



JECRCTM UNIVERSITY

BUILD YOUR WORLD

School of Management

Syllabi and Course Structure

Bachelor of Commerce

International Accounting and Finance (ACCA)

Academic Programme

Batch (2022-2025)

Summary Sheet

Semester	1 st	2 nd	3 rd	4 th	5 th	6 th	Total	Min. Credit req. for degree
Credit	22	27	24	27	24	24	148	*10% relaxation for Mool, NPTEL & Swayam courses

Type	Foundation	Core	Specialization	Interdisciplinary	General
Total Credit	23	37	54	12	22

Semester I

FIRST SEMESTER							
Sub Code	Sub Name	L	T	P	C	Type	
BCM615B	Business and Technology	3	-	-	3	S	
BCM616A	Financial Accounting	3	1	-	4	S	
BCM618A	Introduction to Business Analytics	2	-	1	3	ID	
BCM619	Business Mathematics & Statistics	3	1	-	4	F	
BCM617	Corporate and Business law	3	-	-	3	S	
DEN001A	Communication Skills	3		-	3	G	
DIN001A	Culture Education - 1	-	-	2	2	G	
	TOTAL	17	2	3	22		

Semester II

SECOND SEMESTER							
Sub code	Sub Name	L	T	P	C	Type	
BCM 620A	Organisation Behaviour	4	-	-	4	F	
BCM 622A	Management Accounting	3	1	-	4	S	
BCM 621A	Marketing Management	3	-	-	3	C	
BCM 623A	Corporate Accounting	4	-	-	4	C	
BCM 624A	Business Analytics Using Excel	2	-	2	3	ID	
DEN002A	Professional Skills	3	-	-	3	G	
DIN002A	Culture Education - 2	-	-	4	2	G	
DCH001	Environmental Studies (EVS)	3	-	2	4	F	
	TOTAL	22	1	8	27		

Semester III

THIRD SEMESTER							
Sub Code	Sub Name	L	T	P	C	Type	

BCM 625A	Banking & Financial Services	3	-	-	3	C
BCM 626A	E-Business & Cyber Laws	3	-	-	3	ID
BCM 627A	Research Methodology	4		-	4	F
BCM 660A	Financial reporting	3	1	-	4	S
BCM 661A	Performance Management	3	1	-	4	S
***	Open Elective	3	-	-	3	G
DEN003A	Life Skills - 1 (Aptitude)	2	-	-	2	G
DIN003A	Value Education - 1	1	-	-	1	G
	TOTAL	22	2		24	

Semester IV

FOURTH SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
BCM 630A	Entrepreneurship	3		-	3	F
BCM 662A	Financial Management	3	1	-	4	S
BCM 632A	Audit and Assurance	3	1	-	4	S
BCM 663A	Operation Management	4		-	4	C
BCM 634A	E-Accounting	3		-	3	C
BCM 635A	Logistics and Supply Chain Management	3	-	-	3	ID
***	Open Elective	3	-	-	3	G
DEN004A	Life Skills - 2 (Aptitude)	2	-	-	2	G
DIN004A	Value Education - 2	1	-	-	1	G
	TOTAL	25	2		27	

Semester V

FIFTH SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
BCM 664A	Strategic Business Leader	3	1	-	4	S
BCM 637A	Income Tax	3	1	-	4	S
BCM 665A	Financial Modelling with Spreadsheets	3	-	1	4	C
BCM 666A	Strategic Business Reporting	3	1	-	4	S
BCM 640A	Human Resource Management	3	-	-	3	C
BCM 699A	Summer Training	-	-	10	5	C
	TOTAL	15	3	11	24	

Semester VI

SIXTH SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
BCM 667A	Advanced Financial Management	3	1	-	4	S
BCM 656A	Goods And Service Tax	3	1	-	4	S
BCM 668A	Advanced Audit and Assurance	3	1	-	4	S
BCM 669A	Information Systems for Business	3	1	-	4	F
BCM 645A	Project Management	3		-	3	C
BCM 646A	Project	5	-	-	5	C
	TOTAL	20	4		24	

Program Educational Outcomes (PEOs): Bcom - International Accounting and Finance (ACCA)

1. To develop competent, creative, and highly valued Accounting and Finance professionals in industry, academia or government.
2. To develop the skill of applying concepts and practices used in businesses.
3. To acquire the highest technical and professional standards in the world of accountancy.
4. To develop a strategic mindset and a strong financial know-how to approach business issue, along with the ability to adapt to rapidly changing environment
5. To acquire skills in relation to global, ethical, societal, ecological and commercial awareness as is expected of practicing Accounting / management professionals.

Program Outcomes (POs):Bcom - International Accounting and Finance (ACCA)

PO 1: Learn & develop the ability to analyse and interpret scenarios in the field of accounting and finance, through training and practice of various concepts and scenarios required in the industry.

PO 2: Learn and develop the ability of decision-making in various scenarios relating to management, reporting, taxation, finance and business.

PO 3: Understanding the criticality of application of ethics as a professional and inculcating ethical values in daily practice of work.

PO 4: Understand and practice cost, management & strategic management techniques in the area of management and apply the concepts in functions of planning, decision-making & control to measure & evaluate the performance of business entities in various contexts.

PO 5: To develop understanding of the process of carrying out the assurance engagement in context of a professional regulatory framework and to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

PO 6: To apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

PO 7: To acquire technical, ethical skills and professional skills expected of effective leaders and advisers to senior management and to grow coveted skills in governance, corporate strategy and change management including leading and managing teams

I SEMESTER

FIRST SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type

BCM615B	Business and Technology	3	-	-	3	S
BCM616A	Financial Accounting	3	1	-	4	S
BCM618A	Introduction to Business Analytics	2	-	1	3	ID
BCM619	Business Mathematics & Statistics	3	1	-	4	F
BCM617	Corporate and Business law	3	-	-	3	S
DEN001A	Communication Skills	3		-	3	G
DIN001A	Culture Education - 1	-	-	2	2	G
	TOTAL	17	2	3	22	

Business and Technology
SUBJECT CODE: BCM615B
CREDITS: 3

Unit 1: The business organisation, its stakeholders, and the external environment

The purpose and types of business organisation -Stakeholders in business organisations -Political and legal factors affecting business -Macroeconomic factors -Micro economic factors -Social and demographic factors -Technological factors -Environmental factors -Competitive factors

Unit 2: Business organisational structure, functions and governance

The formal and informal business organisation- Business organisational structure and design- Organisational culture in business -Committees in business organisations -Governance and social responsibility in business

Unit 3: Accounting and reporting systems, compliance, control, technology and security

The relationship between accounting and other business functions -Accounting and finance functions within business organisations -Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business -Financial systems, procedures and related IT applications -Internal controls, authorisation, security of data and compliance within business -Fraud and fraudulent behaviour and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems

Unit 4: Leading and managing individuals and teams & Personal effectiveness and communication

Leadership, management and supervision -Recruitment and selection of employees -Individual and group behaviour in business organisations -Team formation, development and management -Motivating individuals and groups -Learning and training at work -Review and appraisal of individual performance- The application and impact of Financial Technology (FinTech) in accountancy and audit -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

Unit 5: Professional ethics in accounting and business

Fundamental principles of ethical behaviour -The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession -Corporate codes of ethics- Ethical conflicts and dilemmas

Financial Accounting
SUBJECT CODE: BCM616A
CREDITS: 4

Unit 1: Purpose of financial accounting

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses-prudence.

Unit 2: Qualitative characteristics of financial statements

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness

Unit 3: Accounting records & double entry accounting system

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.

Unit 4: Recording transactions

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements

Module 5: Trial balance, financial statements

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilisation-Describe the principle of the equity method of accounting for Associate entities

Introduction to Business Analytics **SUBJECT CODE: BCM618A** **CREDITS: 3**

Module Overview

This subject covers the complete life cycle of Business Intelligence/Analytics, covering Operational/Transactional Data Sources, Data Transformation, Data Mart/Warehousing design-build, Analytical Reporting and Dashboards. It will also help the students to develop deeper understanding on these concepts using Business Intelligence Tools.

Unit 1:Introduction & Data Type

Overview of Business Analytics, Key Purpose of Using IT in Business, Enterprise Applications (ERP/CRM) and Bespoke IT Applications, Digital Data, Overview of Database, Structured data, Unstructured data, Semi-Structured data, Difference between different types of data.

Unit 2 :Introduction to OLTP, OLAP & BI

OLTP (On-Line Transaction Processing), OLAP (On-Line Analytical Processing), OLAP Architecture, Data Models for OLTP and OLAP, Role of OLAP Tools in the BI Architecture, OLAP Operations on Multidimensional data, Leveraging ERP Data using Analytics, Defining Business Intelligence (BI), Evolution of BI and Roles of DSS, EIS, MIS, and Digital Dashboards, The BI Value Chain, BI component Framework, BI Applications, Roles & Responsibilities, Popular BI Tools.

Unit 3 :Basics of Data Integration & Multidimensional Data Modeling

Data Warehousing, Data Mart, Operational Data Storage, Data Mapping & Data Staging, Data Integration & Technologies, Data Quality & Data Profiling, Data Modeling Basics, Types of Data Model & Data

Modeling Techniques, Fact Table & Dimension Table, Typical Dimension Models and Dimension Modeling Life Cycle.

Unit 4: Measures, Metrics, KPIs, and Performance Management & BI Road Ahead

Understanding Measure and Performance, Measurement System Terminology, Navigating a Business Enterprise, Role of Metrics, and Metrics Supply Chain, Fact based Decision Making and KPIs, Measures to Business Decisions and Beyond, Understanding BI and Mobility, BI and Cloud Computing, BI for ERP Systems, Social CRM & BI.

Unit 5 :Basics of Enterprise Reporting

Reporting Perspectives, Report Standardization and Presentation Practices, Enterprise Reporting Characteristics in OLAP World, Balanced Scorecard, Dashboards, Creating Dashboard, Scorecards vs. Dashboards, The Buzz Behind Analysis, Creating Enterprise Reports.

Case Studies and Exercises

Business Mathematics & Statistics

SUBJECT CODE: BCM619

CREDITS: 4

Unit 1: Set Theory

Introduction to Sets, Sets and their Representation, Tabular or Roster Method, Rule Method or Set Builder, Empty or Void or Null Set, Finite sets and Infinite sets, Proper Subset, Improper Subset, Power Set, Universal Set, Open Interval, Closed Interval, Semi-Open or Semi Closed intervals, Infinite Intervals, Venn Diagrams, Operations on Sets, Union, Intersection of Sets, Disjoint Sets, Difference of Sets, Symmetric Difference of Sets, Complement of a Set, Laws of Algebra of Sets.

Unit 2: Matrices and Determinants

Definition of a Matrix, Addition & Subtraction of Matrices, Multiplication of Matrices, Transpose of a Matrix. System of linear equations, Gauss elimination method, Inverse of a Matrix, Determinants, Determinants of order one and more, Properties of Determinants, Multiplication of two Determinants, Minors and Cofactors, Cramer's rule for solution of linear equations, Adjoint of a Matrix, Rank of a Matrix.

Unit 3: Vector Algebra

Vectors, Types of Vectors, Operations on Vectors, Addition of Vectors, Properties of Operation of Addition, Subtraction, Properties of Operation of Subtraction, Multiplication by a scalar, Orthonormal Bases, Product of Two Vectors, Scalar Product or Dot Product of Two Vectors, Properties of Scalar Product, Vector Product or Cross Product, Properties of Vector Product.

Unit 4: Statistics

Introduction to Statistics, Scale of Measurement, Nominal, Ordinal, Interval & Ratio. Frequency Distribution, Bar Chart, Pie Chart, Histogram, Frequency Polygon, Ogive, Pareto Chart, Stem-and-leaf Chart, Scatter Plot, Measure of Central Tendency, Properties, Advantages and Disadvantages of Arithmetic Mean, Geometric Mean, Harmonic Mean. Positional Averages, Median, Quartiles, Deciles, Percentiles & Mode. Measure of Dispersion, Range, Interquartile Range, Standard Deviation.

Unit 5: Probability

Introduction to Probability, Experiment, Event, Compound Event, Independent and Dependent Events, Mutually Exclusive Events, Equally Likely Events, Marginal, Union, Joint, Conditional Probability, Basic Probability Rules, General Rule of Addition, General Rule of Multiplication, Concept of Baye's Theorem.

Corporate and Business Law
SUBJECT CODE: BCM617
CREDITS: 3

Unit 1: Nature of the contract and consideration

The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation. Consideration – Capacity to contract – Free consent - Legality of object –void agreement. Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.

Unit 2: Breach of contract and the sale of goods act

Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts. Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.

Sale of Goods Act :

Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.

Unit 3: Companies act and memorandum of association

Meaning, Definition & Salient Features of Companies Act, 2013 - Kinds of Companies - Promotion, Role of Promoters-Incorporation of a Company.

Memorandum of Association, Contents & Alteration - Articles of Association, Contents & Alteration - Prospectus, Contents & Consequences of misstatement - Doctrine of Ultra Virus & Indoor Management.

Unit 4: Directors and corporate governance

Directors-Appointment, Qualification-Disqualification - Membership in a Company, Modes of acquiring Membership - Rights and Liabilities of Members, Termination of Membership - Corporate Governance-Meaning, benefits of good governance, factors influencing corporate governance.

Unit 5: General and Statutory Meeting, Extraordinary Meetings

General and Statutory Meeting, Extraordinary Meetings -Resolutions, Meaning and Kinds - Role of Company Secretary with respect to meetings. Meaning and modes of winding up - Powers of court in winding up - Consequences and procedures for winding up - Powers, Liabilities and Duties of Liquidators.

Communication Skills
SUBJECT CODE: DEN001A
CREDITS: 3

Course Objectives

1. To enhance English language competence in reading, writing, listening and speaking.
2. Switch the approach from teacher-centred to student-centred one.
3. Minimize the Grammar Translation Method of ELT while trying to replace it with Direct Method.
4. Introduce Communicative Method of ELT and focusing the teaching pedagogy on the student-centred learning rather than on the teacher-centred learning.
5. To link communication skills with the organizational behaviour.

