

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

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 PROGRAMME:

- 1. To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management.*
- 2. To incorporate extensively – along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness.*
- 3. To promote knowledge through research – both applied and conceptual, relevant to management studies.*
- 4. To enhance the decision-making skills and administrative competence of students.*
- 5. 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 Honours 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-YEARS 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 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 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</i>

	<i>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>

VI. 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 in Business Administration</i>	<i>149</i>
<i>Bachelor Degree with Honours in Business Administration</i>	<i>193</i>

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

VII. 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.*
- 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
BACHELOR OF BUSINESS ADMINISTRATION –
HONOURS

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

Our BBA – Honours 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 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

Develops, 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 OUTCOME (PSOs)**PS011: Entrepreneurial perspective**

Develop, organize and manage a business venture along with any of its risks. (Sustainable business Models)

PS012: Global perspectives and multicultural

Create effective and appropriate interaction and Team work with people of different nationalities and cultures, demonstrating respect for social, cultural and Linguistic diversity at the local, national and international level.

Bachelor of Business Administration – Honours 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	Fundamentals of Accounting	Business Law	Cost Accounting	Costing for Business Decisions	Management Accounting	Operations Research	Business Information System	
	Business Mathematics and Statistics	Organisational Behaviour	Financial Management	Marketing Management	Income Tax I	Income Tax II	Corporate Tax	Sustainable Business Development	
	Managerial Economics	Business Environment	Human Resource Management	Entrepreneurship Development	Productions and Operations Management	Strategic Management	Project Management	Forex Management	
	-	-	-	-	Company Law and Secretarial Practice	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)	Digit al 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)	-	-	-	-	Social 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	155Cr
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
Total Credits	25 Cr	26 Cr	25 Cr	25 Cr	24 Cr	24 Cr	22 Cr	22 Cr	193 Cr

BACHELOR OF BUSINESS ADMINISTRATION- HONOURS
COURSE STRUCTURE
SEMESTER VI

SL. No.	Course Code	Title of the Course	Categor y of Course	Teachin g Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	M1 21 DC 601	Management Accounting	DSC-17	3+0+2	60	40		4
2	M1 21 DC 602	Income Tax II	DSC-18	3+0+2	60	40	100	4
3	M1 21 DC 603	Strategic Management	DSC-19	3+0+2	60	40	100	4
4	M1 21 DC 604	Business Ethics & Corporate Governance	DSC-20	3+0+1	60	40	100	4
5		Discipline Specific Elective II	DSE-2	3+0+1	60	40	100	3
6		Vocational Enhancement Course	VEC-2	3+0+1	60	40	100	3
7	M1 21 SO 501	Corporate Internship	SEC-SB	0+0+2	-	50	50	2
8	TOTAL				360	290	650	24

SEMESTER VI

M1 21 DC 601: MANAGEMENT ACCOUNTING

COURSE OBJECTIVES:

The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Module 1 – Introduction to Management Accounting 5 Hours

Meaning – Objectives – Nature and Scope of Management Accounting– Role of Management Accountant – Relationship between Financial Accounting – Cost Accounting and Management Accounting

Module 2 - Financial Statement Analysis 10 Hours

Meaning and Concept of Financial Analysis – Importance - - Types of Financial Analysis – Methods of Financial Analysis – Problems on Comparative Statements – Common Size Statements – Trend Analysis.

Module 3 - Ratio Analysis 15 Hours

Meaning – Importance – Utility of Ratios – Classification of Ratios– Calculation and Interpretation of Ratios – Preparation of Income Statement and Balance Sheet with Ratios.

Module 4 - Fund Flow Analysis 13 Hours

Meaning–Concept of Fund and Funds Flow Statement–Uses and Significance of Funds Flow Statement – Procedure for Preparing FFS– Schedule of Changes in Working Capital – Statement of Sources and Application of Funds

Module 5 - Cash Flow Analysis 12 Hours

Cash Flow Analysis – Meaning and Concept – Comparison between Funds Flow and Cash Flow Statements – Uses and Significance of CFS – Preparation of Cash Flow Statement as Per Accounting Standards. (Ind AS 7)

Module 6 - Management Reporting

5 Hours

Methods of Reporting – Requirements of a Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of Reports under Different Situations

Skill Development:

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

- i. *Collect financial statements of any one organization for two years.*
- ii. *Calculate ratios based on the above financial statement: Profitability ratios – Gross Profit Ratio – Net Profit Ratio – ROCE – Current Ratio – Liquid Ratio.*
- iii. *Prepare Fund flow/Cash flow statements with imaginary figures as per Accounting Standards.*
- iv. *Draft an imaginary Management Report.*

