

# **Department of Commerce**

**Manipal University, Manipal**

**Rules & Regulations – 2017**

**Three year full time Undergraduate Course**

**Bachelor of Commerce Program**

**B.Com (Professional) – Regular & Evening**

**&**

**B.Com (Business Process Services)**

## **INTRODUCTION**

Manipal University had launched Undergraduate Program in Commerce, Bachelor of Commerce (Professional) & Bachelor of Commerce (Business Process Services) during the year 2015 offered through Department of Commerce. The rules and regulations have been revised in 2017.

### **1. TITLE OF THE PROGRAMME**

The Program shall be called Bachelor of Commerce [Professional] & Bachelor of Commerce (Business Process Services) which is abbreviated as B.Com [Professional] & B.Com [Business Process Services].

### **2. DURATION OF THE COURSE**

- 2.1 The B.Com Program shall be of three years duration in six semesters.
- 2.2 Each semester will have sixteen weeks of course work plus two examination weeks.
- 2.3 The student shall undergo a Summer Project study at the end of the second year.
- 2.4 The student shall be allowed a maximum of six years (twelve semesters) of duration to become eligible for the award of B.Com degree, failing which he /she shall have to register once again as a fresh candidate.
- 2.5 Credit distribution semester wise is as follows –

#### **B.Com (Professional)**

<b>Semester</b>	<b>No. of Subjects</b>	<b>Cumulative Credits</b>
I	07 + Lab	25
II	06	46
III	07	70
IV	06	91
V	05+ Summer Project of 6 Credits	112
VI	06	130

#### **B.Com (Business Process Services)**

<b>Semester</b>	<b>No. of Subjects</b>	<b>Cumulative Credits</b>
I	06 + Lab	23
II	06	44
III	07	68
IV	06	91
V	05+ Summer Project of 6 Credits	112
VI	06	130

### 3. ELIGIBILITY FOR ADMISSION

- 3.1 Admission to the B.Com program course is open to all candidates who possess a Pre-University education [10+2] or equivalent level of education recognized by this University.
- 3.2 Those who secure 50 percent aggregate marks in a 10+2 level from a recognized Board/University are eligible to apply for the programme.
- 3.3 The selection for the B.Com course is purely on merit basis.

### 4. ATTENDANCE REQUIREMENT

- 4.1 Each course of the semester will be treated as a separate unit to determine the attendance.
- 4.2 A student shall be considered to have satisfied the attendance requirements if he/she has attended not less than **75 percent** of the classes in each subject of all the semesters (theory, seminars, practical training etc.) actually conducted.
- 4.3 A student having attendance less than 75% in any of the subject will not be allowed to appear for the examination in the concerned subject only.
- 4.4 If a student, for any reason, discontinues the course after the first / third / fifth semester, he / she may be permitted to register for the second / fourth / sixth semester, after one year with the immediate subsequent batch, subject to the condition that he/she shall complete the class work and other assignments including the project work within the maximum stipulated period of six years from the date of admission to the Programme.
- 4.5 The Programme Coordinator shall display regularly on the Notice Board, the list of such students who fall short of attendance.
- 4.6 The list of the students, falling short of attendance, shall be sent to the University at least one week prior to the commencement of the examinations.
- 4.7 Student detained due to attendance shortage as per clause 4.3 shall re-register for that detained course/s in the next year when that course is offered along with the regular semester (higher semester) courses. A student may re-register for a maximum of 12 credits during a given semester.

### 5. INTERNAL ASSESSMENT

- 5.1 Internal Assessment marks shall be out of 50 Marks as per the following scheme:

Sessional Examination	20 Marks
Viva/ Quiz/ Class Test	10 Marks
Presentations/ Assignments/ Case Studies/ Mini Projects**	20 Marks
<b>Total</b>	<b>50 marks</b>

\*Faculty will conduct any one out of the three.

\*\*Faculty will announce the weightage for each component based on the requirement of the subject. Any of the components can be excluded based on weightage given to other components.

- 5.2 The details of internal assessment shall be maintained by the Course Coordinator for at least one month after the announcement of the results for the verification by the University officials.

- 5.3 The internal assessment mark-sheets shall bear the signature of the concerned Faculty and the Course Coordinator.
- 5.4 The internal assessment mark list shall be displayed on the Notice Board and corrections, if any, shall be incorporated before sending to the University.
- 5.5 No corrections of the internal assessment marks shall be entertained after submission of marks to the University.