6. To inculcate skills that are very much required for employability and adjust in the professional Environment.

Course Outcomes (CO):

At the end of this course students will have:

CO1: Ability to design a language component or process to meet desired need within realistic, Constraints such as economic, environmental, social, political, ethical, scenario

CO2: Ability to analyze the usage of English words in different contexts.

CO3: An understanding of technical and academic articles' comprehension.

CO4: The ability to present oneself at multinational levels knowing the type of different standards of English

Syllabus: Theory

UNIT 1	Basics of Organizational Communication: Communication: Meaning, Elements, Process, Types, Flows of Communication and Barriers to communication, basics of professional communication and professional ethics including Time-management, Respect for deadlines and corporate culture
UNIT 2	Basic Writing Skills: Parts of Speech, Elements of Sentences, Sentence types based on meaning and structure, Tenses, Voice, Narration
UNIT 3	Composition: , Basics of Letter Writing, Email Writing, Précis Writing, Essay Writing,
UNIT 4	Vocabulary Building: Word Formation from one word form to another, Origin of Words, Affixes, Synonyms, Antonyms
UNIT 5	Professional and Technical Communication : Basics of Drafting a CV/Resume, Basics of Telephonic Interview and Online Interview, Basics of PPT presentation

Syllabus: Lab

UNIT 1	Basics of Organizational Communication: Role Plays and presentations related to different corporate related matters- How to greet, how to deny politely, how to handle different types of problems related to the types of communication, how to avoid grapevine and use it in a positive manner, how to keep positive mindset during work pressure, Activities to teach Time- management, Following Deadlines etc
UNIT 2	Write Dialogue from the different contexts of corporate culture: Employee and Employer, Customer and Service Provider, Customer and Product Review, How to react on Day to day corporate interactions- Memo, Notice, Email, Circular etc

Methodology for Evaluation

Assesment Theory

1. Internal Assessment (Theory)
 - a) Home Assignments: One from each Unit : 15 Marks
 - b) In Semester Tests (Minimum two) : 30 Marks
 - c) Attendance : 05 Marks
2. Term End (Theory) : 50 Marks

Assessment Lab

1. Internal Assessment (Lab)
 - (a) Daily Performance in the Lab : 50 Marks
2. Term End (Lab) : 50 Marks

UNIT 3	Composition: , Letter Writing, Email Writing, Précis Writing, Essay Writing, Practice sessions by using Ms Word- Following the process of Drafting- Redrafting, Proof Reading, Editing etc
UNIT 4	Vocabulary Building: Word Formation from one word form to another, Origin of Words, Affixes, Synonyms, Antonyms- Using video clips and comprehension passages to find out the difference between words, similarity between words, origin of words, neologism concepts etc
UNIT 5	Professional and Technical Communication : Draftinga CV/Resume, Practice Sessions on Telephonic Interview and Online Interview, Presenting projects, proposals etc through PPT Making,

Suggested Reading:

1. Practical English Usage. Michael Swan. OUP. 1995
2. Remedial English Grammar. F.T. Wood. Macmillan. 2007
3. Raymond V. Lesikar and Marie E. Flatley. Basic Business Communication, Tata McGraw Hill Pub. Co. New Delhi. 2005. Tenth Edition.
4. On Writing Well. William Zinsser. Harper Resource Book. 2001
5. Study Writing. Liz Hamp-Lyons and Ben Heasley. Cambridge University Press. 2006.
6. Communication Skills. Sanjay Kumar and PushpLata. Oxford University Press. 2011.
7. Exercises in Spoken English. Parts. I-III, Hyderabad. Oxford University Press.
8. Syamala, V. Speak English in Four Easy Steps, Improve English Foundation Trivandrum: 2006

Cultural Education-1
SUBJECT CODE: DIN001A
CREDITS: 2

Course Objectives

1. To make the students feel gratitude towards the rich religious and cultural heritage of India.
2. To understand the role of great personalities and movements in the progress of India.

Course Outcomes (CO)

At the end of this course students will have:

CO1: Ability to acknowledge and appreciate the richness of Indian Culture

CO2: Ability to represent the culture ethics in real life

UNIT-I : Holy Scriptures-A

Introduction to Vedanta and Bhagavad Gita, Goals of Life – Purusharthas, Introduction to different Dhram Granthas (Various religious scriptures from Hindu, Muslim, Christian, Bodh, Jain religions), Introduction to Yoga, Overview of Patanjali’s Yoga Sutras

UNIT-II : Society and Culture-I

Introduction to Indian Culture and Major Symbols of Indian Culture; Major Indian Cultural and Ethical Values- Respect, Compassion, Kindness, Forgiveness, Introspection, Honesty, Justice, Loyalty, Devotion, Self Sacrifice, Hospitality, Vasudhev Kutumbkum

UNIT-III : India in Progress-I

Education , Science and Technology in Ancient India; Values from Indian History- War of Mahabharta, War of Kalinga, Freedom Struggle of India, Major Farmer Movements, Major Religious and Social Upliftment Movements

UNIT-IV: Great Indian Personalities-I

Life and works of the Great People of Ancient India- Sushruta, Dadhichi, Ashtvakra, Anusuya, Panini, Charaka, Kalidas, Aryabhata, Samudragupta, Ashoka, Chandragupt Mourya, Porus, Satyabhama, Dhruv, Prahlad,Chankya,Varahmihira, Bhisim, Karan, Dronacharya, MeeraBai, Surdas, Dadudayal, Kabir, Mahatma Budhha, Mahavir,Guru Nanak Dev, Guru Gobind Singh, Mohammad Saheb, Jesus Christ, Veer Shivaji, MaharanaPratap, Maharani LaxmiBai, MaharaniPadmini, Hadi Rani ShalKanwar, PannaDhai

*Each student shall write a detailed Report/ Critique on one topic from section -A to C and one Great Personality from Section- D leading to publication of Newspaper/ Magazine article or a review paper in a Research Journal. In addition to s/he will be required to make a Power Point Presentation on the learning and face Viva-voce by committee of teachers.

Suggested Reading:

1. Glory of Indian Culture (English) Paperback byGiriraj Shah
2. Historicity of Vedic and Ramayan Eras: Scientific Evidences from the Depths of Oceans to the Heights of Skies by SarojBala , Kulbhushan Mishra

References

<https://knowindia.gov.in/culture-and-heritage/lifestyle-values-and-beliefs.php>

II SEMESTER

SECOND SEMESTER						
Sub code	Sub Name	L	T	P	C	Type
BCM 620A	Organisation Behaviour	4	-	-	4	F
BCM 622A	Management Accounting	3	1	-	4	S
BCM 621A	Marketing Management	3	-	-	3	C
BCM 623A	Corporate Accounting	4	-	-	4	C
BCM 624A	Business Analytics Using Excel	2	-	2	3	ID
DEN002A	Professional Skills	3	-	-	3	G
DIN002A	Culture Education – 2	-	-	4	2	G
DCH001	Environmental Studies (EVS)	3	-	2	4	F
	TOTAL	22	1	8	27	

ORGANISATION BEHAVIOUR
SUBJECT CODE: BCM620A
CREDITS: 4

Course Objective:

Understand how the organisations can be managed effectively considering the behaviour of various stakeholders of an organisation and analysing the skills required for the future advantage of an organisation.

Unit 1: Organization behavior – an introduction

Meaning of organizations – Nature of organization behavior – Basics of organization behavior – Scope and evolution of organizational behavior – Organizational arrangements and Organization behavior – Key terminologies in Organization Behavior - Organizational Behavior Model (OB Model)

Unit 2: Individual behavior, intelligence and personality

Meaning of individual behavior – personal and environmental factors – Models of individual behavior – nature and types of intelligence – theories and measurement of intelligence – Intelligence factors – intelligence in the context of organizational behavior.

Nature and determinants of personality – Personality traits – Personality in the context of Organization Behavior

Unit 3: Motivation and work stress

Nature and importance of motivation – challenges and theories of motivation – Motivation and organizational culture – quality of work life – rewards and behavior modification – problem employees – employee engagement

Meaning of work stress – work stress model – stress management – Stress and organizational behavior

Unit 4: Group and team behavior

Nature and types of groups – Group dynamics and Organization behavior – determinants of group dynamics – Importance of group dynamics in an organization – group development strategies – Group motivation – Group structuring and decision making.

Meaning of team – differences between group and team – Types and benefits of teams – effective team management – team conflicts and resolution – Team development and Organizational Behavior

Unit 5: Organizational culture and leadership

Meaning of leadership – leadership vs management – leadership styles and theories – formal and informal leadership – Ethics and leadership – leadership and organizational culture – Sustaining culture – changing organizational culture – workplace behaviour – Ethics of power.

Course outcomes:

CO 1: Understand the basic of organizational behaviour in the context of the dynamic environment.

CO 2: Understanding the role of individual behaviour, intelligence and personality in the context of organizational development.

CO 3: Understanding importance of rewarding and motivating the stakeholders and managing the stress to effectively manage the organizational performance

CO 4: Understand the role of group and team dynamics in the current organizational environment

CO 5: Understand the importance of perception into organizational culture, leadership and ethics in an organizational development.

Management Accounting
SUBJECT CODE: BCM622A
CREDITS: 4

Course Objective:

To understand the various types of management information and data. To understand the accounting of material labour and overheads. To understand various costing methods. To understand and solve

questions of budgeting and its implication. To understand the standard costing concepts in detail and carry out variance analysis. To understand how to measure the performance of the organisation.

Unit 1 (Characteristics of Management Information, Data analysis and Statistical Techniques)

Accounting for Management, Source of Data, Cost Classification, Production and Nonproduction, Presentation of Information, Reports, Tables, Charts, Graphs and Interpretation of Information **Data Analysis & Statistical Techniques** - Sampling Methods. Forecasting Techniques – Equation, Linear Function- High/Low Analysis- Analysis of Cost Data- Historical and Forecasting Data - Index Numbers - Linear Regression-Series Analysis, Summarising and Analysing the Data, Spreadsheet

Unit 2 (Accounting For Costs, Material, Labour & Overheads and various methods of Costing)

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 of Overheads to Production & Nonproduction Departments – Apportion Service Overheads to Production Departments - Production Overhead Absorption Rates – Entries for Accounting of Material, Labour & Overhead Costs. **Absorption, Marginal Costing & Cost Accounting Methods** - Concept of Contribution, Effects of Absorption and Marginal Costing, Reconcile the Profit – Advantages and Disadvantage of Absorption and Marginal Costing, Job and Batch Costing, Process Costing, Service and Operation Costing, Alternative Costing Principles

Unit 3: Budgeting, Capital Budgeting and DCF techniques

Nature, Purpose, Budget Preparation-Cash Budget – Sale Budget-Master Budget – What If Analysis, Flexible Budgets, Budgetary Control and Reporting, Behavioural Aspect of Budgeting. **Capital Budgeting & Discounted Cash Flows** - Capital Investing- Capital and Revenue Expenditure, Compounding and Discounting, NPV, IRR, Annuity and Perpetuity – Cash Flow

Learning Outcome: Identifying Importance of Capital Budgeting & Cash Flows.

Unit 4 (Standard Costing)

Standard Costing Systems, Variance Calculations and Analysis, Sales Price and Volume, Material Price and Usage, Labour Rate and Efficiency, Fixed Overhead, Reconciliation of Budgeting Profit and Actual Profit

Unit 5 (Performance Measurement and its application)

Performance Measurement Overview, Cost Reduction and Volume Enhancement, Monitoring Performance and Reporting. **Application of Performance Measurement** - Calculate and Measure of Financial Measurement, Balance Scorecard, Economy, Efficiency and Effectiveness, Unit Costs, Resource's Utilization, Profitability, Quality of Service

Course Outcomes:

CO1: Discuss the Principles of Cost & Management Accounting.

CO2: Demonstrating to Application of Management Functions.

CO3: Explain the Application of Accounting Methods.

CO4: Describing the role of Decision Making & Control.

CO5: Illustrate techniques to various Business Contexts.

Marketing Management
SUBJECT CODE: BCM621A
CREDITS: 3

Course Objective:

To provide a holistic orientation of emerging marketing trends with the practical skills required to analyse consumer data, create marketing campaigns, develop digital / social media content and make successful marketing decisions and to equip students to be innovative, technically competent and think critically through experiential and student-centric teaching approach.

Unit 1: Fundamentals of Marketing Management

Meaning & Definition of marketing -Role of Marketing -Relationship of Marketing with other functional areas -Market Concepts -Product concept -Selling concept -Marketing concept -Societal marketing concept -Approaches to marketing management -Functions of marketing -Scope of marketing: goods, services, events, organizations, etc. -Emerging trends in marketing.

Unit 2: Marketing Plan

Marketing Environment: Concept -Macro-environmental forces -The changing marketing environment -Analyzing needs and trends in Macro-Environment: Economic Environment, Technical Environment, Political, Environment and Socio-cultural Environment. Introduction to The Marketing Plan – Definition –Nature –Objectives -Structure of The Marketing Plan -The Process of marketing plan - Critical elements of external and internal analysis of Marketing Plan -Implementation of Marketing Plan.

Unit 3: Marketing Mix

Introduction to marketing mix -Marketing mix implementation: short term and long term tactics – Product: meaning, elements, product mix -Product mix strategies -Product line -Product lifecycle Product planning -New product development -Failure of new product -Product branding -Branding strategy and packaging –Pricing: Objectives -Factors influencing pricing policy -Methods of pricing - Pricing strategy. Physical Distribution: Meaning -Factors affecting channel selection -Types of marketing channels –Promotion: Meaning and significance of promotion – Personal selling & advertising (meaning only).

Unit 4: Buyer behavior

Market Segmentation: Levels and patterns of market segmentation -Bases for segmenting markets - Market segmentation - Targeting - Product Positioning - Types and bases of positioning - Product Differentiation -Meaning of consumer, customer, consumer behaviour and buying motives -Factors influencing buyer

behavior -Factors that influence consumer purchasing decisions -Buying process -Stages of the consumer buying behavior -Business to Business (B2B) buying process -Key factors influencing B2B purchasing decisions -Differences between Consumer goods and Industrial goods

Unit 5: Digital Marketing

Introduction to Digital Marketing –Concept of Digital Marketing -Difference between traditional marketing and digital marketing -Trends and scenarios of the industry -Planning and Creating a Website -Search Engine Optimization (SEO), Search Engine Marketing (SEM), of Social Media Marketing, Blogging, Content Strategy, Email Marketing.

