

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 (Professional - Finance and Accountancy)

Semester V & 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 65th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2023 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 (PROFESSIONAL - FINANCE AND ACCOUNTANCY) PROGRAMME:

1. To develop professional knowledge and skills in International Accounting, Finance, Auditing, Taxation, Risk Management etc. by adopting learner centered pedagogical practices.
2. To equip students with the necessary tutoring required as per CIMA standards to enable them to effectively pursue the professional qualification.

3. To inculcate a strong sense of ethics and corporate values, especially with regard to the accountability, transparency and responsibility of a professional in the business world.
4. To provide students with the opportunity to play diverse roles at senior or advisory levels in any organization.

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

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

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

3. The students who exit with Certification, Diploma shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
4. The three -year Bachelor of Business Administration 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.

5. Three years Bachelor of Business Administration 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.
6. 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.
7. 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.
8. The students can make a choice of two specializations / electives in the fifth and sixth semester.

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 programme is ***three-years*** (six 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).

MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

III. 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.

IV. SUBJECTS OF STUDY: THE COMPONENTS OF CURRICULUM FOR THREE-YEARS MULTIDISCIPLINARY UNDERGRADUATE BBA PROGRAMME

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

Category of courses	Objective / Outcomes
Languages	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.

Ability Enhancement Courses	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.
Skill Enhancement Courses	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.
Vocational Enhancement courses	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability / Self-employment.
Foundation/ Discipline based Introductory Courses	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
Major Discipline Core Courses	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.
Major Discipline Elective Courses	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.
Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.

Project work/ Dissertation/ Internship/ Entrepreneurship	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.
Extension Activities	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 organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
Extra/Co-Curricular Activities	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.

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*
Certificate in Business Administration	51
Diploma in Business Administration	101
Basic Bachelor Degree	149

*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.

VII. 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%
Continuous Internal Assessment – CIA 1	20% marks
Continuous Internal Assessment – CIA 2	20% marks
End Semester Examination – ESE	60% marks

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
- The internal assessment marks shall be submitted to the COE as per the date mentioned.
- There shall be no minimum in respect of the internal assessment marks.
- 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 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 three 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 respectively. For award of,

- Certificate in Business Administration
- Diploma in Business Administration
- Basic Bachelor's Degree 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

- His/ her transfer admission shall be within the intake permitted to the college.
- Availability of same combination of subjects studied in the previous college.
- He/she shall fulfill the attendance requirements as per the University Regulation.
- 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 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.
- 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.

Bachelor of Business Administration –Professional – Finance & Accountancy) Programme

Programme Matrix as per National Education Policy

Course Category	I	II	III	IV	V	VI	Total Credits
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
Discipline Specific Core Courses (4Hrs/ 4Cr)	Fundamentals of Management Accounting	Fundamentals of Financial Accounting	Financial Reporting	Human resource Management	Advanced Management Accounting	Productions and Operations Management	
	Perspectives in Management	Cost and Management Accounting	Marketing Management	Financial Management	Income Tax I	Income Tax II	
	Business Economics	Fundamentals of Ethics, Corporate Governance and Business Law	Organizational Management	Project and Relationship Management	Advanced Financial reporting	Entrepreneurship Development	
	-	-	-	-	Company Law and Secretarial Practice	Business Information System	
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	-	-	-	
Discipline Specific Electives (4 Hrs /3Cr)	-	-	-	-	Elective I	Elective II	
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	
Internship2 Cr/4 Cr	-	-	-	-	Social Internship2 Cr	Corporate Internship2 Cr	
Research Methodology (4hrs/4 Cr)	-	-	-	-	-	-	
Research Proposal Formulation & Project (12 Cr)	-	-	-	-	-	-	
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	111Cr
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	149 Cr

Bachelor of Business Administration
(Professional - Finance and Accountancy)
Programme Structure (For V & VI Semesters)
Semester Scheme of Examination
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	M2 21 DC 501	Advanced Management Accounting	DSC-13	3+0+2	60	40	100	4
2	M2 21 DC 502	Income Tax I	DSC-14	3+0+2	60	40	100	4
3	M2 21 DC 503	Advanced Financial Reporting	DSC-15	4+0+0	60	40	100	4
4	M2 21 DC 504	Company Law and Secretarial Practice	DSC-16	4+0+0	60	40	100	4
5		Discipline Specific Elective I	DSE-1	3+0+1	60	40	100	3
6		Vocational Enhancement Course	VEC -1	3+0+1	60	40	100	3
7	M2 21 SO 501	Social Internship	SEC-SB	0+0+2	-	50	50	2
TOTAL					360	290	650	24

