

**St. Joseph's College of Commerce**  
**(Autonomous)**

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4<sup>th</sup> Cycle) by the National Assessment  
and Accreditation Council (NAAC)

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



**Bachelor of Commerce**  
**(Professional – International Accounting and Finance)**

**Semester III**

*Syllabus as per Karnataka State Education Policy 2024*

*Curriculum Framework w.e.f., 2024-2025*

**Academic Year 2025 – 2026**

Batch 2024 – 2027

## **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 55th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2024 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, Business Administration Arts and Science. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPM- 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). Under Arts it offers BA (English, Communicative English and Psychology) and Under Science it offers B.Sc (Economics, Mathematics and Data Analytics). The college also offers five one-year Post Graduate Diploma programmes

## **ABOUT THE DEPARTMENT**

The B. Com Department of St. Joseph's College of Commerce has efficiently streamlined all its courses to reflect an interdisciplinary approach to understanding the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics and Auditing along with a choice of Cost Accounting, Finance, Business Analytics, Marketing and Human Resources, studied in the fifth and sixth semester. The courses are challenging, yet, rewarding for students with high aspirations. Our students have been sought after by employers for their excellent knowledge, skills and attitude, giving them an edge over their peers from other institutions. The B.Com Programme of the college is rated amongst the top 10 in the country (India Today, AC Nielson Survey 2016).

## **OBJECTIVES OF THE B.COM PROGRAMME**

- a. To provide conceptual knowledge and application skills in the domain of Commerce studies.
- b. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.
- c. To sharpen the students' analytical and decision-making skills.
- d. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.
- e. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
- f. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
- g. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

## **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 programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within five (5) academic years from the date of

his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Commerce.

### III. MEDIUM OF INSTRUCTION

The medium of instruction shall be in 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. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS/MTA/MA/M.Sc graduates with B.Com, B.B.A, B.B.S,BA and B.Sc 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, Skill based, Value Based and Foundation courses, mentioned in this regulation. These courses shall be taught by the Post graduates as recognized by the respective Board of Studies.

### VI. SCHEME OF EXAMINATION

#### ACADEMIC EVALUATION UNDER STATE EDUCATION POLICY (SEP) (EFFECTIVE FROM ACADEMIC YEAR 2024-2025)

The academic evaluation of both undergraduate (UG) and postgraduate (PG) programmes consists of two components: Continuous Internal Assessment (Formative Assessment) and End-Semester Examination (Summative Assessment). Assessment for UG Students under SEP will be as follows:

| Type of Assessment                                    | Assessment Component                                | Allotted Marks   |
|---|---|------------------|
| Continuous Internal Assessment / Formative Assessment | CIA I (Test)  | 10 Marks         |
|   | CIA II (Skill-based Assessment)                     | 10 Marks         |
|   | Mid-Term Exam                                       | 20 Marks         |
| <b>Total</b>  | <b>40 marks (scaled down to 20 marks)</b>           |                  |
| End-Semester Examination / Summative Assessment       | End-Semester Examination (For three hours duration) | 80 Marks         |
| <b>TOTAL</b>  |   | <b>100 Marks</b> |

### A. Additional Details

- **Mid-Term Exam:** The mid-term exam covers at least 40-50% of the syllabus and has duration of one hour.
- **Continuous Internal Assessment (CIA) Activities:** CIA activities are designed with clear objectives, modalities, assessment rubrics, and outcomes.

### B. CIA improvement

There is **no provision for enhancing CIA marks** for UG students once the semester ends.

### Attendance requirement for taking ESE

- The University Grants Commission (UGC) mandates a minimum of 75% attendance in each course to be eligible to write the End Semester Examinations (ESE).
- There is no provision for condonation of attendance under the UGC Act.

## VII. MINIMUM FOR A PASS

- **Minimum Pass Marks in Final Examination:** A minimum of 40 percent is required in each course in the End Semester Exams. The student must score at least 32 marks out of 80 in the End Semester Examination (ESE).
- **Overall Pass Requirement:** The aggregate of Continuous Internal Assessment (CIA) and End Semester Examination (ESE) should also be a minimum of 40 percent. Out of 100 marks, a student must secure at least 40 marks in each course to qualify as passed inclusive of minimum 32 marks out of 80 in End Semester Exam.

## VIII. GRADING SYSTEM FOR CHOICE BASED CREDIT SYSTEM (CBCS)

The modalities and operational details are given below:

- **Grade Points:** The College adopts a ten-point grading system. The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

|             |          |         |         |         |         |         |         |         |         |         |         |         |          |
|-------------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|
| % Marks     | 95 - 100 | 90 - 94 | 85 - 89 | 80 - 84 | 75 - 79 | 70 - 74 | 65 - 69 | 60 - 64 | 55 - 59 | 50 - 54 | 45 - 49 | 40 - 44 | Below 40 |
| Grade Point | 10       | 9.5     | 9       | 8.5     | 8       | 7.5     | 7       | 6.5     | 6       | 5.5     | 5       | 4.5     | 0        |

**Credits:** Credits are assigned to courses based on the following broad classification:

| Courses Category | Instruction Hours/week | Credits |
|------------------|------------------------|---------|
|------------------|------------------------|---------|

|                           |           |     |
|---------------------------|-----------|-----|
| Languages                 | 3 Hours   | 3   |
| Major Core                | 4 Hours   | 4   |
| Skill Enhancement Courses | 1-4 Hours | 1-4 |
| Compulsory Courses        | 1-2 Hours | 1-2 |

### Grade point calculation

- Semester Grade Point Average (SGPA): The SGPA is calculated as the sum of the product of the credits and the grade points scored in all courses, divided by the total credits.

$$\text{SGPA} = \frac{\text{Total of (Credits Earned X Grade Points)}}{\text{Total of Corresponding Credits}}$$

- Minimum SGPA required for a pass is 4.5.
- If a student has not passed in all courses or is absent, the SGPA is not assigned.
- Cumulative Grade Point Average (CGPA): The CGPA is the weighted average of all the courses taken by a student across all semesters of a programme.

$$\text{CGPA} = \frac{\sum \text{Total Credits in the Semester} \times \text{SGPA}}{\text{Total Credits of the Courses}}$$

Note: SGPA and CGPA will be rounded off to two decimal places.

### Interpretation of SGPA/CGPA and Classification of Final Result

| Grade Points | % of Marks | Grade | Result/Class Description |
|--------------|------------|-------|--------------------------|
| 9.00-10.00   | 85 - 100   | O     | Outstanding              |
| 8.00-8.99    | 75 - 85    | A+    | First Class Exemplary    |
| 7.00-7.99    | 65 - 75    | A     | First Class Distinction  |
| 6.00-6.99    | 55 - 65    | B+    | First Class              |
| 5.50-5.99    | 50 - 55    | B     | High Second Class        |
| 5.00-5.49    | 45 - 50    | C     | Second Class             |
| 4.50 - 4.99  | 40 - 45    | P     | Pass Class               |

|           |          |    |              |
|-----------|----------|----|--------------|
| Below 4.5 | Below 40 | RA | To Re-Appear |
|-----------|----------|----|--------------|

## IX. PATTERN OF ESE QUESTION PAPER UNDER SEP

The End Semester Examination (ESE) question paper under SEP will include questions that assess both Lower Order Thinking Skills (LOTS) and Higher Order Thinking Skills (HOTS). The difficulty level of the question paper will be distributed as follows: 40% easy, 30% difficult, and 30% very challenging.

