

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 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 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.

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	-	-	-	-	
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 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	M1 21 DC 501	<i>Costing For Business Decisions</i>	DSC-13	3+0+2	60	40		4
2	M1 21 DC 502	<i>Income Tax 1</i>	DSC-14	3+0+2	60	40	100	4
3	M1 24 DC 503	<i>Productions and Operations Management</i>	DSC-15	4+0+0	60	40	100	4
4	M1 21 DC 504	<i>Company Law and Secretarial Practice</i>	DSC-16	4+0+0	60	40	100	4
5		<i>Discipline Specific Elective I</i>	DSE-1	3+0+1	60	40	100	3
6		<i>Vocational Enhancement Course</i>	VEC-1	3+0+1	60	40	100	3
7	M1 21 SO 501	<i>Social Internship</i>	SEC-SB	0+0+2	-	50	50	2
TOTAL					360	290	650	24

SEMESTER V

M1 21 DC 501: 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.s*

SEMESTER V
M1 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 Salar

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)

- i. *Fill in Form No. 49A (PAN) and 49B*
- ii. *Filing of Income Tax Returns*
- iii. *Identify and make a List of enclosures to be made along with IT returns (with reference to salary & H.P)*
- iv. *Preparation of Form-16*
- v. *Computation of Income Tax and the Slab Rates for your parents/neighbor.*
- vi. *Computation of Gratuity with imaginary figures.*
- vii. *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 CBDT 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.*

Books for Reference:

- ❖ *Bhagwati Prasad, Direct Taxes: Law and Practice, New Delhi, Wishwa Prakashan Publishers, Latest Edition*
- ❖ *Dinakar Pagare, Law and Practice of Income Tax, New Delhi, Sultan Chand & Sons, Latest Edition*
- ❖ *Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic Approach to Taxation, New Delhi, Wolters Kluwer India Pvt. Ltd, Latest Edition*
- ❖ *Lal B.B. & Vashisht N., Direct Taxes: Income Tax, Wealth Tax and Tax Planning, Delhi, Konark Publisher Ltd., Latest Edition*
- ❖ *Dr. Mehrotra H.C. & Dr. Goyal S.P., Income Tax Law and Accounts, Agra, Sahitya Bhavan Publication, Latest Edition*
- ❖ *Narang D.B., Gaur V.P., Income Tax Law and Practice, New Delhi, Kalyani Publications, Latest Edition Dr. Vinod K. Singhanian, Direct Taxes, Mumbai, Taxmann Publication, Latest Edition.*

SEMESTER – V
M1 24 DC 503: PRODUCTION AND OPERATIONS
MANAGEMENT

COURSE OBJECTIVES:

The student should be able to describe the different types of production and responsibilities of production manager, assess the principles and techniques of plant location and lay out and its implications, use appropriate technique of material control, method of purchase and selection of supplier, evaluate the process of production planning and control and statistical process control in the organization, use the concept of standard time and the technique of motion study, classify the types of maintenance and importance of waste management.

Module 1 - Introduction

8 Hours

Meaning, Scope, & Functions- Historical development – Functions & responsibilities of a production manager- relationship of production with other functions & problems-Systems or types of Production

Module 2 - Plant Location & Layout

10 Hours

Factors affecting location, theory -plant layout principles-types of layout-advantages and disadvantages of plant layouts-techniques of plant layout, organization of physical facilities - Building, lighting, safety etc., -protection measures and importance.

Module 3 - Inventory Management

12 Hours

Meaning, Objectives, Material Control –Types, concept of EOQ, systems and techniques, Purchasing – Objectives, Categories of purchasing needs, advantages and disadvantages of centralized and decentralized buying, selection of suppliers, purchasing policies, vendor rating techniques, Value analysis- value engineering, Stores layout system, material handling.

Module 4 - Production Planning & Control

16 Hours

Production planning: Estimating, Routing, Scheduling & Loading

Production Control: Dispatching, Follow up, Inspection & Evaluating & corrective action

Quality Control: Objectives, Statistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Management (TQM),

Quality Control (QC), ISO, Six sigma- Meaning and significance, Lean Management.

Module 5 - Time & Motion Study

8 Hours

Concepts of standard time, method study, work study, time & motion study, charts, diagrams, work measurements.

Module 6 - Maintenance Management & Sustainability 6 Hours

Types of maintenance – merits & demerits, maintenance scheduling, procedure & tools, scrap & surplus disposal, Zero Carbon Emission and Sustainability, Automation – meaning, considerations, advantages & forms of automation.