## **6. SUMMER PROJECT/LOCAL PROJECT**

- 6.1 All the students shall undergo a **Summer Project study** for about **6 to 8** weeks at the end of the second year.
- 6.2 A Project Report shall be submitted to the Department of Commerce and the Programme Coordinator shall fix the responsibility of evaluating the reports to the concerned faculty members.
- 6.3 A viva-voce shall be conducted, based on the Project Report.
- 6.4 The University shall appoint the Examiners to conduct the viva - voce. One Examiner shall be from outside the region, or outside the University. A minimum of E grade is required for a pass in the viva - voce.

## **7. PERFORMANCE REQUIREMENTS**

- 7.1 A student shall obtain a minimum of 'E' grade in all the subjects, including the Project.
- 7.2 A student shall accumulate a minimum of **28** credits at the end of First year and **73** credits at the end of Second year in case of B.Com (Professional) & **26** credits at the end of First year and **73** credits at the end of Second year for B.Com (Business Process Services) to be eligible to register for the Second and Third year respectively.
- 7.3 A student shall also secure minimum CGPA of 5.0 for Graduation at the end of the third year.

**The University reserves the right to amend these regulations from time to time to meet the changing needs & requirements of the Course.**

## **8. ADMINISTRATION OF THE PROGRAMME**

### **8.1 PEDAGOGY**

The pedagogy of the B.Com Program includes Classroom Lectures, Case Discussions, Quizzes, Seminars, Students participation etc. Audio-visual facilities are provided to facilitate the presentation by students. Emphasis is also given to computer-aided learning through computer related Project works and accessibility to internet facility.

### **8.2 EVALUATION**

The Letter Grading System will be adopted to evaluate the performance of the students. The evaluation is done on the basis of Internal Assessment and Term-end Examinations with 50: 50 weightage. Appearing in End-semester examinations and securing a minimum of 35

percent in each subject in both Internal Assessment and End-semester examinations is a must to qualify for Grading.

If a student fails to obtain the minimum 35 per cent in Internal Assessment, he shall not be allowed to appear for the End-semester examinations of that semester in the specific subject. Subsequently, the candidate can apply for improvement of internal assessment marks and become eligible to register for end semester examinations after obtaining minimum required marks.

For the subject Computer Application in Semester 1 which involves theory and Lab components, the external examinations for the theory component shall be for 50 marks (One and Half Hrs). Internal Assessment will be evaluated for 50 Marks.

**Variable grading system is followed in the evaluation.**

### LETTER GRADING SYSTEM

Letter Grade	Grade Point
A+	10
A	9
B	8
C	7
D	6
E	5
F	0

The Grade Point Average (GPA) is the weighted average of grade points earned by a student. The weighted average of GPAs of all semesters is the Cumulative Grade Point Average [CGPA].

#### *An example:*

Generally,

$$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

Where:

n = No. of courses  
 C<sub>i</sub> = Course Credit  
 N = No. of semester  
 G<sub>i</sub> = Corresponding Grade

$$\text{CGPA} = \frac{\sum_{i=1}^N (\text{GPA}_i \times \sum C_i)}{\sum_{i=1}^N (\sum C_i)}$$

Subjects	Credits	Letter Grade	Credit Value	Grade Point
Principles of Management	3	C	7	21
Principles of Micro Economics	3	B	8	24
Accountant in Business	3	C	7	21
Accounting-I	6	B	8	48
Business Statistics & Mathematics - I	3	A	9	27
Business Communication-I	3	D	6	18
Computer Application (Theory)	2	B	8	16
Computer Application (Lab)	2	A	9	18
<b>Total Grade Points</b>	<b>25</b>			<b>193</b>

$$\text{GPA} = \frac{\text{Total Grade Points}}{\text{Total Credits}} = \frac{193}{25} = 7.72$$

Suppose the GPA in two semesters are 7 and 9 respectively, and respective Course credits are 25 and 21, then the

$$\text{CGPA} = \frac{(7 \times 25) + (9 \times 21)}{(25 + 21)}$$

$$= \frac{175 + 189}{46} = 7.91$$

- The Grade Sheet shall contain the list of subjects for that semester and the grades obtained by the student. In any case, the marks scored by the candidate will not be disclosed in any manner.
- The candidates who have not satisfied the minimum attendance requirement will be marked "NE" (Not Eligible) in the grade sheet.
- The candidates who are absent for the End Semester examination will be marked "I" (Incomplete) in the grade sheet.