Bachelor of Business Administration
(Professional - Finance and Accountancy)
Programme Structure (For V & VI Semesters)
Semester Scheme of Examination
SEMESTER – VI

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	M2 21 DC 601	Production and Operations Management	DSC-17	3+0+2	60	40	100	4
2	M2 21 DC 602	Income Tax II	DSC-18	3+0+2	60	40	100	4
3	M2 21 DC 603	Entrepreneurship Development	DSC-19	3+0+2	60	40	100	4
4	M2 24 DC 604	Business Information System	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	UG 21 CO 601	Corporate Internship	SEC-SB	0+0+2	-	50	50	2
TOTAL					360	290	650	24

Outcome Based Education (OBE)

BBA Professional - Finance and Accountancy) Programme

Program Educational Objectives (PEO)

Our **BBA (Professional - Finance and Accountancy)**

Programme will produce graduates who will be:

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 (Professional - Finance and Accountancy)** 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.

PO4: 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.

PO5: 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.

PO6: 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.

PO7: Leadership and team work

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

PO8: Ethical Conduct & Sustainability Practices

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

PO9: Collaboration & Networking Skill

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

PO10: 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)

PSO11: Financial Modelling as a Decision tool

Justify financial decision making of a selected financial situation with an appropriate Financial Model.

PSO12: Exploring alternative solutions

Develop alternative solutions for financial issues and develop systems and processes that meet the specified needs of business for appropriate consideration for social, cultural, Environmental and economic issues and challenges.

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SEMESTER V
M2 21 DC 501: ADVANCED MANAGEMENT
ACCOUNTING

COURSE OBJECTIVES

This course equips the students with cost and management accounting techniques and its application to business decision and to evaluate the performance.

**Module 1: Advanced cost and management
accounting techniques** **12 Hours**

Product and service costing using ABC - Advantages of ABC over other costing systems ABC and Decision making – Pricing , Range & Mix and New product, Activity based management (ABM) methodology, ABM Information System Outputs, Direct Product profitability, Customer profitability Analysis, Distribution channel profitability, Costing Channels

Just – in – time (JIT) – Kaizen costing – Quality Management – Business Process Re-engineering (BPR) – Target Costing, Value Chain Analysis, Life Cycle Costing, Environmental Costing

Module 2: Capital Investment Decision

Making

14 Hours

Relevant cash flows and non-financial information in decision making - Incremental cash flows - Sources and integrity of data - Role of business intelligence systems Discounting and Compounding, Annuities and Perpetuities, Cost of capital, Time value of Money, Discounted cash flow, Pay back, NPV, IRR, ARR, Profitability Index, Capital rationing, Tax, inflation and other factors, Capital Investment process post completion audit, Asset replacement decisions

Real Options in Investment Appraisal – Identifications of variants of real options in Investment Appraisal

Module 3: Decision making with

transfer pricing

10 Hours

Internal competition - Internal trading - Transfer pricing for intermediate goods where markets exist and where no markets exist - Types of transfer prices and when to use them - Effect of transfer pricing on autonomy, and motivation of managers of responsibility centre - Effect of transfer pricing on responsibility centre and group profitability

Module 4: Organizational performance

assessment

8 Hours

Key performance indicators (e.g., profitability, liquidity, asset turnover, return on investment and economic value) - Benchmarking (internal and external) - Non-financial performance indicators - Balanced scorecard

Module 5: Performance evaluation of

responsibility centres

8 Hours

Objectives of each responsibility centre - Controllable and uncontrollable costs and revenue - Costs variability, attributable costs and revenue and identification of appropriate measures of

performance –Use of data analytics in performance management of responsibility centres

Module 6: Risk Management

8 Hours

Risk and uncertainty – Risk management cycle – Identifying and categorising risk – risk management strategy- TARA framework – Risk mapping – Ethical issues as source of risk – Information system and risk – Big data management and analytics, benefits and risk.

SKILL DEVELOPMENT

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

1. Prepare a cash budget for your home, as if you are the only earning member of the family using spreadsheet.
2. Prepare an expenditure budget for the year, to be submitted to your parents, asking him how much he should fund you for your Final year studies in Bangalore, as if you are staying in a paying guest accommodation.
3. Classifying various expenditures of six public sectors and six non-governmental organizations into relevant cost and irrelevant cost.
4. List the areas in which Activity Based information is used for decision making.
5. Make a comparative study of Marginal Costing and absorption costing of two different industries and find out their pattern of calculation of profits.
6. List various activity areas of a large scale manufacturing unit and identify their cost drivers.
7. Compute NPV, IRR in capital Investment decision making using spreadsheet and present it to the class.

