	Define banking structure and role in economic development.
CO2	Understand the regulatory and operational framework of banks.
CO3	Elucidate the banker and customer relationship.
CO4	Categorise and compare negotiable instruments.
CO5	Summarise the functions of collecting and paying banker.

Reference Books:
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#	Title	Author/s	Publisher
1	Banking Theory Law and Practice	Gordan.E. and Natrajan.K	Himalaya Publishing House
2	Banking Theory Law and Practice	Sundharam and Varshney	Sultan Chand and Sons
3	Banking law & Operation	M. Prakhas, Bhargabhi R	Vision Book House
4	Banking Law and Practice in India	Tannan M.L	Indian Law House
5	Banking Theory & Practice	S. P Srivastava	Anmol Publications

Learning by doing activities 8 hours
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COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3				1
2		2		1	
3			1		2
4		2		2	
5	2		2		
3=High   1=Low   2=Moderate					

Unit	Title	Hours	Contents
1	Banking System	10	Role of Banks in economic development; Bank involvement in circular flow of money; Different types of Banks and their functions; Investment policy of Commercial Banks; Highlights of Narasimhan Committee report on Banking sector reforms; Distinction between NBFC and Banks, Evolution of banking in India, Neo Banking, Small finance banks-Concept, features, Payments banks- Concept and features.
2	Regulatory & Operational Framework	10	RBI, Organisation & Functions, Mechanism of supervision and regulation; Instruments and Measures of Credit Control and Monetary Policy, KYC guidelines; Integrated Banking Ombudsman scheme, features & procedure. Basics of BASEL Norms.
3	Banker and Customer Relationship	12	Introduction, concept of Banker, Bank and Customer; General & Special Relationships; Types of Customers, Account Holders and Deposits; Lending Operations, Principles of Bank Lending, Kinds of lending facilities such as Loans, Cash Credit, Overdraft, Bills Discounting, Letter of Credit; Modes of creating charge Hypothecation, Assignment, Mortgage, Pledge and Lien.
4	Negotiable Instruments	10	Negotiable Instruments Concept and Features, Kinds of Negotiable Instruments; Features of Promissory Notes, Bills of Exchange, Cheques; Crossing of Cheques; Types of Crossing; Endorsements: Concept, Essentials & Kinds of Endorsement.
5	Collecting and Paying Bank	10	Duties & Responsibilities of a Collecting Banker, Holder for Value, Holder in Due Course, Statutory Protection to Collecting Banker; Paying Banker Concept, Precautions, Statutory Protection to the Paying Banker; Dishonour of Cheques; Grounds of Dishonour; Consequences of wrongful dishonour of Cheques.

DEPARTMENT OF COMMERCE						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC3325	SPREADSHEETS FOR BUSINESS	30 Hours	SEC - SB	2 Hours a Week	2
Course Objective:		To enable students, develop and apply fundamental Spreadsheets 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					
Reference Books:						
#	Title		Author/s		Publisher	
1	Microsoft Excel - Data Analysis and Business Modelling		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	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	<b>BUSINESS AND CORPORATE ETIQUETTE</b>	30 Hours	SEC - SB	2 Hours a Week	2
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 Etiquette 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 practices – Dimensions of Business Etiquette: Telephone, Meeting, Interview (Before, After and During Interview), Workplace, Business party, letter, e-mail. Social Media Etiquette.
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

☞ 2 AECC

☞ 3 DSC

☞ 1 DEC

DEPARTMENT OF COMMERCE						
IV Semester	CODE	Course Title	Duration	Course Type	Session	Credits
	BC4125	<b>COST ACCOUNTING</b>	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To facilitate students to ascertain the cost of various products and prepare business quotations.
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Course Outcomes:	
CO1	Understand the fundamental aspects of Cost Accounting and Preparation of Cost sheet
CO2	Comprehend the various methods and techniques of material costing
CO3	Analyse and ascertain the cost of labour through different methods
CO4	Apply the various costing concepts in the ascertainment of overhead cost of various products
CO5	Demonstrate skills in reconciling financial and cost data

Reference Books:			
#	Title	Author/s	Publisher
1	Methods and techniques of Cost Accounting	Arora M N	Himalaya Publishing House
2	Cost Accounting Theory and Practices	Banerjee B	PHI Learning
3	Cost Accounting	Jain & Narang	Kalyani Publishers
4	Advanced Cost Accounting	Madegowda J	Himalaya
5	Advanced Cost Accounting	S.N.Maheshwari	Sultan Chand

Learning by doing activities 8 hours					
COs	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
1	3	2	1	2	
2	3	2	1	2	
3	3	2	1	2	
4	3	2	1	2	
5	3	2			3
3=High   1=Low   2=Moderate					

Unit	Title	Hours	Contents
1	Introduction To Cost Accounting	12	Concept of Cost, Costing and Cost Accounting–Objectives of Costing- Comparison between Financial Accounting and Cost Accounting– Designing and Installing a Cost Accounting System. Cost Concepts-Classification of Costs– Elements of Cost. Preparation of Cost Sheet –Tenders and Quotations.
2	Material Cost and Control	12	Concepts and Objectives: Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping. Techniques of Inventory Control – Stock Levels– EOQ – ABC Analysis –VED Analysis-FSN Analysis-Perpetual Inventory System–Documents used in Material Accounting. Methods of Pricing Material Issues: FIFO, Simple and Weighted Average Price Method-Problems.
3	Labour Cost and Control	10	Concept– Types: Direct Labour, Indirect Labour–labour control –Idle Time– Overtime–Labour Turnover- Time Rate System, Piece rate System, Incentive Systems Halsey plan, Rowan premium plan & Taylor’s and Merrick’s differential Piece Rate System.
4	Overhead Distribution	10	Concept–Classification of Overheads– Control of Overheads – Allocation and Apportionment of factory Overheads – Primary and Secondary Overhead Distribution Summary–Repeated and Simultaneous Equations Method.
5	Reconciliation of Cost and Financial Accounts	8	Need for Reconciliation– Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts. Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC4225	<b>CORPORATE FINANCE</b>	60 Hours	DSC	4 Hours a Week	4