Course outcomes:

CO1: To understand the role and importance of marketing

CO2: Develop a marketing plan to generate better sales and profits

CO3: Formulate the product and price mix based to serve consumer needs.

CO4: Identify the factors influencing consumer behavior and purchase decision

CO5: Outline the digital tools to develop marketing strategies for the new age consumer

Corporate Accounting **SUBJECT CODE: BCM623A** **CREDITS: 4**

Course Objective:

To understand the advanced concepts that are critical for the finalisation of accounts. Advanced accounting of areas like shares and debentures along with restructuring, amalgamation and group accounting will be few of the topics around which the syllabus will be concentrated around.

Unit 1: Accounting for shares & Debentures

Accounting for Share Capital & Debentures, Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of

preference shares. Issue of Debenture and Its classification. Different terms of issue of debenture. Redemption of debenture.

Unit 2: Profit Prior to Incorporation & Company Financial Statements

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. Meaning – Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow statement) - Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends, Interim, Proposed, Corporate Dividend Tax, Unclaimed dividend.

Unit 3: Preparation and Presentation of Cash flow statement & Accounting for Amalgamation

Meaning of Cash flow, Types of Cash flow, Estimation of cash flow using Direct and Indirect methods. (Simple problems only). Amalgamation of Companies, Concepts and accounting treatment as per relevant Indian Accounting Standard (excluding intercompany holdings).

Unit 4: Reconstruction of a company & Preparing group financial statements Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. Accounts of Holding Companies/Parent Companies, Preparation of simple consolidated balance sheet and income statement with one subsidiary company

Unit 5: Valuation of shares & Accounting for banking companies

Concept of Valuation. Need for Valuation. Special Factors affecting valuation of Shares. Methods of Valuation – Net Assets Method, Yield Basis Method, Fair Value Method. Accounts of Banking Companies, Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; non-performing assets (NPA), Cash Flow Statement Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (IndAS)

Course Outcomes:

CO1: Illustrate the process of preparation of final accounts of a company as per Schedule III of the Companies Act 2013.

CO2: Develop understanding on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.

CO3: To enable the students to develop awareness about mergers and acquisition.

CO4: Illustrate the accounting and reporting for group companies.

CO5: Understand and appreciate the need for share valuation and the various methods.

Business Analytics using Excel

Subject Code: BCM 624A

CREDITS: 3

Course Objective:

To comprehend and employ the use of MS Excel application for analysing, visualizing and reporting solutions based on business problems and tasks. This module aims at imparting hands-on training towards formulas and functions as well as how to use which formula for which particular problem scenario. The students will be equipped with the knowledge of various analytical procedures and tools which are available in MS Excel.

Unit 1: Introduction

Spreadsheet Applications, MS Excel Overview, Advantage and Disadvantages, Introduction to Buzzwords – Dashboards, Reports, Data Visualization, Business Intelligence, Decision Support Systems, Business Analytics, Data Visualization, Storytelling and its importance in Business Analytics, Visual Perception.

Unit 2: Working with Data

Excel Workbooks and Worksheets, Worksheet Cells, Selecting and Moving Cells, Excel Add-Ins, Data Formats, Formulas and Functions, Cell References, Range Names, Sorting Data, Querying Data, Importing Data, Data Filtering, Formatting, Highlighting, Aggregating, Operators.

Unit 3: Data Cleaning

Editing Imported Workbook, Delete Unnecessary Columns & Rows, Resizing Columns & Rows, Copying, Moving Worksheet Data, Replacing Data in Fields, Text Functions – Clean, Concatenate, Exact, Find, Fixed, Left, Len, Lower, Mid, Proper, Replace, Rept, Right, Search, Substitute, Text, Trim, Upper, Value Functions, Converting Text Function Formulas to Text, Data Validation.

Unit 4: Excel Data Presentation

Tables, Line and Bar Charts, Scatter Charts, Scatter Charts vs Line Charts, Correlation Analysis, Bullet Graphs, Pie Charts, Doughnut Charts, Surface Charts, Radar Charts, Interactive Charts and Dashboards, Conditional Formatting, Pivot Table, Customizing Pivot Table, Changing Layout, Renaming Fields, Formatting Numbers, Hiding or Showing Data, Sorting, Pivot Charts, Conditional Formatting with Pivot Tables.

Unit 5: Advanced Excel

Counting Items in a Dataset, COUNT, COUNTA, COUNTBLANK, COUNTIFS, PERMUT & COMBIN, Descriptive Statistics, Mean, Mode and Median, AVEDEV, AVERAGE, AVERAGEA, AVERAGEIF & AVERAGEIFS, TRIMMEAN, MEDIAN, MODE, Finding Values, MAX, MAXA, MIN, MINA, LARGE, SMALL, FREQUENCY, PROB, Standard Deviation and Variance, STDEV, STDEV.S, STDEV.A, STDEV.P, VAR.S, VARA, VAR.P, What-If Analysis, Goal Seek & Solver.

Course outcomes:

CO 1: Describe and demonstrate the importance of MS Excel and its functionalities.

CO 2: Identify, interpret and explain the fundamentals concepts pertaining to working with data in MS Excel.

CO 3: Employ the use of various text functions and techniques for pre-processing and cleaning the data.

CO 4: Create and demonstrate the working of interactive dashboards and charts using MS Excel application.

CO 5: Classify different techniques and functions for descriptive statistics and advanced-excel.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M		M				M
CO2		M				M	
CO3	M		H				
CO4			H	M		M	
CO5		M					M

H = Highly Related; M = Medium; L = Low

References:

1. David Whigham, *Business Data Analysis using Excel*, Oxford.
2. Manisha Nigam, *Advanced Analytics with Excel*, BPB.
3. Alfred P. Rovai, *Statistical Fundamentals Using MS Excel*, Amazon.
4. Danielle Stein Fairhurst, *Using Excel for Business Analysis*, Wiley.
5. Gordon S. Linoff, *Data Analysis using SQL and Excel*, Wiley.
6. Dr. Renjini D., *Data Analysis for Business Decisions using Excel*, Bharti.

Professional Skills
Subject code: DEN002A
Credits: 3

Course Objectives

1. To enhance Professional competence in reading, writing, listening and speaking.
2. Switch the approach from providing information about the language to use the language.
3. Minimize the Grammar Translation Method of ELT while trying to replace it with Direct Method.

4. Introduce Communicative Method of ELT and focusing the teaching pedagogy on the student-centred learning rather than on the teacher-centred learning.
5. Ability to master three major forms of communications which are vital in academic and professional settings namely professional presentations, interviews and group communications respectively.
6. Providing a deep insight into the techniques for delivering effective presentations, winning job interviews, and actively participating in various forms of group communication.

Course Outcomes (CO):

At the end of this course students will have:

CO1: Ability to design a language component or process to meet desired need within realistic, Constraints such as economic, environmental, social, political, ethical, scenario

CO2: Ability to analyze the usage of English words in professional scenario.

CO3: An understanding of technical and academic articles' comprehension.

CO4: The ability to present oneself at multinational levels as per the demand of the corporate culture

Syllabus: Theory

UNIT 1 Professional Grooming and Professional Culture:

Basics of corporate culture, Dressing sense-personal hygiene, Cultural adaptability, Body language components: undesirable and desirable body language, Team-ship, Leadership, Stress and Conflict management

UNIT 2 Advanced Grammar: Common errors related to prepositions, articles, models, Conditionals, Determiners etc, Punctuation, Proof-reading and Editing of Documents

UNIT 3 Composition: Memo, Notice, Circular, Book Review, Research Article, Reports

UNIT 4 Vocabulary Building: Words often misspelt, One Word Substitution, Phrasal Verbs, Idioms

UNIT 5 Reading Comprehension: Reading different types of documents including Passages, Reports, Technical Essays, Speeches, Research Articles, Newspaper articles, Interviews etc-Skimming and Scanning-Inference and Deduction

Syllabus: Lab

UNIT 1 Professional Culture:

Role plays and Activities on Dressing sense-personal hygiene, Cultural adaptability, Body language components: undesirable and desirable body language, Team-ship, Leadership, Stress and Conflict management

UNIT 2 Advanced Grammar: Exercise Sessions for Common errors related to prepositions, articles, models, Conditionals, Determiners etc, Punctuation, Proof-reading and Editing of Documents

UNIT 3 Composition: Memo, Notice, Circular, Book Review, Research Article, Reports – Giving Assignments based on practical applications, Practice sessions on different topics

UNIT 4 Vocabulary Building: Words often misspelt, One Word Substitution, Phrasal Verbs, Idioms-Activities related to the appropriate use of words

UNIT 5 Reading Comprehension: Practice Reading Unseen Paragraphs- Finding Suitable title, Summarizing, Analyzing, Finding new words etc

Methodology for Evaluation

1. Internal Assessment (Theory)

a) Home Assignments: One from each Unit : 15 Marks

b) In Semester Tests (Minimum two) : 30 Marks

c) Attendance : 05 Marks

2. Term End (Theory) : 50 Marks

3. Internal Assessment (Lab)

(a) Daily Performance in the Lab : 50 Marks

4. Term End (Lab) : 50 Marks

Suggested Readings:

1. FelixaEskey. Tech Talk, University of Michigan. 2005

2. Michael Swan. Practical English Usage, Oxford University Press. 2005

3. Anderson, Paul. Technical Communication: A Reader Centered Approach, V Edition, Hercourt, 2003.

4. Thampi, G. Balamohan. Meeting the World: Writings on Contemporary Issues. Pearson, 2013.

5. Lynch, Tony. Study Listening. New Delhi: CUP, 2008.
6. Kenneth, Anderson, Tony Lynch, Joan Mac Lean. Study Speaking. New Delhi: CUP, 2008.
7. Marks, Jonathan. English Pronunciation in Use. New Delhi: CUP, 2007.
8. Syamala, V. Effective English Communication For You (Functional Grammar, Oral and Written Communication): Emerald, 2002.

Cultural Education II
Subject Code: DIN002A
Credits: 2

Objectives

1. To make the students feel gratitude towards the rich religious and cultural heritage of India.
2. To understand the role of great personalities and movements in the progress of India.

Course Outcomes (CO):

At the end of this course students will have:

CO1: Ability to acknowledge and appreciate the richness of Indian Culture

CO2: Ability to represent the culture ethics in real life

UNIT-I Holy Scriptures-II

1. Bhagavad Gita and Life Management
2. Highlights of Indian Scriptures - Major Incidents and terms from various religious scriptures including Ramayana, Mahabharata, Guru Granth Saheb, Bible, Quran, Jain Scriptures, Bodh Scriptures
3. Historicity of Ramayana and Mahabharata

UNIT-II Society and Culture-II

4. Indian Society: Its Strengths and Weaknesses
5. Health and Lifestyle related issues
6. Conservation of cultural heritage

UNIT-III India in Progress-II

7. Role & Position of Women in Indian Society- Rituals like Sati, Dakin, Kanyavadh, Pardah, Devdasi, Child Marriage, Measures of Women Empowerment including Education, Constitutional and other Rights
8. Indian Models of Economy, Business and Management

UNIT-IV Great Indian Personalities-II

9. Life and works of the Great People of Modern India- Raja Ram Mohan Roy, Swami Vivekanand, Madan Mohan Malviya, Ishwarchand VidyaSagar, JyotibaPhule, HomiBhabha, B.R. Ambedkar, Mahatma Gandhi, Chandra Shekhar Aazad, Abdul Hamid, Badshah Khan, Bhagat Singh, Ashfaqullah, Vir Sawarkar, Vir Banda Bahadur, Vir Haqiqat Rai, Subhash Chandra Bose, Mother Teresa, Jagdish Chandra Basu, JRD Tata, Ratan Tata, Dada Saheb Phalke, Major Dhayan Chand, A P J Abdul Kalam, Kailash Satyarthi, Aruna Roy, Mahasweta Devi, Udaya Kumar, Narayan Murthy, Azim Premji

*Each student shall write a detailed Report/ Critique on one topic from section -A to C and one Great Personality from Section- D leading to publication of Newspaper/ Magazine article or a review paper in a Research Journal. In addition to s/he will be required to make a Power Point Presentation on the learning and face Viva-voce by a committee of teachers.

Suggested Reading:

1. Glory of Indian Culture (English) Paperback by Giriraj Shah
2. Historicity of Vedic and Ramayan Eras: Scientific Evidences from the Depths of Oceans to the Heights of Skies by Saroj Bala , Kulbhushan Mishra

References

<https://knowindia.gov.in/culture-and-heritage/lifestyle-values-and-beliefs.php>

Objectives:

Environmental studies deals with every issue that affects an organism. It is essentially a multidisciplinary approach that brings about an appreciation of our natural world and human impacts on its integrity. It is an applied science as it seeks practical answers to making human civilization sustainable on the earth's finite resources. Its components include biology, geology, chemistry, physics, engineering, sociology, health, anthropology, economics, statistics, computers and philosophy. As we look around at the area in which we live, we see that our surroundings were originally a natural landscape such as a forest, a river, a mountain, a desert, or a combination of these elements. Most of us live in landscapes that have been heavily modified by human beings, in villages, towns or cities. But even those of us who live in cities get our food supply from surrounding villages and these in turn are dependent on natural landscapes such as forests, grasslands, rivers, seashores, for resources such as water for agriculture, fuel wood, fodder, and fish.

The basis objective of this course is to provide basic understanding to the students with the nature and the environment.

UNIT I

The **Multidisciplinary** nature of environmental studies Definition; Scope and importance, Need for public awareness.

UNIT II

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.

a) Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies.

f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources. - Equitable use of resources for sustainable lifestyles.