COURSE OUTCOMES:

After completion of the course the students will be able to

1. *Describe the role of a Management Accountant in the present scenario*
2. *Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials*
3. *Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark Ratios*
4. *Application of fund under different head of account.*
5. *Analyze the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7*
6. *Compare and contrast the different types of management reporting that arises on the respective situations*

BOOKS FOR REFERENCE:

- ❖ *Batty J, Management Accountancy, Delhi, Macdonald & Evans Ltd, Latest Edition.*
- ❖ *George Foster - Financial Statement Analysis, New Jersey, Prentice Hall, Latest Edition*
- ❖ *Dr. Goyal S.N. & Manmohan, Cost and Management Accounting, Delhi, Sultan Chand & Sons, Latest Edition*
- ❖ *Khan M.Y & Jain P.K., Management Accounting, Delhi, Tata McGraw Hill Publication, Latest Edition*
- ❖ *Made Gowda, Management Accounting, Delhi, Himalaya Publishing House, Latest Edition*
- ❖ *Dr. Maheswari S.N. Advanced Accountancy, Delhi, Vikas Publishing, Latest Edition.*
- ❖ *Pandey I.M, Management Accounting, Delhi, Vikas Publishing House, Latest Edition*
- ❖ *Pillai R. S .N. & Bagavathi - Management Accounting Delhi, S.Chand, Latest Edition*
- ❖ *Reddy P. N. & Appanaiah H.R - Essentials of Management Accounting, Delhi, Himalaya Publishing House, Latest Edition*
- ❖ *Saxena - Advance Cost and Management Accounting, Delhi, Sultan Chand and Sons, Latest Edition*
- ❖ *Sharma R.K. & Gupta Shashi K. - Management Accounting Principles Practice, Delhi, Kalyani Publishers, Latest Edition*

SEMESTER VI
M1 21 DC 602: INCOME TAX – II

COURSE OBJECTIVES:

The students will be able to assess the profits, gains, and taxable income of an individual assessee, including proprietors, doctors, advocates, and chartered accountants, by describing relevant concepts, evaluating capital gains, accounting for deductions and disallowed amounts, understanding the mechanism of loss carry forward and set-off, and computing total taxable income and tax liability.

Module 1 - Profits & Gains of Business or Profession 16 Hours

Meaning of business – Profession – Profits of business or profession– Features of assessment of profits and gains – Rules for adjustment of profit and loss account – Depreciation u/s 32.

Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant

Module 2 - Capital Gains 12 Hours

Meaning and kinds of capital asset – Transfer – Transactions Not regarded as transfer – Full value of consideration – Cost of Acquisition – Cost of improvement – Capital gains exempt from tax. Exemptions from capital gain u/s 54. Problems on computation of short term and long term capital gains

Module 3 - Income from Other Sources 12 Hours

General income – Specific incomes – Treatment of specific incomes– Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module 4 - Deductions from Gross Total Income 8 Hours

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes

Module 5 - Carry forward and Set off of Losses 2 Hours

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.*

BOOKS 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*

SEMESTER VI
M1 21 DC 603: STRATEGIC MANAGEMENT

COURSE OBJECTIVES

To acquaint learners with the concepts of formulation of strategy and building competitive advantage that commensurate with corporate level and business level strategy.

Module 1 - Introduction to Business Policy & Strategy 10 Hours

Business Policy: Definition and Importance of business policy, Purpose of business policy, objectives of business policy, Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement-Goal, Process & Input formulation

Meaning of Strategy – Need for strategic management, process of strategic management, Evolution of Strategic Planning – Strategy v/s. Policy – Role of Strategists Characteristics of corporate, Levels of Strategic Planning - business & functional level strategic management decisions ; Schools of Thought on Strategy Formulation & decision- making, Reasons for failure of strategic management:- Issues Faced in Strategic Planning

Module 2: Strategic Intent and Environmental Appraisal 10 Hours

The concept of Strategic Intent-Fit-Environment appraisal: The concept of environment, The Company and its environment, scanning the environment, relating opportunities and resources based on appraisal of the environment (situation analysis - opportunities and threats analysis). Sources and Techniques- External Analysis-Michael Porter's Five Force Industry Analysis – Value Chain Analysis Internal Analysis- Critical Success Factors (CSF): Key Factor Rating.

Internal analysis: Importance of organization's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain.

