

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

*Accredited with 'A++' Grade (4th Cycle) by the
National Assessment and Accreditation Council
(NAAC)*

*Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"*



Bachelor of Business Administration Honours (Entrepreneurship)

Semester VI

*Syllabus as per National Education Policy
Curriculum Framework w.e.f., 2021-2022*

Academic Year 2025 – 2026

Batch 2023 - 2026

St. Joseph's College of Commerce

(Autonomous)

Affiliated to Bengaluru City University

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011 SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 74th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2021 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPS-Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

THE DEPARTMENT OF BUSINESS ADMINISTRATION

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this led to the birth of the BBA department at St. Joseph's College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising centre in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

OBJECTIVES OF THE BBA – HONOURS (ENTREPRENEURSHIP) PROGRAMME:

- 1. To inculcate critical thinking among students so that they are capable of identifying business opportunities by using cutting-edge analytical tools and problem-solving skills to start new businesses and implement processes to successfully operate these businesses.*
- 2. To create entrepreneurial managers for corporate sector*
- 3. To effectively understand and implement a marketing plan for a new venture*
- 4. Develop family business successors as enterprising and knowledgeable owners of their predecessors*

5. *To incorporate extensively – along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness*
6. *To promote knowledge through research – both applied and conceptual, relevant to management.*
7. *To enhance the decision-making skills and administrative competence of students*
8. *To motivate students to apply management techniques to new and innovative areas of management.*

SALIENT FEATURES OF FOUR YEARS BACHELOR OF BUSINESS ADMINISTRATION HONOURS PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:

1. *The regulations governing the Four-year Bachelor of Business Administration Honours Programme with Multiple Entry and Exit Options shall be applicable with effect from the Academic year 2021-2022.*
2. *The Bachelor of Business Administration Honours Programme shall be structured in a semester mode with multiple exit options;*

Certificate in Business Administration	<i>On the completion of First year (two semesters)</i>
Diploma in Business Administration	<i>On the completion of Second year (four semesters)</i>
Basic Bachelor Degree in Business Administration	<i>On the completion of Third year (six semesters)</i>
Bachelor Degree with Honors in Business Administration	<i>On the completion of Fourth year (eight semesters)</i>

3. *The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the **Doctoral Programme** in a relevant discipline.*
4. *The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.*
5. *The Four-year Bachelor of Business Administration Honours Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly*

- caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.*
6. *Four years Bachelor of Business Administration Honours Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.*
 7. *A wide range of Skill Enhancement Courses are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.*
 8. *In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of Open Elective Courses that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.*
 9. *The students can make a choice of two specializations /electives in the fifth and sixth semester and choose one of the specialization/elective in the seventh semester to pursue Honor's degree in that specialization/electives.*

I. ELIGIBILITY FOR ADMISSION

Candidates who have completed the Two year Pre-university course of Karnataka State or its equivalent are eligible for admission into this Programme.

II. DURATION OF THE PROGRAMME

*The duration of the undergraduate honours programme is **four-years** (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of **one** academic year (Two semesters) with the **Certificate** in a discipline; **Diploma** after the study of **two** academic years (Four Semesters) and **Basic Bachelor Degree** after the completion of*

three academic years (Six Semesters). The successful completion of Four Years undergraduate Programme would lead to Bachelor Degree with Honours in a discipline.

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

- a. *A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.*
- b. *A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.*

V. Subjects of study: The components of curriculum for Four-year Multidisciplinary Undergraduate BBA Honours Programme

The category of courses and their descriptions are given in the following table.