COURSE OUTCOMES

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

1. Illustrate the role of management accountant in adopting the contemporary concepts in the context of costing and strategy formulation.
2. Evaluate investment decisions by using capital budgeting and its implications on pricing strategy.
3. Compare and contrast each method of transfer pricing with other and its implication on decision making.
4. Assess the performance of Organization by using performance indicators and Bench marking analysis and implications of theories of capital structure.
5. Evaluating the performance of responsibility centres by using data analytics and its implications on the management of performance of responsibility centers
6. Devise a plan for appropriate risk management strategy that addresses the specific type of risk

BOOKS FOR REFERENCE

- ❖ *CIMA Study Text P1 Management Accounting, Florida, Kaplan Publishing, 2019*

	Course Outcomes	T Levels	K Levels
CO1	Illustrate the role of management accountant in adopting the contemporary concepts in the context of costing and strategy formulation.	T 2	K 2

CO2	Evaluate investment decisions by using capital budgeting and its implications on pricing strategy.	T 4	K 3
CO3	Compare and contrast each method of transfer pricing with other and its implication on decision making.	T 4	K 3
CO4	Appraise the performance of Organization by using performance indicators and Bench marking analysis and implications of theories of capital structure.	T 4	K 3
CO5	Evaluate the performance of responsibility centres by using data analytics and its implications on the management of performance of responsibility centers.	T 4	K 3
CO6	Devise a plan for appropriate risk management strategy that addresses the specific type of risk.	T 4	K 3

CO/ PO	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	PO 10	PO 11	PO 12
CO1	H	M	M	H	L						H	H
CO2	H	M	M	H	L						H	H
CO3	H	M	M	H	L						H	H
CO4	H	M	M	H	L						H	H
CO5	H	M	M	H	L						H	H
CO6	H	M	M	H	L						H	H

SEMESTER V
M2 21 DC 502: INCOME TAX – I

COURSE OBJECTIVES:

This course enables the students to understand the provisions of income tax and compute income from salary and house property of an individual assessee.

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 and 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.
6. Computation of Gratuity with imaginary figures.
7. Prepare a Chart on perquisites.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CBDT and types of assessment of individual assessee.
2. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income
3. Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature
4. 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.
5. Show the computation of Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. 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. Singhania, Direct Taxes, Mumbai, Taxmann Publication, Latest Edition*

	Course Outcomes	T Levels	K Levels
CO1	Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CBDT and types of assessment of individual assessee.	T 2	K 2
CO2	Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.	T 1	K 2
CO3	Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature.	T 4	K 3
CO4	Analyse the Residential Status and Incidence of Tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.	T 4	K 3
CO5	Compute the Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.	T 3	K 3
CO6	Compute Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.	T 3	K 3

CO/ PO	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	PO 10	PO 11	P O1 2
CO1	H	M	M	H	L						L	L
CO2	H	M	M	H	L						L	L
CO3	H	M	M	H	L						L	L
CO4	H	M	M	H	L						L	L

CO5	H	M	M	H	L						L	L
CO6	H	M	M	H	L						L	L

SEMESTER V
M2 21 DC 503: ADVANCED FINANCIAL
REPORTING

COURSE OBJECTIVES:

This course aims to apply knowledge, skill and exercise professional judgment in the application and evaluation of financial reporting principles and practices in preparation and presentation of consolidated financial statements and Integrated reporting.

Module 1: Preparation and Presentation of Consolidated Financial Statements I **15 Hours**

Difference between different investments undertaken by an entity in another entity-Subsidiaries (IFRS 10) - Associates (IAS 28) - Situations where the preparation of consolidated financial statements would be exempted – Preparation of consolidated statement in accordance with relevant International Financial Reporting Standards - Consolidated statement of financial position- Consolidated statement of comprehensive income -

involving fully or partially owned subsidiaries- Including the non-controlling interests using both methods specified by reporting standards.

