

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 V

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

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.

- The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.*
- 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%.*
- The students shall be informed about the modalities well in advance. The evaluated assignments during component I*

(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:

P01: Disciplinary and Inter - disciplinary Knowledge

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

P02: 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.

P03: 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	-	-	-	-	

**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

SEMESTER – V
M3 21 DC 501: COST ACCOUNTING

COURSE OBJECTIVES:

The students will be able to develop a comprehensive understanding of cost accounting principles, including the preparation and analysis of cost statements, material control using various inventory valuation methods, labour cost computation using multiple systems, overhead allocation and apportionment, and reconciliation of cost and financial accounts

Module 1: Basic Concepts

8 Hours

Meaning – Cost accounting – Cost accountancy – Costing – Cost Accounting and Management– Objectives of Cost Accounting – Cost Accounting Vs. Financial Accounting – Cost Accounting Vs. Management Accounting – Advantages of Cost Accounting – Methods of Costing – Techniques (Types) of Costing – Difficulties in installation of a Costing System – Arguments against Cost Accounting – Cost Centers – Cost Units – Cost Accounting Departments.

Module 2: Cost, Concepts and Classification

10 Hours

Cost – Expenses – Losses – Classification of Costs – Natural Classification of Costs – Cost Behaviour (in Relation to changes in output or activity or Volume – Degree of Traceability to the Product – Association with the Product – Functional Classification of Costs – Costs of Control– Cost Statement or Cost Sheet – Tender and Quotation-Job Cost Sheet.

Module – 3: Material Control and Material Costing

10 Hours

Materials – Concepts and objectives of Material Control – Organization for Material Control – Purchasing and Receiving Procedure – Some issues in Materials Procurement – Stores Organization. Costing Material Received – Costing material issues (FIFO, LIFO, simple and weighted average method only).

Module – 4: Labour Costs: Accounting and Control

10 Hours

Introduction – Direct Labour and Indirect Labour – Organization for Labour Control – Wage Systems – Incentives Wage Plans – Labour Turnover – Treatment of Labour Cost Related Items – Methods of Remunerating Labour – Time and Piece Rate System- Halsey and Rowan Premium Systems - Taylor and Merrick's differential piece rate system.

Module – 5: Overheads Distribution

12 Hours

Concept – Classification of Overheads – Factory Overhead– Fixed, Semi – Variable and Variable – Factory Overheads – Accounting and Distribution – Collection and Codification of Factory Overheads – Allocation and apportionment of factory overheads – Apportionment of service departments - Overheads to producing departments (Repeated and Simultaneous Equation Method) – Absorption of Factory Overhead (Machine Hour Rate).

Module – 6: Reconciliation of Cost and Financial Accounts 10 Hours

Need for reconciliation- Reasons for difference in Profits - Method or procedure of Reconciliation- Problems on Reconciliation of cost and financial accounts.

Skill Development:

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

- i. Analyze the methods of costing adopted by industries located in the region.*
- ii. Classify the materials consumed in any two organizations of your choice and prepare a store ledger depicting the method of material control used by the firms.*
- iii. Illustrate a specimen of a bin-card.*
- iv. Design a specimen of stores ledger using various tools of material control.*
- v. List out the various expenses of two companies and prepare the cost sheet.*

COURSE OUTCOMES:

After completion of the course the students will be able to

1. *Explain the concepts, Methods and techniques of Cost accounting.*
2. *Prepare a Cost statement/Cost sheet on the basis of cost behavior.*
3. *Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.*
4. *Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.*
5. *Compute statement showing Allocation and Apportionment of over heads.*
6. *Compute statement showing the reconciliation of cost and financial accounts*

Books for Reference:

- *Arora M. N., Cost Accounting: Principles and Practice, Latest Edition, Noida, Vikas Publishing house.*
- *Drury Colin, Management and Cost Accounting, Latest Edition, Delhi , Cengage Learning India Pvt. Ltd..*
- *Jain S. P. & Narang K. L., Cost and Management Accounting., Latest Edition, New Delhi, Kalyani Publishers.*
- *Kishore M Ravi, Cost and Management Accounting, Latest Edition, New Delhi, Taxmann.*
- *Prof. Lal Jawahar & Dr Srivastava Seema, Cost Accounting, Latest Edition, Delhi, McGraw Hill HED.*
- *Lall Nigam, Sharma G.L., Theory and Techniques of Cost Accounting, Latest Edition, New Delhi, Himalaya Publishing House.*
- *Dr. Maheshwari S. N. & Mittal, Elements of Cost Accounting, Latest Edition, Delhi, Mahavir Publications.*

SEMESTER V

M3 21 DC 502: INCOME TAX I

COURSE OBJECTIVES:

The course aims to provide knowledge of the various provisions of income-tax in India and enable the learners to apply such provisions to compute total income and tax with respect to income from salary and house property.