Category of courses	Objective/ Outcomes
Languages	<i>Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.</i>
Ability Enhancement Courses	<i>Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.</i>
Skill Enhancement Courses	<i>Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment. These courses may be chosen</i>

	<i>from a pool of courses designed to provide value-based and/or skill-based knowledge.</i>
Vocational Enhancement courses	<i>Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment.</i>
Foundation/ Discipline based Introductory Courses	<i>These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.</i>
Major Discipline Core Courses	<i>Major Discipline Core Courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.</i>
Major Discipline Elective Courses	<i>These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.</i>
Open or Generic Elective Courses	<i>Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.</i>
Project work/ Dissertation/ Internship/ Entrepreneurship	<i>Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.</i>
Extension Activities	<i>As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programmes</i>

	<i>in Government Schools or Colleges, community service in slums and villages, awareness programmes in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.</i>
Extra/Co-Curricular Activities	<i>The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.</i>

V. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

Exit Option	Minimum Credit Requirement*
<i>Certificate in Business Administration</i>	<i>51</i>
<i>Diploma in Business Administration</i>	<i>101</i>
<i>Basic Bachelor Degree</i>	<i>149</i>
<i>Bachelor Degree with Honors</i>	<i>193</i>

**Credits are subject to change as per the NEP guidelines*

VI. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part – B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

VIII. EXAMINATION & EVALUATION:

CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT:

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

TOTAL MARKS FOR EACH COURSE	100%
<i>Continuous Internal Assessment –CIA 1</i>	<i>20% marks</i>
<i>Continuous Internal Assessment –CIA 2</i>	<i>20% marks</i>
<i>End Semester Examination – ESE</i>	<i>60% marks</i>

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS.

- a. The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.*
- b. During the end of the semester, end semester examination shall be conducted by the college for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.*
- c. The students shall be informed about the modalities well in advance. The evaluated assignments during component 1*

(CIA 1) and component II (CIA 2) are immediately provided to the students.

- d. The marks of the total internal assessment shall be published on the ERP for students at the end of semester*
- e. The internal assessment marks shall be submitted to the COE as per the date mentioned.*
- f. There shall be no minimum in respect of the internal assessment marks.*
- g. Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.*

MINIMUM FOR A PASS

- a. A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.*
- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank*
- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class, CGPA but not for ranking.*
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.*
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.*

CARRY OVER

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

The ten point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of,

- *Certificate in Business Administration*
- *Diploma in Business Administration*
- *Basic Bachelor's Degree in Business Administration*
- *Bachelor's Degree with Honours in Business Administration*

TRANSFER FOR ADMISSION:

Transfer for admission are permissible only for odd semesters for students of other universities and within the university.

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.

- a. *His/ her transfer admission shall be within the intake permitted to the college.*
- b. *Availability of same combination of subjects studied in the previous college.*
- c. *He/she shall fulfill the attendance requirements as per the University Regulation.*
- d. *He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.*

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.*
- b. His/her transfer admission shall be within the intake permitted to the college.*
- c. He/she shall fulfill the attendance requirements as per the University Regulation.*
- d. The Student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.*
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.*

OUTCOME BASED EDUCATION (OBE)
BBA – HONOURS ENTREPRENEURSHIP PROGRAMME
PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

Our BBA – Honours Entrepreneurship programme will produce graduates who will:

PEO1: Develop professional competence to become successful managers and entrepreneurs in the academia, industry or government.

PEO2: Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development

PEO3: Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of practicing management professionals contributing to the country

PEO4: Able to continue their professional development by obtaining advanced degrees in Management or other professional fields

PROGRAMME OUTCOMES (POs):

After the completion of the BBA – Honours (Entrepreneurship) Programme, the student will be able to:

PO1: Disciplinary and Inter - disciplinary Knowledge

Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

PO2: Decision making skill

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

PO3: Integrated problem-solving and research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial

issues in a particular industry or company and propose appropriate managerial solutions to the situation

P04: Critical thinking skill

Evaluate *evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems*

P05: Creative thinking skill

Develop *implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work*

P06: Usage of Modern Technology and Tools

Use *tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy*

P07: Leadership and team work

Develop *a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.*

P08 Ethical Conduct & Sustainability Practices

Act *responsibly and sustainably at local, national, and global levels*

P09 Collaboration & Networking skill

Work *collaboratively and respectfully as members and leaders of diverse teams*

P010 Self-directed and Life – Long learning

Create *goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.*

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PS011 Entrepreneurial perspective