UNIT III

Concept of an ecosystem- Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem:

a. Forest ecosystem

b. Grassland ecosystem

c. Desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT IV

Biodiversity and its Conservation

- Introduction-Definition: genetic, species and ecosystem diversity.
- Bio-geographical classification of India.
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT V

Environmental Pollution:

Definition, Causes, effects and control measures of: -

- a. Air pollution
- b. Water pollution
- c. Soil pollution
- d. Marine pollution
- e. Noise pollution
- f. Thermal pollution
- g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. - Disaster management: floods, earthquake, cyclone and landslides

UNIT-VI: Social Issues and the Environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act. - Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

UNIT-7: Human Population and the Environment

- Population growth, variation among nations. Population explosion-Family welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare.
- Role of information Technology in Environment and human health.
- Case Studies.

UNIT-8: Field Work (Practical).

- Visit to a local area to document environmental assets-river/forest/grassland/ hill/mountain.
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

Course outcomes(CO)

- I CO1: It deals with every issue that affects the organization.
- II CO 2: To understand the multidisplinary nature of environmental studies.
- III CO3:To understand about the renewable and non renewable resources.
- IV CO4: Knowing about the concept of the ecosystem.
- V CO5: To know impact of population on environment.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome
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	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1		H			M	M	
CO2			H		M	M	
CO3			M		H	L	L
CO4		M		H		M	L
CO5			L		M	L	

H = Highly Related; M = Medium L = Low

Reference Books:

1. Agarwal K.C. 2001 Environmental Biology, Nidi publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Map in Publishing Pvt. Ltd. Ahemdabad-380013, India, E-mail: Mapincenet, net.
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc.480p.
4. Clark R.S., Marine pollution, Clanderson Press Oxford.
5. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T. 2001, Environmental & Encyclopedia, Jaico Publ. House, Mumbai, 1196p
6. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,Environment& Security. Stockholm Env. Institute. Oxford Univ. Press, 473p
9. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay .
10. Heywood, V.H & Watson, R. T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press1140p
11. Jadhav, H &Bhosale, V.M.1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p
12. Mckinney, M.L. &Schoeb, R.M. 1996. Environmental Science systems & solutions, Web enhanced edition 639p.
13. Mhaskar A.K. Matter Hazardous. Techno-Science Publications.
14. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co.
15. Odium, E.P. 1971. Fundamentals of Ecology, W.B.Saunders Co. USA. 574p
16. Rao M.N. &Datta, A.K. 1987. Waste Water Treatment. Oxford & IBH Publ .Co. Pvt. Ltd. 345p.
17. Sharma B.K., 2001. Environmental Chemistry Goel Publ. House, Meerut.
18. Townsend C.,Harper J, and MichealBegon, Essentials of Ecology, Blackwell Science
19. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and standards, Vol I an II, Enviro Media
20. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications
21. Wagner K.D., 1998. Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

Semester III

THIRD SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
BCM 625A	Banking & Financial Services	3	-	-	3	C
BCM 626A	E-Business & Cyber Laws	3	-	-	3	ID
BCM 627A	Research Methodology	4		-	4	F
BCM 660A	Financial reporting	3	1	-	4	S
BCM 661A	Performance Management	3	1	-	4	S
***	Open Elective	3	-	-	3	G

DEN003A	Life Skills - 1 (Aptitude)	2	-	-	2	G
DIN003A	Value Education - 1	1	-	-	1	G
	TOTAL	22	2		24	

Program Educational Outcomes (PEOs): Bcom - International Finance and Accounting (ACCA)

1. To develop competent, creative, and highly valued Accounting and Finance professionals in industry, academia or government.
2. To develop the skill of applying concepts and practices used in businesses.
3. To acquire the highest technical and professional standards in the world of accountancy.
4. To develop a strategic mindset and a strong financial know-how to approach business issue, along with the ability to adapt to rapidly changing environment
5. To acquire skills in relation to global, ethical, societal, ecological and commercial awareness as is expected of practicing Accounting / management professionals.

Program Outcomes (POs):Bcom - International Finance and Accounting (ACCA)

PO 1: Learn & develop the ability to analyse and interpret scenarios in the field of accounting and finance, through training and practice of various concepts and scenarios required in the industry.

PO 2: Learn and develop the ability of decision-making in various scenarios relating to management, reporting, taxation, finance and business.

PO 3: Understanding the criticality of application of ethics as a professional and inculcating ethical values in daily practice of work.

PO 4: Understand and practice cost, management & strategic management techniques in the area of management and apply the concepts in functions of planning, decision-making & control to measure & evaluate the performance of business entities in various contexts.

PO 5: To develop understanding of the process of carrying out the assurance engagement in context of a professional regulatory framework and to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

PO 6: To apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders.

PO 7: To acquire technical, ethical skills and professional skills expected of effective leaders and advisers to senior management and to grow coveted skills in governance, corporate strategy and change management including leading and managing teams.

Banking & Financial Services

SUBJECT CODE: BCM625A

CREDITS: 3

Course Objective:

Banking & Financial Services module introduces the learners to the world of financial services and facilitates an understanding of the various financial services. The learners will be able to apply financial concepts, theories, and tools and will be in a position to evaluate the environment related to financial services. This module provides insights on the concepts of merchant banking, issue of securities, leasing, factoring, credit rating, etc. Additionally, it equips learners with the knowledge of the financial markets such as money markets and capital markets

Module 1: Indian Banking System

Introduction to banking: Nature of the Indian banking system, Banking concepts: Retail Banking, Corporate banking, wholesale banking, banking system in India, Relationship between banker and customer, types of Deposit account, Banking Sector reforms.

Module 2: Electronic Banking

Electronic Banking: Meaning and benefits of E Banking, Innovations in banking due to technology, Automated Teller Machines, Telebanking, Internet Banking, Mobile Banking, Electronic Funds Transfer, ECS, NEFT, RTGS, UPI, Risk Management of E-Banking..

Module 3: Negotiable Instruments and Customer Relationship

Meaning and characteristics of Negotiable instruments: Cheques, Bills of Exchange and Promissory notes. Legal Framework of Banker-Customer Relationship, Bankers Disclosure, Termination of relationship, Bankers Right of Lien and set-off

Module 4: Financial Service management

Introduction to financial services, financial services, concept, objectives, Financial services market, concept and constituents, Financial services sector problems, Financial services environment, forces and players in financial markets. Financial Services: Leasing, Merchant banking, Hire purchase and installment system, Consumer finance, Credit cards, Credit Mutual Fund, Factoring, Securitization of debts, Treasury management, Depositories and Pledge

Module 5: Money market and Stock exchange

Money market and stock exchange, Money market –characteristics and functions, money market instruments: call money, Treasury bills, certificates of deposits, commercial bills, trade bills, Indian capital market, constituents, New financial institutions and instruments, Investor protection. Stock exchange: functions, services, features and role. Stock exchange traders, Regulations of stock exchanges, Depository and SEBI functions and working.

Course Outcomes:

CO1: Acquaint the students with the knowledge of various banking concepts specifically, merchant banking and public issue management

CO2: Understand the fundamentals of financial services and financial markets.

CO3: Obtain an overview of money markets and stock exchange functioning.

CO4: Appreciate the relevance of leasing, factoring, and securitization to business

CO5: Understand the fundamentals of venture capital, credit rating, and pension fund.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM
OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

Course Outcome	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. Desai Vasant Indian Banking –Nature and problems, Sultan Chand and Sons.
2. Khan, M.Y., Financial Services, Tata McGraw Hill, New Delhi.

Reference Books:

1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations, Tata McGraw Hill., New Delhi
2. Siddaiah, T., Financial Services, Pearson Education, New Delhi

**E-Business & Cyber Laws
SUBJECT CODE: BCM626A
CREDITS: 3**

Course Objective:

The objective of the course is to equip the students with the emerging trends in business. It further introduces the students with the impact of information technology on various aspects of business and also helps them familiarize with cyber world and cyber regulations

Module 1: E-Business

E-business vs. E-commerce, transformation of business structure, Trends: E-Business Models, E-business Design: Knowledge building, capacity evaluation, design steps.

Module 2: E-Marketing

Traditional Marketing, Identifying Web presence Goals – Browsing Behaviour Model, Online Marketing, E-advertising – Internet Marketing Trends – E branding– E marketing strategies. Concept and Definition of E-Retailing - Different Models of E-Retailing, Model for Web based Information System in E-Retailing; Key Technologies of B2C Model in E-Retailing – EPOS System, Functions of an EPOS system

Module 3: E-Business Technologies

Customer relationship management (CRM) - Organizing around the customer; CRM design and infrastructure - CRM Trends; Selling-chain management - Need for selling-chain management - Order acquisition process – Trends, Enterprise resource planning (ERP) – Integration of information technology systems - Forces influencing ERP – Implementation strategies - ERP trends; Supply chain Management - Internet-enabled SCM - Supply-chain planning and execution - SCM issues and trends; E-procurement - Transformation to web based technology - Cost savings and return of investment - Buyer focus - Seller focus - Trends.

Module 4: Cyber World

Cyber space – cybercrimes – types: cyber stalking, forgery and fraud, crime related to IPR (copyright issues, trademark issues, software patenting issues), cyber terrorism, & computer vandalism.

Module 5: Cyber Regulations

Cyber Law, scope of cyber laws - e-commerce, online contracts, IPRs, E-taxation, e-governance and cybercrimes, issues relating to investigation, cyber forensic, relevant provisions under IT Act 2000

Course Outcomes:

CO1: Understand the concepts and workings of E-Business

CO2: Understand the use and application of E-Marketing in E-Business

CO3: Understand different E-Technologies, their application, and drawbacks

CO4: Understand and learn about the Cyber World – opportunities and threats

CO5: Learn about various Cyber regulations and related laws application to E-business environments.

**MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM
OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:**

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. E-business, Dr. Ravi Kalakota, Pearson Education Asia
2. E-Business and Commerce, Brahm Canzer, Dreamtech press, New Delhi
3. E-Business essentials, Rajat Chatterjee, Global India Publication, New Delhi

Reference Books:

1. E-Business essentials, Matt Haig, Kojan Page India Ltd
2. IT Act 2000, IT Amendment Bill 2006, IT Amendment Bill 2008
3. Ajit Prakashan's Information Technology Act, 2000 (Cyber Law) (IT Act 2000: Bare Acts with Short Notes)

Course Objective:

This module enables learners to develop the basic principles of research methods. The learners focus on how to do research, with an emphasis on student-centered activities and problem solving. Learners will develop insights the key concepts as the scientific method; operationalizing constructs; independent and dependent variables, data types and ways of measurement, confounding variables experimental and non-experimental design questionnaire construction; developing and testing hypotheses; descriptive statistics and describing data graphically; and the ethics of research.

Module 1: Research Formulation and Design

Motivation and objectives-Research methods and methodology. Types of research Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical, concept of applied and basic research process, criteria of good research. Defining and formulating the research problem, selecting the problem, necessity of defining the problem, importance of literature review in defining a problem, literature review-primary and secondary sources, reviews, monograph, patents, research databases, web as a source, searching the web, critical literature review, identifying gap areas from literature and research database, development of working hypothesis.

Module 2: Data Collection and Analysis

Accepts of method validation, observation and collection of data, methods of data collection, sampling methods, data processing and analysis strategies and tools, data analysis with statically package (Sigma STAT, SPSS for student t-test, ANOVA, etc.), hypothesis testing.

Module 3: Statistical Softwares

Computer and its role in research, Use of statistical software SPSS, GRETL etc. in research. Introduction to evolutionary algorithms - Fundamentals of Genetic algorithms, Simulated Annealing, Neural Network based optimization, Optimization of fuzzy systems.

Module 4: Research Ethics and Scholarly Publishing

Ethics-ethical issues, ethical committees (human & animal); IPR- intellectual property rights and patent law, commercialization, copyright, royalty, trade related aspects of intellectual property rights (TRIPS); scholarly publishing- IMRAD concept and design of research paper, citation and acknowledgement, plagiarism, reproducibility and accountability.

Module 5: Interpretation and Report Writing

Meaning of Interpretation, Technique of Interpretation, Precaution in Interpretation, Significance of Report Writing, Different Steps in Writing Report, Layout of the Research Report, Types of Reports, Oral Presentation, Mechanics of writing Research Report Precautions for writing Research Reports, Conclusions.

Course Outcomes:

CO1: Understand and apply the fundamental principles of the research process as they relate to answering research questions.

CO2: Describe the appropriate use of basic research techniques and research design as they apply to answering different questions.

CO3: Explain the critically analysed information particularly in relation to identifying causal and spurious relations in research claims.

CO4: Identify appropriate techniques underlying different research approaches

CO5: Understand the effectively interpret and communicate research findings

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. Kothari, C.R., 2019. Research Methodology: Methods and Techniques. New Age International.
2. Sinha, S.C. and Dhiman, A.K., 2019. Research Methodology, Ess Publications. 2 volumes.

Reference Books:

1. Trochim, W.M.K., 2005. Research Methods: the concise knowledge base, Atomic Dog Publishing. 270p.
2. Wadehra, B.L. 2000. Law relating to patents, trademarks, copyright designs and geographical indications. Universal Law Publishing.

Financial Reporting
SUBJECT CODE: BCM660A
CREDITS: 4

Course Objective:

The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

Module 1: Use of IFRS and Ind AS

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time-Conceptual & Regulatory Framework.

Module 2: Application of IFRS (Ind AS) for transactions

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors, Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement, Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

Module 3: Preparation & presentation of financial statements

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet) Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1), concepts and preparation of statement of cash flows

Module 4: Consolidation

Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements- Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements

Module 5: Analysis of financial statements

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average- Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting

Course Outcomes:

CO1: The conceptual framework that is applicable to corporate entities & the course underpins the knowledge & understanding of various accounting standards.

CO2: Additionally, application of accounting standards in preparation of financial statements & the students will learn how to prepare financial statements for individual entities for the use of shareholders.

CO3: The course underpins the knowledge & understanding of various accounting standards and the conceptual framework that are applicable to corporate entities.

CO4: The students will learn the basics of group entities and how to prepare financial statements for group entities & introduction to associate investment and accounting for associates in consolidated financial statements.