- **Duration:** 3 Hours
- **Maximum Marks:** 80

The question paper pattern will be as follows:

| Sections     | Marks per Question | Number of Questions     | Total Marks     |
|--------------|--------------------|-------------------------|-----------------|
| Section A    | 2 marks            | 5 questions (out of 7)  | 10 Marks        |
| Section B    | 5 marks            | 4 questions (out of 6)  | 20 Marks        |
| Section C    | 12 marks           | 3 questions (out of 5)  | 36 Marks        |
| Section D    | 14 marks           | 1 question (Case Study) | 14 Marks        |
| <b>Total</b> |                    |                         | <b>80 Marks</b> |

## X. REVALUATION AND RETOTALING

Requests for **revaluation**, **retotaling**, and **photocopies of the answer book** for the End-Semester Examination (ESE) must be submitted to the Controller of Examination along with the prescribed fee within two weeks from the declaration of results.

## XI. ABSENCE DURING END SEMESTER EXAMINATION

If a student misses the End Semester Examination, they will be marked as "Absent" and will be required to take the supplementary examination for that course during the next available opportunity only.

## XII. MALPRACTICE

Students will be dealt severely in case if they are found guilty of any malpractices during examination. The college has zero tolerance towards any kind of ~~four~~ means adopted to secure marks in the exams.

## Outcome Based Education (OBE)

### B. Com (Professional – International Accounting and Finance)

#### PROGRAM EDUCATIONAL OBJECTIVES (PEOS)

Our **B. Com (Professional – International Accounting and Finance)** program will produce graduates who will:

|              |  |
|--------------|--|
| <b>PE 01</b> | Be competent, creative and highly valued professionals in industry, academia, or government.   |
| <b>PE 02</b> | 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 |
| <b>PE 03</b> | Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.                 |
| <b>PE 04</b> | Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.   |

#### PROGRAMME OUTCOMES (POS)

After the completion of the **B. Com (Professional – International Accounting and Finance)** Programme, the student will be able to:

|             |  |
|-------------|--|
| <b>PO 1</b> | <b>Disciplinary and Inter-disciplinary Knowledge:</b><br>Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards  |
| <b>PO 2</b> | <b>Decision Making Skill:</b><br>Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and pick one that shows their understanding of the problem and the outcomes.                               |
| <b>PO 3</b> | <b>Integrated Problem-Solving and Research:</b><br>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 |
| <b>PO 4</b> | <b>Critical Thinking Skill:</b><br>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.                               |
| <b>PO 5</b> | <b>Creative Thinking Skill:</b>  |



|              |   |
|--------------|---|
|              | Develop, implement and communicate new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work  |
| <b>PO 6</b>  | <b>Usage of Modern Technology and Tools:</b><br>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. |
| <b>PO 7</b>  | <b>Leadership and Team Work:</b><br>Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals  |
| <b>PO 8</b>  | <b>Ethical Conduct:</b><br>Act responsibly and sustainably at local, national, and global levels.   |
| <b>PO 9</b>  | <b>Collaboration:</b><br>Work collaboratively and respectfully as members and leaders of diverse teams.   |
| <b>PO 10</b> | <b>Self-Directed and Life-Long Learning:</b><br>Create goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect the attainment of the goals.  |

### PROGRAMME SPECIFIC OUTCOMES (PSOS)

|              |  |
|--------------|--|
| <b>PO 11</b> | <b>Emerging Trend of International Accounting practices</b><br>Apply specialized knowledge and professional skills in international accounting and finance, auditing techniques and their applicability in all fields of business. |
| <b>PO 12</b> | <b>Financial Analytics for Corporate Financial Planning</b><br>Apply high ethical standards, integrity, expertise and efficiency in executing key financial plans and policies and explore potential outcomes.                     |

| B.COM (Professional - International Accounting and Finance) - PROGRAMME |                                     |                                    |                                     |  |                                      |   |       |
|---|-------------------------------------|------------------------------------|-------------------------------------|--|--------------------------------------|---|-------|
| PROGRAMME MATRIX AS PER STATE EDUCATION POLICY                          |                                     |                                    |                                     |  |                                      |   |       |
| Course Category   | I                                   | II                                 | III                                 | IV                                       | V                                    | VI  | TOTAL |
| <b>Part A : Languages</b>   |                                     |                                    |                                     |  |                                      |   |       |
| Language<br>4 Hrs/4 Crs   | Lan 1                               | Lan 1                              | Lan 1                               | Lan 1                                    | -                                    | -   |       |
|   | Lan 2                               | Lan 2                              | Lan 2                               | Lan 2                                    | -                                    | -   |       |
| I   | 6 Crs                               | 6 Crs                              | 6 Crs                               | 6 Crs                                    | -                                    | -   | 24    |
| <b>Part B: Core Courses</b>   |                                     |                                    |                                     |  |                                      |   |       |
| Discipline Specific<br>Core Courses<br>4 Hrs/4 Crs                      | Cost Accounting I                   | Cost Accounting II                 | Financial Reporting                 | Strategic Business Reporting             | Company Law and Secretarial Practice | Theory and Practice of Banking                              |       |
|   | Business and Technology             | Business Law                       | Financial Management                | Strategic Business Leader I              | Strategic Business Leader II         | Operations Research   |       |
|   | Financial Accounting                | Business Economics                 | Audit & Assurance                   | Human Resource Management                | Advanced Audit & Assurance I         | Advanced Audit & Assurance II                               |       |
|   | Business Mathematics and Statistics | Taxation I                         | Taxation II                         | Marketing Management                     |                                      | Forensic Accounting and Audit (or Information System Audit) |       |
| Discipline Specific Elective<br>4 Hrs/4 Crs                             | -                                   | -                                  |                                     | -  | Advanced Financial Management I      | Advanced Financial Management II                            |       |
|   | 16                                  | 16                                 | 16                                  | 16                                       | 16                                   | 20  | 100   |
| <b>Part C : Skill Enhancement Courses/Activities</b>                    |                                     |                                    |                                     |  |                                      |   |       |
| Skill Based Courses /activities   |                                     |                                    | Introduction to Spreadsheet<br>2Crs | Data Visualisation with Power BI<br>2Crs | Research Methodology<br>(4 Crs)      | Internship<br>4Crs  |       |
|   |                                     | MOOCs / Certificate Course<br>1 Cr | -                                   | MOOCs / Certificate Course<br>1 Cr       | Research Project<br>(4Crs)           | -   |       |
| Extension & Extracurricular Activities<br>1Cr                           |                                     | Extracurricular Activities<br>1 Cr |                                     | Extracurricular Activities<br>1 Cr       |                                      | Extension Activities<br>1 Cr                                |       |
| II  |                                     | 2 Crs                              | 2 Crs                               | 4 Crs                                    | 8 Crs                                | 5 Crs   | 21    |
| <b>Part D: Foundation Course - Value Based</b>                          |                                     |                                    |                                     |  |                                      |   |       |
| Foundation Courses<br>2 Hrs/2 Crs                                       | Psychological Well being<br>1 Cr    | -                                  | Environmental Studies 2 Crs         | -  | -                                    | -   |       |
|   | Constitutional Value I<br>2 Crs     | Constitutional Value II<br>2 Crs   |                                     |  |                                      |   |       |
| III   | 3 Crs                               | 2 Crs                              | 2 Crs                               |  |                                      |   | 7     |
| Total   | 25 Crs                              | 26 Crs                             | 26Crs                               | 26Crs                                    | 24 Crs                               | 25Crs   | 152   |

