



B.S. Abdur Rahman  
**Crescent**  
Institute of Science & Technology  
Deemed to be University u/s 3 of the UGC Act, 1956

*Regulations 2021  
Curriculum and  
Syllabi (I & II Semesters)*

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**B.B.A.  
(Financial Services)**



**REGULATIONS 2021  
CURRICULUM AND SYLLABI  
(I & II Semesters)**

**BBA (FINANCIAL SERVICES)  
INTEGRATED WITH CIMA**



## **VISION AND MISSION OF THE INSTITUTION**

### **VISION**

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

### **MISSION**

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.



## **VISION AND MISSION OF THE DEPARTMENT OF COMMERCE**

### **VISION**

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

### **MISSION**

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process



**PROGRAMME EDUCATIONAL OBJECTIVES:**

**PEO 1:** Provide a very conducive environment that holistically engages students through an all- encompassing knowledge impartation.

**PEO 2:** Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.

**PEO 3:** Construct a sound theoretical footing.

**PEO 4:** Acquainting students with recent market practices.

**PEO 5:** Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities.

**PEO 6:** Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.



**PROGRAMME OUTCOMES (PO):**

On successful completion of the programme, the graduates will be able to:

**PO 1:** Demonstrate competence in institute level specialized knowledge of Finance, Accounting, Taxation, Marketing, Management and Business Laws' specialization as a solution to complex real-world problems.

**PO 2:** Use appropriate knowledge and skills to identify, formulate, analyze and solve complex problems in order to reach substantiated conclusions; able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

**PO 3:** Conduct investigations of complex problems by methods that include appropriate experiments, analysis, and interpretation of data and synthesis of information in order to reach valid conclusions. Search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic; identify the developments in various branches of Commerce and Business.

**PO 4:** Design solutions for complex, open-ended problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; ability to examine the results and apply them to various problems appearing indifferent branches of Commerce and Business.

**PO 5:** Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modeling to complex activities with an understanding of the limitations; Capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

**PO 6:** Work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.

**PO 7:** Communicate complex concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

**PO 8:** Understanding the roles and responsibilities of the professional in society, especially the primary role of protection of the public and the public interest.

**PO 9:** Analyze social and environmental aspects of activities. Such ability includes an understanding of the interactions that Commerce has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

**PO 10:** Apply professional ethics, accountability, and equity. Able to ascertain unethical behaviour, falsification, and manipulation of information: To manage self and various social systems.

**PO 11:** Incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations. Capable to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

**PO 12:** Motivate learners for lifelong learning abilities such as information-handling, entrepreneurial skills, self-esteem, decision-making, problem-solving, self-management, empathy, tolerance of others, creativity, a sense of humour, flexibility, adaptability, versatility, critical judgment, thinking, planning, practical skills, learning-to-learn, discussing and communicating, create values for life and build their character for lifetime.

**PROGRAMME SPECIFIC OUTCOMES:**

**PSO1:** Prepare students with capabilities and skills in areas of finance to take up roles in financial services for management and analyst's positions across diverse industries.

**PSO2:** Enhance the ability of students to meet global challenges through sensitivity towards organizational, economic and cultural diversity.

**PSO3:** Provide students with a sound theoretical base and exposure to current business challenges, which will encourage creativity and innovative thinking leading to unique solutions for complex problems.

**PSO4:** To develop key personal and inter-personal globally-relevant skills for academic and professional enhancement in the changing society and to continually offer opportunity of upgrading knowledge, training and skills in the context of innovations, and research.

**REGULATIONS - 2021**  
**B.A. / BBA / B.Com. / BCA / B.Sc. DEGREE PROGRAMMES**  
***(Under Choice Based Credit System)***

**1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.

**2.0 PROGRAMMES OFFERED AND ELIGIBILITY CRITERIA FOR ADMISSION**

**2.1 UG Programmes Offered**

Degree	Mode of Study
B.A.	FullTime
BBA	
B.Com.	
BCA	
B.Sc.	

## 2.2 Eligibility Criteria

Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10+2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10+2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Biotechnology	10+2 (Higher Secondary) with Chemistry and Biology as subjects
4	BBA (Financial Services)	10+2 (Higher Secondary)
5	BBA (General)	
6	B.Com. (General)	10+2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology / Commerce / Statistics as subjects.
7	B.Com. (Accounts and Finance)	
8	B.Com. (Hons.)	
9	B.A. English (Hons.)	10 +2 (Higher Secondary)
10	B.A. Islamic Studies	
11	B.A. Public Policy	

**2.4** The eligibility criteria such as marks, number of attempts and physical fitness shall be as prescribed by the Institution in adherence to the guidelines of regulatory / statutory authorities from time to time.

### **3.0 STREAMS / SPECIALISATION OF STUDY**

The following are the details of specialization / streams offered in various programmes:

<b>S. No.</b>	<b>Program</b>	<b>Streams / Specialisation of Study</b>
<b>1.</b>	<b>BCA</b>	i. Cloud Technology and Information Security ii. Mobile Applications and Information Security iii. Data Science iv. Multimedia and Web Application Development
<b>2.</b>	<b>B.Sc.</b>	i. Computer Science ii. Biotechnology
<b>3.</b>	<b>BBA</b>	i. General ii. Financial Services
<b>4.</b>	<b>B.Com.</b>	i. General ii. Honours iii. Accounts and Finance
<b>5.</b>	<b>B.A.</b>	i. English (Honours) ii. Islamic Studies iii. Public Policy

### **4.0 STRUCTURE OF THE PROGRAMME**

**4.1** The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)
- Laboratory Integrated Theory Courses (LITC)

- Value added courses
- Mandatory courses (MC)
- Generic Elective Courses (GEC)
- Discipline Specific Elective (DSE)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

#### **4.1.1 Personality and Character Development**

All students shall enroll, on admission, in any of the following personality and character development programmes:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

#### **4.1.2 Online Courses for Credit Transfer**

Students are permitted to undergo department approved online courses under SWAYAM up to 10% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.

#### **4.1.3 Value Added Courses**

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of

classes and the course faculty shall be sent to Dean, Academic Affairs for approval. The students may also undergo the valued added course offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

#### **4.1.4 Industry Internship**

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training.

In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

#### **4.1.5 Industrial Visit**

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

#### **4.2** Each course is normally assigned certain number of credits:

- one credit per lecture period per week
- one credit per tutorial period per week
- one credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- one credit for two periods of seminar / project work per week
- one credit for two weeks of industrial training or 80 hours per semester.

#### **4.3** Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.

#### **4.4** For successful completion of the programme, a student must earn a minimum total credit specified in the curriculum of the



respective programme of study.