Evaluate *entrepreneurial opportunities for new business ventures, evaluate the potential for business success and consider implementation issues including financial, legal, operational and administrative procedures involved in starting a new business venture*

PS012 Development of a Sustainable Business Model

Develop *a Sustainable business plan and a model and investigate into viability, applicability and suitability in the context emerging environmental and socio-economic challenges*

Bachelor of Business Administration - Honours (Entrepreneurship) Programme Matrix as per National Education Policy

Course Category	I	II	III	IV	V	VI	VII	VIII	Total Credits
PART A: ABILITY ENHANCEMENT COMPULSORY COURSES									
Languages 4Hrs/3Cr	Language 1	Language 1	Language 1	Language 1	-	-	-	-	
	Language 2	Language 2	Language 2	Language 2	-	-	-	-	
Compulsory Courses 3Hrs/3Cr	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Cr	9 Cr	6 Cr	9 Cr	-	-	-	-	30 Cr
PART B: CORE COURSES									
Discipline Specific Core Courses (4Hrs/4Cr)	Perspectives in Management	Financial Accounting	Human Resource Management	Financial Management	Cost Accounting	Costing for Business Decisions	Management Accounting	Operations Research	
	Business Mathematics and Statistics	Organisational Behaviour	Production and Operations Management	Marketing Management	Income Tax I	Income Tax II	Corporate Tax	Sustainable Business Development	
	Fundamentals of Entrepreneurship	Business Environment	Managerial Economics	Business Opportunity Identification	Business Modelling and Planning	Venture Establishment	Business Strategy and Competitive Management	Global Entrepreneurship	
					Project Management	Business Ethics and Corporate Governance			
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Electives (4 Hrs /3Cr)	-	-	-	-	Elective I	Elective II	Elective III	Elective IV	
Skill Enhancement Courses-Skill Based (2 Hrs/2 Cr)	Digital Fluency		Artificial Intelligence	Financial Education and Investment Awareness	-	-	-	-	
Vocational Enhancement Courses (3Hrs/3Cr)	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Internship 2 Cr/4 Cr	-	-	-	-	Start up Internship 2 Cr	Corporate Internship 2 Cr	-	Internship 4 Cr	
Research Methodology (4hrs/4 Cr)	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project (12 Cr)	-	-	-	-	-	-	-	Research Proposal Formulation & Project	
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	22 Cr	22 Cr	155 Cr
PART C: SKILL ENHANCEMENT COURSES- VALUE BASED									
Foundation Courses Extension Activities Extra-Curricular Activities	Psychological Well-being (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Yoga (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	-	-	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	-	-	-	-	8 Cr

**BACHELOR OF BUSINESS ADMINISTRATION –
HONOURS (ENTREPRENEURSHIP)
COURSE STRUCTURE
SEMESTER V**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	M3 21 DC 501	<i>Cost Accounting</i>	<i>DSC-13</i>	<i>3+0+2</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
2	M3 21 DC 502	<i>Income Tax 1</i>	<i>DSC-14</i>	<i>3+0+2</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
3	M3 21 DC 503	<i>Project Management</i>	<i>DSC-15</i>	<i>4+0+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
4	M3 24 DC 504	<i>Business Modelling and Planning</i>	<i>DSC-16</i>	<i>4+0+0</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>4</i>
5		<i>Discipline Specific Elective I</i>	<i>DSE-1</i>	<i>3+0+1</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>
6		<i>Vocational Enhancement Course</i>	<i>VEC-1</i>	<i>3+0+1</i>	<i>60</i>	<i>40</i>	<i>100</i>	<i>3</i>
7	M3 21 ST 501	<i>Startup Internship</i>	<i>SEC-SB</i>	<i>0+0+2</i>	<i>-</i>	<i>50</i>	<i>50</i>	<i>2</i>
TOTAL					360	290	650	24