Module 1 - Introduction

6 Hours

Brief history of Income Tax – Legal Frame work – Cannons of Taxation – Finance Bill – Scheme of Income Tax, Income Tax Authorities-Income tax officer and powers and functions, CBDT- powers and functions ,Commissioner of Income Tax- powers and functions ,Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview

Module 2 - Important Definitions

10 Hours

Definition: Assessee – Person – Assessment Year – Previous Year– Income – Gross Total Income – Total Income, Exempted Incomes- Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income).

Module 3 - Revenue and Capital Items

2 Hours

Revenue and Capital- Receipts- Expenditure-Losses

Module 4 - Residential Status & Incidence of Tax

8 Hours

*Residential status– Resident – Ordinary & Not ordinary and Non-Resident of individual with incidence of tax – HUF & company
Residential status only*

Module 5 - Income from Salary

20 Hours

Income from Salary – Features of Salary Income – Basic Salary– Allowance – Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 – Problems.

Module 6 - Income from House Property

14 Hours

Introduction – Annual value under different situations (self- occupied – let out – partly self- occupied partly let out – portion wise and time wise) – deductions (u/s 24) – problems

Skill Development:

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

- 1. Fill in Form No. 49A (PAN) and 49B*
- 2. Filing of Income Tax Returns*
- 3. Identify and make a List of enclosures to be made along with IT returns (with reference to salary & H.P)*
- 4. Preparation of Form-16*
- 5. Computation of Income Tax and the Slab Rates for your parents/neighbor.*
 - i. Computation of Gratuity with imaginary figures.*
 - ii. Prepare a Chart on perquisites.*

COURSE OUTCOMES:

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

- i. Describe the functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.*
- ii. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.*
- iii. Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature.*
- iv. Identify the Residential Status and Incidence of Tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.*
- v. Show the computation of Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.*
- vi. Show the computation of Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.*

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. Singhanian K Vinod, Direct Taxes, Law and Practice, Mumbai, Taxmann Publication, Latest Edition*

SEMESTER V

M3 21 DC 503: PROJECT MANAGEMENT

COURSE OBJECTIVES:

The students will be able to develop a comprehensive understanding of project management, including the selection of appropriate structures, conducting feasibility studies, evaluating project profitability using capital budgeting techniques, creating project plans and schedules using networking techniques, comparing financing options, and identifying key characteristics of effective project managers and leadership issues in managing project teams and stakeholders

Module - 1: Nature & Content of Project Management 10 Hours

Project – Classification – Importance of Project Management – An Integrated Approach – Project Portfolio Management System- The Need – Choosing the appropriate Project Management Structure: Organizational considerations and project considerations – steps in defining the project – Project Rollup – Process breakdown structure- Responsibility Matrices – External causes of delay and internal constraints.

Module 2: Project Identification, Feasibility and Formulation 8 Hours

Project feasibility studies - Opportunity studies, General opportunity studies, specific opportunity studies, pre-feasibility studies, functional studies or support studies, feasibility study – components of project feasibility studies – Managing Project resources flow

Project planning to project completion: Pre-investment phase, Investment Phase and operational phase – Project Life Cycle – Project constraints

Module 3: Project Evaluation 12 Hours

Project Evaluation under certainty - Net Present Value (Problems- Case Study), Benefit Cost Ratio, Internal Rate of Return, Urgency, Payback Period, ARR – Project Evaluation under uncertainty – Methodology for project evaluation – Commercial vs. National Profitability – Social Cost

Benefit Analysis, Commercial or National Profitability, social or national profitability.

Module 4: Developing a Project Plan

12 Hours

Developing a Project Plan - Developing the Project Network - Constructing a Project Network- PERT - CPM - (Problems) Crashing of Project Network (Concept only) - Resource Leveling and Resource Allocation - how to avoid cost and time overruns? - Steps in Project Appraisal Process - Project Control Process - Control Issues - Project Audits - the Project Audit Process - project closure - team, team member and project manager evaluations.

Module 5: Project Financing

8 Hours

Project Financing-Financing of Projects- Financing of Infrastructure Projects - Venture Capital and Private Equity - Investment Banking

Module 6: Project Management

10 Hours

Managing versus leading a project - managing project stakeholders- social network building (Including management by wandering around)- qualities of an effective project manager- managing project teams - Five Stage Team Development Model - Situational factors affecting team development - project team pitfalls. Impact of Technology and Digitalisation on Project Management.

Skill Development:

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

i. Prepare a Project Life Cycle chart highlighting the different phases and also the constraints if any:

- ii. Conduct a Project analysis - Identify a major project and conduct its feasibility study.*
- iii. Download a free application software for project evaluation and monitoring on open source and conduct a basic project evaluation on the same.*

COURSE OUTCOMES:

After completion of the course the students will be able to

- 1. Describe the nature and content of Project Management in order to choose an appropriate Project Management Structure.*
- 2. Justify the use of project feasibility studies and its implications in the selection of best available project.*
- 3. Examine the projects of both Commercial and National profitability by using appropriate capital budgeting Technique both under certainty and uncertainty situations.*
- 4. Design a project Plan and schedule by using Project Networking technique*
- 5. Choose a Project financing option of Venture Capital and/ or Private Equity and Investment Banking on considering associated risks.*
- 6. Explain the desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stake holders.*