- 4.5** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

## **5.0 DURATION OF THE PROGRAMME**

- 5.1** A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.
- 5.2** Each semester shall consist of a minimum of 90 working days including the days of examinations.
- 5.3** The maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

## **6.0 REGISTRATION AND ENROLLMENT**

- 6.1** The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.
- 6.2** A student can enroll for a maximum of 32 credits during a semester including Redo / Predo Courses.
- 6.3 Change of Course**  
A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.
- 6.4 Withdrawal from a Course**  
A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

**7.0 BREAK OF STUDY FROM PROGRAMME**

**7.1** A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance

7.1.3 Debarred due to any act of indiscipline.

**7.2** The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

**7.3** A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

**7.4** During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

**8.0 CLASS ADVISOR AND FACULTY ADVISOR****8.1 Class Advisor**

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

**8.2 Faculty Advisor**

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related

personal matters.

## **9.0 COURSE COMMITTEE**

**9.1** Each common theory course offered to more than one group of students shall have a “Course Committee” comprising all the course faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

## **10.0 CLASS COMMITTEE**

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the Head of the Department.

**10.1** The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
- All the faculty members handling courses of the semester.
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

**10.2** The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report,

to review the students' performance and for follow up action.

- 10.3** During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi, etc.
- 10.4** The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

### **11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS**

- 11.1** Every theory course shall normally have a total of three assessments during a semester as given below:

<b>Assessments</b>	<b>Course Coverage in Weeks</b>	<b>Duration</b>	<b>Weightage of Marks</b>
<b>Assessment 1</b>	1 to 6	1.5 hours	25%
<b>Assessment 2</b>	7 to 12	1.5 hours	25%
<b>Semester End Examination</b>	Full course	3 hours	50%

#### **11.2 Theory Course**

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

#### **11.3 Laboratory Course**

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

#### **11.4 Laboratory integrated theory courses**

For laboratory integrated theory courses, the theory and

practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical components. Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

**11.5** The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

**11.6 Industry Internship**

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

**11.7 Project Work**

In the case of project work, a committee of faculty members constituted by the Head of the Department / Dean of the School shall carry out three periodic reviews. Based on the project report submitted by the students, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by the Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the viva voce examination.

**11.8** Assessment of seminars and comprehension shall be carried out by a committee of faculty members constituted by the Head of the Department.

**11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first

appearance shall be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory component. There shall be no arrear or improvement examination for lab components.

## **12.0 SUBSTITUTE EXAMINATIONS**

**12.1** A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

**12.2** A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

## **13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION**

**13.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded "I" grade in that course.

**13.2** The faculty member of each course shall cumulate the

attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.

- 13.3** If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.
- 13.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year.
- 13.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 13.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains “U”

grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.

- 13.7** If a student with “U” grade, who prefers to redo any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

#### **14.0 REDO COURSES**

- 14.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.

- 14.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

#### **15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET**

- 15.1** All assessments of a course shall be made on absolute marks basis. The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

<b>Letter Grade</b>	<b>Grade Points</b>
S	10
A	9
B	8
C	7
D	6
E	5
U	0



W	-
I	-

**"W"** - denotes withdrawal from the course.

**"I"** - denotes inadequate attendance in the course and prevention  
from appearance of semester end examination

**"U"** - denotes unsuccessful performance in the course.

**15.2** A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

**15.3** Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department / Dean of the School. The Controller of Examination shall further approve and declare the results.

**15.4** Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently the Head of the Department/ Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

**15.5** After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses,

to the sum of the number of credits of all the courses in the semester.

If  $C_i$ , is the number of credits assigned for the  $i^{\text{th}}$  course and  $GP_i$  is the Grade Point in the  $i^{\text{th}}$  course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where  $n$  = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from the first semester.

"I" and "W" grades are excluded for calculating GPA.

"U", "I" and "W" grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

- 15.6** After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters.
First Class	6.50 and above, having completed within a period of eight semesters.
Second Class	Others

#### 15.6.1 Eligibility for First Class with Distinction

- A student should not have obtained "U" or "I" grade in any course during his/her study.
- A student should have completed the UG programme within the minimum prescribed period of study (except clause 7.1.1)

#### 15.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum

prescribed period of study (except clause clause 7.1.1)

**15.6.3** The students who do not satisfy clause 16.6.1 and clause 16.6.2 shall be classified as second class.

**15.6.4** The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

## **16.0 SUPPLEMENTARY EXAMINATION**

Final year students and passed out students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

## **17.0 DISCIPLINE**

**17.1** Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.

**17.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action. This committee shall also address the grievances related to the conduct of online classes.

## **18.0 ELIGIBILITY FOR THE AWARD OF DEGREE**

**18.1** A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- i) Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- ii) Successfully completed the requirements of the enrolled professional development activity.
- iii) No dues to the Institution, Library, Hostel, etc.

iv) No disciplinary action pending against him/her.

**18.2** The award of the degree must have been approved by the Institution.

**19.0 POWER TO MODIFY**

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

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**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF  
SCIENCE & TECHNOLOGY**

**CURRICULUM FRAMEWORK& SYLLABI, REGULATIONS 2021**

**BBA FINANCIAL SERVICES INTEGRATED WITH CIMA  
(SIX SEMESTERS / FULL TIME)**

**SEMESTER I**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1141	Fundamentals of Financial Accounting*	4	1	0	5
2	CC	COD 1142	Fundamentals of Managerial Economics*	3	1	0	4
3	CC	COD 1102	Business Organisation and Management	3	1	0	4
4	MC	COD 1103	Environmental Studies	3	1	0	4
5	AEC	COD 1104	Business Intelligence using Excel and Access	0	0	4	2
6	AEC	COD 1105	Introduction to Indian Constitution <sup>§</sup>	1	0	0	1
<b>Credits</b>							<b>20</b>

**SEMESTER II**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1241	Fundamentals of Management Accounting*	4	1	0	5
2	CC	COD 1242	Advanced Accounting*	4	1	0	5
3	CC	COD 1243	Financial Reporting and Analysis*	4	1	0	5
4	CC	COD 1244	Applied Macro Economics*	3	1	0	4
5	CC	COD 1245	Business Communication and Documentation	2	1	0	3
6	AEC	COD 1204	Public Speaking and Presentation Skills <sup>§</sup>	1	0	0	1
<b>Credits</b>							<b>23</b>

**SEMESTER III**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	CC	COD 2141	Advance Management Accounting*	4	1	0	5
2	CC	COD 2142	Managing Finance in Digital World*	4	1	0	5
3	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
4	DSE		Discipline Specific Elective -I	3	1	0	4
5	SEC		Skill Enhancement Elective Course -I	3	1	0	4
6	AEC	GED 2102	Aptitude and Interpersonal Skills	0	0	2	1
7	AEC	COD 2104	Book Review <sup>§</sup>	1	0	0	1
<b>Credits</b>							<b>24</b>

**SEMESTER IV**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	CC	COD 2241	Financial Markets and Institutions	3	1	0	4
2	CC	COD 2203	Entrepreneurship Development	3	1	0	4
3	CC	COD 2242	Business Ethics and Values	4	1	0	5
4	DSE		Discipline Specific Elective -II	3	1	0	4
5	SEC		Skill Enhancement Elective Course -II	3	1	0	4
6	AEC	GED 2204	Aptitude and Workplace Skills	0	0	2	1
7	AEC	COD 2204	Blog Writing <sup>§</sup>	1	0	0	1
<b>Credits</b>							<b>23</b>