**BACHELOR OF BUSINESS ADMINISTRATION – HONOURS
(ENTREPRENEURSHIP)
COURSE STRUCTURE
SEMESTER VI**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	M3 21 DC 601	<i>Costing For Business Decisions</i>	DSC-17	3+0+2	60	40	100	4
2	M3 21 DC 602	<i>Income Tax II</i>	DSC-18	3+0+2	60	40	100	4
3	M3 24 DC 603	<i>Venture Establishment</i>	DSC-19	3+0+2	60	40	100	4
4	M3 21 DC 604	<i>Business Ethics & Corporate Governance</i>	DSC-20	3+0+1	60	40	100	4
5		<i>Discipline Specific Elective II</i>	DSE-2	3+0+1	60	40	100	3
6		<i>Vocational Enhancement Course</i>	VEC-2	3+0+1	60	40	100	3
7	UG 21 CO 601	<i>Corporate Internship</i>	SEC-SB	0+0+2	-	50	50	2
TOTAL					360	290	650	24

SEMESTER – VI

M3 21 DC 601: COSTING FOR BUSINESS DECISIONS

COURSE OBJECTIVES:

The course aims to provide knowledge about various methods of budgetary control, various aspects of marginal, standard and relevant costing and to acquire the ability to use information determined through cost accounting for tactical decision-making purpose.

Module 1 - Budgetary Control **10 Hours**

Meaning – Budget – Budgetary control and Budgeting – Need-Objectives and Functions Advantages and Limitations – Requirements of a good Budgeting system - Process involved in Preliminaries for operation of Budgetary Control – Classification – Preparation of cash and flexible budget only.

Module 2 - Marginal Costing **10 Hours**

Meaning of Marginal Cost – Meaning of Marginal Costing – Distinction between Absorption Costing and Marginal Costing- Cost Volume Profit Analysis- Break Even Analysis – Break even chart – Profit Volume ratio – Margin of safety – Limiting factor

Module 3 - Tactical Decision Making **15 Hours**

Short term and Long term Decision Making – Parameters in Decision Making – Quantitative and Qualitative Factors to be considered – Fixation of selling price – Make or Buy Decision- Utilizing spare capacity – Product Mix Decision- Adding or Dropping a Product Line – Plant Shut Down Decisions.

Module 4 - Standard Costing **10 Hours**

Meaning of Standard Costing – Advantages of Standard Costing- Steps involved in Standard Costing – Analysis of Variances- Material Variances – Labour Variances (Simple problems)- Overhead Variances (Concept only).

Module 5 - Relevant Costing **7 Hours**

Relevant Costing - Analysis of Relevant Costs with other concept-simple problems

Module 6 - Neo Concepts in Decision Making **8 Hours**

Activity Based Costing – Cost object – Cost Driver – Steps in Activity based Costing – Uses and Criticisms of Activity Based Costing- Emerging costing standards – Average revenue per user, cost per footfall, cost per cubic feet/sq. meter, gross tons per km, and industry wise applicability - Life Cycle Costing – Product Life Cycle - Life cycle costs – Benefits of Life cycle Costing Target Costing – Meaning – Process involved in Target Costing – Value engineering Review in Target Costing Kaizen Costing – Meaning- Relevance, Balance Score Card – Perspectives involved in Balance Score Card.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- i. Prepare a cash budget for your home, as if you are the only earning member of the family.*
- ii. Prepare an expenditure budget for the year, to be submitted to your parents, asking them how much they should fund you for your Final year studies in Bangalore, as if you are staying in a paying guest accommodation.*
- iii. Identify and classify various expenditures of six public sectors and six non-governmental organizations into relevant cost and irrelevant cost.*
- iv. Identify the areas in which Activity Based information is used for decision making and make a report.*
- v. Conduct a comparative study of Marginal Costing and absorption costing of two different industries and find out their pattern of calculation of profits.*
- vi. List various activity areas of a large scale manufacturing unit and identify their cost drivers.*