### 8.2.1 Evaluation of Subject

A continuous evaluation method is adopted based on the following factors:

- Quizzes, Class tests, Viva, Presentations etc.
- Submission of assignments
- Performance in Computer Lab., Practicals etc.
- Any other mode of evaluation, as per the subject requirements

The individual faculty members shall announce the details of the continuous evaluation pattern at the beginning of each semester and submit the marks to the office within one week after the completion of the course work.

### **8.2.2 Evaluation of Project**

A Summer project will be carried out by the students after completion of their fourth Semester. The evaluation of the project work will be based on the quality of the report and students' performance in a viva-voce, divided as 50 percent for project work and the rest 50 percent for viva-voce. The viva-voce will be conducted along with external examiners.

### **8.2.3 Evaluation of Practical in case of B.Com (Business Process Services)**

The student performance in Practical's is evaluated **totally internally** out of maximum of 100 Marks and is based on in-semester assessment and end semester test conducted by Faculty. The in-semester assessment details will be informed by the Faculty at the beginning of the semester.

### **8.2.4 Make-up (Supplementary) examination**

About 2 weeks after the declaration of the results of regular examinations in the current semester subjects, there will be make-up (supplementary) examinations. The make-up examinations will also be in the current semester subjects only.

“Those students who fail in first attempt will be allowed to 2 grades less than the actual grade in make-up & subsequent examinations” or “Those students who fail in first attempt will be allowed a maximum of B grade in make-up & subsequent examinations”. Those who have missed the regular examinations due to genuine medical reasons/to attempt professional examinations with due approval from the university will be allowed to retain whatever grade they achieve in supplementary examination.

**8.2.5** For Year back students, Rules and Regulations of the current batch will be applicable

**There will not be any supplementary examination after six months.**

### **8.2.6 Evaluation of Certificate courses, elective courses offered by the other department/institution.**

Courses delivered by other institutions/department/professional bodies/certification agencies offered as electives have to be approved by the Academic Review Committee of the department to be considered for allotment of credit, along with any university evaluation requirements, if necessary. Course evaluation and consideration for GPA and CGPA is done only if it is evaluated by the respective institution/department within Manipal University. Otherwise, only credits will be transferred and the grades obtained by the students in that course shall not be considered for GPA/ CGPA calculation.





## COURSE STRUCTURE FOR B.COM (PROFESSIONAL) PROGRAM

### FIRST YEAR

#### Semester: 1

#### Semester: 2

Subject Code	Subject Title	L	T	P	C	Subject Code	Subject Title	L	T	P	C
BBA 101	Principles of Management	3	0	0	3	BBA 104	Principles of Macro Economics	3	0	0	3
BCM 101	Accountant in Business	3	0	0	3	BCM 106	Cost and Management Accounting	5	1	0	6
BBA 103	Principles of Micro Economics	3	0	0	3						
BBA 107.1	<b>Elective 1 (ANY ONE)</b> Business Statistics and Mathematics – I <sup>2</sup>	3	0	0	3	BBA 108.1	<b>Elective 2 (ANY ONE)</b> Business Statistics and Mathematics – II <sup>2</sup>	3	0	0	3
BBA 107.2	Cultural studies - I <sup>2</sup>	-	-	-	3	BBA 108.2	Cultural studies –II <sup>2</sup>	-	-	-	3
BCM 107	Accounting-I	5	1	0	6	BCM 108	Accounting-II	3	0	0	3
BBA 109	Business Communication-I	3	0	0	3	BBA 110	Environmental Studies / Functional Arabic <sup>3</sup>	3	0	0	3
BBA 111	Computer Application (Theory)	2	0	0	2	BBA 114.1 BBA 114.2	<b>Elective 3 (ANY ONE)<sup>1</sup></b> Calculus I Certification courses	3	0	0	3
BBA 113	Computer Application (Lab)	0	0	4	2			-	-	-	3
<b>TOTAL</b>		<b>22</b>	<b>1</b>	<b>4</b>	<b>25</b>	<b>TOTAL</b>		<b>20</b>	<b>1</b>	<b>0</b>	<b>21</b>

<sup>1</sup>Additional Electives/ Courses would be added to the list of Electives from time to time as recommended by Academic Review Committee of the Department.