**SEMESTER V**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3141	Investment Analysis and Portfolio Management	3	1	0	4
2	CC	COD 3142	Investment Banking and Financial Services	3	1	0	4
3	DSE		Discipline Specific Elective -III	3	1	0	4
4	SEC		Skill Enhancement Elective Course -III	3	1	0	4
5	GEC		Generic Elective- I	3	1	0	4
6	SEC	COD 3103	National Social Service <sup>§</sup>	1	1	0	2
7	AEC	COD 3104	Case Study Writing <sup>§</sup>	1	0	0	1
8	PROJ	COD 3105	Summer Internship**	0	0	0	2
<b>Credits</b>							<b>25</b>

**SEMESTER VI**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3241	International Finance	3	1	0	4
2	DSE		Discipline Specific Elective -IV	3	1	0	4
3	SEC		Skill Enhancement Elective Course -IV	3	1	0	4
4	GEC		Generic Elective- II	3	1	0	4
5	AEC	COD 3202	Business Analytics Using Python	0	0	4	2
6	AEC	COD 3203	Current Business Affairs <sup>§</sup>	1	0	0	1
7	PROJ	COD 3204	Project Work	0	0	12	6
<b>Credits</b>							<b>25</b>

**Overall Total Credits: 140**

\* Syllabus is mapped as per the guidelines of CIMA

\*\* Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

§ The course shall have two components of evaluation: a) Continuous Assessment of 60 marks, comprising of assignments/class activities/field trip etc., b) Semester end examination of 40 marks.

## LIST OF DISCIPLINE SPECIFIC ELECTIVE COURSES

### Discipline Specific Elective – I (Semester - III)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 202	Modern Banking and Insurance	3	1	0	4
2	DSE	CODX 401	Introduction to Business Law	3	1	0	4
3	DSE	CODX 133	Corporate Analysis and Valuation	3	1	0	4

### Discipline Specific Elective – II (Semester - IV)

1	DSE	CODX 411	Business Environment	3	1	0	4
2	DSE	CODX 412	Retail Banking	3	1	0	4
3	DSE	CODX 11	Human Resource Management	3	1	0	4

### Discipline Specific Elective – III (Semester - V)

1	DSE	CODX 01	Marketing Management	3	1	0	4
2	DSE	CODX 421	Commodity and Derivatives Market	3	1	0	4
3	DSE	CODX 112	Financial Econometrics	3	1	0	4

### Discipline Specific Elective – IV (Semester - VI)

1	DSE	CODX 232	Financial Technology and Analytics	3	1	0	4
2	DSE	CODX 122	Corporate Restructuring	3	1	0	4
3	DSE	CODX 431	Personal Finance and Planning	3	1	0	4



## LIST OF SKILL ENHANCEMENT ELECTIVE COURSES

### Skill Enhancement Elective Course – I (Semester - III)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 62	Event Management	3	1	0	4
2	SEC	CODX 72	Stock Market Operations	3	1	0	4
3	SEC	CODX 441	Financial Advising	3	1	0	4

### Skill Enhancement Elective Course – II (Semester - IV)

1	SEC	CODX 51	Business Research Methods	3	1	0	4
2	SEC	CODX 71	Project Management	3	1	0	4
3	SEC	CODX 451	Fundamental Analysis and Technical Analysis of Financial Market	3	1	0	4

### Skill Enhancement Elective Course – III (Semester - V)

1	SEC	CODX 251	Digital Marketing	3	1	0	4
2	SEC	CODX 461	Behavioural Finance	3	1	0	4
3	SEC	CODX 462	Goods and Services Tax	3	1	0	4

### Skill Enhancement Elective Course – IV (Semester - VI)

1	SEC	CODX 73	New Venture Planning and Development	3	1	0	4
2	SEC	CODX 471	Selling and Negotiation	3	1	0	4
3	SEC	CODX 151	Management of Financial Institutions	3	1	0	4

**LIST OF GENERIC ELECTIVE COURSES****Generic Elective – I (Semester - V)**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	GEC	CODX 81	Public Administration and Business	3	1	0	4
2	GEC	CODX 82	Rural Development	3	1	0	4
3	GEC	CODX 83	People Management	3	1	0	4

**Generic Elective – II (Semester - VI)**

<b>Sl. No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	GEC	CODX 91	Sustainable Development	3	1	0	4
2	GEC	CODX 92	Rural Marketing	3	1	0	4
3	GEC	CODX 93	Risk Management	3	1	0	4

**SEMESTER I**

<b>COD 1141</b>	<b>FUNDAMENTALS OF FINANCIAL ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
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SDG: 8 &amp; 17

4 1 0 5

**COURSE OBJECTIVES:**

**COB1:** To provide an in-depth study of the Financial Accounting, meaning, scope, principles etc. among students

**COB2:** To acquire knowledge about Journal Entries, Ledgers and Trial Balance of a Firm.

**COB3:** To acquire the concept and uses of Subsidiary books in the firm.

**COB4:** To explain the use of Errors of rectification and Bank Reconciliation Statement

**COB5:** To trained the students for preparation of Final Accounts of proprietary concern.

<b>MODULE I</b>	<b>INTRODUCTION TO ACCOUNTING</b>	<b>12</b>
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Introduction; Meaning and Definition; Objectives of Accounting; Need for Accounting; Functions of Accounting; Users of Accounting Information; Limitations of Accounting; Accounting Principles: Accounting Concepts and Accounting Conventions. Accounting equation; Indian Accounting Standards and International Financial Reporting Standards – Brief Overview only.

<b>MODULE II</b>	<b>JOURNAL, LEDGER AND TRIAL BALANCE</b>	<b>18</b>
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Double Entry Book-Keeping; Journal, Rules of Debit and Credit, Compound Journal Entry; Opening Entry; Ledger, Posting, Rules Regarding Posting, Balancing Ledger Accounts; Advantages of Ledger, Meaning and Importance of Trial balance, Preparation of the Trial Balance.

<b>MODULE III</b>	<b>SUBSIDIARY BOOKS</b>	<b>15</b>
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Account for sales tax and discounts; Meaning and Significance of Subsidiary Books; Types of Subsidiary Books: Purchases Book Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper.

<b>MODULE IV</b>	<b>RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT</b>	<b>15</b>
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Meaning of Accounting Errors, Types of Accounting Errors, Rectification of Errors –



**Board of Studies (BoS):**

15<sup>th</sup> BoS of the Department of  
Commerce held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	M	H	M		M		H	H				M	H			M
CO2	H	H			H		H			M			L			
CO3		H	M	M	H		H	M		M				H		
CO4	H	H	M	H			H			M					M	
CO5	H	H	H	H			H			H			M	H	M	

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 8: Decent Work and Economic Growth,  
SDG 17: Partnership for Goals

The knowledge of financial accounting provides wide scope for economic development and employment, helps to access various financial services and it is essential for decision-makers to maintain harmony within the organization



Impacts of changing transactions costs on the decision to outsource aspects of a business (including network organisations, shared service centres, and flexible staffing). - Positive and negative externalities in goods markets and government responses to them including indirect taxes, subsidies, polluter pays policies, regulation and direct provision. - Impact of minimum price (minimum wages) and maximum price policies in goods and factor markets.