Module 2: Preparation and Presentation of Consolidated Financial Statements II **10 Hours**

Consolidated statement of changes in equity - Consolidated statement of cash flows – Accounting for joint arrangements IFRS 11 & associates in consolidated financial statements IAS 28

Module 3: Financial Reporting on Complex Group Scenario **10 Hours**

Impact of acquiring / disposing of all or a part of a shareholding on the group of financial statements - Piece-meal acquisition of investment to subsidiary associate to subsidiary, Disposal of a subsidiary that results

in an associate, and investment

Module 4: Analysis of Financial Performance and Position

10 Hours

Analysis of financial performance and position (with ratio analysis) evaluate financial performance, position, adaptability as per information given, ratios for profitability, performance efficiency, activities, liquidity, gearing ratios. Interpretations of financial statement and additional information given, advise on action to be taken to improve the financial performances, strength, position etc, by ethical considerations with internal and external factors for inter segment and international comparisons. Reporting of ratios along the dimensions of the Gartner Data Analytics maturity model — descriptive, diagnostic, predictive and prescriptive - Link to organisation's business model - Linkages between different areas of performance - Predictive and prescriptive ratios - Impact of recommendations on wider organisational ecosystem - Quality and type of data used - Comparability — both in segment and internationally interpreting financial statements.

Module 5: Reporting Standards

10 Hours

Overview of Financial Instruments Reporting Standards IFRS 9, IAS 32, IFRS 7 IAS 24- Disclosure of related party transactions, IAS – 33 Earnings per share (Simple problems only);

Module 6: Integrated Reporting

5 Hours

Context of integrated reporting - International Integrated Reporting Council - Integrated thinking - International <IR> Framework - Benefits and limitations of the Framework activities - Definition of the six capitals - Measurement and disclosure issues relating to the six capitals

SKILL DEVELOPMENT

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

1. Analyze the consolidated financial statements of various group companies.

2. Analyze the performance of various companies using ratios and other tools.
3. Analyze the annual report of any of the company and compare the presentation under various standards (Ind AS, IFRS, and Companies Act).
4. Complete an analysis of published integrated reports.

COURSE OUTCOMES

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

1. Construct Consolidated Financial Statements as per IFRS 10 - Associates -IAS 28
2. Examine the changes in cash flows of Consolidated Financial Statements as per IFRS 11 - Associates -IAS 28.
3. Show the Acquisition and disposal of shareholding in the consolidated Financial Statements in the context of investment/ Association.
4. Assess the financial performance in the context of profitability, liquidity and Efficiency by using Gartner Data Analytics maturity model.
5. Design financial instruments reporting and its disclosures as per the Financial Instruments Reporting Standards IFRS 9, IAS 32, IFRS 7, IAS 24, and IAS – 33.
6. Evaluate the applicability and implications of International Integrated Reporting on the Measurement and disclosure issues relating to the six capitals.

BOOKS FOR REFERENCE

- ❖ *CIMA Study Text for F1 – Financial Reporting, 2019 Edition, UK, Kaplan Publishing, 2019.*
- ❖ *Study Material from CIMA – F2 Advanced Financial Reporting, 2019 Edition, UK, Kaplan Publishing, 2019*

	Course Outcomes	T Levels	K Levels
CO1	Construct Consolidated Financial Statements as per IFRS 10 - Associates -IAS 28.	T 4	K 3
CO2	Examine the changes in cash flows of Consolidated Financial Statements as per IFRS 11 - Associates -IAS 28.	T 4	K 3
CO3	Appraise the impact of the Acquisition and disposal of shareholding in the consolidated Financial Statements in the context of investment/ Association.	T 4	K 3
CO4	Analyse the financial performance in the context of profitability, liquidity and Efficiency by using Gartner Data Analytics maturity model.	T 4	K 3
CO5	Explain financial instruments reporting and its disclosures as per the Financial Instruments Reporting Standards IFRS 9, IAS 32, IFRS 7, IAS 24, and IAS – 33.	T 3	K 3
CO6	Describe the applicability and implications of International Integrated Reporting on the Measurement and disclosure issues relating to the six capitals.	T 2	K 2

CO/ PO	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	PO 10	PO 11	PO 12
CO1	H	M	M	H	L						H	H
CO2	H	M	M	H	L						H	H

CO3	H	M	M	H	L						H	H
CO4	H	M	M	H	L						H	H
CO5	H	M	M	H	L						H	H
CO6	H	M	M	H	L						H	H

SEMESTER V
M2 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.