<sup>2</sup> A student opting for Business Statistics and Mathematics-I in I semester cannot opt for Cultural Studies-II in II semester or vice versa.

<sup>3</sup> Offered only at Dubai Campus.

**SECOND YEAR:**

**Semester: 3**

**Semester: 4**

<b>Subject Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Subject Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
BCM 201	Advanced Accounting- I	3	0	0	3	BCM 202	Advanced Accounting-II	3	0	0	3
BCM 203.1	<b>Elective 4 (ANY ONE)<sup>1</sup></b> Performance Management Entrepreneurship and Innovation <sup>2</sup> Certification courses	3	0	0	3	BCM 204	Financial Reporting	5	1	0	6
BCM 203.2		-	-	-	3						
BCM 203.3		-	-	-	3						
BBA 205	Legal Aspects of Business	3	0	0	3	BCM 206	Audit and Assurance	3	0	0	3
BBA 207	Financial Management	5	1	0	6	BCM 208	Bank and Management Audit	3	0	0	3
BCM 209	Auditing	3	0	0	3	BCM 210.1	<b>Elective 6 (ANY ONE)<sup>1</sup></b> Advanced Financial Management Certification courses	3	0	0	3
						BCM 210.2		-	-	-	3
BCM 211	Taxation	3	0	0	3	BCM 212	Indian Income Tax	3	0	0	3
BCM 213.1	<b>Elective 5 (ANY ONE)<sup>1</sup></b> Financial Statement Interpretation	3	0	0	3						
BBA 213.2	Calculus - II	3	0	0	3						
BBA 209	Research Methods in Management	3	0	0	3						
	<b>TOTAL</b>	<b>23</b>	<b>1</b>	<b>0</b>	<b>24</b>		<b>TOTAL</b>	<b>20</b>	<b>1</b>	<b>0</b>	<b>21</b>

<sup>1</sup>Additional Electives/ Courses would be added to the list of Electives from time to time as recommended by Academic Review Committee of the Department.

<sup>2</sup> Offered only at Dubai Campus.

**THIRD YEAR:**

**Semester: 5**

**Semester: 6**

Subject Code	Subject Title	L	T	P	C	Subject Code	Subject Title	L	T	P	C
BBA 301	International Business Management	3	0	0	3	BCM 302	Accounting Standards and Company Audit	3	0	0	3
BCM 303	Financial Services	3	0	0	3	BBA 304	Business Analytics	3	0	0	3
BCM 305	Advanced Performance Management	3	0	0	3	BCM 306	Governance, Risk and Ethics	3	0	0	3
BCM 307	Advanced Audit and Assurance	3	0	0	3	BCM 308.1 BCM 308.2	<b>Elective 8 (ANY ONE)<sup>1</sup></b> Advanced Cost Accounting Advanced Income Tax	3 3	0 0	0 0	3 3
	<b>Elective 7 (ANY ONE)<sup>1</sup></b>					BCM 310	Money and Banking	3	0	0	3
BCM 309.1	Corporate Reporting	3	0	0	3						
BCM 309.2	Doing Business in Middle East <sup>2</sup>	-	-	-	3						
BCM 309.3	International Financial Reporting Standards	-	-	-	3						
						BCM 312	Certification course <sup>3</sup>	-	-	-	3
BCM 313	Summer Project	-	-	-	6						
	<b>TOTAL</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>21</b>		<b>TOTAL</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>18</b>

<sup>1</sup>Additional Electives / Courses would be added to the list of Electives from time to time as recommended by Academic Review Committee of the Department.