Course Objectives:		To enable students to understand the concepts of corporate financial management and enable financial decision making	
Course Outcomes:			
CO1	Understand the concept of financial management and the dynamic role played by the financial manager		
CO2	Identify the optimum capital structure for financial decisions		
CO3	Assess the investment decisions using various techniques		
CO4	Understand the various components of working capital management		
CO5	Familiarize the various dividend policies		
Reference Books:			
#	Title	Author/s	Publisher
1	Financial Management	Chandra, Prasanna	Tata McGraw Hill
2	Financial Management	Gupta & Shashi	Kalyani Publisher
3	Financial Management	Khan and Jain	Tata McGraw Hill
4	Financial Management	Maheshwari, S.N	S. Chand
5	Financial Management	Mohammed Umair	Skyward Publisher
Learning by doing activities 8 hours			

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

Unit	Title	Hours	Contents
1	Introduction	08	Concept of Finance –Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Changing role of finance managers - Goals of Financial Management – wealth and profit maximisation – Financial Decisions – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning.
2	Financing Decisions based on Capital Structure	16	Capital structure decisions – Meaning, Overview of financing choices –The financing process; internal and external financing, Computation & Analysis of EBIT, EBT, EPS- Operational and financial leverage - Business risk and its effect on the use of financial leverage. (Problems) Cost of capital – individual sources and weighted average cost of capital. (Problems)
3	Investment Decisions	12	Investment Decision: Introduction –Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index.
4	Working Capital Management	10	Concept of Working Capital – Significance of Adequate Working Capital – Problems arising from excess or inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Cash management- motives of holding cash, inventory management, receivables management (concept only).
5	Dividend Decisions	06	Dividend Decision: Introduction– Determinants of Dividend Policy – Types of Dividend and Dividend Policies.

DEPARTMENT OF COMMERCE						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BC4325	<b>BUSINESS LAW</b>	60 Hours	DSC	4 Hours a Week	4

Course Objectives:		To provide students with an understanding of the Indian legal system and analyse the impact of business law on the functioning of business and commercial transactions.	
Course Outcomes:			
CO1	Understand the concept of jurisprudence and the Indian legal system.		
CO2	Interpret the Contract Laws to analyse case facts		
CO3	Analyse the implications of Competition and Consumer laws on business decisions		
CO4	Examine the provisions pertaining to Intellectual Property Rights protection in India		
CO5	Understand the legal and ethical implications of the Environment Protection Act on business processes		
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
4	Law of Contract and Specific Relief	Avtar Singh	Eastern Book Company
5	Bare Acts: Indian Contract Act 1872, Sale of Goods Act 1930, Competition Act 2002, Consumer Protection Act 2019, The Patents Act 1970, Environment Protection Act 1986		

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

Unit	Title	Hours	Contents
1	Introduction To Business Law	5	Jurisprudence: Introduction to law – Classification of law – Hierarchy of Courts – Meaning and Scope of Business law – Sources of Indian Business Law.
2	Contract Laws	20	Indian Contract Act, 1872: Definition of Contract - Essentials of a valid contract –Discharge of Contract- Remedies for breach of contract. Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, Rights and duties of buyer, rights of an unpaid seller.
3	Competition And Consumer Laws	12	The Competition Act, 2002: Objectives-Features of Competition Act, Competition Appellant Tribunal, offences and penalties under the Act, Competition Commission of India. Consumer Protection Act, 2019: Definition of the terms' consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.
4	Intellectual Property Rights	10	IPR: Meaning, Need, types – TRIPS – Fair Dealing Patents: invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent. Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings – Registration Procedure – Terms of protection - Ownership of copyright - Assignment and licence of copyright – Infringement - Remedies & Penalties
5	Environmental Law	5	Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution.

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
		<b>STARTUP MANAGEMENT</b>	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
		<b>SUSTAINABLE BUSINESS</b>	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		
<b>Unit 1</b>	<b>Foundation to Sustainable Business</b>	<b>10 Hours</b>
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.		
<b>Unit 2</b>	<b>Sustainable Marketing</b>	<b>6 Hours</b>
Sustainable Product Design, Ways to develop sustainable products, Motivations for sustainable consumer behavior, Building a Sustainability Brand, Sustainability as a Competitive Differentiator, <b>Diversity Equity Inclusion</b> , Marketing Challenges: Pricing, Greenwashing, Public Relation Challenges, Sustainable marketing communications strategies,.		
<b>Unit 3</b>	<b>Sustainable Finance</b>	<b>10 Hours</b>
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
		<b>SOCIAL MEDIA MARKETING</b>	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
		<b>INTELLECTUAL PROPERTY MANAGEMENT</b>	30 Hours	DE	2 Hours a Week	2

Course Objectives:		<ul style="list-style-type: none"><li>• To provide students with an understanding of intellectual property rights</li><li>• To analyse the impact of intellectual property management on business</li></ul>	
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			