**B. Com (Professional – International Accounting and Finance)****Course Structure****Semester III**

| <b>Course Code</b>   | <b>Title of the Course</b>  | <b>Category</b>    | <b>Lecture Hours per week</b> | <b>CIA</b> | <b>ESE</b> | <b>Total Marks</b> | <b>Credits</b> |
|----------------------|-----------------------------|--------------------|-------------------------------|------------|------------|--------------------|----------------|
| C4 24 GE 301         | General English             | Language 1         | 3                             | 20         | 80         | 100                | 3              |
| C4 24 KN 301         | Kannada                     | Language 2         | 3                             | 20         | 80         | 100                | 3              |
| C4 24 HN 301         | Hindi                       |                    |                               |            |            |                    |                |
| C4 24 AE 301         | Additional English          |                    |                               |            |            |                    |                |
| C4 24 MC 301         | Financial Reporting         | Major Core         | 4                             | 20         | 80         | 100                | 4              |
| C4 24 MC 302         | Financial Management        | Major Core         | 4                             | 20         | 80         | 100                | 4              |
| C4 24 MC 303         | Audit and Assurance         | Major Core         | 4                             | 20         | 80         | 100                | 4              |
| C4 24 MC 304         | Taxation II                 | Major Core         | 4                             | 20         | 80         | 100                | 4              |
| UG 24 SB 301         | Introduction to Spreadsheet | Skill Based Course | 2                             | 20         | 30         | 50                 | 2              |
| UG 24 CC 301         | Environmental Studies       | Compulsory Course  | 2                             | 20         | 30         | 50                 | 2              |
| <b>Total credits</b> |                             |                    |                               | <b>160</b> | <b>540</b> | <b>700</b>         | <b>26</b>      |

| Department of Commerce   |  |                     |                 |             |                         |                |
|--|--|---------------------|-----------------|-------------|-------------------------|----------------|
| Programme: B. Com (Professional – International Accounting and Finance)  |  |                     |                 |             |                         |                |
| Semester   | Course Code  | Course Title        | Course Duration | Course Type | Teaching Hours Per week | Credits        |
| III  | C4 24 MC 301   | Financial Reporting | 60 hours        | Major Core  | 4                       | 4              |
| <b>Course Objective:</b><br>This course aims to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.  |  |                     |                 |             |                         |                |
| <b>Course Outcomes</b><br>After completion of the course, the students will be able to:  |  |                     |                 |             | <b>T Level</b>          | <b>K Level</b> |
| CO1  | Demonstrate the meaning and importance of the conceptual framework in financial reporting, and explain its role in ensuring consistent and transparent financial statements. |                     |                 |             | T3                      | K3             |
| CO2  | Analyse the Recognition, Measurement, Presentation and Disclosure criteria for various accounting standards.   |                     |                 |             | T4                      | K4             |
| CO3  | Examine the Recognition, Measurement, Presentation and Disclosure criteria for various accounting standards.   |                     |                 |             | T4                      | K4             |
| CO4  | Prepare the financial statements in accordance with IFRS.  |                     |                 |             | T5                      | K4             |
| CO5  | Construct the construct the financial statements for the Group company.  |                     |                 |             | T5                      | K4             |
| CO6  | Analyse Financial Statements of Single Entity and Group and interpret the results.   |                     |                 |             | T4                      | K3             |
| Module 1   | Conceptual and Regulatory Framework for Financial Reporting  |                     |                 |             | 5 Hours                 |                |
| Conceptual Framework – Meaning, Need and Alternatives – Qualitative Characteristics of financial information (Fundamental and Enhancing characteristics) - Recognition and measurement criteria of elements of Financial Statements - Measurement bases in financial statements including relative advantage and disadvantage of each base - Need for Regulatory Framework - Role of various regulatory bodies - Difference between principle based and rule-based framework – Standard setting process - International Sustainability Standards Board – Standard setting, responsibilities and intention. |  |                     |                 |             |                         |                |
| Module 2   | Application of Accounting Standards for Transactions I   |                     |                 |             | 10 Hours                |                |
| Recognition, Measurement, Presentation and Disclosure criteria for Property, plant, and equipment (IAS 16) - Intangible assets (IAS 38)- Borrowing costs (IAS 23) - Investment property (IAS 40) - Impairment of assets (IAS 36) - Non-current assets held for sale and discontinued operations (IFRS 5) – Inventory (IAS 2) & biological assets (IAS 41) - Provisions & contingencies (IAS 37) - Events after reporting period (IAS 10) - Accounting policies, estimates & errors (IAS 8) - Incomes Taxes including accounting for current tax and deferred tax (IAS 12) - Government Grants (IAS 20) .   |  |                     |                 |             |                         |                |
| Module 3   | Application of Accounting Standards for Transactions II  |                     |                 |             | 10 Hours                |                |

|   |   |                 |
|---|---|-----------------|
| (Recognition, Measurement, Presentation and Disclosures for Effects of changes in foreign exchange rates (IAS 21) - Leases (IFRS 16) - Financial Instruments (excluding hedge accounting & impairment of financial assets) (IAS 32, IFRS 7, IFRS 9) - Earnings Per Share - Basic and Diluted (IAS 33) - Fair Value Measurement (IFRS 13) - Revenue recognition for contracts (IFRS 15).   |   |                 |
| <b>Module 4</b>   | <b>Preparation &amp; Presentation of Individual Financial Statements</b>  | <b>10 Hours</b> |
| Preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - Preparing full or extracts of Statement of profit or loss and other comprehensive income, Statement of financial position and Statement of changes in equity - Prepare extracts from a Statement of cash flows for a single entity only in accordance with relevant IFRS Standards using the indirect method only.   |   |                 |
| <b>Module 5</b>   | <b>Preparation of Consolidated Statement of Financial Position</b>  | <b>15 Hours</b> |
| <p>Concept of Group - concepts of Parent, Subsidiary &amp; Associate - Concept of control of parent over subsidiary - Concept of non-controlling interest - Basics of consolidation - Identify which entity should prepare consolidated financial statements, Concept of pre and post-acquisition profits - Circumstances where it is permitted not to consolidate a subsidiary.</p> <p>Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate - Computation of fair value of net assets, Consolidated goodwill and Non-Controlling Interest (NCI) on date of acquisition - Computation of group retained earnings and other reserves on date of consolidation - Fair value adjustments on consolidation - Effects of intra-group trading on consolidation - Effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements - Impact of goodwill impairment - Effect of the disposal of a parent's investment in a subsidiary in the parent's individual financial statements.</p> |   |                 |
| <b>Module 6</b>   | <b>Analysis of Financial Statements of Single Entity and Group</b>  | <b>10 Hours</b> |
| <p>Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Analyse the financial performance and position of an entity using the financial statements.</p> <p>Using non-financial information in interpretation - Use of ratios in performance evaluation, Trend analysis, Comparison with competition or industry average - Limitation of interpretation techniques - Interpretation of the financial statement of a specialised, not for-profit or public sector organisation - Problems of Historical cost accounting, Manipulations in Financial Statements, using creative accounting and window dressing - Impact of seasonal trading and major acquisition on interpretations - Limitations of interpretation techniques while using Consolidated Financial Statements.</p>  |   |                 |
| <b>Self-Learning Topics:</b>  |   |                 |
| 1   | <p>International Sustainability Standards Board - Standard setting, responsibilities and intention. (IFRS website)<br/> <a href="https://www.ifrs.org/sustainability/knowledge-hub/introduction-to-issb-and-ifrs-sustainability-disclosure-standards/">https://www.ifrs.org/sustainability/knowledge-hub/introduction-to-issb-and-ifrs-sustainability-disclosure-standards/</a></p> |                 |