CO5: Students will learn to analyse and interpret the financial statement of an individual and group entity.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. ACCA BPP reference books
2. Financial Reporting and Analysis, Prof. Jawahar Lal, Dr. Sucheta Gauba (Himalaya Publishing House)
3. Corporate Financial Reporting, Andrew Higson (SAGE Books)

Reference Books:

1. M P Vijay Kumar: Financial Reporting, Snow white.
2. S Anil Kumar, V Rajesh Kumar & B Mariyappa: Himalaya Publishing House
3. S Raman: Advance Financial Accounting, United Publishers

**Performance Management
SUBJECT CODE: BCM661A
CREDITS: 4**

Course Objective:

This paper underpins the knowledge and skills in the area of management accounting and applies the same to evaluate the performance of an entity with the help of budgetary control and standard costing tools. The aim is to set out performance measurement in the context of business objectives.

Module 1: Advanced management accounting techniques

Activity-based-costing – cost drivers, calculation of costs per driver & per unit – Target costing – derive a target cost in manufacturing & service industry - Life cycle costing – costs involved at different stages of life cycle –Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs

Module 2: Advanced budgetary control and standard costing

Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model

– Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers

Module 3: Pricing and decision-making techniques

Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship – Break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing - Explain the uses and benefits of big data and data analytics for planning, costing, decision-making and performance management - Discuss the challenges and risks of implementing and using big data and data analytics in an organization

Module 4: Performance analysis and divisional performance

Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach - 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

Module 5: Risk analysis in business decisions and behavioural considerations, Employability, and technology

Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioral aspects affect the performance of an organisation - External considerations and the impact on performance. The technical skills and requirements a professional must be updated with.

Course Outcomes:

CO1: This course introduces the students to understand and apply cost accounting techniques with the principles of management of an organisation and to various management theories.

CO2: To select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.

CO3: To identify and apply appropriate budgeting techniques and methods for planning and control and use standard costing systems to measure and control business performance and to identify remedial action.

CO4: To identify and discuss performance management information and measurement systems and assess the performance of an organization from both a financial and non-financial viewpoint, appreciating the problems of controlling divisionalised businesses and the importance of allowing for external aspects.

CO5: To understand divisional performance and transfer pricing and behavioural considerations in performance management

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							

CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. Performance Management, Becker Educational Development Corp., 2022
2. Performance Management, Kaplan Publishing, 2022
3. Performance Management, BPP Learning Media LTD, 2022
4. Advanced Management Accounting, Robert S Kaplan, Anthony A Atkinson, Prentice Hall,1998

Reference Books:

1. Performance Management - Dr. C. Appa Rao
2. Performance Management - Soumendra Narain Bagchi
3. Basic Costing- theory & Practice, By- A. K. Singhal
4. Cost & Management Accounting, By- Ravi M. Kishore (taxman)
5. Cost management – P.C.Tulsian (Tata Mc Graw Hill)

Human Resource Development (Open Elective)

SUBJECT CODE: DBA628A

CREDITS: 3

Module 1: Human Resource Development (HRD) -Macro Perspective

Understand HRD Concept, Origin and Need of HRD, HRD as a Total System, Approaches to HRD; Human Development and HRD; HRD at Macro and Micro Climate

Module 2: HRD–Micro Perspective

Understand areas of HRD, HRD Interventions Performance Appraisal, Potential Appraisal, Feedback and Performance Coaching, Training, Career Planning, OD or Systems Development, Rewards, Employee Welfare and Quality of Work Life and Human Resource Information; Staffing for HRD; Roles of HR Developer; Physical and Financial Resources for HRD; HR Accounting; HRD Audit, Strategic HRD

Module 3: Instructional Technology for HRD

Learning and HRD; Models and Curriculum; Principles of Learning; Group and Individual Learning; Transactional Analysis; Assessment Centre; Behaviour Modelling and Self Directed Learning; Evaluating the HRD

Module 4: Human Resource Training and Development

Concept and Importance of training and development; Assessing Training Needs; Designing and Evaluating T & D Programmes; Role, Responsibilities and challenges to Training Managers

Module 5: Training Methods

Training within Industry (TWI): On the Job & Off the Job Training; Management Development: Lecture Method; Role Play; In-basket Exercise; Simulation; Vestibule Training; Management Games; Case Study; Programmed Instruction; Team Development; Sensitivity Training; Globalization challenges and Strategies of Training Program, Review on T&D Programmes in India

Life Skills 1 (Personality Development)

SUBJECT CODE: DEN003A

CREDITS: 2

THEORY

UNIT 1

Basics of Organizational Communication: Communication: Meaning, Elements, Process, Types, Flows of Communication and Barriers to communication, basics of professional communication and professional ethics including Time-management, Respect for deadlines and corporate culture

UNIT 2

Basic Writing Skills: Parts of Speech, Elements of Sentences, Sentence types based on meaning and structure, Tenses, Voice, Narration

UNIT 3

Composition:, Basics of Letter Writing, Email Writing, Précis Writing, Essay Writing,

UNIT 4

Vocabulary Building: Word Formation from one word form to another, Origin of Words, Affixes, Synonyms, Antonyms

UNIT 5

Professional and Technical Communication : Basics of Drafting a CV/Resume, Basics of Telephonic Interview and Online Interview, Basics of PPT presentation

LAB

UNIT 1

Basics of Organizational Communication: Role Plays and presentations related to different corporate related matters- How to greet, how to deny politely, how to handle different types of problems related to the types of communication, how to avoid grapevine and use it in a positive manner, how to keep positive mindset during work pressure, Activities to teach Time management, Following Deadlines etc

UNIT 2

Write Dialogue from the different contexts of corporate culture: Employee and Employer, Customer and Service Provider, Customer and Product Review, How to react on Day to day corporate interactions- Memo, Notice, Email, Circular etc

UNIT 3

Composition:, Letter Writing, Email Writing, Précis Writing, Essay Writing, Practice sessions by using Ms Word- Following the process of DraftingRedrafting, Proof Reading, Editing etc

UNIT 4

Vocabulary Building: Word Formation from one word form to another, Origin of Words, Affixes, Synonyms, Antonyms- Using video clips and comprehension passages to find out the difference between words, similarity between words, origin of words, neologism concepts etc

UNIT 5

Professional and Technical Communication : Drafting a CV/Resume, Practice Sessions on Telephonic Interview and Online Interview, Presenting projects, proposals etc through PPT Making

Value Education 1
SUBJECT CODE: DIN003A
CREDITS: 1

Lessons from the Ramayana

Introduction to Ramayana, the first Epic in the world – Influence of Ramayana on Indian values and culture – Storyline of Ramayana – Study of leading characters in Ramayana – Influence of Ramayana outside India – Relevance of Ramayana for modern times.

Lessons from the Mahabharata

Introduction to Mahabharata, the largest Epic in the world – Influence of Mahabharata on Indian values and culture – Storyline of Mahabharata – Study of leading characters in Mahabharata – Kurukshetra War and its significance - Relevance of Mahabharata for modern times.

Lessons from the Upanishads

Introduction to the Upanishads: Sruti versus Smrti - Overview of the four Vedas and the ten Principal Upanishads - The central problems of the Upanishads – The Upanishads and Indian Culture – Relevance of Upanishads for modern times – A few Upanishad Personalities: Nachiketas, Satyakama Jabala, Aruni, Shvetaketu.

Message of the Bhagavad Gita

Introduction to Bhagavad Gita – Brief storyline of Mahabharata - Context of Kurukshetra War – The anguish of Arjuna – Counsel by Sri. Krishna – Key teachings of the Bhagavad Gita – Karma Yoga, Jnana Yoga and Bhakti Yoga - Theory of Karma and Reincarnation – Concept of Dharma – Concept of Avatar - Relevance of Mahabharata for modern times.

Life and Message of Swami Vivekananda

Brief Sketch of Swami Vivekananda's Life – Meeting with Guru – Disciplining of Narendra - Travel across India - Inspiring Life incidents – Address at the Parliament of Religions – Travel in United States and Europe – Return and reception India – Message from Swamiji's life.

Life and Teachings of Spiritual Masters

India Sri Rama, Sri Krishna, Sri Buddha, Adi Shankaracharya, Sri Ramakrishna Paramahansa, Swami Vivekananda.

Insights into Indian Arts and Literature

The aim of this course is to present the rich literature and culture of Ancient India and help students appreciate their deep influence on Indian Life - Vedic culture, primary source of Indian Culture – Brief introduction and appreciation of a few of the art forms of India - Arts, Music, Dance, Theatre.

IV SEMESTER

FOURTH SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
BCM 630A	Entrepreneurship	3		-	3	F
BCM 662A	Financial Management	3	1	-	4	S
BCM 632A	Audit and Assurance	3	1	-	4	S
BCM 663A	Operation Management	4		-	4	C
BCM 634A	E-Accounting	3		-	3	C
BCM 635A	Logistics and Supply Chain Management	3	-	-	3	ID
***	Open Elective	3	-	-	3	G
DEN004A	Life Skills - 2 (Aptitude)	2	-	-	2	G
DIN004A	Value Education - 2	1	-	-	1	G
	TOTAL	25	2		27	

Entrepreneurship
SUBJECT CODE: BCM630A
CREDITS: 3

Course Objective:

The objective of the course is to expose the students to the entrepreneurial cultural and industrial growth and understand the scope of an entrepreneurship and to know the importance of business plan and major elements of business plan. Learners will develop insights to facilitate the development of an entrepreneurial mind-set and equip them with necessary cutting-edge knowledge and skills vital for generating value in a knowledge-based economy.

Module 1: Introduction to Entrepreneurship

Understand the meaning and concept of Entrepreneurship, the history and evolution of entrepreneurship, qualities and behavioral traits of successful entrepreneurs, role of entrepreneurship in economic development, myths about entrepreneurs and agencies in entrepreneurship management

Module 2: Types of Entrepreneurs and Stages in Entrepreneurship development

Types of entrepreneurs based on factors such as type of business, use of technology, motivation, growth, stages; sensing Market Opportunities, identify market gaps, Idea vs Opportunity Matching, idea testing with potential customers

Module 3: Entrepreneurial Motivation

Understand Motivation, Maslow's theory, Herzberg's theory, McGrigor's Theory, McClelland's Need – Achievement Theory, Culture & Society, Values / Ethics, Risk taking behavior

Module 4: Environment Analysis and Business Plans

Understand PEST to PESTEL to STEEPLE, Unique Selling Proposition (USP), Competition Analysis, Porter's five forces – competitor strategies, Components of Business Plan, Market research and feasibility report, Marketing Mix, Types of Organisations (sole proprietorship, partnership, corporations, Limited Liability company)

Module 5: Organizations that Support Entrepreneurship

Industrial Parks, Special Economic Zone, MSME Act, Role of SME in India, Government support to SME, Sickness in SMEs – causes / remedial measure, exemptions from Income Tax, financial assistance to MSME, modernisation assistance to small scale unit, the Small Industries Development Bank of India (SIDBI), the State Small Industries Development Corporation (SSIDC), Export oriented units, Khadi and Village Industries Commission (KVIC)

Course Outcomes:

CO1: Critically evaluate processes and organizational forms involved in co-creating value to solve complex challenges in collaboration with different types of entrepreneurs.

CO2: Understand theories of entrepreneurship, business development and entrepreneurship development

CO3: Articulate the characteristics required to become successful entrepreneurs. Identify and appraise strategies for growth of new ventures.

CO4: Create alternative Business Plans, appraise them, and conclude on the most suitable Business Plan. Also prioritize the next best alternatives.

CO5: Develop an entrepreneurial mind-set by understanding and applying key debates in the areas of entrepreneurial opportunity, motivation, marketing and finance

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. Taxmann's Entrepreneurship Development by CA (Dr.) Abha Mathur
2. Entrepreneurship Development by Monica Loss & F.L. Bascunan

Reference Books:

1. Knowledge Management: Enabling Business Growth by Ganesh Natarajan and Sandhya Shekhar
2. Supply Chain Management: Strategy, Planning, and Operations by Sunil Chopra and Peter Meindl
Secrets of Customer Relationship Management by James G. Barnes

Financial Management
SUBJECT CODE: BCM662A
CREDITS: 4

Course Objective:

The course has been designed with an objective to develop the knowledge and skills expected of a financial manager, relating to issues affecting investment, financing, and dividend policy decisions.

Module 1: Financial management function & financial management environment

Explain the nature and purpose of financial management, the relationship between financial objectives and corporate objectives, identify the stakeholders and possible conflicts between stakeholders, the nature and importance of the value of money, The economic environment for business, and the nature and role of financial markets and institutions, the nature and role of money markets.

Module 2: Working Capital Management

Describe the nature of working capital and identify its elements, Identify the objectives of working capital management, explain the cash operating cycle and the role of accounts payable and accounts receivable, and understand economic order quantity and just-in-time, calculate the level of working capital investment in current assets and discuss the key factors.

Module 3: Investment appraisal

Identify and calculate relevant cash flows for investment projects, payback period, net present value, internal rate of return, discounted payback period, impact on inflation on the cash flows, the difference between risk and uncertainty, sensitivity analysis, probability analysis, and Leasing versus buying decision.

Module 4: Business finance & Business valuations

Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium-sized entities (SMEs), Islamic finance, Nature, and purpose of the valuation of the business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares.

Module 5: Risk Management

Understand foreign exchange risk and its types, understand different types of interest rate risk, causes of exchange rate and interest rate fluctuations, hedging foreign currency and interest rate risk, and interest rate risk theories.

Course Outcomes:

CO1: Understanding the nature, purpose, and objective of the financial management function and financial management environment.

CO2: Analyzing the nature, elements, and importance of working capital management and determining working capital needs and funding strategies.

CO3: To be able to understand the different sources of finance, capital structure theories, financing needs, and cost of capital. Application of business valuation models and the concept of behavioural finance.

CO4: To be able to apply various investment appraisal techniques and understand the specific investment decisions.

CO5: Understanding the nature, types, and approaches to risk management and its causes.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							

CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. ACCA Financial Management by Kaplan Publications
2. Financial Management by Prasanna Chandra, McGraw Hill Publications
3. Financial Management twelfth edition by I.M Pandey, Pearson Publications

Reference Books:

1. Fundamentals of Financial Management sixteenth edition by Dr. R.P Rustagi by Taxmann Publications
2. Fundamentals of Financial Management fourteenth edition by Eugene F. Brigham, Cengage Publications
3. Principles of Corporate Finance twelfth edition by Richard A. Brealey and Stewart C. Myers, McGraw Publications.