<sup>2</sup> Offered only at Dubai Campus

<sup>3</sup> Any course approved by Academic Review Committee of the Department

## COURSE STRUCTURE FOR B.COM (BUSINESS PROCESS SERVICES) PROGRAM

### FIRST YEAR

#### Semester: 1

#### Semester: 2

Subject Code	Subject Title	L	T	P	C	Subject Code	Subject Title	L	T	P	C
BBA 101	Principles of Management	3	0	0	3	BBA 104	Principles of Macro Economics	3	0	0	3
BCM 101	Accountant in Business	3	0	0	3	BCM 106	Cost and Management Accounting	5	1	0	6
BBA 103	Principles of Micro Economics	3	0	0	3						
BBA 107.1	<b>Elective 1 (ANY ONE)<sup>1</sup></b> Business Statistics and Mathematics – I <sup>2</sup>	3	0	0	3	BBA 108.1	<b>Elective 2 (ANY ONE)<sup>1</sup></b> Business Statistics and Mathematics – II <sup>2</sup>	3	0	0	3
BBA 107.2	Cultural studies - I <sup>2</sup>	-	-	-	3	BBA 108.2	Cultural studies –II <sup>2</sup>	-	-	-	3
BCM 107	Accounting-I	5	1	0	6	BPS 102	Finance and Accounting for BPS	3	0	0	3
BBA 109	Business Communication-I	3	0	0	3	BBA 110	Environmental Studies/ Functional Arabic <sup>3</sup>	3	0	0	3
BPS 111	IT Applications in BPS	0	0	4	2	BBA 114.1	<b>Elective 3 (ANY ONE)</b> Calculus I Certification courses <sup>2</sup>	3	0	0	3
						BBA 114.2		-			-
<b>TOTAL</b>		<b>20</b>	<b>1</b>	<b>4</b>	<b>23</b>	<b>TOTAL</b>		<b>20</b>	<b>1</b>	<b>0</b>	<b>21</b>

<sup>1</sup> Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department.

<sup>2</sup> A student opting for Business Statistics and Mathematics-I in I semester cannot opt for Cultural Studies-II in II semester or vice versa.

<sup>3</sup> Offered only at Dubai Campus

**SECOND YEAR:**

**Semester: 3**

**Semester: 4**

<b>Subject Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Subject Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
BCM 201	Advanced Accounting- I	3	0	0	3	BCM 202	Advanced Accounting II	3	0	0	3
						BPS 204	Retail and Market Research	5	1	0	6
BCM 203.1	<b>Elective 4 (ANY ONE)<sup>1</sup></b> Performance Management Entrepreneurship and Innovation <sup>2</sup> Certification course	3	0	0	3	BCM210.1 BCM210.2	<b>Elective 6 (ANY ONE)<sup>1</sup></b> Advanced Financial Management Certification courses	3	0	0	3
BCM 203.2		-	-	-	3			-	-	-	3
BCM 203.3		-	-	-	3						
BBA 205	Legal Aspects of Business	3	0	0	3						
BBA 207	Financial Management	5	1	0	6	BPS 206	Banking for BPS	5	0	0	5
BCM 209	Auditing	3	0	0	3	BCM 212	Indian Income Tax	3	0	0	3
BPS 203	Insurance for BPS	3	0	0	3						
BCM 213.1	<b>Elective 5 (ANY ONE)<sup>1</sup></b> Financial Statement Interpretation Calculus - II Research Methods in Management	3	0	0	3	BCM 206	Audit and Assurance	3	0	0	3
BBA 213.2		3	0	0	3						
BBA 209		3	0	0	3						
	<b>TOTAL</b>	<b>23</b>	<b>1</b>	<b>0</b>	<b>24</b>		<b>TOTAL</b>	<b>22</b>	<b>1</b>	<b>0</b>	<b>23</b>

<sup>1</sup> Approved by Department Academic Review Committee. <sup>2</sup> Offered only at Dubai Campus.

**THIRD YEAR:**

**Semester: 5**

**Semester: 6**

<b>Subject Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	<b>Subject Code</b>	<b>Subject Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
BBA 301	International Business Management	3	0	0	3	BPS 302	Managing Business Process-II	4	0	0	4
BCM 303	Financial Services	3	0	0	3	BBA 304	Business Analytics	3	0	0	3
BCM 305	Advanced Performance Management	3	0	0	3	BCM 306	Governance, Risk and Ethics	3	0	0	3
BPS 307	Managing Business Process-I	3	0	0	3	BCM 308.1 BCM 308.2	<b>Elective 8 (ANY ONE)<sup>1</sup></b> Advanced Cost Accounting	3	0	0	3
							Advanced Income Tax	-	-	-	3
BCM 309.1 BCM 309.2 BCM 309.3	<b>Elective 7 (ANY ONE)<sup>1</sup></b> Corporate Reporting	3	0	0	3	BCM 310	Money and Banking	3	0	0	3
	Doing Business in Middle East <sup>2</sup>	-	-	-	3						
	International Financial Reporting Standards	3	0	0	3						
BCM 313	Summer Project	-	-	-	6	BCM 312	Certification courses <sup>3</sup>	-	-	-	2
	<b>TOTAL</b>	<b>15</b>	<b>0</b>	<b>-</b>	<b>21</b>		<b>TOTAL</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>18</b>

<sup>1</sup>Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department.