|   |  |     |     |     |     |     |     |     |     |      |      |      |
|---|--|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| 2   | Problems of Historical cost accounting, Manipulations in Financial Statements, using creative accounting and window dressing.  |     |     |     |     |     |     |     |     |      |      |      |
| <b>Skill Development:</b><br>(These activities are only indicative, the Faculty members can innovate) |  |     |     |     |     |     |     |     |     |      |      |      |
| 1   | Debate the advantages and disadvantages of fair value accounting vs. historical cost accounting for long-term investments, based on the qualitative characteristics. |     |     |     |     |     |     |     |     |      |      |      |
| 2   | Study the process of standard setting and how various regulatory bodies create and revise accounting standards.  |     |     |     |     |     |     |     |     |      |      |      |
| 3   | Analyse the asset register in a published annual report and present the details of useful life, depreciation methods applicable etc.                                 |     |     |     |     |     |     |     |     |      |      |      |
| 4   | Choose a real company (or use a provided set of financial data) and prepare full financial statements in accordance with IFRS.                                       |     |     |     |     |     |     |     |     |      |      |      |
| 5   | Analyse the performance of a company using ratios from different industries and compare the results.   |     |     |     |     |     |     |     |     |      |      |      |
| 6   | Analyse the accounting treatment applied by a group – parent in a published consolidated financial statements.   |     |     |     |     |     |     |     |     |      |      |      |
| <b>Book for Reference:</b>  |  |     |     |     |     |     |     |     |     |      |      |      |
| 1   | ACCA Study Material, Kaplan (Latest edition)   |     |     |     |     |     |     |     |     |      |      |      |
| 2   | ACCA Study Material, BPP (Latest edition)  |     |     |     |     |     |     |     |     |      |      |      |
| <b>Mapping of CO and PO</b>   |  |     |     |     |     |     |     |     |     |      |      |      |
| CO/PO   | PO1  | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
| CO1   | M  | L   | L   | L   | M   |     |     |     |     |      | H    | H    |
| CO2   | M  | L   | L   | L   | M   |     |     |     |     |      | H    | H    |
| CO3   | M  | L   | L   | L   | M   |     |     |     |     |      | H    | H    |
| CO4   | M  | L   | L   | L   | M   |     |     |     |     |      | H    | H    |
| CO5   | M  | L   | L   | L   | M   |     |     |     |     |      | H    | H    |
| CO6   | M  | L   | L   | L   | M   |     |     |     |     |      | H    | H    |

| Department of Commerce  |              |                      |                 |             |                         |                 |
|---|--------------|----------------------|-----------------|-------------|-------------------------|-----------------|
| Programme: B. Com (Professional - International Accounting and Finance)   |              |                      |                 |             |                         |                 |
| Semester  | Course Code  | Course Title         | Course Duration | Course Type | Teaching Hours Per week | Credits         |
| III   | C4 24 MC 302 | Financial Management | 60 Hours        | Major Core  | 4                       | 4               |
| <b>Course Objective:</b><br>To develop the knowledge and skill expected of a finance manager, in relation to investment, financing and dividend policy decisions. |              |                      |                 |             |                         |                 |
| <b>Course Outcomes</b><br>After completion of the course, the students will be able to:   |              |                      |                 |             | <b>T Levels</b>         | <b>K Levels</b> |

|   |  |          |    |
|---|--|----------|----|
| CO1   | Demonstrate how financial management functions align with overall corporate strategy and broader organizational goals.   | T4       | K3 |
| CO2   | Analyze the components of working capital, including cash, accounts receivable, accounts payable, and inventory.   | T4       | K4 |
| CO3   | Explain the various investment appraisal techniques, such as payback period, discounted payback period, accounting rate of return (ARR), net present value (NPV), and internal rate of return (IRR). | T4       | K4 |
| CO4   | Evaluate the characteristics, advantages, and disadvantages of Short term financing and Long term financing.   | T5       | K4 |
| CO5   | Examine the nature and purpose of business and financial asset valuation, and understand the importance of accurate valuation for investment, mergers and acquisitions, and financial reporting.     | T4       | K4 |
| CO6   | Identify and define different types of risks, including foreign exchange risk, interest rate risk, and other financial risks faced by businesses.  | T4       | K4 |
| Module 1  | Financial Management Function and its Environment  | 7 Hours  |    |
| Nature and Purpose of financial management – Relationship between financial management and management accounting - Financial objectives and relationship with corporate strategy and objectives – Shareholder wealth maximization - Profit maximization – Earnings per share growth - Stakeholders and impact on corporate objectives – Conflict between different objectives – Agency theory – Measuring corporate objectives – Ratio analysis – Corporate governance regulations<br>Financial and other objectives in not-for-profit organisations – Value for money audits – three Es for not-for-profit-Organisation- Economic environment for business – macroeconomic policy targets - Role of fiscal, monetary, interest rate and exchange rate policies in achieving macroeconomic policy targets - Competition policy - government assistance for business - Green policies – Corporate governance<br>Nature and Role of financial markets and institutions market – Role of financial intermediaries – Variety of security in terms of risk and return – Impact of fintech- Nature and role of money markets - Role of banks and other financial institutions in the operation of the money markets - Interest-bearing instruments - Discount instruments - Derivative products |  |          |    |
| Module 2  | Working Capital Management   | 10 Hours |    |
| Nature, elements and importance of working capital – Cash operating cycle – Accounts payables and receivables management techniques - Liquidity and activity ratios – Economic Order Quantity – Just In Time – Preparing cash flow forecasts– Trade credit – Bulk discounts – Early settlement discounts - Managing foreign accounts payables - Centralized treasury management - Baumol model and the Miller-ORR model – Investing short term<br>Determining working capital needs and funding strategies - Calculate the level of working capital – Working capital cycle- Working capital funding strategies - Distinction between permanent and fluctuating current assets - Matching principle - Relative costs and benefits of aggressive, conservative and matching funding policies - Management attitudes to risk  |  |          |    |
| Module 3  | Investment appraisal   | 10 Hours |    |