5. Circulate and show the directors and auditor's report.
6. Collect blank share application form and make the class fill it.
7. 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, 12th Edition, 2012*
- ❖ *Singh, Principles of Company Law, 10th Edition, 2020*
- ❖ *Dr. P. N. Reddy & H. R. Appanaiah, Essentials of Company Law & Secretarial Practice, 12th Edition, 2021*
- ❖ *K. C. Garg & Vijay Gupta, Company Law & Secretarial Practice, 9th Edition, 2015*
- ❖ *M. C. Bhandari, Guide to Company Law Procedure, 16th Edition, 2018*
- ❖ *M. C. Kuchchal, Secretarial Practice, 4th Edition, 2008*
- ❖ *M. C. Shukla & Gulshan, Principles of Company Law, 16th Edition, 2019*

	Course Outcomes	T Levels	K Levels
CO1	Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the company's act of 2013.	T 2	K 2
CO2	Devise a plan for formation of company right from promotion to commencement of business stage.	T 4	K 3
CO3	Illustrate the procedure involved in raising capital by way of issue of Shares and Debentures.	T 2	K 3
CO4	Plan company meetings as per the compliance to manage the internal and external affairs of company.	T 3	K 3
CO5	Explain the duties and responsibilities of director as per compliances under company's act of 2013.	T 3	K 3
CO6	Illustrate the role of official Liquidator and the procedure involved in different modes of liquidation.	T 3	K 3

CO/ PO	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	PO 10	PO 11	P O1 2
CO1	H	M	M	H	L						L	L
CO2	H	M	M	H	L						L	L
CO3	H	M	M	H	L						L	L
CO4	H	M	M	H	L						L	L

CO5	H	M	M	H	L						L	L
CO6	H	M	M	H	L						L	L

SEMESTER VI
M2 21 DC 601: PRODUCTION AND OPERATIONS
MANAGEMENT

COURSE OBJECTIVES:

This course will enable students to understand the planning, measuring, controlling various production processes, plant location, material and various responsibilities of production manager.

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: Materials 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), 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 & Waste Management

6 Hours

Types of maintenance – merits & demerits, maintenance scheduling, procedure & tools, scrap & surplus disposal, Automation – meaning, considerations, advantages & forms of automation

SKILL DEVELOPMENT:

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

1. 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.
2. Identify and analyze the functions of materials management in an organization.
3. Visit a company of your choice and make a chart depicting the plant layout of the company you visited
4. Take an industry of your choice and describe the functions of quality circles that impact the said industry.
5. 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
6. 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 layout 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, 1st Edition, Mumbai, Himalaya Publishers, 2013.*
- ❖ *Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, 8th Edition, New Delhi, Wiley Publishing, 2017.*
- ❖ *Murthy C.S.V., Production and Operations Management, 2nd Edition, Mumbai, Himalaya Publishers, 2012.*
- ❖ *Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing, 2016.*

	Course Outcomes	T Levels	K Levels
CO1	Describe the different types of production and responsibilities of production manager.	T2	K2
CO2	Evaluate the principles and techniques of plant location and lay out and its implications.	T3	K2
CO3	Choose appropriate technique of material control, method of purchase and selection of supplier	T 3	K3
CO4	Calibrate the process of production planning and control and statistical process control in the organization.	T 3	K3
CO5	Use the concept of standard time and the technique of motion study.	T 3	K3

CO6	Illustrate the types of maintenance and importance of waste management.	T 3	K 3
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CO/ PO	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	PO 10	PO 11	P O1 2
CO1	H	M	M	H	L						L	L
CO2	H	M	M	H	L						L	L
CO3	H	M	M	H	L						L	L
CO4	H	M	M	H	L						L	L
CO5	H	M	M	H	L						L	L
CO6	H	M	M	H	L						L	L

SEMESTER VI
M2 21 DC 602: INCOME TAX – II

COURSE OBJECTIVES:

This course enables the students to compute taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

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.

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*

	Course Outcomes	T Levels	K Levels
CO1	Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.	T 3	K 3
CO2	Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession.	T 3	K 3
CO3	Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s57 and amounts disallowed u/s58.	T 3	K 3
CO4	Compute gross total income of an Individual assessee after taking into account deduction u/s80.	T 3	K 3
CO5	Illustrate the mechanism of carry	T	K

	forward and set off of an Individual assessee who is involved in Business and Profession.	2	3
C06	Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.	T 3	K 3

C O/ P O	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	P O1 0	P O1 1	P O1 2
C O1	H	H	M	M		L					L	L
C O2	H	H	M	M		L					L	L
C O3	H	H	M	M		L					L	L
C O4	H	H	M	M		L					L	L
C O5	H	H	M	M		L					L	L
C O6	H	H	M	M		L					L	L

SEMESTER VI

M2 21 DC 603: ENTREPRENEURSHIP DEVELOPMENT

COURSE OBJECTIVES:

The students will be able to interpret the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur. They should be able to describe the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start-up. Students will be able to plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture. Appraise and defend the applicability and implications on each type of ownership structure and corresponding legal issues. Students can formulate a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture. They will also be able to assess the Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities.