COURSE OUTCOMES:

- i. After completion of the course the students will be able to*
- ii. Employ the process of budgetary control by using Cash and Flexible Budgets*

- iii. *Generate decisions on Cost, Volume and Profit by using Marginal Costing Technique.*
- iv. *Utilize the tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions*
- v. *Use the Standard costing technique to analyze and control variance.*
- vi. *Apply Relevant costing in accordance with the merit of the Case*
- vii. *Justify usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.*

Books for Reference:

- *Arora M.N, A Textbook of Cost and Management Accounting, Latest Edition, Delhi, Vikas Publishing House.*
- *Charles T. Horngren, Gary L. Sundem, William O. Stratton, Introduction to Management Accounting, Latest Edition, Bengaluru.*
- *Khan M.Y & Jain P.K., Management Accounting: Text, Problems and Cases, Latest Edition, Delhi, McGraw Hill.*
- *Maheshwari S.N, A Textbook of Accounting for Management, Latest Edition, Delhi, Vikas Publishing House.*
- *Pandey L.M., Management Accounting, Latest Edition, Delhi, Vikas Publishing House.*

Provisions with respect to Carry Forward and Set Off of Losses in respect to Assessment of an Individual (Theory only)

Module 6 - Tax Liability of Individuals

10 Hours

Computation of total taxable income and tax liability of an Individual

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- 1. Chart of capital gains index numbers.*
- 2. Table of rates of TDS.*
- 3. Filing of Income tax returns.*
- 4. List of enclosures for IT returns.*
- 5. Tax planning.*

COURSE OUTCOMES:

After completion of the course the students will be able to

- 1. Illustrate the concepts and features of assessment of profits and gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.*
- 2. Compute Short term and Long term capital gains of an Individual assessee who is involved in Business and Profession.*
- 3. Compute Taxable Income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.*
- 4. Compute Gross Total Income of an Individual assessee after taking into account deduction u/s 80.*
- 5. Illustrate the mechanism of carry forward and set off of losses of an Individual assessee who is involved in Business and Profession.*
- 6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.*

BOOK FOR REFERENCE:

- *Dr. Ahuja Girish & Dr. Gupta Ravi, Income Tax, New Delhi, Wolters Kluwer India Private Limited, Latest Edition*
- *Gaur V.P., Narang D.B, Gaur Puja & Puri Rajeev, Income Tax, 1 Delhi, Kalyani Publishers, Latest Edition*
- *Lal B.B. and Vashisht N., Direct Taxes , Delhi, Konark Publisher Ltd., Latest Edition*
- *Dr. Mehrotra & Dr. Goyal, Direct Taxes, Law and Practice, Agra, Sahitya Bhavan Publication, Latest Edition*
- *Pagare Dinakar, Law and Practice of Income Tax, New Delhi, Sultan Chand and Sons, Latest Edition*
- *Prasad Bhagwathi, Direct Taxes, Law and Practice, New Delhi, Wishwa Prakashana, Latest Edition*
- *Dr. Singhania K Vinod, Direct Taxes, Law and Practice, Mumbai, Taxmann Publication, Latest Edition*

strategies.

Module 4 - Business Metrics

10 Hours

Launching the product or service: market readiness, go-to-market strategy, and timing, product-market fit analysis; Digital product launches and use of analytics tools (Google Analytics, Mixpanel); Operational metrics: KPIs, performance measurements; Financial metrics: Return on Assets, liquidity, balance sheet health; Marketing metrics: ROI, ROAS (Return on Advertising Spend), CLV (Customer Lifetime Value), CAC (Customer Acquisition Cost), customer journey mapping ,importance of CRM tools to measure customer satisfaction and retention, use of A/B testing and other data-driven marketing approaches.