Investment appraisal techniques – Relevant cash flows – Payback period – Discounted payback period – Accounting rate of return – Net Present Value – Internal Rate of Return – Allowing for inflation and taxation -- Superiority of Discounted Cashflow methods over non-Discounted Cashflow methods - Risk and uncertainty- Sensitivity analysis to investment projects - Probability analysis to investment projects - Techniques of adjusting for risk and uncertainty in investment appraisal – Simulation - Adjusted payback - Risk-Adjusted discount rates

Specific investment decisions (Lease or buy, asset replacement, capital rationing) - Leasing and borrowing to buy using the before- and after-tax costs of debt - Asset replacement decisions - Investment decisions under single-period capital rationing – Profitability Index – Net Present Value – Reasons for capital rationing

|                 |                         |                 |
|-----------------|-------------------------|-----------------|
| <b>Module 4</b> | <b>Business Finance</b> | <b>15 Hours</b> |
|-----------------|-------------------------|-----------------|

Sources of, and raising, business finance -Short-term sources of finance – Overdraft - Short-term loan - Trade credit – Lease finance - Long-term sources of finance - Equity finance - Debt finance - Lease finance - Venture capital - Methods of raising equity finance – Rights issue – Placing – Public offer – Stock exchange listing - Islamic finance - Internal sources of finance – Retained earnings – Increasing working capital efficiency - Relationship between dividend policy and the financing decision – Alternatives to cash dividends - Legal constraints, liquidity, shareholder expectations and alternatives to cash dividends

Estimating cost of capital – Dividend growth model – Systematic and unsystematic risks – capital asset pricing model – Estimating cost of debt – Estimating Weighted Average Cost of Capital using book value and market value weightings

Sources of finance and their relative costs – Risk-return relationship – Creditor hierarchy – problems high levels of gearing – Impact of sources of finance on financial position – Gearing ratio analysis – Cash flow forecasting - Lease or buy – Relationship between cost of capital and value of company – Project specific cost of capital – Capital Asset Pricing Model and Cost of capital

Capital structure theories – Traditional view – Modigliani and Miller capital structure theories – Pecking order theory

Finance for small and medium sized businesses - Business angel financing -Government assistance - Supply chain financing - Crowdfunding & peer-to-peer funding.

|                 |                           |                |
|-----------------|---------------------------|----------------|
| <b>Module 5</b> | <b>Business Valuation</b> | <b>8 Hours</b> |
|-----------------|---------------------------|----------------|

Nature and purpose of the valuation of business and financial assets - Reasons for valuing businesses and financial assets – Limitations of information

Models for valuation of shares - Asset-based valuation models - Net book value (statement of financial position) basis – Net realisable value basis - Net replacement cost basis - Income-based valuation models – Price / Earnings ratio method – Earnings yield method - Cash flow-based valuation models - Dividend valuation model - Dividend growth model - Discounted cash flow basis.

Valuation of debt and other financial assets - Valuation methods - Irredeemable debt - Redeemable debt - Convertible debt - Preference shares

Efficient Market Hypothesis (EMH) and Practical considerations in the valuation of shares - Weak form efficiency, semi-strong form efficiency and strong form efficiency - Practical considerations in the valuation of shares - Significance of investor speculation – Behavioural finance

|                 |                        |                 |
|-----------------|------------------------|-----------------|
| <b>Module 6</b> | <b>Risk management</b> | <b>10 Hours</b> |
|-----------------|------------------------|-----------------|



Nature and types of risk and approaches to risk management – Foreign exchange risk - Translation risk - Transaction risk - Economic risk – Interest rate risk - Gap exposure - Basis risk.

Causes of exchange rate differences and interest rate fluctuations - Balance of payments - Purchasing power parity theory - Interest rate parity theory - Four-way equivalence - Forecast exchange rates - Purchasing power parity - Interest rate parity - Structure of interest rates and yield curves - Expectations theory - Liquidity preference theory - Market segmentation

Hedging techniques for foreign currency risk - Currency of invoice - Netting and matching - Leading and lagging - Forward exchange contracts - Money market hedging - Asset and liability management - Foreign currency derivatives used to hedge foreign currency risk

Hedging techniques for interest rate risk - Matching and smoothing - Asset and liability management - Forward rate agreements – Interest rate swaps and Collars

### **Self-Learning Topics:**

|   |  |
|---|--|
| 1 | Financial and other objectives in not-for-profit organisations – Value for money audits – three Es for not-for-profit-Organisation                               |
| 2 | Finance for small and medium sized businesses - Business angel financing - Government assistance - Supply chain financing - Crowdfunding & peer-to-peer funding. |

### **Skill Development:**

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

|   |  |
|---|--|
| 1 | Conduct a group discussion on how specific macroeconomic events (e.g., central bank interest rate changes) influence financial strategies of businesses                                |
| 2 | Given a set of company data, calculate the cash operating cycle and suggest ways to optimize working capital management (e.g., reducing receivables days, extending payables)          |
| 3 | Calculate the optimal cash balance for a company using the Baumol model and the Miller-ORR model, and evaluate the advantages of each model in managing short-term investments         |
| 4 | Perform a sensitivity analysis on a project, varying key assumptions like sales growth rate and discount rate to see how sensitive the project's NPV is to changes in these variables. |
| 5 | Calculate WACC for a given company using market values and book values. Discuss the implications of cost of debt and equity on capital structure decisions.                            |
| 6 | Using either asset-based, income-based, or cash-flow-based models, students value a small business and justify their choice of model based on the company's characteristics.           |

### **Book for Reference:**

|   |  |
|---|--|
| 1 | ACCA Study Material, Kaplan (Latest edition) |
| 2 | ACCA Study Material, BPP (Latest edition)    |

### **Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1   | M   | L   | L   | L   | M   |     |     |     |     |      | H    | H    |
| CO2   | M   | L   | L   | L   | M   |     |     |     |     |      | H    | H    |