Module 1: Introduction to Entrepreneurship 7 Hours

Evolution of the concept of entrepreneur-Growth of entrepreneurship in India-Role of entrepreneurship in economic development- Types of entrepreneurs –Knowledge & Social entrepreneur - Recent trends and development-Entrepreneurial competencies – Woman Entrepreneur (Profile and Challenges)

Module 2: Start-up Opportunities 8 Hours

Startup – Opportunities - Types of start-up –Challenges. Evaluating New Business Opportunities - The Changing Role of the Entrepreneur Launch Stage Dilemmas -Team Building- Research & Analysis – Guidelines for startups.

Module 3: Establishment of an enterprise 13 Hours

Identification and selection of Business Opportunities--Venture Development Stages -Procedures and Formalities for Starting up a venture -Location -Clearances and permits required -Formalities -

Licensing and registration procedures– Market Survey and Research, Feasibility Assessment – Preparation of Preliminary Project Reports
- Project Appraisal - reasons for failure of new ventures.

Module 4: Ownership Structure and Legal Issues 8 Hours

Ownership Structures: Sole proprietorship–Partnership- Limited Liability Partnership– One Man Company -Joint venture – Corporations –Franchising- Hindu Undivided Family- Family owned businesses- challenges faced by ownership structures- Legal Issues Concerning New Ventures: Patents –Copyrights – Trademarks Bankruptcy- Exit strategy.

Module 5: Business Plan Development 15 Hours

Business model - types and purpose- Importance and Scope of a Business Plan-Preparation of business plan. Financial Aspects: Sources of Capital –Personal fund –Debt v/s Equity –Bank Loan – Seed Capital -Venture Capital –Angel investing – Private Equity – Public Funding Business Valuation (concepts only). Marketing aspect – HR aspect - Social and Technical aspect-Evaluation by potential lenders and investors

Module 6: Entrepreneurial Support and Global Opportunities 9 Hours

Government assistance for start-ups: facilities-training- Schemes Government support - various schemes- Sources of financial assistances, SIDBI, KSIDC, KSSIC, IFCI, IDBI- Sources of non-financial assistance for entrepreneurs DIC, SISI, EDI, SIDO, TCO, KVIC– Government Recognised NGOs- Financial incentives and Tax concessions. – Initiatives of NITI Ayog- Assessment of Global opportunities- International Environment – Methods of going international – Entering international market place – Types of documents required for Export oriented business.

SKILL DEVELOPMENT:

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

1. Convert your business ideas by drafting a business plan and carefully evaluate the possible business opportunities.

2. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors.
3. Analyse the profiles of any three new age Entrepreneurs with special reference to entrepreneurial failures and success.
4. Visit the DIC list and analyse various schemes proposed by the institutions supporting Entrepreneurs in Karnataka and analyze the facilities provided by them.
5. Arrange for a guest lecture by an entrepreneur of your choice.
 - vi. Analyze the scope of Angel Investing and Venture Capital in India.

BOOK FOR REFERENCE:

- ❖ *Colin Coulson Thomas, The Knowledge Entrepreneur, Illustrated Edition, New York, Kogan Page Publications, 2003.*
- ❖ *Donald F. Kuratko & Richard M. Hodgetts, Entrepreneurship Theory, Process and Practice, 6th Edition, U.S.A, Thomson South Western Publications, 2013.*
- ❖ *Government of India: Report of the Committee on Development of Small and Medium Entrepreneurs, New Delhi, Indian Investment Centre, 1975.*
- ❖ *Jain P. C., Handbook for Entrepreneurs, Entrepreneurship Development of India, 1st Edition, New Delhi, Oxford Publications, 1998.*
- ❖ *Khanka S. S., Entrepreneurship Development, 2nd Edition, New Delhi, S. Chand Publications, 2006.*
- ❖ *Mark. J. Dollinger, Entrepreneurship, Strategies and Resources, 2nd Edition, Illinois, Irwin Professional Publishing, 2002*
- ❖ *Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd, Entrepreneurship, 10th Edition, Delhi, Tata McGraw Hill Publications, 2016*
- ❖ *Sudhir Sharma, Balraj Singh & Sandeep Singhal, Entrepreneurship Development*