<sup>2</sup> Offered only at Dubai Campus

<sup>3</sup> Any course approved by Academic Review Committee of the Department

## SEMESTER 1

### BBA 101: PRINCIPLES OF MANAGEMENT

#### Objectives:

1. To familiarize the students with basic concepts of Management.
2. To prepare the students to become successful Managers by acquainting themselves with various management functions.

#### Contents:

**1.0 Overview of Management:** Definition - Management - Role of managers - Evolution of Management thought - Organization and the environmental factors – Trends and Challenges of Management in Global Scenario.

**2.0 Planning:** Nature and purpose of planning - Planning process - Types of plans – Objectives - - Managing by objective (MBO) Strategies - Types of strategies - Policies - Decision Making - Types of decision - Decision Making Process - Rational Decision Making.

**3.0 Organizing:** Nature and purpose of organizing - Organization structure - Formal and informal groups / organization - Line and Staff authority – Departmentalization - Span of control - Centralization and Decentralization - Delegation of authority - Staffing - Selection and Recruitment - Orientation - Career Development - Career stages – Training - - Performance Appraisal.

**4.0 Directing:** Creativity and Innovation - Motivation and Satisfaction - Motivation Theories - Leadership Styles - Leadership theories - Communication - Barriers to effective communication - Organization Culture - Elements and types of culture - Managing cultural diversity.

**5.0 Controlling:** Process of controlling - Types of control - Budgetary and non-budgetary control techniques - Managing Productivity - Cost Control - Purchase Control – Maintenance Control - Quality Control - Planning operations.

#### Recommended Book:

H. Koontz & C.O'Donnell - Principles of Management, McGraw-Hill Inc. US; 5th Revised edition

## **BCM 101: ACCOUNTANT IN BUSINESS**

### **Objectives:**

On successful completion of this paper, candidates should be able to:

1. Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
2. Recognize the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance.

### **Contents:**

**1.0 The business organization, its stakeholders and the external environment:** The purpose and types of business organization, Stakeholders in business organizations, factors affecting business organization.

**2.0 Business organizational structure, functions and governance:** The formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business.

**3.0 Accounting and reporting systems, controls and compliance:** The relationship between accounting and other business functions, Accounting and finance functions within business organizations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications.

**4.0 Leading and managing individuals and teams:** Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business organizations Team formation, development and Management Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance.

**5.0 Professional ethics in accounting and business:** Fundamental principles of ethical behavior, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas

### **Recommended Book:**

ACCA F1 Accountant in Business - Kaplan's publishing.



## **BBA 103: PRINCIPLES OF MICRO ECONOMICS**

### **Objectives:**

1. To facilitate the students, understand the various concepts and application of microeconomics to business and decision making environment.
2. To develop the skills & Interest of the students with better comprehension of the real business related economic problems.

### **Contents:**

**1.0 Nature and Scope of Microeconomics in Business Environment:** Nature and Scope of Microeconomics, Law of Demand and its relevance in Business, Law of Supply and its implication to business firm. Market Equilibrium and deviations in the real economy.

**2.0 Production and Cost Management:** Factors of production and laws of production in short run and long run, Cost concepts, Time framework for cost concepts in Market.

**3.0 The Market systems and Business Implications:** Types of Market, Perfect competition market, Monopoly, Oligopoly, Monopolistic Competition market and its implication for Business.

**4.0 Pricing Strategies in Market:** Meaning, types of pricing strategies and its usefulness in business.

**5.0 Public and Private Goods:** Positive and negative externalities in goods markets and government policies to deal with these (including indirect taxes, subsidies, polluter pays policies and regulation). Public assurance of access to public goods, healthcare, education and housing. Public versus private provision of services (nationalization, privatization, contracting out, public private partnerships).

### **Recommended Text Book:**

S.K.Agarwala - Principles of Economics - Cengage; 6th edition (2012)

## **BBA 107.1: BUSINESS STATISTICS & MATHEMATICS – I**

### **Objectives:**

To acquaint the students with basic statistical techniques in managerial decision – making process.