|   |  |                 |
|---|--|-----------------|
| Professional ethics - fundamental principles of professional ethics - the conceptual framework, including the threats to the fundamental principles - the safeguards to offset the threats to the fundamental principles - the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality.   |  |                 |
| <b>Module 2</b>   | <b>Audit planning &amp; Risk Assessment</b>  | <b>10 Hours</b> |
| <p>Obtaining, accepting and continuing audit engagements – preconditions for an audit - importance and purpose of engagement letters and their contents - the overall objectives and importance of quality management procedures in conducting an Audit</p> <p>Assessing audit risk –the components of audit risk. - the audit risks in the financial statements and auditor's response to each risk - concepts of materiality and performance materiality - calculating materiality levels from financial information</p> <p>Understanding the entity &amp; its environment - obtaining an initial understanding of the entity, its environment and the applicable financial reporting framework - the nature and purpose of analytical procedures in planning - Compute and interpret key ratios used in analytical procedures.</p> <p>Audit planning &amp; documentation - the need for, benefits of and importance of planning an audit - the contents of the overall audit strategy and audit plan - the difference between interim and final audit - the impact of the work performed during the interim audit on the final audit - the need for, and the importance of, audit documentation - the form and contents of working papers and supporting documentation</p> |  |                 |
| <b>Module 3</b>   | <b>Internal Control &amp; Internal Audit</b> | <b>12 Hours</b> |
| <p>Systems of Internal control - the components of internal control - recording internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires - Evaluate internal control components, including deficiencies and significant deficiencies in internal control – limitations of internal control</p> <p>Test of control –computer systems controls including general IT controls and information processing controls - control objectives, control procedures, control activities, direct controls and tests of control in relation to various systems in an organization</p> <p>Communication on internal controls</p> <p>Internal audit and governance - differences between external audit and internal audit - the scope of the internal audit function, outsourcing and internal audit assignments</p>   |  |                 |
| <b>Module 4</b>   | <b>Assertions and Audit Evidence</b>         | <b>10 Hours</b> |
| <p>Assertions and audit evidence - the assertions contained in the financial statements for transactions and account balances - various audit procedures to obtain audit evidence - differences between tests of control and substantive procedures</p> <p>Audit sampling - the need for sampling - the differences between statistical and non-statistical sampling – the application of the basic principles of statistical sampling and other selective testing procedures.</p>  |  |                 |
| <b>Module 5</b>   | <b>Audit of Specific Items</b>               | <b>10 Hours</b> |
| <p>Audit of specific items - Audit of receivables, inventory, payables &amp; accruals, bank &amp; cash, tangible &amp; intangible assets, share capital &amp; reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation</p> <p>Automated tools and techniques</p> <p>The work of others – experts - service organizations – Internal Auditors</p> <p>Not-for-profit organization – audit techniques.</p>   |  |                 |
| <b>Module 6</b>   | <b>Review &amp; Reporting</b>                | <b>10 Hours</b> |

Subsequent events - the purpose of a subsequent events review - responsibilities of auditors regarding subsequent events - the procedures to be undertaken in performing a subsequent events review.

Going Concern - importance of and the need for going concern reviews - respective responsibilities of auditors and management regarding going concern - potential indicators that an entity is not a going concern - procedures to be applied in performing going concern reviews.

Written representations - circumstances where written representations are necessary and the matters on which representations are commonly obtained

Final review – the importance of the overall review – the significance of uncorrected misstatements.

Independent auditors report – basic elements contained in the independent auditor's report - circumstances in which a modified audit opinion may be issued in the auditor's report - impact on the auditor's report when a modified opinion is issued - format and content of key audit matters, emphasis of matter and other matter paragraphs.

### **Skill Development:**

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

|   |  |
|---|--|
| 1 | Analyse the role of an auditor in context with code of conduct in a given scenario. (Role play)  |
| 2 | Demonstrate how the auditor obtains and accepts audit engagements obtain an understanding of the entity and its environment  |
| 3 | Visit a business place and evaluate internal controls, techniques and audit test, including IT systems to identify and communicate control risks and their potential consequences.                           |
| 4 | Identify and describe the work and evidence obtain by the auditor and other required to meet the objectives of audit engagements.  |
| 5 | Approach any NGOs and identify the specific challenges in auditing not-for-profit organizations, including revenue recognition (donations, grants), fund accounting, and compliance with donor restrictions. |
| 6 | From a published audit report, do a comparative analysis and prepare a report.   |

### **Book for Reference:**

|   |  |
|---|--|
| 1 | ACCA Study material of Kaplan and BPP (Latest Edition) |
|---|--|

### **Mapping of CO and PO**

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

| Department of Commerce  |   |   |                 |             |                         |                 |
|---|---|---|-----------------|-------------|-------------------------|-----------------|
| Programme: B. Com (Professional – International Accounting and Finance)   |   |   |                 |             |                         |                 |
| Semester  | Course Code   | Course Title  | Course Duration | Course Type | Teaching Hours Per week | Credits         |
| III   | C4 24 MC 304  | Taxation II   | 60 Hours        | Major Core  | 4                       | 4               |
| <b>Course Objective:</b><br>The course is designed to expose the students to the various provisions and computations of Corporate Tax, Goods and Services Act and enable students to tax liability as per the provisions.   |   |   |                 |             |                         |                 |
| <b>Course Outcomes</b>  |   |   |                 |             | <b>T Levels</b>         | <b>K Levels</b> |
| After completion of the course, the students will be able to:   |   |   |                 |             |                         |                 |
| CO1   | Explain the legal framework Corporate tax and scope of tax planning and management in the corporate sector.   |   |                 |             | T5                      | K4              |
| CO2   | Compute the taxable income and Liability of companies after taking into account of section 79 and MAT.  |   |                 |             | T3                      | K3              |
| CO3   | Demonstrate the structure and functions of dual model under GST.  |   |                 |             | T3                      | K3              |
| CO4   | Examine complementary role of SGST Act of Karnataka state and its implications on the dual model of IGST Act. Compute the tax liability of an assessee under CGST & SGST. |   |                 |             | T4                      | K3              |
| CO5   | Illustrate the steps involved in registration in the context of GST network.  |   |                 |             | T4                      | K4              |
| CO6   | Analyse the steps involved in registration and filing of GSTR in the context of GST network.  |   |                 |             | T4                      | K3              |
| <b>Module 1</b>   |   | <b>Introduction to Corporate Tax</b>                |                 |             | <b>6 Hours</b>          |                 |
| Brief history of Corporate Tax – Legal Framework – Finance Bill – Scope of corporation tax Residential Status and Incidence of Tax on companies - tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector.   |   |   |                 |             |                         |                 |
| <b>Module 2</b>   |   | <b>Computation of Corporate Tax</b>                 |                 |             | <b>20 Hours</b>         |                 |
| Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax.   |   |   |                 |             |                         |                 |
| <b>Module 3</b>   |   | <b>Introduction To Goods And Services Tax (GST)</b> |                 |             | <b>4 Hours</b>          |                 |
| Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments. |   |   |                 |             |                         |                 |
| <b>Module 4</b>   |   | <b>GST ACTS</b>                                     |                 |             | <b>10 Hours</b>         |                 |
| CGST Act, SGST Act (Karnataka State), IGST Act Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover,   |   |   |                 |             |                         |                 |