	Course Outcomes	T Levels	K Levels
CO1	Identify the revolution, types, and role of entrepreneurship in economic development, and develop the competencies required to become successful and socially responsible entrepreneurs.	T 2	K 2
CO2	Evaluate startup opportunities and apply entrepreneurial strategies to successfully launch and manage new ventures.	T 3	K 3
CO3	Identify, evaluate, and develop viable business ventures through effective planning, feasibility analysis, and regulatory compliance.	T 4	K 3
CO4	Understand various ownership structures and legal aspects of new ventures to make informed decisions in business formation and management.	T 4	K 3
CO5	Design effective business models and plans by integrating financial, marketing, HR, and technical aspects for successful venture development.	T 4	K 3
CO6	Understand government support systems and global opportunities to effectively access financial and non-financial assistance for entrepreneurial growth and international expansion.	T 3	K 3

C	P	P	P	P	P	P	P	P	P	P	P	P
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O/ P O	O 1	O 2	O 3	O 4	O 5	O 6	O 7	O 8	O 9	O1 0	O1 1	O1 2
C O1	H	H	M	M	M	L						
C O2	H	H	M	M	M	L						
C O3	H	H	M	M	M	L						
C O4	H	H	M	M	M	L						
C O5	H	H	M	M	M	L						
C O6	H	H	M	M	M	L						

SEMESTER VI

M2 24 DC 604: BUSINESS INFORMATION SYSTEM

Course Objectives:

To equip students with knowledge of business information system in an organization which focuses on new generation information system specially e-commerce with importance to EDI, EPS, Internet Applications.

Module 1: Foundations of Business Information Systems 6 Hours

Introduction to Management Information Systems (MIS), Information Technology (IT), Information System (IS)- Importance, Evolution, Functions and Characteristics, role in Functional areas of Management Systems Approach- Data, Information, Knowledge, and Intelligence- Functional Areas of Management- System Development Life Cycle: Traditional (Waterfall) vs. Agile Approaches- Meaning - AI, ML, Big Data, IoT and Cloud Computing in MIS- Role of Accountants- Ethical considerations.

Module 2: Information Systems Audit and Control 12 Hours

Scope and Role of IT Auditing, IT Audit and Internal Controls- Traditional Audit Approaches, Information System Audit Methodology, Broad Framework for Conducting IS Audit- Planning of Information Systems Audit.

Emerging Technologies- Continuous Auditing, Data Analytics and Automation in IT Audits- Audit technique, planning, risks and procedure- Ethics.

Evaluating IT Systems and Controls - Identifying and Evaluating IT Risks and Controls- System Effectiveness- Data Security and Privacy Considerations.

Module 3: Communication Technologies & Data Interchange

12 Hours

Telecommunication: Roles and Types- Computer Networks- PANs, LANs, MANs, WANs, network protocols and standards. The Internet- Architecture, key technologies- Intranets and Extranets- internet governance and security.

Introduction to EDI: Definition, purpose, benefits and Types. Value Added Networks (VANS)- Financial EDI- cloud services and Blockchain for EDI- Mobile EDI- Compliance requirements and industry standards.

Module 4: E-Commerce and Transaction Processing Systems

14 Hours

E-Commerce Fundamentals-Evolution & Impact on businesses, consumers, and economy-Components and Models of E-commerce- E-Commerce Transactions-AI & Machine Learning in E-Commerce- Mobile Commerce- Technology & Infrastructure- Data & Transaction Protection- Cryptography & Digital Signatures- Secure Communication (VPNs)- Transaction Processing Systems (TPS)- Advanced Trends- Social Commerce &

Influencer Marketing, Blockchain, AR/VR (Concept only)

Module 5: Web Publishing and Security **8 Hours**

Introduction to Web Publishing-Concepts, technologies, and tools-Designing Web Experiences- User interface (UI), content management systems, and Multimedia Content for the Web. Security in Web Publishing - Understanding Security Threats- Security Life Cycle- Securing Websites and Web Servers- Emerging Security Trends.