Audit and Assurance
SUBJECT CODE: BCM632A
CREDITS: 4

Course Objective:

The Objective of the paper is to develop the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of testing internal controls.

Module 1: Audit framework & regulation

Concept of audit & assurance, professional ethics of an auditor, scope of internal & external audit, governance & audit, Ethical threats & Safeguards, discuss the importance and purpose of engagement letters and their contents

Module 2: Audit planning & risk assessment

Planning audit assignments, identify and explain the need for, benefits of and importance of planning an audit, understanding the entity & its environment, assessing audit risk, fraud risk, interim audit, audit documentation, working papers and audit evidence

Module 3: Internal control & audit tests

Internal control system assessment, control environment, risk assessment procedures, monitoring of controls, evaluation of internal control system by auditor, test of controls, communication on internal controls, explain how auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires

Module 4: Audit evidence & reporting

Techniques of collecting audit evidence, quality & quantity of audit evidence, audit sampling, explain the use of automated tools and techniques, review procedures including subsequent events, going concern, written representations, auditor’s report contents & opinion, discuss the need for auditors to communicate with those charged with governance.

Module 5: Audit of specific items

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors’ remuneration, details of audit checks for these items and reporting thereof, use of management representation

Course Outcomes:

- CO1: Explain the concept of audit & assurance, the functions of audit, ethics and professional conduct
CO 2: Demonstrate how the auditor obtains and accepts audit assignments, assesses audit risks
CO 3: Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences
CO 4: Describe the way of gathering & managing audit evidence and review and reporting

CO 5: Managing the audit procedure for specific items

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. ACCA Study Material 2022 of Kaplan, BPP& Beckers
2. Auditing & Attestation – Published by Wiley India Private Ltd

Reference Books:

1. Saxena, Reddy & Appannaish: A Text of Auditing, Himalayan Publishing House.
2. S.K Basu: Auditing Principles & Techniques, Pearson Education Student's handbook on Advanced Auditing – by Authors CA G. Sekar & CA B. Sarvana Prasath

Operation Management
SUBJECT CODE: BCM663A
CREDITS: 4

Course Objective:

The objective is to provide the basic understanding of the methods and techniques of production and the economics of effective utilization of resources and the techniques employed to ensure the optimum use of resources.

Module 1: Introduction to Operations Management

Definition – differences between operations management and production management – operations and productivity – operations strategy in global environment – using software for productivity analysis – Ethics, social responsibility and sustainability – developing missions and strategies – achieving competitive advantage through operations – strategic planning, core competencies and outsourcing – global operations strategy options.

Module 2: Designing operations

Design of goods and services – product life cycle – generating new products – issues for product design – robust design, modular design, CAD and CAM, virtual reality technology, value analysis, sustainability and life cycle assessment (LCA) - product development continuum – acquisition, joint ventures and strategic alliances – defining a product – make or buy decisions, group technology – documents for production – service design – process chain network analysis (PCN), documents for service – application of decision tree to product design.

Module 3: Quality Management

Defining quality – quality and strategy – total quality management (TQM) – continuous improvement, six sigma, benchmarking, JIT, Taguchi concepts – Tools of TQM – scatter diagrams, cause-and-effect diagrams – pareto charts – flowcharts – histograms – statistical process controls (SPC) – process capability ratio, process capability index – using software in SPX - role of inspection – TQM in services.

Module 4: Supply Chain Management

Importance of supply chain strategies – six sourcing strategies – many suppliers, few suppliers, vertical integration, joint ventures, keiretsu networks, virtual companies – supply chain risks – managing integrated supply chain – building the supply base – negotiations, contracting, centralized purchasing, e-procurement – logistics management – distribution management – ethics and sustainable

supply chain management – measuring supply chain performance – asset committed to inventory, benchmarking the supply chain.

Module 5: Lean operations

Lean Operations – elimination of wastages, throughput analysis and improving throughput – lean and just in time – lean layout, lean inventory, lean scheduling, lean quality – lean and the Toyota production system – continuous improvement, respect for people, processes and standard work practice – lean organizations – building a lean organization, lean sustainability – lean in services.

Course Outcomes:

CO1: This course introduces the students with the concept and importance of operations management in an organization

CO2: The students will learn different techniques with regard to designing process for a product or a service

CO3: The students will get deep insight into the role of quality and the techniques available in the current age to manage the quality vis-à-vis managing the operations

CO4: The students will be able analyze and evaluate the importance of supply chain management in the current age of digital transformation

CO5: The student will be able understand the growing concept of Lean and lean management and the application in managing the operations in an organization

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. Operations Management – Sustainability and supply chain management – Jay Heizer, Barry Render, Chuck Munson and Amit Sachan – Pearson Education
2. Operations and Supply Chain Management – F Robert Jacobs & Richard Chase – Mc Graw Hill Education
3. Operations Management – processes and supply chains – J Krajewski Le and K Malhotra Manoj – Pearson Education

Reference Books:

1. Supply Chain Management – Sunil Chopra – Pearson Education
2. Lean Management Systems handbook – Rich Charron, James Harrington, Frank Voehl and Hal Vigin - CRC Press
3. Statistical Process Control in automated manufacturing – Bert Keats and Norma Faris Hubele – CRC Press
4. Total quality management – Besterfield Dale & Besterfield Carol – Pearson Education

E-Accounting
SUBJECT CODE: BCM634A
CREDITS: 3

Course Objective:

The objective is to provide the understanding of the digital or computerized accounting system. Students will explore performance, liquid assets, inventories, fixed assets, intangible assets, long-term

obligations, investments, equity, and cash flows using different kinds of software. conceptual and practical knowledge of E-Accounting that uses database system resources.

Module 1: Computerized accounting and accounting database sources

Understand the digital mode used for data feed, basics of Computerized accounting, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting. Accounting package - Setting up an accounting entity, Creation of groups and accounts, accounting standards.

Module 2: Computerized financial accounting

Understand the role of accountants in Designing and creating vouchers, Data Entry operations using the vouchers, Processing for reports to prepare ledger accounts, trial balance and balance sheet, Preparation of different formats and usage of different file types for report uploading and filing.

Module 3: Digital accounting methods

Understand the fundamental functions of Identifying and appreciating the data content in accounting transactions; overview of database concepts, ER model; creating and implementing RDM for Financial Accounting; SQL to retrieve data and generate accounting information, Analyzing forecasts, budgeting & budgetary control.

Module 4: Reporting Analysis

Analyzing and maintaining Accounting reports to appreciate reliability of information, Identifying accounting, information and appropriate queries, Forming and executing the SQL, Generating Accounting information for a report, Reports for expenditure analysis, tracking incomes and managing accounts.

Module 5: Elements of Computerized accounting reporting

Understanding the Creation of data table defining relationships and constraints, Designing Accounting Vouchers, Designing Accounting Reports, designing accounting reports in the form of Journal book, Cash book, Subsidiary books, Ledger, Trial balance, Profit & Loss account, Balance sheet, fund-flow statements.

Course Outcomes:

- CO1: This course introduces the students with the understanding about the Computerized accounting performed in the real time scenarios.
- CO2: The students will learn the accounting process applied in the preparation of the financial reports.
- CO3: The students will get a sound understanding of the database system used or maintained in the business for accounting and its procedures of recording.
- CO4: The student will get a deep analysis of the various accounting skills that are used by the professional accountants.
- CO5: The student will understand the impact of IT systems and financial systems.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course Outcome</i>	Program Outcome						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. CA Roshan lodha, *Computerized accounting system & e -filing*, Law points, 2021
2. M. Hanif and A. Mukherjee, *Modern Accountancy*, McGraw H.
3. Pankaj Srivastava, *E-Accounting (theory & practice)*
4. Taxman’s , *cracker for principles & practice of Accounting*

Reference Books:

1. Michael E. Gerber, *The E-myth Accountant*.

2. Dr. Arjun Das and Dr. Vishal Saxena, *Accounting Theory and practice*, Navyug Susan Drake, *Practical guide to Finance & Accounting*.

Logistics and Supply Chain Management
SUBJECT CODE: BCM635A
CREDITS: 3

Course Objective:

The course provides knowledge about implementing, controlling, and planning the efficient flow of goods from the supplier to the customers. The course imparts students with an in-depth understanding of the functions and contributions of supply chain management, the concept of logistics management, information systems in logistics, warehousing, and logistics administration.

Module 1: Overview of logistics and its impact on customer value

Nature and concepts – the evolution of logistics concept – logistical mission and strategic issues – logistics in India – the growing importance of logistics management – logistical competitive advantage – strategic logistics planning process – components of logistics management – functions of logistics management - The marketing and logistics interface - delivering customer value – customer service and customer retention - the impact of running out-of-stock - market-driven supply chains - defining customer service objectives - setting customer service priorities - setting service standards - going to market- distribution channels are value delivery system - innovation in the distribution channel - the omni-channel revolution - omni-channel retailing.

Module 2: Overview of supply chain management

Introduction - value chain - functions and contributions - supply chain effectiveness and Indian infrastructure – the framework for supply chain solution - outsourcing and 3PLs - fourth-party logistics (4PLs) - supply chain relationships - conflict resolution strategies for harmonious relationships – the significance of supply chain in building competitive advantage.

Module 3: Elements of logistics & supply chain management

Introduction - positioning of information in logistics and supply chain management - logistics information system (LIS) - operational logistical information system - emerging technologies in logistics and supply chain management.

Module 4: Warehousing and distribution centres

Introduction - concepts of warehousing - types of warehouse - functions of warehousing - warehousing strategy - warehouse design - operational mechanism of warehouse - the omni-channel revolution - omni-channel retailing.

Module 5: Creating a sustainable supply chain & the future

Introduction - evolutionary trends of logistics and supply chain organization - basic organization principles - factors influencing organizational structure - the triple bottom line, greenhouse gasses, and the supply chain - reducing the transport-intensity of supply chains - peak oil - beyond the carbon footprint - reduce, reuse, recycle - the impact of congestion - the supply chain of the future - emerging mega-trends - shifting centres of gravity - the multi-channel revolution - seeking structural flexibility - latest vision- waste in the supply chain - the new industrial revolution - seven major business transformations - the implications for tomorrow’s logistics managers

Course Outcomes:

- CO1: To obtain an understanding of the basics of logistics and supply chain management.
 CO2: To recognize the impact of logistics on creating customer value..
 CO3: To obtain an understanding of the impact of technology in logistics and supply chain management.
 CO4: To learn the concepts of warehousing and distribution centers.
 CO5: To appreciate the significance of creating a sustainable supply chain.

MAPPING COURSE OUTCOMES LEADING TO THE ACHIEVEMENT OF PROGRAM OUTCOMES AND PROGRAM SPECIFIC OUTCOMES:

<i>Course</i>	Program Outcome
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<i>Outcome</i>							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							

H = Highly Related; M = Medium L = Low

Textbooks:

1. Martin Christopher; Logistics and Supply Chain Management -Fifth edition; Pearson Education Limited, 2016.
2. Saikumari V. – S. Purushothaman; Logistics and Supply Chain Management; Sultan Chand & Sons, 2022.
3. Logistics and Supply Chain Management -A complete guide; The Art of Science, 2021.

Reference Books:

1. Paul R. Murphy and A. Michael Knemeyer; Contemporary Logistics -Twelfth edition; Pearson Education, 2019.
2. Kuldeepak Singh; A Handbook on Supply Chain Management -First edition; Notion Press,2021.
3. Logistics and Supply Chain Management ; SIA Publishers & Distributors Private Limited; 2021.

Life Skills 2 (Aptitude)

Subject Code: DEN004A

Credits: 2

Course Objectives:

1. Students will be able to interpret and communicate quantitative information and mathematical and statistical concepts using language appropriate to the context and intended audience.
2. Students will be able to make sense of problems, develop strategies to find solutions, and persevere in solving them.
3. Students will be able to reason, model, and draw conclusions or make decisions with mathematical, statistical, and quantitative information.
4. Students will be able to critique and evaluate quantitative arguments that utilize mathematical, statistical, and quantitative information.
5. Students will be able to use appropriate technology in a given context.

Course Outcomes (CO): At the end of this course students will have:

CO1: Demonstrate procedural fluency with real number arithmetic operations and use those operations to represent real-world scenarios and to solve stated problems. Demonstrate number sense, including dimensional analysis and conversions between fractions, decimals, and percentages. Determine when approximations are appropriate and when exact calculations are necessary.

CO2: Solve linear equations, graph and interpret linear models, and read and apply formulas. Demonstrate a basic understanding of displays of univariate data such as bar graphs, histograms, dotplots, and circle graphs, including appropriate labeling.

CO3: Take charge of their own learning through good classroom habits, time management, and persistence. Participate in the classroom community through written and oral communication.

Syllabus: Theory

UNIT 1	Number System: a. Number system b. Power cycle c. Remainder cycle d. Factors, Multiples e. HCF and LCM
UNIT 2	Data Arrangements and Blood Relations: a. Linear Arrangement b. Circular Arrangement c. Multi-dimensional Arrangement d. Blood Relations
UNIT 3	Time and Work: a. Work with different efficiencies b. Pipes and cisterns c. Work equivalence d. Division of wages
UNIT 4	Coding & Decoding, Series, Analogy, Odd Man Out and Visual Reasoning: a. Coding and Decoding b. Series c. Analogy d. Odd Man Out e. Visual Reasoning
UNIT 5	Percentages, Simple Interest and Compound Interest: a. Percentages as Fractions and Decimals b. Percentage Increase / Decrease c. Simple Interest d. Compound Interest e. Relation Between Simple and Compound Interest
UNIT 6	Permutation, Combination and Probability: a. Fundamental Counting Principle b. Permutation and Combination c. Computation of Permutation d. Circular Permutations e. Computation of Combination

	f. Probability
UNIT 7	Data Interpretation and Data Sufficiency: a. Data Interpretation – Tables b. Data Interpretation - Pie Chart c. Data Interpretation - Bar Graph d. Data Sufficiency
UNIT 8	Profit and Loss, Partnerships and Averages: a. Basic terminologies in profit and loss b. Partnership c. Averages d. Weighted average e. Mixtures and allegations

Methodology for Evaluation

1. Internal Assessment

a) Class/ Home Assignments (Minimum One from each Unit) : 30 Marks

b) In Semester Tests (Minimum two) : 30 Marks

2. Term End : 40 Marks

*Note: Minimum one class assignment shall be given in each turn in the Lab which will be attempted by the students in the class itself and evaluated by the end of the day. Balance work shall be completed at home and submitted at the beginning of the next turn in Lab.