**L – 45; P- 15; TOTAL HOURS – 60**

**TEXT BOOKS:**

1. CIMA, “Fundamentals of Business Economics”, Kaplan Publisher, UK, 2020
2. Moore McDowell, Rodney Thom, Ivan Pastine, Robert H. Frank, Ben Bernanke, “Principles of Economics”, McGraw-Hill Higher Education, 3rd Edition, 2012
3. Alan Griffiths & Stuart Wall, “Applied Economics”, 12<sup>th</sup> Edition, Prentice Hall Pearson Education, 2011

**REFERENCES:**

1. Yogesh Maheswari, “Managerial Economics”, Phi Learning, New Delhi, 2005  
Gupta G.S.
2. Moyer & Harris, “Managerial Economics”, Tata McGraw-Hill, New Delhi, 2019
3. Geetika, Ghosh & Choudhury, “Managerial Economics”, Cengage Learning, New Delhi, 2005

**COURSE OUTCOMES:**

After completing the course, the student shall be able to

**CO1:** illustrate the meaning of managerial economics and its role in decision making.

**CO2:** differentiate various types of demand and suitable method for forecasting a new product.

**CO3:** explain the relationship of the demand forecasting and pricing method.

**CO4:** explain the concept of production and cost analysis.

**CO5:** identify different market structures and its impact on the business organisation.

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15<sup>th</sup>BoS of the Department of  
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**Academic Council:**

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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1		H	M			H	H	H				M	H		M	
CO2	M	H	H	H				H			M				M	
CO3	H	H	H	H				H			M				M	
CO4	H	M	L	M			H					H		M		H
CO5		H	M				M	H				M	H		M	

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#### SDG 12: Responsible Consumption and Production

By understanding the environmental & social impacts of products and services, learners will ensure sustainable consumption and production.



<b>COD 1102</b>	<b>BUSINESS ORGANISATION AND</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 8</b>	<b>MANAGEMENT</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

The objectives of the course are,

**COB1:**To make the students illustrate the structure of organization in the field of Management.

**COB2:**To make the students explain the theoretical aspects, process and principles of Joint Stock Companies.

**COB3:**To make the students describe the philosophy of establishing a successful business and the fundamentals of management theory of planning.

**COB4:**To make the students develop skills to analyse and apply critical role of managers in modern organizational settings for planning purpose.

**COB5:**To make the students recall the concept of management controlling techniques.

<b>MODULE I</b>	<b>CONCEPT AND FORMS OF BUSINESS ORGANISATIONS</b>	<b>12</b>
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Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages and Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organisation.

<b>MODULE II</b>	<b>JOINT STOCK COMPANY</b>	<b>12</b>
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Joint Stock Company: Meaning, Definition, Characteristics; Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies: Promotion, Stages of Promotion, Promoter, Characteristics, Kinds, Preparation of Important Documents; Memorandum of Association, Clauses, Articles of Association, Contents; Prospectus: Contents, Red herring Prospectus, Statement In lieu of Prospectus (as per Companies Act, 2013).

<b>MODULE III</b>	<b>PRINCIPLES AND FUNCTIONS OF MANAGEMENT</b>	<b>12</b>
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Management: Meaning, Characteristics, Fayol's 14 Principles of Management. Functions of Management, Levels of Management, Skills of Management, Scientific Management, meaning, objectives, relevance and criticism.

**MODULE IV PLANNING AND ORGANIZING 12**

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages; Approaches to Planning; Management by Objectives (MBO): Steps in MBO, Benefits, Weaknesses. Organizing, Process of Organizing; Principles of Organisation, Formal and Informal Organisations, Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management: Meaning, Determining Span, Factors influencing the Span of Supervision.

**MODULE V AUTHORITY, COORDINATION, AND CONTROL 12**

Meaning of Authority, Power, responsibility and accountability; Delegation of Authority; Decentralization of Authority: Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control: Meaning, Relationship between planning and control, Steps in Control: Types (post, current, and pre-control). Requirements for effective control.

**L – 45; T – 15; TOTAL HOURS – 60**

**Practical Exercises:**

The learners are required to:

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation.
3. participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

**TEXT BOOK:**

1. Prasad L. M, Principles and Practice of Management, Sultan Chand & Co. Ltd, 2019

**REFERENCES:**

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall (India)

- Pvt. Ltd., 14th Edition, Upper Saddle River, New Jersey, 2019
2. Rupa Gunaseelan & V Kulandaiswamy, 'Principles and Practices of Management', S.Chand and Company Limited, 2016
  3. Robert Kreitner, 'Principles of Management', New Delhi, Cengage, 2017
  4. J.K.Mithra, 'Principles of Management', Oxford University press, 2017.
  5. Kaul, V. K. 'Business Organization and Management', Text and Cases. New Delhi: Pearson Education, 2012.
  6. Koontz, H., & Weihrich, H. 'Essentials of Management', McGraw Hill Education, New York, 2008

### COURSE OUTCOMES:

On successful completion of this course learners will be able to

**CO1:** illustrate the structure and types of organization in the field of Management.

**CO2:** prepare draft of Article of Association & Memorandum of Association for a business.

**CO3:** demonstrate current and relevant functions of management.

**CO4:** identify and explain the managerial skills used in business;

**CO5:** analyse the concept of Delegation of Authority, coordination, and control.

### Board of Studies (BoS):

15<sup>th</sup>BoS of the Department of  
Commerce held on 24.6.2021

### Academic Council:

17<sup>th</sup> AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H											H			
CO2	H	H					H									
CO3	H	M				H							H			
CO4	H	M						H					M			H
CO5	M	M						H			H	H	M			H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### SDG 8: Decent Work and Economic Growth

By understanding the 14 principles of management, learners will perform decent work which in turn promotes employment opportunities and economic development.

<b>COD 1103</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 6</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

The objective of this course are:

**COB1:** To train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

**COB2:** To make the learners explore various projects and initiatives with respect to conserving bio-diversity.

**COB3:** To make the learners Construe significance of carbon footprints.

**COB4:** To make the learners express the environmental issues and their possible repercussions on the earth.

**COB5:** To make the learners recapitulate the green strategies adopted by businesses to preserve the environment.

**MODULE I INTRODUCTION 12**

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows–material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

**MODULE II ENVIRONMENTAL CONCERNS 12**

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

**MODULE III MEASUREMENT AND REPORTING 12**

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

**MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 12**

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

**MODULE V EMERGING TRENDS 12**

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

**L – 45; T – 15; TOTAL HOURS –**

**60**

**Practical Exercises:**

The learners are required to

1. setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the planet in the next few decades;
4. identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. analyse green reporting initiatives taken by a company of your choice;
9. identify a firm using Green Marketing to sell its product.
10. analyse its strategy and present a report on your key learning from the same.