Module 5 – Organisation Operations

10 Hours

Production Operations: production methods (separation, modification), Identifying and converting customer needs into specific products or services; Operations management software and supply chain management tools (e.g., ERP)- digital transformation in operations- automation and AI tools in production and customer service management (e.g., chatbots, CRM systems)

Outsourcing: areas, maintaining control, rules and standards of outsourcing; Banking: Lending, investment banking, and digital banking technologies (e.g., fintech, blockchain for payments); Technology in communication, marketing, customer service, and productivity.

Sustainability in Operations: carbon credits, carbon footprint reduction strategies and environmental compliance

Module 6 – Strategic Planning and Execution

10 Hours

Business strategy definition and importance, aligning strategy with business goals, Competitive advantage models (Porter's Five Forces, Cost Leadership, Differentiation) Strategic Planning -Strategic planning tools (BCG Matrix, Ansoff Matrix, Growth Strategy Frameworks), Setting SMART goals and objectives; Aligning strategy with market trends Execution and Risk Management - Performance metrics and KPIs; Risk management and contingency planning; Scenario planning and decision-making models; Pivoting and scaling the business

Skill Development

These activities are as per the practical requirement of NEN, the Faculty member can innovate

1. *Venture Voyage-Give the students a business and ask them to*

- come with a name and logo. Also ask the students to create a Business Essentials Checklist,*
- 2. Identify the investment required to run the business, regulatory tasks to be performed, marketing activities to be undertaken and human resource needs*
 - 3. Prepare a Business Plan and presented in class*
 - 4. Campus Company- Ask the students to run an enterprise on campus. At the end of the course of the enterprise ask the student to submit a report of their experience*
 - 5. The students can take up an internship at a start-up. At the end of the tenure the students need to submit a report of their work experience and a detailed information of the firm that they worked for.*
 - 6. International expansion considerations and cross-border trade regulations-*

COURSE OUTCOMES:

After completion of the course the students will be able to:

- 1. Analyse the political, economic and social environmental factors that determines the establishment of a venture*
- 2. Examine the implications of legal and regulatory aspects that need to be observed while starting up a new venture.*
- 3. Evaluate business plan and its relevance by using market & industry analysis*
- 4. Generate financing options for start-up in alignment with prospective investor's objectives.*
- 5. Plan for launching the product or service into the market by using operation, KPI & financial matrix.*
- 6. Convert customer needs into a specific product and service in line with proposed financial plan , marketing plan and operational plan*

Books for Reference:

- Alex Wilmerding, Term Sheets & Valuations - A Line by Line Look at the Intricacies of Term Sheets & Valuations, Latest Edition, California, Aspatore Books.*
- Andrew Romans, the Entrepreneurial Bible to Venture Capital: Inside Secrets from the Leaders in the Startup Game, Latest Edition, Delhi, McGraw-Hill Education.*

- *Brad Feld & Jason Mendelson Dick Costolo, Venture Deals: Be Smarter Than Your Lawyer and Venture Capitalist, Latest Edition, New Jersey, Wiley Publishers.*
- *Bradley Miles, Break into VC: How to Break into Venture Capital and Think like an Investor Whether You're a Student, Entrepreneur or Working Professional, Latest Edition, California, Create Space Independent Publishing.*
- *David Gladstone & Laura Gladstone, Venture Capital Investing: The Complete Handbook for Investing in Private Businesses for Outstanding Profits, Latest Edition, New Jersey, FT Press.*
- *Harm de Vries & Menno van Loon, Venture Capital Deal Terms: A guide to negotiating and structuring venture capital transactions, latest Edition, California, CreateSpace Independent Publishing Platform.*
- *Jeffrey Busgang, Mastering the VC Game: A Venture Capital Insider Reveals How to Get from Start-up to IPO on Your Terms, Latest Edition, USA, Penguin Publishing.*
- *Louis C. Gerken & Wesley A. Whittaker, The Little Book of Venture Capital Investing: Empowering Economic Growth and Investment Portfolios, Latest Edition, New Jersey, Wiley Publishers.*
- *Stephen R. Poland, Founder's Pocket Guide: Startup Valuation, Latest Edition, North Carolina, 1x1 Media.*

SEMESTER VI

M3 21 DC 604: BUSINESS ETHICS AND CORPORATE GOVERNANCE

COURSE OBJECTIVES:

The course aims to develop in learners an understanding of the concept of Business Ethics and its application in business decision making using sustainable business practices.