Book for Reference:

- Arun Kanda, Project Management, Latest Edition, Delhi, PHI Learning,.*
- Harold R. Kerzner: Project Management – Case studies, latest Edition, Delhi, Wiley publication.*
- Kamaraju Ramakrishna, Essentials of Project Management, Latest Edition, Delhi, PHI Learning.*
- Kim Heldman: Project Management Jump start, Latest Edition, Delhi, Wiley Publications.*
- Kirandeep Kaur, Project Management, Latest Edition Delhi, Kalyani Publishers.*
- Larry Richman: Improving your Project Management Skills, Latest Edition, Amacom.*
- Nagarajan K., Project Management, Latest Edition, Delhi, New age international publishers.*

- *Panneerselvam P. & Senthilkumar R., Project Management, Latest Edition, Delhi, PHI Learning.*
- *Prasanna Chandra, Planning, Analysis, Selection, Implementation and Review, Latest Edition, Delhi, Tata McGraw Hill Publications.*
- *Sontakki V.C., Project Management, Latest Edition, Delhi, Himalaya Publishing house*

SEMESTER V

M3 24 DC 504: BUSINESS MODELING AND PLANNING

COURSE OBJECTIVES:

The students will be able to differentiate between entrepreneurship ventures and social entrepreneurship. It helps them to develop a business model for a hypothetical business proposition. It enables them to apply Iterating technique to refine the Minimum Viable Product (MVP). They will be able to assess the implication and applicability of digital technologies in the context of venture and customer development. Students will be able to plan the key activities required to be performed to give a concrete shape to the chosen business model. It helps them to determine the cost, revenue & pricing of feasible business plan on the lines of lean business financing.

Module 1 - Entrepreneurship Ventures and Social Entrepreneurship **10 Hrs**

Shared Leadership and its importance in an entrepreneurial venture-building a team-Importance of a co-founder in entrepreneurial venture-hiring team- Shared Leadership approach- Leadership roles –Creation of Job Description templates.

Social Entrepreneurship - difference between Non-profit and Not for Profit-Business- opportunities and challenges.

Module 2 - Business Modelling **10 Hrs**

Business Model- Meaning – purpose, Designing a Business Model Canvas - blocks of the Business Model Canvas - interconnectivity - the nine blocks of the Business Model Canvas - first cut of the filled Business Model Canvas to present the Business Model.

Module 3 - Iterating the MVP **10 Hrs**

Concepts: Iterating the Minimum Viable Product (MVP) at regular intervals-significance of the MVP Board -Analysing the test/

experiment results to refine MVP- Process and timing to pivot in order to ensure success for business.

Practical Application- Role of MVP Board in iterating the MVP at regular intervals - experiment results to refine the MVP - tracking all iterations.

Module 4: Digital Presence for Ventures and Customer Development 14 Hrs

Need for building a digital presence- types of digital channels- digital channel reliability to business-Identifying the digital channel that is suitable for business-Creating a social media plan for business.

Customer Development - Importance of Customer Acquisition- Creation of a Customer Acquisition plan- Creating a Customer Relationship -building strong relationships with customers- - role of media channels in promotions-Creation of a media planner for venture- role of sales and distribution channels in a product's journey to its customers-Designing a distribution strategy for a venture.

Module 5 - Operations Management 10 Hrs

Key Activities in business- types of Key Activities - Key Resources - different categories of Key Resources as per the business type- Key Partners in a business- Key Partners/Partnerships that a business can engage with- need to have a formal legal business structure- need for compliance while launching business- compliance norms of the country.

Module 6 - Lean Business Financing 6 Hrs

Estimated costs, revenues, and pricing for determination of business feasibility/profitability- Bootstrapping – functioning of a lean business- sources and uses of funds raised through bootstrapping.

Skill Development

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

- 1. Entrepreneurial Style Quiz*
- 2. Investor Hunt.*
- 3. Investor Score card*

COURSE OUTCOMES:

After completion of the course the students will be able to

- 1. Distinguish between entrepreneurship ventures and social entrepreneurship.*
- 2. Design a business model for a hypothetical business proposition.*
- 3. Apply Iterating technique to refine the Minimum Viable Product (MVP)*
- 4. Evaluate the implication and applicability of digital technologies in the context of venture and customer development.*
- 5. Outline the key activities required to be performed to give a concrete shape to the chosen business model.*
- 6. Determine the cost , revenue & pricing of feasible business plan on the lines of lean business financing*

Books for Reference:-

- John Mullins, The New Business Road Test: What Entrepreneurs and Executives Should Do, Latest Edition, London, FT Publishing International.*
- John Mullins & Randy Komisar, Getting to Plan B: Breaking Through to a Better Business Model, New York, Harvard Business Review Press.*
- John Mullins, The New Business Road Test: What Entrepreneurs and Executives Should Do Before Writing a Business Plan, Latest Edition, London, FT Publishing International.*
- Handbook for Entrepreneurs, Entrepreneurship Development of India, UK, Oxford Publications.*