|   |     |  |     |     |     |     |     |     |     |          |      |      |
|---|-----|--|-----|-----|-----|-----|-----|-----|-----|----------|------|------|
| Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods/ services, Intermediary, Location of supplier of service, Location of recipient of service.   |     |  |     |     |     |     |     |     |     |          |      |      |
| Module 5  |     | Procedure and Levy under GST   |     |     |     |     |     |     |     | 14 Hours |      |      |
| Registration under GST: Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non- resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Composition Levy, Time of supply of goods and services, Value of taxable supply.<br>Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Input tax Credit: Eligibility, Apportionment, – Transfer of Input tax credit - Simple Problems on utilization of input tax credit. Tax Invoice, E-Way bill, Provisions relating to E-Commerce. |     |  |     |     |     |     |     |     |     |          |      |      |
| Module 6  |     | Returns & GST and technology   |     |     |     |     |     |     |     | 6 Hours  |      |      |
| GST Network. Registration, Filing of GSTR   |     |  |     |     |     |     |     |     |     |          |      |      |
| Skill Development:<br>(These activities are only indicative, the Faculty members can innovate)  |     |  |     |     |     |     |     |     |     |          |      |      |
| 1   |     | Narrate the procedure for calculation of CGST, SGCT and IGST   |     |     |     |     |     |     |     |          |      |      |
| 2   |     | Prepare challans for payment of duty   |     |     |     |     |     |     |     |          |      |      |
| 3   |     | Prepare list of exempted goods/ services under GST   |     |     |     |     |     |     |     |          |      |      |
| 4   |     | Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST                 |     |     |     |     |     |     |     |          |      |      |
| 5   |     | Procedure for registration   |     |     |     |     |     |     |     |          |      |      |
| 6   |     | Furnishing of monthly returns. (GST R1, R2 & R3)   |     |     |     |     |     |     |     |          |      |      |
| Book for Reference:   |     |  |     |     |     |     |     |     |     |          |      |      |
| 1   |     | Hiregange, M. N. (2018). <i>Goods and Services Tax</i> . Wolters Kluwer.                                 |     |     |     |     |     |     |     |          |      |      |
| 2   |     | Datey, V. S. (2018). <i>All About GST</i> . Taxman.  |     |     |     |     |     |     |     |          |      |      |
| 3   |     | Mohan, R. (2019). <i>Guide to GST</i> . CA. Rajat Mohan.   |     |     |     |     |     |     |     |          |      |      |
| 4   |     | Gupta, N., & Bhatia, S. (2019). <i>Goods &amp; Services Tax – Indian Journey</i> . Bharat’s Publication. |     |     |     |     |     |     |     |          |      |      |
| 5   |     | Agrawal, S. (Dr.), & Malhotra, S. (CA.) (2018). <i>Goods &amp; Services Tax</i> .                        |     |     |     |     |     |     |     |          |      |      |
| 6   |     | Bhaskara, B. G. (Dr.), Manjunath, N., & Kumar, N. (2018). <i>GST - Law &amp; Practice</i> . IM.          |     |     |     |     |     |     |     |          |      |      |
| Mapping of CO and PO  |     |  |     |     |     |     |     |     |     |          |      |      |
| CO/PO   | PO1 | PO2  | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10     | PO11 | PO12 |

|     |   |   |   |   |   |  |  |  |  |  |   |   |
|-----|---|---|---|---|---|--|--|--|--|--|---|---|
| CO1 | M | L | L | L | M |  |  |  |  |  | H | H |
| CO2 | M | L | L | L | M |  |  |  |  |  | H | H |
| CO3 | M | L | L | L | M |  |  |  |  |  | H | H |
| CO4 | M | L | L | L | M |  |  |  |  |  | H | H |
| CO5 | M | L | L | L | M |  |  |  |  |  | H | H |
| CO6 | M | L | L | L | M |  |  |  |  |  | H | H |

| Department of Commerce  |   |  |                 |                      |                         |                 |
|---|---|--|-----------------|----------------------|-------------------------|-----------------|
| Programme: B.Com (Professional - International Accounting and Finance)  |   |  |                 |                      |                         |                 |
| Semester  | Course Code   | Course Title   | Course Duration | Course Type          | Teaching Hours Per week | Credits         |
| III   | C4 24 SB 301  | Introduction to Spreadsheet  | 30 Hours        | Skilled based course | 2                       | 2               |
| <b>Course Objective:</b> This course aims to equip students with the tools and skills needed to leverage spreadsheets effectively for making data-driven decisions in a wide variety of business contexts.  |   |  |                 |                      |                         |                 |
| <b>Course Outcomes</b><br>After completion of the course, the students will be able to:   |   |  |                 |                      | <b>T Levels</b>         | <b>K Levels</b> |
| CO1   | Demonstrate proficiency in using Excel for data entry, formatting, and organizing data using workbooks, sheets, and referencing techniques.             |  |                 |                      | T4                      | K4              |
| CO2   | Apply various Excel functions, including mathematical, statistical, string, and financial functions, to perform complex data computations and analyses. |  |                 |                      | T5                      | K4              |
| CO3   | Create visually appealing data representations using charts, graphs, pivot tables, and interactive dashboards to enhance data interpretation.           |  |                 |                      | T4                      | K4              |
| <b>Module 1</b>   |   | <b>Working with Spreadsheets</b>   |                 |                      | <b>10 Hours</b>         |                 |
| Origin and Importance of Excel in Data Analysis - Workbooks and Worksheets, Ribbon tabs, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Exploring Data Types, Modifying Cell Contents, Comparing sheets side by side, special types of cells, Paste Special dialogue box, Adding comments to cells.<br>Formatting tools on the Home tab, Mini Toolbar, Fonts, Statistical Functions, Text Functions, other functions, Colors and Shading, Borders and Lines, conditional formatting, Working with tables, Selecting parts of a Table, Sorting and filtering a table, Converting Table into Range. |   |  |                 |                      |                         |                 |
| <b>Module 2</b>   |   | <b>Mastering Advanced Spreadsheet Techniques</b>                                   |                 |                      | <b>10 Hours</b>         |                 |
| Excel Functions - Mathematical Functions: SUM, AVERAGE, COUNT, COUNTA, MIN/MAX, SQRT, POWER, LCM, COMBIN and PERMUT. String functions: LEN, LEFT, MID, RIGHT, CONCAT, TRIM, UPPER, LOWER, PROPER, Date Functions, Random number generators: RAND and RANDBETWEEN, Conditional functions: IF, NESTED IF, SUMIFS, COUNTIFS, and AVERAGEIFS, Data Handling Functions: VLOOKUP, HLOOKUP. Financial functions: PMT, PV, RATE, NPER. What if Analysis: Goal Seek, Scenario manager, and Data table (one way and two way).   |   |  |                 |                      |                         |                 |
| <b>Module 3</b>   |   | <b>Visualization</b>   |                 |                      | <b>10 Hours</b>         |                 |
| Creating charts, Pie, Line, Bar, histogram, Boxplot, Scatter plot, data bars, waterfall charts, Area charts, Dynamic Charts, and other charts, Legends and formatting with charts, Labeling charts, 3D charts, Sparkline, Time series plot, Score Cards. Interactive Dashboard Development: Pivot Table, Pivot Chart and Slicers.   |   |  |                 |                      |                         |                 |
| <b>Skill Development:</b> <i>(These activities are only indicative, the Faculty members can innovate)</i>   |   |  |                 |                      |                         |                 |
| 1   |   | Prepare and analyse the attendance data set of your organisation.                  |                 |                      |                         |                 |
| 2   |   | Prepare an expense tracker, analyse and present the data with visualisation tools. |                 |                      |                         |                 |