Suggested Reading:

1. Speed Mathematics, Secrets of Lightning Mental Calculations, by Bill Handley, Master Mind books;
2. The Trachtenberg Speed System of Basic Mathematics, Rupa& Co., Publishers;
3. How to Ace the Brainteaser Interview, by John Kador, Mc Graw Hill Publishers.
4. Quick Arithmetics, by Ashish Agarwal, S Chand Publ.;
5. Quicker Maths, by M tyra& K Kundan, BSC Publishing Co. Pvt. Ltd., Delhi;
6. Owl Purdue University online teaching resource

OPEN ELECTIVE

Value Education II

Subject Code: DIN004A

Credits: 1

Course Objectives

1. To give exposure to students about richness and beauty of Indian way of life. India is a country where history, culture, art, aesthetics, cuisine and nature exhibit more diversity than nearly anywhere else in the world.
2. Making students familiar with the rich tapestry of Indian life, culture, arts, science and heritage which has historically drawn people from all over the world.

Course Outcomes (CO):

At the end of this course students will have:

CO1: Ability to acknowledge and appreciate the ethical beauty of India

CO2: Ability to incorporate the values of human lives in real life applications

Yoga and Meditation

The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali's Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

Rajasthan Mural Art and Painting

Mural painting is an offshoot of the devotional tradition in Rajasthan. A mural is any piece of artwork painted or applied directly on a wall, ceiling or other large permanent surface. In the contemporary scenario Mural painting is not restricted to the permanent structures and are being done even on canvas. Rajasthani mural paintings are the frescos depicting mythology and legends, which are drawn on the walls of temples, principally in Rajasthan. Ancient temples and tourists places in different States of Rajasthan, display an abounding tradition of mural paintings mostly dating back between the 9th to 12th centuries when this form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

Course on Organic Farming and Sustainability

Organic farming is emerging as an important segment of human sustainability and healthy life. 'Haritamritam' is an attempt to empower the youth with basic skills in tradition of organic farming and to revive the culture of growing vegetables that one consumes, without using chemicals and pesticides. Growth of Agriculture through such positive initiatives will go a long way in nation development. It is a big step in restoring the lost harmony of nature.

Benefits of Indian Medicinal Systems

Indian medicinal systems are one of the most ancient in the world. Even today society continues to derive enormous benefits from the wealth of knowledge in Ayurveda of which is recognized as a viable and sustainable medicinal tradition. This course will expose students to the fundamental principles and philosophy of Ayurveda and other Indian medicinal traditions.

Traditional Fine Arts of India

India is home to one of the most diverse Art forms world over. The underlying philosophy of Indian life is 'Unity in Diversity' and it has led to the most diverse expressions of culture in India. Most art forms of India are an expression of devotion by the devotee towards the Lord and its influence in Indian life is very pervasive. This course will introduce students to the deeper philosophical basis of Indian Art forms and attempt to provide a practical demonstration of the continuing relevance of the Art.

Science of Worship in India

Indian mode of worship is unique among the world civilisations. Nowhere in the world has the philosophical idea of reverence and worshipfulness for everything in this universe found universal acceptance as it in India. Indian religious life even today is a practical demonstration of the potential for realisation of this profound truth. To see the all-pervading consciousness in everything, including animate and inanimate, and constituting society to realise this truth can be seen as the epitome of civilizational excellence. This course will discuss the principles and rationale behind different modes of worship prevalent in India

Insights into Indian Classical Music

The course introduces the students into the various terminologies used in Indian musicology and their explanations, like Nadam, Sruti, Svaram – svara nomenclature, Stayi, Graha, Nyasa, Amsa, Thala,- Saptatalas and their angas, Shadangas, Vadi, Samavadi, Anuvadi. The course takes the students through Carnatic as well as Hindustani classical styles.

Insights into Traditional Indian Painting

The course introduces traditional Indian paintings in the light of ancient Indian wisdom in the fields of aesthetics, the Shadanga (Six limbs of Indian paintings) and the contextual stories from ancient texts from where the paintings originated. The course introduces the painting styles such as Madhubani, Kerala Mural, Pahari, Cherial, Rajput, Tanjore etc.

Insights into Indian Classical Dance

The course takes the students through the ancient Indian text on aesthetics the Natyasastra and its commentary the Abhinava Bharati. The course introduces various styles of Indian classical dance such as Bharatanatyan, Mohiniyatton, Kuchipudi, Odissy, Katak etc. The course takes the students through both contextual theory as well as practice time.

Indian Martial Arts and Self Defense

The course introduces the students to the ancient Indian system of self-defense and the combat through various martial art forms and focuses more on traditional Kerala's traditional Kalari Payattu. The course introduces the various exercise technique to make the body supple and flexible before going into the steps and techniques of the martial art. The advanced level of this course introduces the technique of weaponry.

Social Awareness Campaign

The course introduces the students into the concept of public social awareness and how to transmit the messages of social awareness through various media, both traditional and modern. The course goes through the theoretical aspects of campaign planning and execution.

Organic Farming in Practice

Organic agriculture is the application of a set of cultural, biological, and mechanical practices that support the cycling of farm resources, promote ecological balance, and conserve biodiversity. These include maintaining and enhancing soil and water quality; conserving wetlands, woodlands, and wildlife; and avoiding use of synthetic fertilizers, sewage sludge, irradiation, and genetic engineering. This factsheet provides an overview of some common farming practices that ensure organic integrity and operation sustainability.

Ayurveda for Lifestyle Modification

Ayurveda aims to integrate and balance the body, mind, and spirit which will ultimately leads to human happiness and health. Ayurveda offers methods for finding out early stages of diseases that are still undetectable by modern medical investigation. Ayurveda understands that health is a reflection of when a person is living in harmony with nature and disease arises when a person is out of harmony with the cycles of nature. All things in the universe (both living and non-living) are joined together in Ayurveda. This leaflet endow with some practical knowledge to rediscover our pre- industrial herbal heritage.

Life Style and Therapy using Yoga

Yoga therapy is the adaptation of yogic principles, methods, and techniques to specific human ailments. In its ideal application, Yoga therapy is preventive in nature, as is Yoga itself, but it is also restorative in many instances, palliative in others, and curative in many others. The therapeutic effect comes to force when we practice daily and the body starts removing toxins and the rest is done by nature.

*Each student shall write a detailed Report/ Critique on one topic leading to publication of Newspaper/ Magazine article or a review paper in a Research Journal. In addition to s/he will be required to make a Power Point Presentation on the learning and face Viva-voce.

Alternatively a Student may undertake a Project on any one of the topics and submit a detail Project Report leading to publication of Newspaper/ Magazine article or a review paper in a Research Journal. If the topic is related to Performing Arts including Yoga, Marshal Arts etc. the performance on stage may be given instead of PPT. In case of Fine Arts, an exhibition or a portfolio may be presented in place of PPT.

On the basis of the above points, a panel of experts from the department will award the credits.

Semester V

FIFTH SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
BCM 664A	Strategic Business Leader	3	1	-	4	S
BCM 637A	Income Tax	3	1	-	4	S
BCM 665A	Financial Modelling with Spreadsheets	3	-	1	4	C
BCM 666A	Strategic Business Reporting	3	1	-	4	S
BCM 640A	Human Resource Management	3	-	-	3	C
BCM 699A	Summer Training	-	-	10	5	C
	TOTAL	15	3	11	24	

Strategic Business Leader

Subject Code: BCM 664A

Credits: 4

Objectives

1. To apply organizational leadership in various advisory capacities
2. To apply the relevant professional skills, through the context of an integrated case study.

Unit 1: Leadership

Qualities of leadership ,Leadership and organizational culture, Professionalism, ethical codes and the public interest, talent management

Unit 2: Governance, Organizational control and audit

Agency, Stakeholder analysis and organizational social responsibility, Governance scope and approaches, Reporting to stakeholders, The board of directors, Public sector governance, Management and internal control systems , Audit and compliance, Internal control and management reporting

Unit 3: Risk

Identification, assessment and measurement of risk ,Managing, monitoring and mitigating risk

Unit 4: Strategy

Concepts of strategy, Environmental issues, Competitive forces, The internal resources, capabilities and competences of an organization, Strategic choices, Managing strategic change

Unit 5: Technology and data analytics

Cloud and mobile technology , Big data and data analytics, E- business: value chain , IT systems security and control, disruptive technologies

Unit 6: Finance in planning and project management

Finance function, Financial analysis and decision-making techniques, Cost and management accounting. Leading and managing projects

Income Tax

Subject Code: BCM 637A

Credits: 4

Generally, a commerce graduate is expected to have knowledge about taxation. After the implementation of GST in India, taxation structure has become quite simple and multiple taxation has substantially reduced. Whether in employment or having own business or profession, an individual has to pay income tax and file his income tax return once he starts earning taxable income. This paper aims at making the students understand and apply the basic provisions related to income tax and be able to compute his own income tax liability, timely payment of such tax liability and comply with income tax return filing procedure on year-to-year basis

Unit 1:

Income Tax Act, 1961

Meaning, concept and definitions
Residential status and taxability of income

Unit 2

Computation of Taxable Income under different heads of Income

- a. Income from Salary
 - Salient features, meaning of salary
 - Allowances and their taxability
 - Perquisites and their valuation
 - Deductions from Salary
- b. Income from House Property
 - Basis of chargeability
 - Annual Value
 - Valuation of Self Occupied, Let out and Deemed Let Out Properties
 - Deductions allowed
- c. Profits and Gains of Business or Profession
 - Definitions
 - Deductions expressly allowed
 - Deductions expressly disallowed, disallowance on the basis TDS non -compliance

- Block of Assets method of Depreciation d. Income from Capital Gains
 - Chargeability
 - Cost of Improvement
 - Short Term Capital Gains
 - Long Term Capital Gains
 - Deductions
- d. Income from Other Sources Chargeability, Deductions, Amounts not deductible

Unit 3:

Computation of Total Income

- Gross Total Income
- Deductions under Chapter VIA
 - Tax slabs for Individuals
- New tax regime effective from A.Y.2021 -22
- Choice of assessee to switch -over to new regime
- Government philosophy behind new tax regime
- Numerical sums on total computation under old and new tax regime

Unit 4:

Modes of Tax payment

- Advance Tax
- Tax Deducted at Source
- Self Assessment Tax
- Tax on Regular Assessment 06
- Viewing Form 26AS on Income Tax site

Unit 5:

Income Tax Returns

- Various Income Tax Return Forms and their applicability
- Due dates for filing Income Tax Returns
- E-filing of Income Tax Returns
- E-assessment of Income Tax Returns
- Faceless assessment

Note: Provisions as amended and made applicable to current Assessment Year will be considered to be part of the syllabus. Accordingly, for academic year 2021-2022 provisions relevant to A.Y.2021-2022 will apply and so on

Course Learning Outcomes:

On successful completion of the module students will be:

CO1. able to understand basic taxation structure in India as per the Constitution of India.

CO2. able to understand basic provisions regarding computation of taxable income of an individual for the current assessment year, whether from Salary or Business/Profession or other sources of Income.

CO3. able to make numerical calculations of taxable income and exempt income as per the method of calculation prescribed under Income Tax Act, and tax payable on the same.

CO4. acquire knowledge about submission of income tax return, payment of due taxes in the form of advance tax, self-assessment tax and tax deducted at source.

CO5. get acquainted with e-processes related to income tax filing and assessment.

Financial Modelling with Spreadsheets

Subject Code: BCM 665A

Credits: 4

Unit 1: Intermediate level Excel for financial Modelling

- 1.1 Formatting of Excel Sheets
- 1.2 Use of Excel Formula Function
- 1.3 Advanced Modeling Techniques- Extrapolation, Histogram
- 1.4 Data Filter and Sort
- 1.5 Charts and Graphs
- 1.6 Table formula and Scenario building
- 1.7 Lookups: Vlookup Match & offset, pivot tables

Unit 2: Analysis of Financial Statements

- 2.1 Introduction to Financial Statement Analysis
- 2.2 Financial Reporting Mechanics
- 2.3 Understanding Income Statement, Balance Sheet
- 2.4 Cash Flow Statement
- 2.5 Financial Analysis Techniques
- 2.6 Inventories, Long Lived Assets
- 2.7 Non-Current Liabilities 2.8 Financial Statement Application

Unit 3: Financial Ratios

- 3.1 Ratio analysis of industries
- 3.2 Du point Analysis
- 3.3 Peer to peer analysis
- 3.4 Preparation of Financial Analysis report on an industry

Unit 4: Business Finance

- 4.1 Time value of money
- 4.2 Long term financing
- 4.3 Cost of capital
- 4.4 Measure of Leverage Project Finance
- 4.5 Project evaluation; stage of project; construction & development phase; funding during investment phase
- 4.6 Costs during investment phase
- 4.7 Life of project 4.8 Decision making
- 4.9 Cash flow waterfall & resolve circular reference problem in interest during construction.