**TEXT BOOK:**

- Mitra, A. K., & Chakraborty, R., "Introduction to Environmental Studies" Book Syndicate Pvt. Ltd., Kolkata, 2016.

**REFERENCES:**

- Basu, M., & Xavier, S. 'Fundamentals of Environmental Studies' Cambridge University Press, Cambridge, 2016
- Basu, R. N. 'Environment' University of Calcutta, 2000
- CSE India. (ND). Understanding EIA.
- Winston, A. 'Energize Employees with Green Strategy' Harvard Business School Publishing, 2009
- Enger. E., & Smith, B. 'Environmental Science: A Study of Interrelationships', McGraw Hill Higher Education, 2010
- Kumar, S., & Kumar, B. S. 'Green Business Management' Thakur Publishing Pvt. Ltd., Hyderabad, 2016

**COURSE OUTCOMES:**

On successful completion of this course learners will be able to

**CO1:** demonstrate skills in organizing projects for environmental protection and sustainability;

**CO2:** analyse various projects and initiatives with respect to ecosystem restoration;

**CO3:** interpret significance of carbon footprints;

**CO4:** describe the environmental issues and their possible repercussions on the plant in the next few decades;

**CO5:** summarize the green strategies and policies adopted by various business entities to preserve the environment.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of  
Commerce held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

	PO 1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			M	M				H	H							
CO2			M	M				H	H							
CO3								H	H							
CO4			H	H				H	H						L	L
CO5			H	H				H	H						L	L

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 6: Clean water and sanitation.

Sustainable management of water resources and access to safe water and sanitation are essential for unlocking economic growth and productivity, and provide significant leverage for existing investments in health and education.

<b>COD 1104</b>	<b>BUSINESS INTELLIGENCE USING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 4 &amp; 9</b>	<b>EXCEL AND ACCESS</b>				
		<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

**COURSE OBJECTIVES:**

The objective of this course are:

**COB1:** To enable to learner to implement the excel formula in their personal and business affairs.

**COB2:** To enable the learner to present the data in chart and graph.

**COB3:** To equip the learner with the data analysis tools and technique.

**COB4:** To illustrate database management system and it use, normalization of Database and role to table in DBMS,

**COB5:** To enable the learner to describe and use query, form, and report in DBMS

**MODULE I WORKING WITH FORMULAS AND FUNCTIONS 12**

Understanding Formula Basics: Introducing Formula and Functions, Working with Dates and Times, Creating Formula that Count and Sum, Creating Formula that Look Up Values, Creating Formulas for financial applications: Present Value, Future Value, Payment, Interest Rate, Period, Term.

**MODULE II CREATING CHART AND GRAPH 12**

Creating Chart and Graph: Introduction, Working with Chart, Understanding Chart Type, Chart Customization, Visualizing Data Using Conditional Formatting.

**MODULE III ANALYSING DATA WITH EXCEL 12**

Analysing Data With Excel: Introduction of Pivot table; Analyzing Data with Pivot Table: Working with Non-Numeric Data, Grouping Pivot Table Items, Creating Frequency Distribution, Creating Calculated Field or calculated item, Creating Pivot Chart, Producing a Report with Pivot Table.

**MODULE IV INTRODUCTION TO DATABASE AND TABLE IN ACCESS 12**

Introduction to Data Base: Database, Table, Record and Fields Values, Concept of Relational Database; Access Database Objects and Views: Ribbon, Datasheets, Queries, Data-entry and display forms, Reports, Creating Access Table: Table design and process, Using the Design ribbon tab, Working with fields, Creating contacts table. Understanding the Lookup Property window, Primary Key, Indexing Access Table, printing a Tale Design; Designing Normalise Database: First normal form, Second Normal form, Third Normal Form; Table



Relationship and Integrity Rule.

**MODULE V INTRODUCTION TO QUERY, FORM AND REPORT IN ACCESS 12**

Selecting Data with Queries: About the Query, Types of Queries; Creating Query: Using Query Window, Using Query Design window and ribbon, Selecting Fields, Providing an alias for the field name, Introduction of forms in Access, Preparation of Access Report.

**P- 60; TOTAL HOURS – 60**

**TEXT BOOKS:**

- 1 Michael Alexander, Richard Kusleika, 'Access 2019 Bible', Wiley, USA, 2018
- 2 John Walkenbach, 'Access 2016 Bible', Wiley, USA, 2015

**REFERENCES:**

- 1 Lokesh Lalwani, 'Excel 2019 All-in-One', BPB Publications; 1st edition (1 January 2019), India
- 2 Joan Preppernau, M. Lambert, Steve Lambert, 'Microsoft Press US'; 1st edition, USA, 2007
- 3 "Access video training - Access - support.microsoft.com." <https://support.microsoft.com/en-us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6>.
- 4 "Excel video training - Office Support - support.microsoft.com." <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>.

**COURSE OUTCOMES:**

On successful completion of this course students will be able to

**CO1:** use excel formula in their personal and business affairs

**CO2:** demonstrate the data in chart and graph.

**CO3:** utilize the data analysis tools and technique to convert the data into information.

**CO4:** discuss and use database management system, normalization of data base and role of table in DBMS

**CO5:** prepare the query, form, and report in DBMS.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of  
Commerce held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			H		H							H				
CO2			H		M							H				
CO3			M		H							H				
CO4			H		H							H				H
CO5			H		H							H				H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 4: Quality Education

SDG 9: Industry, Innovation and Infrastructure

By developing technical skills, learners will be able to use various ICT tools which lead to productive employment, innovativeness and bring quality to education

<b>COD 1105</b>	<b>INTRODUCTION TO INDIAN CONSTITUTION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 16</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

**COURSE OBJECTIVES:**

The objective of this course are

**COB1:** To provide the fundamental instructions governing under the constitution of India.

**COB2:** To provide exposure to fundamental rights & duties of an Indian citizen.

**MODULE I INTRODUCTION TO INDIAN CONSTITUTION 7**

Meaning of Constitution, Types of Constitution, Difference between Constitutional Law and Constitutionalism, Nature of Constitution of India, Why constitution is needed in a democratic country?, Preamble and the Constitution of India.

**MODULE II RIGHTS AND DUTIES 8**

Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

**L – 15; TOTAL HOURS –15**

**REFERENCES:**

- 1 Durga Das Basu, 'Shorter Constitution of India', 15th ed. Vol. 1,(A.K. Patnaik (rev.), LexisNexis, Gurgaon, 2018
- 2 The Constitution of India, Government of India, Ministry of Law and Justice (Legislative Department),New Delhi, 2015.
- 3 <https://www.icsi.edu/media/webmodules/CONSTITUTION.pdf>
- 4 Thiruvengadam, A. K., 'The Constitution of India: A Contextual Analysis', Bloomsbury Publishing,United Kingdom, 2017

**COURSE OUTCOMES:**

On successful completion of this course students are able to

**CO1:** describe the meaning of Constitution and the features of Indian Constitution

**CO2:** summarize the directive principles and fundamental duties of citizen.

**Board of Studies (BoS):**

15<sup>th</sup> BoS of the Department of  
Commerce held on 24.6.2021

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CO1	H							H					H	M		
CO2	H							H					H	H		

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

### SDG 16: Peace, Justice and Strong Institution

By learning the basics of the Indian Constitution, learners will understand the concepts of justice, inclusion and peace and their relation to law, fundamental human right, and also as a basis for empowerment.