Module 3: Strategic Formulation-Corporate and Business Level Strategies 12Hours

Approaches to Strategy formation; Strategic planning: Strategic planning process, strategic plan major strategy options – Corporate Level Strategies- Grand strategy -Stability, Growth- and Expansion- Merger & acquisitions - Types of renewal strategies – retrenchment and turnaround– Combination – Corporate Restructuring Strategies – McKinsey's 7S framework to analyzes firm's organizational design

Business level strategy-SBU (strategic business units), Formulation of competitive strategies: Michael E. Porter's Generic competitive strategies, cost leadership, - Strategic Advantage –decentralization; BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution–Matrix and Profit- Impact of Market Strategy (PIMS) Model.

Module 4 - Strategic Analysis and Choice

12 Hours

Strategic gap analyses -Process of Strategic Choice – focusing in strategic alternatives -horizontal, vertical diversification - active and passive alternatives- Contingency Strategies.

Selection Factors-Subjective Factors of Influencing Choice – Corporate portfolio analysis – BCG Matrix – Limitations of BCG Matrix –GE Nine cell matrix –Product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix-SWOT analysis.

Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card.

Module 5- Strategic Implementation and Evaluation

8 Hours

Activating Strategy – Strategic Organization Structure – Functional– SBU – Project Organization – Matrix Organization – New Design Option – Leadership Style and Cultural Change – Managing Resistance to Change – Managing Conflict –Linking Performance and Pay To Strategies – Evaluation Criteria for Strategies .Process of evaluation – Setting Performance standards – Evaluation techniques for strategic control.

Module 6 - Strategic Control & Corporate Social Responsibility 8 Hours

Strategy Control- Meaning- Importance- Scope- Strategic- surveillance - Relationship between Strategic evaluation and control, operational control, overview of management control, Types of strategic Control – focus on KRA (Key Result Areas) Social responsibilities: The Company and its social responsibilities, Social responsibility for economic growth and sustainability -Triple bottom Line-Social Audit. Ethics and Strategy-Meaning, scope and limitation

Skill Development:

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

- 1. Select a high profile industry such as IT or Entertainment Industry. Identify major Competitors and analyze the type of corporate level of strategies being used by firms.*
- 2. Identify a business group (e.g. Reliance) that has relied extensively on Backward Integration as expansion corporate level strategy. Analyze reasons why company chose to do so.*
- 3. List a few recent instances of Indian companies that adopted diversification strategies and make observations on why these companies diversified and types of diversification used.*
- 4. Pick up several business magazines. Locate corporate reports of different types of companies according to different factors such as industry – size or type. Analyze these reports to identify types of corporate level strategies the companies chosen by you are employing.*
- 5. Analyze the following trends and extrapolate their implications for strategy formulation within companies (i) rising population (ii) crisis in higher education sector (iii) spread of Internet culture (iv) deplorable state of public utilities.*
- 6. Essential Readings: Azhar Kazmi: Business Policy and Strategic Management, Second Edition, Tata McGraw Hill Publications.*

COURSE OUTCOMES

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

- 1. Illustrate a design of a policy that operationalize the Vision and performance*
- 2. Conduct and draw conclusions from external and internal analyzes of an organization's environment and assess their significance for strategic planning*

3. *Choose an appropriate corporate level and Business level strategy that takes into account all the environmental factors of Business firm*
4. *Generate the Strategic analysis and strategic choices after the conducting strategic Gap Analysis*
5. *Develop implementation of strategic plans in setting Performance standards and using Evaluation techniques for strategic control to execute those strategies.*
6. *Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perceptive.*

Book for Reference:

- ❖ *Budhiraja S & Athreya M, Cases in Strategic Management, Latest Edition, New Delhi, Tata McGraw Hill Publications.*
- ❖ *Francis Cherunilam, Strategic Management, Latest Edition, Bombay, Himalaya Publishing House.*
- ❖ *Kazmi Azhar, Strategic Management and Business Policy, Latest Edition, New Delhi Tata McGraw Hill Publication.*
- ❖ *Kourdi Jeremy, Business Strategy (A Guide to Effective Decision Making), Latest Edition, New Delhi, the Economist.*
- ❖ *Pearce II A. John & Robinson Jr B Richard, Strategic Management – Strategy Formulation, Implementation and Control, Latest edition, New Delhi, McGraw Hill Education.*
- ❖ *Rao V. S. P. & Krishna Hari V., Strategic Management – Text and Cases, Latest Edition, New Delhi, Excel Books Publication.*
- ❖ *Sadler M Philip, Strategic Management, Latest Edition, New Delhi.*
- ❖ *Gerry Johnson & Richard Whittington – “Exploring Strategies: - Text and Cases – Eleventh Edition- Pearson Publication.*

- ❖ *Charles W. L. Hill & Gareth R Jones – Strategic Management – An Integrated Approach – Latest Edition – McGraw Hill Publishers.*

SEMESTER VI
M1 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.*

BOOKS 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.*