Unit 5: Equity Research Modelling

- 5.1 Prepare an Income Statement, Balance sheet, Cash Flow Statement, Geographic Revenue Sheet, Segment Revenue Sheet, Cost Statement, Debt Sheet, Analyse Revenue Drivers
- 5.2 Forecast Geographic & Segment Revenues, Cost Statement, Debt, Income Statement, Balance Sheet, and Cash Flow Statement.
- 5.3 Performa Adjustments, Income Statement - Compute Margins, Balance Sheet -Compute Ratios
- 5.4 Cash Flow Statement Projection, Valuation- Discounted Cash Flow Method (DCF), Valuation – Relative Valuation (Football Field Chart)
- 5.5 Valuation – Assumptions for Valuation Model, Prepare Valuation Model, Prepare Presentation Sheet, Prepare Company Overview, Sector Overview

Objectives

- CO1. To become well versed with Intermediate level Microsoft Excel Functions for the purpose of financial modelling.
- CO2. To analyze, understand and interpret performance of companies through their financial statements
- CO3. To identify revenue and cost drivers and start forecasting data
- CO4. To build scenarios for financial modelling
- CO5. To develop financial models from scratch without using readymade templates

Strategic Business Reporting

Subject Code: BCM 666A

Credits: 4

Objectives

To study, apply and evaluate the concepts, principles and practices underlying the preparation and interpretation of corporate reports. To understand and apply the ethical assessment of management activities and the necessary information needs of a various stakeholder.

Unit 1: Fundamental ethical and professional principles

- 1.1 Professional behaviour and compliance with accounting standards
- 1.2 Ethical requirements of corporate reporting and the consequences of unethical behaviour.

Unit 2: The financial reporting framework

2.1 The applications, strengths and weaknesses of the accounting framework

Unit 3: Reporting the financial performance of a range of entities

3.1 Revenue

3.2 Non-current assets

3.3 Financial instruments

3.4 Leases

3.5 Employee benefits

3.6 Income taxes

3.7 Provisions, contingencies and events after the reporting date

3.8 Share-based payment

3.9 Fair Value Measurement

3.10 Reporting requirements of small and medium-sized entities (SMEs)

3.11 Other reporting issues

Unit 4: Financial statements of groups of entities

4.1 Group accounting including statements of cash flows

4.2 Associates and joint arrangements

4.3 Changes in group structures

4.4 Foreign transactions and entities

Unit 5: Interpret financial statements for different stakeholders

1. Analysis and interpretation of financial information and measurement of performance

Unit 6: The impact of changes and potential changes in accounting regulation

1. Discussion of solutions to current issues in financial reporting

Human Resource Management

Subject Code: BCM 640A

Credits: 3

Course Objective:

The objective of the subject is to understand the importance of effective and efficient management of human people in an organization to help the business gain a strategic and competitive advantage.

Unit1 Human Resource Management (HRM) – Introduction

Meaning of Human resources – Meaning of HRM – nature and functions of HRM – HR Manager – qualities and qualifications – Strategic Human Resource Management – Strategic management – corporate level strategies – Strategic HR issues – Organizational and HR strategies -

Unit2 Job Analysis, team analysis and Job Environment

Meaning of HR terms – Job design, job rotation, job enlargement, job enrichment, team work – Need for job analysis and team analysis – Job description – job specification – job sharing – ergonomics – employee empowerment – Job redesign

Unit3 Human Resource Planning

Meaning, features and scope of Human Resource Planning – process of and steps in Human Resource Planning – Barriers to effective implementation of Human Resource Planning – Human Resource Planning Vs Strategic planning – Human resource planning through people, finance and technology.

Unit4 Performance appraisal and compensation management

Meaning, need and purposes of performance appraisal – methods of performance appraisal – Group appraisal – Behavioral aspects of performance appraisal – Concept of MBO – the balanced score card – managerial appraisal – challenges of performance appraisal.

Concepts of transfer, promotion and demotion – types of promotions – types of transfer – reasons for demotion – concept of absenteeism – calculation and causes of absenteeism rate – measures to reduce absenteeism – concept of labour turnover – types and causes of labour turnover.

Unit- 5 Training and Development

Assessment of training needs – training methods - Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Course Outcomes:

CO1: Understand the role and importance of Human resource Management in effectively managing the human capital in an organization.

CO2: Understand the key terminologies in the context of Human Resource Management and their scope and benefits in a practical environment

CO3: Understand the importance of Human resource planning in the context of people, technology and finance

CO4: Understand the importance of performance appraisal and other concepts in the area of Human resource management

CO5: Understand the methods and purposes of training and development activities to gain a strategic advantage

Summer Training
Subject Code: 699A
Credits: 5
Semester VI

SIXTH SEMESTER						
Sub Code	Sub Name	L	T	P	C	Type
BCM 667A	Advanced Financial Management	3	1	-	4	S
BCM 656A	Goods And Service Tax	3	1	-	4	S
BCM 668A	Advanced Audit and Assurance	3	1	-	4	S
BCM 669A	Information Systems for Business	3	1	-	4	F
BCM 645A	Project Management	3		-	3	C
BCM 646A	Project	5	-	-	5	C
	TOTAL	20	4		24	

Advanced Financial Management
Subject Code: BCM667A
Credits: 4

Objectives

1. To learn to implement and apply relevant knowledge and skills in taking or recommending decisions relating to the financial management of an organization
2. To exercise professional judgement as expected of a senior financial executive or consultant in private and public sectors

Unit 1: Role of senior financial adviser in the multinational organization

- 1.1 The role and responsibility of senior financial executive/advisor
- 1.2 Financial strategy formulation

- 1.3 Ethical and governance issues
- 1.4 Management of international trade and finance
- 1.5 Strategic business and financial planning for multinational organizations
- 1.6 Dividend policy in multinationals and transfer pricing

Unit 2: Advanced investment appraisal

- 2.1 Discounted cash flow techniques
- 2.2 Application of option pricing theory in investment decisions
- 2.3 Impact of financing on investment decisions and adjusted present values
- 2.4 Valuation and the use of free cash flows
- 2.5 International investment and financing decisions

Unit 3: Acquisitions and mergers

- 3.1 Acquisitions and mergers versus other growth strategies
- 3.2 Valuation for acquisitions and Mergers
- 3.3 Regulatory framework and processes
- 3.4 Financing acquisitions and mergers

Unit 4: Corporate reconstruction and reorganization

- 4.1 Financial reconstruction
- 4.2 Business re-organization

Unit 5: Treasury and advanced risk management techniques

- 5.1 The role of the treasury function in multinationals
- 5.2 The use of financial derivatives to hedge against forex risk
- 5.3 The use of financial derivatives to hedge against interest rate risk

Goods and Service Tax
Subject Code: BCM656A
Credits: 4

Course Learning Outcomes:

On successful completion of the module students will be:

- 1. Able to understand taxation structure in India.
- 2. Able to understand basic provisions regarding two major acts contributing to Government Funds . 3. acquire knowledge about valuation of goods under Customs Act and clarity about the concept of “ One Nation One Tax “. Availability of Input tax credit
- 4. get acquainted with basic knowledge of registration and e-filing process under GST Act.

Unit 1: Constitutional background of Indirect Taxes in India

- a) Powers of various Governments to levy and collect taxes.
- b) Constitutional amendment for bringing GST in force,
- c) Schedule 7 of Constitution (List 1,2,3)

Unit 2: Goods and Service Tax

1) Introduction to Goods and Service Tax Act

- a) Constitutional amendment – GST vis-à-vis earlier tax laws
- b) Important definitions – Consideration, Continuous supply of goods, Continuous supply of services, goods, Central Tax, Integrated Tax, State Tax, Input, Input Service, Input Tax, Input Tax Credit, Intra-state supply of goods, Intra-state supply of services, Output tax, Outward supply, place of supply, place of business

2) Levy and collection of tax

- a) Scope of supply
- b) Levy and collection of tax
- c) Tax liability on composite and mixed supplies

3) Time and Value of supply

- a) Time of supply of goods
- b) Time of supply of services
- c) Value of taxable supply

4) Input Tax Credit

- a) Eligibility and conditions for taking input tax credit
- b) Apportionment of credit and blocked credit
- c) Availability of credit in special circumstances

- d) Input credit in respect of inputs and capital goods sent for job-work
- e) Manner of distribution of credit by input service distributor

5) Registration

- a) Person liable for registration
- b) Persons not liable for registration
- c) Procedure for registration
- d) Deemed registration
- e) Amendment of registration.
- f) Cancellation of registration
- g) Revocation of cancellation of registration

6) Tax Invoice, Credit and Debit Notes

- a) Tax Invoice
- b) Credit and debit notes
- c) Prohibition of unauthorized collection of tax
- d) Amount of tax to be indicated in tax invoice and other documents

7) Returns

- a) Furnishing details of outward supplies
- b) Furnishing details of inward supplies
- c) Returns
- d) Claim of input credit and provisional acceptance thereof
- e) Matching, reversal and reclaim of input tax credit
- f) Matching, reversal and reclaim of reduction in output tax liability
- g) Annual Return
- h) First Return
- i) Levy of late fees

8) Payment of Tax

- a) Payment of tax, interest, penalty and other amounts
- b) Interest on delayed payment of tax
- c) Transfer of input tax credit

9) Numerical sums on calculation of tax

10) Introduction to concept of Advance Rulings, few important rulings and their impact

Note: Amendments relevant to syllabus in GST Act and rules and regulations as incorporated and made effective up to 30th September before the beginning of the 2nd term of the academic year (sixth semester) will be applicable and deemed to be incorporated in the syllabus for that academic year

Suggested Reference

Books:

1. <https://www.gst.gov.in> for relevant provisions of Act and Rules applicable to concerned assessment year.
2. Indirect Taxes – Law and Practice by V. S. Datey
3. All about GST by V S Datey
4. Study materials on GST by ICAI, ICSI

Advanced Audit and Assurance

Subject Code: BCM668A

Credits: 4

The aim of the syllabus is to analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments

On successful completion of this exam, candidates should be able to:

CO1: Recognise the legal and regulatory environment and its impact on audit and assurance practice

CO2: Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework

CO3: Assess and recommend appropriate quality management policies and procedures and recognise the auditor's position in relation to the acceptance and retention of professional appointments

CO4: Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing

CO5: Evaluate findings and the results of work performed and draft suitable reports on assignments

CO6: Identify and formulate the work required to meet the objectives of non-audit assignments

Unit 1: Regulatory Environment

1. International regulatory frameworks for audit and assurance services
2. Money laundering
3. Laws and regulations

Unit 2: Professional and Ethical Considerations

1. Code of Ethics for Professional Accountants
2. Fraud and error
3. Professional liability

Unit 3: Quality management

1. Quality management (firm and engagement level)
2. Advertising, tendering and obtaining professional work and fees
3. Professional appointments

Unit 4: Planning and conducting an audit of historical financial information

1. Planning, materiality and assessing the risk of material misstatement
2. Evidence and testing considerations
3. Audit procedures and obtaining evidence
4. Using the work of others
5. Group audits

Unit 5: Completion, review and reporting

1. Subsequent events and going concern
2. Completion and final review
3. Auditor's reports
4. Reports to those charged with governance and management

Unit 6: Other assignments

1. Audit-related and assurance services
2. Specific assignments
3. The audit of social, environmental and integrated reporting
4. The audit of performance information (pre-determined objectives) in the public sector
5. Reporting on other assignments

Unit 7: Current Issues and Developments

1. Professional and ethical developments
2. Other current issues

Information Systems for Business

Subject Code: BCM669A

Credits: 4

Course Objective

The objective of the course is, to understand how information systems support business strategy, processes and how to analyse the framework of MIS (Management Information System) and how to access the business information systems and application of information system in a ERP.

Unit 1: Introduction

Management Information System Basics, Framework of MIS, Information Needs and its Economics, Systems Approach, Objectives of MIS, Advantages and Disadvantages of Information Systems, Approaches of MIS Development, Constraints in Developing MIS, Limitations of MIS, Computer Based Information Systems.

Unit 2: Information Systems for Decision Making

Introduction, Transaction Processing System, Decision Making in MIS, Intelligence Support Systems, Decision Support System, Executive Information System, AI and Expert System, Office Automation System, Computer Hardware and Software for Information Systems, Data Communications and Client Server Computing.

Unit 3: Decision Support Systems

Definition, Evolution of DSS, Objectives of DSS, Classification of DSS, Characteristics and Components of DSS, Functions of a DSS, Development of DSS, Group DSS, Relationship between MIS and DSS, DSS Measures of Success in Organizations, Applications of DSS, Future Developments in DSS.

Unit 4: Information Systems in Business

Office Information Systems, Types of Office Automation Systems, Manufacturing Information System, Marketing Information System, Quality Information System, Financial and Accounting Information System, Research and Development Information System, Human Resource Information System, Cross Functional Information System.

Unit 5 : Applications of Information Systems

Strategic Management Information System, Information Resources Management, Enterprise Resource Planning, Role of IT in Enterprise Modelling, ERP Selection and Applications, ERP Implementation, Applications of IT in Business, E-Commerce, E-Business, Information and Internet Security, E-Governance.

Project Management Subject Code: BCM645A Credits: 3

Unit 1: The nature of project

Determine the distinguishing features of projects and the constraints they operate in. Discuss the implications of the triple constraints of scope, cost and time. Discuss the relationship between organisational strategy and project management. Identify and plan to manage risks. Advise on the structures and information that have to be in place to successfully initiate the project. Explain the relevance of projects to process re-design, e- business systems development and quality initiatives.

Unit 2: The project life cycle and building the business case

Techniques of project appraisal – payback period, Accounting rate of return, NPV, IRR. Describe the structure and contents of a business case document. Analyse, describe, assess and classify benefits of project investment. Analyse, describe, assess and classify costs of project investment. Evaluate the costs and benefits of a business case using standard techniques. Establish responsibility for the delivery of benefits.

Unit 3: Managing and Leading projects

Discuss the organisation and implications of project-based team structures. Establish the role and responsibilities of the project manager and the project sponsor. Identify and describe the typical problems encountered by project manager when leading the project. Advise how these typical problems can be addressed and overcome.

Unit 4: Planning, monitoring and controlling projects

Discuss the principles of a product breakdown structure. Assess the importance of developing a project plan. Monitor the status of the project and identify project risks, issues, slippage and changes. Formulate response for dealing with project risk, issues, slippage and changes. Discuss the role of benefits management and project gateways in project monitoring.

Unit 5: Concluding a project

Establish mechanism for successfully concluding the project. Discuss the relative meaning and benefits of a post implementation and a post project review. Discuss the meaning and value of benefits realisation.

Project Subject Code: BCM646A Credits: 5