**SEMESTER II**

<b>COD 1241</b>	<b>FUNDAMENTALS OF MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 17</b>	<b>ACCOUNTING</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**COURSE OBJECTIVES:**

**COB1:** To deliver a comprehensive study of the Management Accounting meaning, scope, principles etc. among students.

**COB2:** To acquire knowledge about cost identification and behaviour.

**COB3:** To understand the meaning and uses of planning within organization.

**COB4:** To explain the concept of Accounting Control System.

**COB5:** To explain the concept and importance of Decision making.

**MODULE I INTRODUCTION TO MANAGEMENT ACCOUNTING 8**

Define management accounting, need and scope of management accounting, importance of cost control and planning within organization, difference between financial information requirements for companies, public bodies, and society.

**MODULE II COST IDENTIFICATION AND BEHAVIOR 12**

Classification of cost, the treatment of direct cost and indirect cost, historical verses economic cost, overhead cost, direct variable and full cost of products service and activities, Add the use of 'high-low', graphical and regression analysis methods to establish and predict total cost. Relevant and irrelevant costs. Overhead cost statements: allocation, apportionment, and reciprocal servicing. The difference between marginal and absorption profits. Marginal cost pricing and full cost pricing to achieve specified return on sales or return on investment, markup, and margins.

**MODULE III PLANNING WITHIN ORGANIZATION 12**

Budgeting for planning and control, functional budget including income statement, statement of financial position and statement of cash flow, reporting of actual outcome against budget, fixed and flexible budget variances. Principles of Standard Costing. The use of variances to reconcile the budgeted and actual profits that have been calculated using marginal costing. Interpretation of variances. Characteristics of service industries. Responsibility accounting (authority, responsibility, and controllability). The use of appropriate financial and non-financial performance measures in a variety of contexts (e.g., manufacturing and service sectors).

**MODULE IV ACCOUNTING CONTROL SYSTEM 12**

Principles of manufacturing accounts and the integration of the cost accounts

with the financial accounting system, treatment of variances as period entries and integrated ledger systems, job batch and process costing (only average cost method).

## **MODULE V DECISION MAKING**

**16**

Contribution concepts and CPV analysis, break even charts, break- even point, profit targets, margin of safety, contribution/sales ratio, relevant cost and cash flow, make or buy decision, limiting factor analysis for a multi-product company.

**L – 60; T- 15; TOTAL HOURS –75**

### **TEXT BOOKS:**

1. M Y Khan, PK Jain, "Management Accounting", Tata Mc Graw hill, Sixth Edition, 2013.
2. CIMA, "Fundamentals of Management Accounting", Kaplan Publishing UK, 2020

### **REFERENCES:**

1. I.M. Pandey, "Management Accounting", Vikas Publishing, 2018.
2. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, "Management Accounting", Sultan Chand & sons, 2011.
3. T.S.Reddy& Dr. Y. Hariprasad Reddy, "Management Accounting", Margham Publications, Fifth revised Edtion, 2014.

### **COURSE OUTCOMES:**

**CO1:** State the difference between management accounting, cost accounting and financial accounting and its scope in present business scenario.

**CO2:** Calculate direct cost, indirect cost, overhead cost, variable cost, marginal and full cost of product and Services.

**CO3:** Prepare the statement of functional, fixed and flexible budgets.

**CO4:** Discuss the principles of manufacturing accounts in integration with cost and financial accounts and prepare statement of process costing.

**CO5:** Analyze use of CVP, BEP, and MOS in typical short run decision such as make or buy decision, and limiting factor analysis for multi products.

### **Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of  
Commerce held on 24.6.2021

### **Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

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CO1	H		H					M						H		
CO2		H					H	M					H			
CO3	H	H	H				H							H		
CO4		H	H					M							H	
CO5		H	H									M			H	

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

#### SDG 17 : Partnerships for the Goals

By learning the fundamentals of management accounting learners can develop the management communication mechanism which align various organization and strengthen the means of implementation and revitalize the global partnership for sustainable development

<b>COD 1242</b>	<b>ADVANCED ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 8 &amp; 17</b>		<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To provide knowledge of the basic framework of financial statements.

**COB2:** Familiarize students with various reporting requirements

**COB3:** Inculcate skills to calculate sales tax on business transactions and payroll.

**COB4:** Familiarize students with issue of shares and market price.

**COB5:** To acquaint learners with financial statement analysis.

<b>MODULE I</b>	<b>INTRODUCTION</b>	<b>1</b>
		<b>0</b>

Capital & Revenue, Cash & Profit, Concept of Stewardship, Conceptual framework, Financial statements- characteristics, assumptions, objectives, elements, Regulatory framework, Introduction to IFRS & IASB.

<b>MODULE II</b>	<b>FINANCIAL REPORTING STANDARDS</b>	<b>1</b>
		<b>5</b>

IAS 16 Property, Plant & Equipment- Definition, Recognition, measurement, accounting treatment for depreciation (straight line & reducing), Non-current asset register, IAS 38- Intangible assets Definition, Recognition, measurement, IAS 36- Impairment of assets, IAS 2- Inventories-valuation methods of inventories (FIFO, Average Cost), IAS 23- Borrowing Cost (Theoretical concepts and simple problems only)

<b>MODULE III</b>	<b>ACCOUNTING FOR SPECIFIC TRANSACTION</b>	<b>1</b>
		<b>5</b>

Accounting for Indirect Tax- calculation of sales tax on all business transaction & accounting entries for sales tax, Accounting for Payroll- accounting entries for basic payroll information.

<b>MODULE IV</b>	<b>ACCOUNTING FOR SPECIFIC TRANSACTION-II</b>	<b>1</b>
		<b>8</b>

Accounting for Issue of shares- Issue at full market price, right issue and bonus issue; Statement of Cash Flow(Theoretical concepts and simple problems only)

<b>MODULE V</b>	<b>FINANCIAL STATEMENT ANALYSIS</b>	<b>1</b>
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Financial Statement: Purpose & Interpretation; Ratios: Uses, Types: Profitability ratio, Liquidity ratio and Risk ratio (Simple problems with interpretation)

**L – 60;T- 15; TOTAL HOURS – 75**

**TEXT BOOKS:**

1. CIMA, "Fundamentals of Financial Accounting", Kaplan Publishers, 2020
2. S. N. Maheshwari and S. K. Maheshwari., "An Introduction to Accountancy", Vikas Publishing House, 2016.