Skill Development:

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

- i. *Visit any factory of your choice. Identify and analyze the physical facilities provided to the employees and protection measures taken by the factory for its employees.*
- ii. *Identify and analyze the functions of materials management in an organization.*
- iii. *Visit a company of your choice and make a chart depicting the plant layout of the company you visited*
- iv. *Take an industry of your choice and describe the functions of quality circles that impact the said industry.*
- v. *Visit any industry of your choice and critically analyze the various waste management methods used in the industry and also identify the impact of the waste management method on the environment*
- vi. *Draw an ISO specification chart*

COURSE OUTCOMES:

After completion of the course the students will be able to

1. *Describe the different types of production and responsibilities of production manager.*
2. *Evaluate the principles and techniques of plant location and lay out and its implications.*
3. *Choose appropriate technique of material control, method of purchase and selection of supplier.*

4. *Calibrate the process of production planning and control and statistical process control in the organization.*
5. *Use the concept of standard time and the technique of motion study.*
6. *Illustrate the types of maintenance and importance of waste management.*

Books for Reference:

- ❖ *Aswathappa K, Sudarsana G. Reddy & Krishna Reddy M., Production and Operations Management, Latest Edition, Mumbai, Himalaya Publishers.*
- ❖ *Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, Latest Edition, New Delhi, Wiley Publishing.*
- ❖ *Murthy C.S.V., Production and Operations Management, Latest Edition, Mumbai, Himalaya Publishers.*
- ❖ *Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing.s*

SEMESTER V
M1 21 DC 504: COMPANY LAW AND SECRETARIAL PRACTICE

Course Objectives:

The course enables the students with the knowledge of legal requirements from commencement to liquidation of a company form of an organization.

Module-1: Over View of Companies Act, 2013 6 Hours

Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations - Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law –Related Party Transactions – Definition of Related Parties–Types and Requirements of law.

Module-2: Company Formation 16 Hours

Promotion: Functions and Position of Promoters, steps in promotion, Pre- incorporation contracts and Provisional contract, Law with regard to start ups- Documents to Commence Business: Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra- vires and Alteration of Memorandum- Articles of Association: Meaning, contents, alteration constructive notice and indoor management- Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects- Certificate for commencement of business

Module - 3: Shares 16 Hours

Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment – Underwriting Agreements – Underwriting Commissions – Buyback of shares – Depository system (D-MAT, RE-MAT) – Transmission of Shares. Members and Shareholders: Meaning of Member – Acquisition of Membership – Termination of Membership – Register of Members. Share Capital: Meaning of Share and Stock – ESOP,

Sweat equity, and Shareholders agreement - Differential voting rights - Reduction of Share Capital. Borrowing and Debenture: Borrowing powers - Effects of Ultra Vires borrowings - Mortgage and charge - Debentures - Kinds of Debentures - Debenture Trust Deed. MCA 21 guidelines.

Module – 4: Company Meetings 10 Hours

Importance of meetings - Types of meetings - Annual General Meeting and Extraordinary General Meeting - Requisites of a valid meeting - Quorum - Chairman - Adjourned Meetings - Proxies - Voting - Different types of Resolutions - Drafting of Minutes - Requirements as per Secretarial Standard No. 1 and 2.

Module-5: Directors 6 Hours

Need for Directors - Position of Directors - Their appointment - Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director.

Module –6: Winding Up 6 Hours

Modes of Winding up - Consequences of winding up - Official Liquidator - Defunct Company - Behavioural ethics and justice:- Relationship between justice perceptions in employees and comparison of ethical and unethical behaviours like violation of conscience, failure to honour commitments, unlawful conduct, disregard of company law.

Skill Development:

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

1. *Simulation with the help of BLISS Software*
2. *Circulate and show the prospectus to class.*
3. *Circulate and show the agenda to the class. 4. Draft agenda.*
4. *Circulate and show the directors and auditor's report.*

5. *Collect blank share application form and make the class fill it.*
6. *Drafting of Memorandum of Association – Drafting Articles of Association.*

Course Outcome

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

1. *Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the company's act of 2013.*
2. *Plan for formation of company right from promotion to commencement of business stage.*
3. *Illustrate the procedure involved in raising capital by way of issue of Shares and Debentures.*
4. *Conduct company meetings as per the compliance to manage the internal and external affairs of company.*
5. *Illustrate the duties and responsibilities of director as per compliances under company's act of 2013.*
6. *Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation.*

Books for Reference

- ❖ *K. Majumdar & G. K. Kapoor, Company Law & Practice, Latest Edition.*
- ❖ *Singh, Principles of Company Law, Latest Edition.*
- ❖ *Dr. P. N. Reddy & H. R. Appanaiah, Essentials of Company Law & Secretarial Practice, Latest Edition.*
- ❖ *K. C. Garg & Vijay Gupta, Company Law & Secretarial Practice, Latest Edition.*
- ❖ *M. C. Bhandari, Guide to Company Law Procedure, Latest Edition.*
- ❖ *M. C. Kuchchal, Secretarial Practice, Latest Edition.*
- ❖ *M. C. Shukla & Gulshan, Principles of Company Law, latest Edition.*