Information Technology and Infrastructure: -IT Fundamentals-SOHO Infrastructure- BPO and KPO Infrastructure- IT Enabled Cloud-based services, online collaboration tools, and other IT-powered solutions for businesses. (Concept Only)

Module 6: Business Continuity Planning and Disaster Recovery. **8 Hours**

Meaning and Objectives- Difference between BCP and DRP. : Business continuity management (BCM)- frameworks and methodologies- Eight Phases in Developing BCP-Business Impact Analysis (BIA)- Risk Management Strategies- Backup and Recovery Techniques - Data Backup and Recovery- Alternate Processing Sites- Communication and training- Resilient AI, ML and Cloud based technologies. (Concept Only)

Skill Development:

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

1. Analyze real-world case studies of companies that faced disruptions. Identify what worked well in their BCP and DRP and what could have been improved.
2. Conduct a BIA for a hypothetical organization. Identify critical business functions, potential impacts of disruptions, and recovery priorities.
3. Design a network for a hypothetical small business, specifying whether it will be a PAN, LAN, MAN, or WAN. Include details about the layout, hardware requirements, and protocols.
4. Create a visual diagram of the Internet's architecture, including components like routers, switches, servers, and clients.
5. Develop a business plan for a new e-commerce venture, specifying the business model (B2C, B2B, C2C, etc.), target market, and value proposition.
6. Conduct research on how e-commerce has impacted a specific industry (e.g., retail, travel). Present findings on changes in business practices, consumer behavior, and economic implications.

Course Outcomes:

1. Demonstrate a comprehensive understanding of key MIS concepts, including definitions, functions, and characteristics of information systems.
2. Evaluate the effectiveness of internal controls in IT systems and their alignment with organizational objectives and regulatory requirements.
3. Analyze the architecture of the Internet and key technologies that support its functionality, including

- DNS, TCP/IP, and web technologies.
4. Demonstrate a comprehensive understanding of key e-commerce concepts, including definitions, evolution, and significance in the modern business landscape.
 5. Examine the concepts, technologies, and tools used in web publishing and the security features.
 6. Identify various frameworks and methodologies for developing and implementing BCP, evaluating their strengths and weaknesses.

Books for Reference:

- *Agarwala, K. N., & Agarwala, D. (2002). Business on the net: Bridge to the online storefront (Revised ed.). Macmillan.*
- *Diwan, P., & Sharma, S. (2005). Electronic commerce: A manager's guide to e-business (Revised ed.). Vanity Books International.*
- *Davis, G. B. (2005). Management information systems (Revised ed.). McGraw Hill International.*
- *Kalakota, R., & Whinston, A. B. (2001). Frontiers of electronic commerce (Revised ed.). Addison Wesley.*
- *Laudon, K. C., & Laudon, J. P. (2015). Management information systems (Revised ed.). Prentice Hall of India.*
- *Martin, J. (2010). Management information systems (Revised ed.). Prentice Hall of India.*
- *Murthy, C. V. S. (2010). E-commerce (Revised ed.). Himalaya Publishing House.*
- *Murthy, C. V. S. (2010). Management information system (Revised ed.). Himalaya Publications.*

- O'Brien, J. A. (2010). *Management information systems (Revised ed.)*. Tata McGraw Hill.
- Sadagopan, S. (2005). *Management information systems (Revised ed.)*. Prentice Hall of India.
- Schneider, G. P. (2011). *Electronic commerce course (Revised ed.)*. Technology Delhi.
- Watson, R. T. (2000). *Electronic commerce: Strategic perspective (Revised ed.)*. Dryden Press.
- Young, M. L. (2001). *Complete reference to Internet (Revised ed.)*. Tata McGraw Hill.

	Course Outcomes	T Levels	K Levels
CO1	Demonstrate a comprehensive understanding of key MIS concepts, including definitions, functions, and characteristics of information systems.	T 2	K 2
CO2	Explain the effectiveness of internal controls in IT systems and their alignment with organizational objectives and regulatory requirements.	T 3	K 3
CO3	Analyze the architecture of the Internet and key technologies that support its functionality, including DNS, TCP/IP, and web technologies.	T 4	K 3
CO4	Demonstrate a comprehensive	T	K

	understanding of key e-commerce concepts, including definitions, evolution, and significance in the modern business landscape.	3	3
C05	Develop a business plan for a new e-commerce venture, specifying the business model (B2C, B2B, C2C, etc.), target market, and value proposition.	T 3	K 3
C06	Identify various frameworks and methodologies for developing and implementing BCP, evaluating their strengths and weaknesses.	T 3	K 3

C O/ P O	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	P O1 0	P O1 1	P O1 2
C O1	H	H	M	M	L	M					L	L
C O2	H	H	M	M	L	M					L	L
C O3	H	H	M	M	L	M					L	L
C O4	H	H	M	M	L	M					L	L
C O5	H	H	M	M	L	M					L	L
C O6	H	H	M	M	L	M					L	L