**REFERENCES:**

1. R. L. Gupta and V. K. Gupta., "Financial Accounting: Fundamentals", Sultan Chand Publishers, 2016.
2. Rajesh Agarwal and R Srinivasan, "Accounting Made Easy", McGraw Hill, 2014.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to

**CO1:** illustrate the financial statement objectives and regulatory framework.

**CO2:** explain financial reporting standards

**CO3:** calculate sales tax on business transactions and payroll.

**CO4:** identify the issue of share price.

**CO5:** analyse and interpret the profitability, and liquidity ratios.

**Board of Studies (BoS):**

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Commerce held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H		H		H			M						H		
CO2		H					H	M					H			
CO3	H	H	H				H			M				H		
CO4		H	H		H			M		M					H	
CO5		H	H						H			M			H	

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 8: Decent Work and Economic Growth,

SDG 17: Partnership for Goals

Advanced knowledge of financial accounting is essential to organisation decision-makers to maintain to take a productive decision and also provide wide scope for employment, various financial services.

<b>COD 1243</b>	<b>FINANCIAL REPORTING AND</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 17</b>	<b>ANALYSIS</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To provide the fundamental knowledge of IFRS, meaning, scope, and principles

**COB2:** To acquire knowledge about assets and revenue-based accounting standard.

**COB3:** To inculcate the knowledge of fundamental taxation along with features of direct and indirect taxes.

**COB4:** To acquaint the concept of managing cash and working capital.

**COB5:** To highlight the techniques of preparation of single entity financial statement.

**MODULE I                      BASICS OF FINANCIAL REPORTING                      15**

Objectives and uses of financial statements for users- Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards – International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS - Conceptual framework -Definition of financial elements, Principles of recognition, measurements, presentation and disclosure. International Organisation for Securities Commissions (IOSCO), IIRC, Corporate Governance regulations and principles to FR regulations.

**MODULE II                      ASSETS BASED AND REVENUE BASED                      15**  
**ACCOUNTING STANDARDS**

Accounting for tangible non-current assets - Accounting for intangible assets - Accounting for impairment of assets – Inventories - Accounting for borrowing costs. Revenue from contracts with customers - Taxation –Employee benefits - Provisions, contingent liabilities and contingent assets - Share based payments – Accounting for taxation, overview of IFRS 5 and 16.

**MODULE III                      PRINCIPLES OF TAXATION                      15**

Features of direct and indirect taxes - Features of corporate and personal taxes - Exempt income - Income taxed under different rules - Allowable expenditure - Capital allowances - Reliefs - Tax on sale of asset - Corporate residence - Types of overseas operations (e.g., subsidiary or branch) - Double taxation - Transfer

pricing - Tax avoidance - Tax evasion.

**MODULE IV                    MANAGING CASH AND WORKING CAPITAL                    15**

Trade payables - Overdrafts - Short-term loans - Debt factoring - Trade terms - Trade partners - Banks - Inventory days - Trade receivable days - Trade payable days - Receivables management - Payables management - Inventory management - Risk of overtrading - Short-term cash flow forecasting - Investing short-term cash.

**MODULE V                    PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS                    15**

Presentation of financial statements - Accounting policies, accounting estimates - Events after reporting date - Structure and content of financial statements. Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF).

**L – 60; T- 15; TOTAL HOURS – 75**

**TEXT BOOK:**

1. Dr. P.C. Tulsian and Bharat Tulsian., “Financial Reporting”, S. Chand, 2018.

**REFERENCES:**

1. “Financial Reporting”, Becker Educational Development Corp., 2016
2. CIMA, “Financial Reporting”, Kaplan Publishing UK, 2020
3. “Financial Reporting”, BPP Learning Media LTD, 2016.
4. David Pen Drill and Richard Lewis, ”Advanced Financial Accounting”, Pearson Education Limited, 2003
5. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaed, “Financial Reporting and Analysis”, Pearson Publications, 2018.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to

**CO1:** describe the conceptual framework of Financial Reporting and its importance in India along with the origin.

**CO2:** explain the assets and revenue-based accounting standard.

**CO3:** illustrate the principles of taxation along with features of direct and indirect taxes.

**CO4:** explain the concept of maintaining cash and working capital management.

**CO5:** prepare the single entity financial statement-I.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1		H	H		H			H					H			
CO2		H	H		H			H					H			
CO3		H	H		H			H					H			
CO4	H	H			H		H		M						H	
CO5	H	H					H		H		M				M	

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 17: Partnership for Goals.

Financial Reporting is mandate within the societal system to ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which fulfils the goals of partnership.

<b>COD 1244</b>	<b>APPLIED MACRO ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 17</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

The objectives of this course are:

**COB1:** To provide an in-depth study of the macro-economics, meaning, scope, principles etc. among students

**COB2:** To acquire knowledge of monetary and fiscal policy.

**COB3:** To understand the meaning and scope of nature of India economy as well as National Income Accounting.

**COB4:** To explain the concept of Information context of business.

**COB5:** To explain the concept of Financial context of business.

**MODULE I INTRODUCTION TO MACRO ECONOMICS 10**

Social systems – Features of socialism, capitalism and mixed economy, K Economy – Features, Framework, K Economy in a developing country. Phases of Business Cycles, Features of Business Cycles, Inflation - Types, Cause and Effects.

**MODULE II MONETARY AND FISCAL POLICY 10**

Monetary Policy – Meaning, Features & Tools, Fiscal Policy – Meaning, Features and tools, Inflation and Deflation. Exchange Rate Regime, Fixed versus Floating Rates, FDI and FII's The main principles of public finance: the central government budget and forms of direct and indirect taxation. PESTEL, globalisation. The causes and effects of fundamental imbalances in the balance of payments.

**MODULE III NATURE OF INDIAN ECONOMY AND NATIONAL INCOME ACCOUNTING 10**

Population – Causes of Growth of Population impact of population, meaning of Life expectancy, Literacy, Age-Sex composition of population, Human Development Index, unemployment –Meaning, Types, Causes and Remedies, Capital Formation- Trends, Reasons for Low Rate of Capital formation, Measures to raise the rate of saving and investment. Basic Concepts, Determination of National income, Methods of Computation, Difficulties of Estimation, Calculation of NI Concepts.

**MODULE IV INFORMATIONAL CONTEXT OF BUSINESS 10**

Data and information - Use of big data and analytics - Cross-sectional and time-series analysis -Correlation coefficient: Spearman's rank correlation coefficient and

Pearson's correlation coefficient - Seasonal variations using both additive and multiplicative models - The regression equation to predict the dependent variable, given a value of the independent variable - Forecasting and its limitations.

## **MODULE V FINANCIAL CONTEXT OF BUSINESS 20**

Role and functions of financial intermediaries - Role of financial assets, markets and institutions in helping institutions regulate their liquidity position - Role and influence of commercial banks in credit creation. - Role and common functions of central banks – Foreign exchange markets Simple and compound interest - Calculate an annual percentage rate of interest given a monthly or quarterly rate. - The impact of interest rates on discretionary spending, borrowing, saving, capital investment, and government borrowing and expenditure. - The impact of a change in the exchange rate on assets and liabilities denominated in a foreign currency. - The effect changing exchange rates has on measures of the economic performance of the business

**L –45; T-15; TOTAL HOURS – 60**

### **TEXT BOOKS:**

1. Froyen, R.P., "Macroeconomics-theories and policies", 8th Edition, Pearson Publication, 2011
2. Dornbusch and Fischer, "Macroeconomics", 9th Edition, Tata McGraw Hill, 2010.