Module 1 – Introduction to Ethics

6 Hours

Meaning and scope – principles of personal ethics – principles of professional ethics- values and ethics – business ethics – need for business ethics– reasons behind unethical behaviour Source of ethical conflicts, consequences of ethical behaviour – corporate governance ethics- code of conduct and ethics for managers

Module 2 - Ethical Theories and Models

12 Hours

Ethical relativism and absolutism – role of ethical theories in business Classification of ethical theories: Consequentiality or Teleological theories – Utilitarianism – Egoism Non consequentialist or Deontological theories – Kantian theories - Other normative theories: stockholder, stakeholder, social contract, and trusteeship theories.

Module 3 - Ethical Decision Making

12 Hours

Implications of unethical issues in different functional areas of business like finance, Human Resource and marketing – Economic ideologies: Capitalism, Socialism and Communism -Economics and Business Ethics – Global Business Practices – Consumerism, Human Rights, Healthcare and Labour – Sustainable Development. Ethical models – Tucker’s 5 question model - American Accounting Association model – Ethical Decision Making Process.

Module 4 – Business Law and Ethics

10 Hours

Business Code of Conduct and Ethics, Legal and Ethical issues in Business –Law, Judicial System and Business Ethics - Indian Constitution and Business, Prominent features of Monopoly and

Restrictive trade practices- MRTP & Foreign Exchange Management Act (FEMA), Business Law v/s Ethics

Module 5 - Corporate Social Responsibility (CSR) 12 Hours

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance – Ethics in functional areas of Business – insider trading, whistle blowing etc. CSR provisions under the Companies Act 2013; Safeguard against unethical Behaviour.

CSR Committee; CSR Models, Codes, and Standards on CSR – Case studies

Module 6 - Corporate Governance 8 Hours

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance - World Bank's guidelines (basics only) – OECD principles (basics) – Sarbanes-Oxley Act 2002 (important clauses)

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

- 1. Grounding in philosophy of ethics and various debates on ethical practice and judgment.*
- 2. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.*
- 3. Conduct a group assignment on “The relationship between Business houses and Society in Indian Context and associate the same with respect to the various ethical models studied”*
- 4. Mini Project: Collect details of unethical practices by businesses in today's context in the areas of Production, Marketing, HRM, and Financial services and make a report.*
- 5. Conduct Role plays and discuss Case studies related to ethical issues in business with respect to India.*

COURSE OUTCOMES

After completion of the course the students will be able to:

- 1. Illustrate the role of code of conduct and consequences on ethical Business and corporate governance level*
- 2. Enumerate the role of ethical theories in building Business ethics*
- 3. Illustrate the ethical decision making models and its application in the functional areas of business.*
- 4. Evaluate the evolution and benefits of corporate Social responsibilities in India and its compliances as per provisions of Indian companies Act.*
- 5. Examine the Corporate Governance practices in India and its influence as per guidelines of World Bank on corporate Governance ethics.*

BOOK FOR REFERENCE:

- Fernando. A.C., Business Ethics, an Indian Perspective, New Delhi, Latest Edition, Pearson.*
- Jennings M., Business Ethics, Latest Edition, California, South- Western College/West.*
- Laura Hartman, Business Ethics, Latest Edition, Pennsylvania, McGraw-Hill Education.*
- Routledge Ethics, A Contemporary Introduction (Routledge Contemporary Introductions to Philosophy), Latest Edition, Oxford shire, Routledge publisher.*
- Velasquez Manuel G., Business Ethics Concepts and Cases, Latest Edition, New Delhi, Prentice Hall India Learning Private Limited.*