| 3                           | Analyse a dataset in regard with company's performance, profitability.   |     |     |     |     |     |     |     |     |      |      |      |
|-----------------------------|--|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>Book for Reference:</b>  |  |     |     |     |     |     |     |     |     |      |      |      |
| 1                           | Jones, S., Smith, R., & Brown, M. (2023). <i>Excel Mastery: Unlocking the Potential of Excel for Data Analysis</i> (2nd ed.). Pearson Education.                         |     |     |     |     |     |     |     |     |      |      |      |
| 2                           | White, A., Black, K., & Green, L. (2021). <i>Excel Analytics: From Basics to Advanced Techniques</i> (4th ed.). Wiley.   |     |     |     |     |     |     |     |     |      |      |      |
| 3                           | Lee, C., Johnson, D., & Williams, E. (2022). <i>Mastering Excel: Advanced Tools and Techniques for Data Visualization and Analysis</i> (3rd ed.). McGraw-Hill Education. |     |     |     |     |     |     |     |     |      |      |      |
| 4                           | Garcia, M., Brown, T., & Martinez, L. (2024). <i>Excel Data Analysis: Unleashing the Power of Excel for Insights and Decision-Making</i> (5th ed.). O'Reilly Media.      |     |     |     |     |     |     |     |     |      |      |      |
| <b>Mapping of CO and PO</b> |  |     |     |     |     |     |     |     |     |      |      |      |
| CO/PO                       | PO1  | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
| CO1                         | M  | L   | L   | L   | M   | H   |     |     |     |      | H    | M    |
| CO2                         | M  | L   | L   | L   | M   | H   |     |     |     |      | H    | M    |
| CO3                         | M  | L   | L   | L   | M   | H   |     |     |     |      | H    | M    |

| Department of Commerce   |   |                       |                 |                   |                         |                 |
|--|---|-----------------------|-----------------|-------------------|-------------------------|-----------------|
| Programme: B.Com (Professional - International Accounting and Finance)   |   |                       |                 |                   |                         |                 |
| Semester   | Course Code   | Course Title          | Course Duration | Course Type       | Teaching Hours Per week | Credits         |
| III  | UG 24 CC 301  | Environmental Studies | 45 Hours        | Compulsory Course | 3                       | 2               |
| <b>Course Objective:</b><br>The course is structured to create awareness, enhance knowledge, and develop skills related to environmental conservation and sustainability.                  |   |                       |                 |                   |                         |                 |
| <b>Course Outcomes</b><br>After completion of the course, the students will be able to:  |   |                       |                 |                   | <b>T Levels</b>         | <b>K Levels</b> |
| CO1  | Identify the environmental factors that determine sustainable development and describe an ecosystem along with its many components. |                       |                 |                   | T3                      | K3              |
| CO2  | Identify the various natural resources and analyse the impact of their degradation.   |                       |                 |                   | T3                      | K3              |
| CO3  | Describe the different types of environmental pollutions, causes of climate change and the various environment protections laws.    |                       |                 |                   | T3                      | K3              |
| CO4  | Analyze the impact of population growth on the environment and the various rehabilitation measures using case studies.              |                       |                 |                   | T3                      | K3              |
| <b>Module 1</b>  | <b>Introduction to Environmental Studies</b>  |                       |                 |                   | <b>09 Hours</b>         |                 |
| <b>Introduction to Environmental Studies:</b> Multidisciplinary nature of environmental studies, Scope and importance; Concept of sustainability and sustainability development, SDG Goals |   |                       |                 |                   |                         |                 |

|  |  |                 |
|--|--|-----------------|
| <b>Ecosystem:</b> Structure and function of ecosystem; Energy flow in and ecosystem: food chains, food webs and ecological succession.<br><b>Terrestrial Ecosystems:</b> Forest ecosystem, Grassland ecosystem, Desert ecosystem,<br><b>Aquatic ecosystems;</b> ponds, streams, lakes, rivers, oceans,   |  |                 |
| <b>Module 2</b>  | <b>Natural resources: Renewable and Non-Renewable Resources</b>                  | <b>13 Hours</b> |
| <b>Land resources:</b> Land-use and land cover change; Land degradation, Soil erosion and desertification.<br><b>Forest Resources:</b> Types and scope; Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations.<br><b>Water Resources:</b> Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-State).<br><b>Energy Resources:</b> Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.<br><b>Biodiversity and Conservation:</b> Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India.<br>Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India.<br><b>Threats to biodiversity:</b> Habitat loss, poaching of wildlife, man- wildlife conflicts with case studies, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. |  |                 |
| <b>Module 3</b>  | <b>Environment Pollution</b>   | <b>13 Hours</b> |
| Environmental Pollution – Types, causes, effects and controls, Air, Water, soil and noise pollution, nuclear hazards and human health risks.<br>Solid waste: management and control measures urban and industrial waste with case studies<br>Environmental Policies and Practices: Climate change, global warning , ozone layer depletion, acid rain and impacts on human communities and agriculture.<br>Environmental Laws: Environment Protection Act, Air (Prevention and Control of Pollution) Act, Forest Conservation Act, International agreements, Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).<br>Nature reserves, tribal population and rights and human wildlife conflicts in Indian context.  |  |                 |
| <b>Module 4</b>  | <b>Human Communities and Environment</b>   | <b>10 Hours</b> |
| Human population growth, Impacts on environment, human health and welfare ,Resettlements and rehabilitation of project affected persons, case studies.<br><b>Disaster management:</b> Floods, earthquake, cyclones and landslides with case studies.<br>Environment movements: Chipko, Silent Valley, Bishnois of Rajasthan<br><b>Environmental Ethics:</b> Ecological, economic, social , ethical, aesthetic and informational value. Role of Indian and other religions and cultures in environmental conservation.<br>Environmental communication and public awareness, case studies- CNG vehicles in Delhi<br>Field work – Field report to be submitted.   |  |                 |
| <b>Skill Development:</b><br>(These activities are only indicative, the Faculty members can innovate)  |  |                 |
| 1  | Visit to an area to document environmental assets: river/forest/flora/fauna, etc |                 |
| 2  | Visit to a local polluted site- urban/Rural/Industrial/ Agricultural             |                 |
| 3  | Study of common plants, insects, birds, and basic principles of identification   |                 |
| 4  | Study of simple ecosystems – pond, river, lake etc.                              |                 |
| <b>Book for Reference:</b>   |  |                 |

|    |   |
|----|---|
| 1  | Bharucha, E. (2015). Textbook of Environmental Studies.   |
| 2  | Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.  |
| 3  | Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.     |
| 4  | Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.                |
| 5  | Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.  |
| 6  | World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.                                  |
| 7  | Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.                         |
| 8  | Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.  |
| 9  | Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates. |
| 10 | McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.   |
| 11 | McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.                              |
| 12 | Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.        |

#### Mapping of CO and PO

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1   |     | L   | L   | L   |     |     | M   | H   | M   | H    |      |      |
| CO2   |     | L   | L   | L   |     |     | M   | H   | M   | H    |      |      |
| CO3   |     | L   | L   | L   |     |     | M   | H   | M   | H    |      |      |
| CO4   |     | L   | L   | L   |     |     | M   | H   | M   | H    |      |      |