### **REFERENCES:**

1. Karl E. Case and Ray C. Fair, "Principles of Economics", Pearson Education Inc., 8th Edition, 2007.
2. N. Gregory Mankiw, "Economics: Principles and Applications", India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007.
3. Joseph E. Stiglitz and Carl E. Walsh, "Economics", W.W. Norton & Company, Inc., New York, International Student Edition, 4th Edition, 2007.

### **COURSE OUTCOMES:**

After completing the course, the student shall be able to

**CO1:** explain the stages of the trade cycle and the consequences of each stage for the policy choices of government.

**CO2:** explain the concept of globalisation and the consequences for businesses and national economies.

**CO3:** explain the nature of Indian Economy and working on the national Income accounting.

**CO4:** explain the difference between data and information and the characteristics

of good information.

**CO5:** explain the functions of the main financial markets and institutions in facilitating commerce and development.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department  
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**Academic Council:**

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CO1		H	H		H			H					H			
CO2	H	H			H		H		M						H	
CO3	H	H			H		H		M						H	
CO4	H	H			H		H		M						H	
CO5		H	H		H			H					H			

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Discuss the plausibility of economic growth which in turn focused on different targets (prices, unemployment, and assets) in the monetary policy, which link through analyzing the impact of deficit on crucial macroeconomic variables like rate of interest, private corporate investment.



**COD 1245 BUSINESS COMMUNICATION AND DOCUMENTATION**

**SDG: 4, 8 & 17**

**L T P C**  
**2 1 0 3**

**COURSE OBJECTIVES:**

**COB1:** To provide an overview of prerequisites to business communication

**COB2:** Gain knowledge on drafting of business letters and correspondence

**COB3:** Develop appropriate skills for report writing.

**COB4:** Learn business vocabulary and understand varied ways/methods to present business plans

**COB5:** Learn different ways of maintaining the business documentation.

**MODULE I INTRODUCTION 8**

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

**MODULE II BUSINESS CORRESPONDENCE 10**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

**MODULE III REPORT WRITING 7**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, and check lists for reports.

**MODULE IV BUSINESS LANGUAGE AND PRESENTATION 10**

Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations.

**MODULE V BUSINESS DOCUMENTATION 10**

Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; note-sheet; Creating, storing/ archiving and retrieving folders/ documents. Document sharing and collaborative working; Privacy and data security issues in business documentation.

**L – 30; T- 15; TOTAL HOURS – 45**

**Practical Exercises:**

The learners are required to:

1. Interview employees of some organisation to find out communication issues and challenges;
2. Make a vocabulary of various terms used in business documentation;
3. Collect some samples of business correspondence and documentations and find out their effectiveness;
4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion, and advertising methods, highlight the ways in which both the organisation can learn from one another.

**TEXT BOOK:**

1. Bovee, and Thill, Business Communication Essentials, Pearson Education, 7<sup>th</sup> Edition, 2016.

**REFERENCES:**

1. Andrews, D. C., & Andrews, W. D. "Management Communication: A Guide", Cengage Learning, Boston, 2003
2. Canavor, N. "Business Writing in the Digital Age", SAGE Publications, California, 2012
3. Guffey, M. E., & Loewy, D. "Essentials of Business Communication", Cengage Learning, Boston, 2013
4. Locker, K., & Kaczmarek, S. "Business Communication: Building Critical Skills", McGraw Hill Education, New York, 2009
5. Newman, A. "Business Communication", Cengage Learning, Boston, 2017,
6. Shirley, T. "Communication for Business", Pearson Education, London, 2005
7. Smallwood, R. F., & Williams, R. F. "Managing Electronic Records: Methods, Best Practices", 2013
8. Wilson, K., & Wauson, J. "The AMA Handbook of Business Documents: Guidelines and Sample", 2011
9. Shirley Taylor, "Communication for Business", Pearson Education, 2005
10. Locker and Kaczmarek, "Business Communication: Building Critical Skills", McGraw Hill Education, 2014

**COURSE OUTCOMES:**

After completing the course, the student shall be able to

**CO1:** describe the significance of effective communication in business.

**CO2:** demonstrate the drafting of official letters and documents

**CO3:** review the business report and write a comment for the same.

**CO4:** express business vocabulary and identify the varied ways/methods to present business plans.

**CO5:** explain the importance of business documentation

**Board of Studies (BoS):**

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CO2	H	H			H		H		M						H	
CO3	H	H			H		H		M						H	
CO4	H	H			H		H		M						H	
CO5	H	H			H		H		M						H	

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

SDG 8: Decent work and economic growth

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The business documentation and communication develop the students abilities to understand how companies prepare high-quality information on the business issues, and are how documentation useful for both sustainability reporting as well as communications overall.

<b>COD 1204</b>	<b>PUBLIC SPEAKING AND PRESENTATION SKILLS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SDG: 4</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

**COURSE OBJECTIVES:**

The objective of this course are;

**COB1:** Identify the chief attributes of successful speakers and reflect upon it in classroom discussions and activities.

**COB2:** Motivate and prepare students for spontaneous speaking challenge

**MODULE I INTRODUCTION TO PUBLIC SPEAKING 7**

Introduction to Public speaking, Benefits of Public speaking, Elements of Public speaking, Styles of public speaking, Brief overview of the notion on anxiety, fear and strategies to overcome Components of successful speech

**MODULE II PRESENTATION SKILLS 8**

Training students with effective listening strategies, Strategies of audience analysis, Three P's of successful speech, Elements of presentation, Designing and delivering of business presentation, Effective visual aid usage for presentation.

Note:

Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

**L – 15; TOTAL HOURS –15**

**REFERENCES:**

1. Arina Nikitina, "Successful Public Speaking" Bookboon.com, [https://www.isbtweb.org/fileadmin/user\\_upload/successful-public-speaking.pdf](https://www.isbtweb.org/fileadmin/user_upload/successful-public-speaking.pdf)
2. Jeff Davidson., "The Complete Guide to Public Speaking", John Wiley & Sons, 2003
3. Sellnow, 'Public Speaking: A Process Approach', Deanna Thomason: Wadsworth, 2012
4. Mukesh Chaturvedi, "Business Communication: Concepts, Cases And Application", Pearson Education, 2020

**COURSE OUTCOMES:**

On successful completion of this course students are able to

**CO1:** explain the benefits people get from engaging in public speaking

**CO2:** demonstrate traits of a confident public speaker (body language, extra-linguistic features etc.) in their speeches.

**Board of Studies (BoS):**

15<sup>th</sup>BoS of the Department of  
Commerce held on 24.6.2021

**Academic Council:**

17<sup>th</sup> AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
<b>CO1</b>	H	H	M			H	H		M		M	H			H	
<b>CO2</b>							H		H			H				H

**Note:** L - Low Correlation    M - Medium Correlation    H - High Correlation

SDG 4: Quality Education

By learning the presentation skills, learners will bring quality to education which is essential to build self-esteem and worker empowerment.