### **Contents:**

**1.0 Business Mathematics:** Use of formulae, including negative powers as in the formula for the learning curve. Percentages and ratios. Rounding of numbers. Basic algebraic techniques and solution of equations, including simultaneous equations and quadratic equations. Manipulation of inequalities.

**2.0 Summarizing and Analyzing Data:** Data and information. Tabulation of data. Graphs and diagrams: scatter diagrams, histograms, bar charts and Ogives.

**3.0 Probability:** The relationship between probability, proportion, and percent. Addition and multiplication rules in probability theory. Venn diagrams. Expected values and expected value tables. Risk and uncertainty.

**4.0 Measures of Central Tendency:** dispersion for both grouped and ungrouped data. Symmetric distribution & Skewness.

**5.0 Introduction to Index Numbers:** Types and application

**Recommended Books:**

1. Gupta S P - Statistical Methods – Sultan Chand & Sons, 2002.
2. Graham Eaton - Fundamentals of Business Mathematics - CIMA Publishing.

## **BCM 107: ACCOUNTING - I**

**Objectives:**

1. To enable the students to understand the need for accounting in business; the various ways of reporting the data; and how to record financial transactions.
2. To enable the students to understand the accounting systems in place, and also to prepare financial system and to interpret them accordingly.

**Contents:**

**1.0 The context and purpose of financial reporting:** The scope and purpose of financial statements for external reporting, Users' and stakeholders' needs. The main elements of financial reports, the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards). Duties and responsibilities of those charged with governance, the qualitative characteristics of financial information.

**2.0 The use of double-entry and accounting systems:** Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information. Ledger accounts, books of prime entry, and journals.

**3.0 Recording transactions and events:** Sales and purchases, Cash, Inventory, Tangible non-current assets, Depreciation, Intangible non-current assets and amortization, Accruals and prepayments, Receivables and payables, Provisions and contingencies, Capital structure and finance costs.

**4.0 Preparing a trial balance simple consolidated financial statements:** Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts. Consolidated financial statement of subsidiaries and associates.

**5.0 Preparing basic financial statements and interpretation of financial statements:** Statements of financial position, Statements of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period, Statements of cash flows, incomplete records. Importance and purpose of financial statements, ratios, analysis of financial statements.

**Recommended books:**

1. Shukla M.C and Grewal T.S - Advanced Accounting – S Chand and Sons publishers
2. Gupta R.L- Advanced Accounting — S Chand and Sons publishers
3. ACCA F3 Financial Accounting - Kaplan's publishing.

## **BBA 109: BUSINESS COMMUNICATION-I**

### **Objectives:**

1. To familiarize the students with the need and importance of proper communication for effective and efficient management.
2. To provide basic inputs in communication relevant to day to day management functions.

### **Contents:**

**1.0 Introduction to Communication:** Introduction to Communication, Process of effective communication, Significance of feedback, Attributes of communication, Importance of communication in corporate world. Barriers to communication.

**2.0 Listening & improving communication:** Nature & definition of Listening, Process of effective listening, types of effective listening. Barriers of effective listening, Guidelines for effective listening.

**3.0 Verbal Communication:** Nature & definition of Verbal Communication, Oral Communication- definition, advantages & disadvantages, Written communication- definition, features, advantages & disadvantages in business world.

### **Recommended Books:**

1. Dr.V.K.Jain & Dr.Omprakash Biyani- Business Communication- S Chand and Sons publishers
2. William J Seiler - Communication: Making Connection - Pearson; 10 edition

## **BBA 111: COMPUTER APPLICATION (THEORY)**

### **Objective:**

To familiarize the students with basic knowledge of computer software and hardware, create awareness, interest and knowledge to further explore the growing potential of IT in business.

### **Contents:**

**1.0 Introduction to Computers:** Overview of the Computer, Characteristics, Generations of computer- Classification of Computers, Input, Output and Memory devices, Operating systems.

**2.0 Database Systems:** Introduction, database oriented approach, Database views, Three Schema Architecture, Database Models.

**3.0 Computer Networks:** Introduction, Data Transmission Mode, Network Topologies, Types of Network, Networking Devices. Internet and Multimedia- History, Internet services – E mail, Chatting, Internet Conferencing, WWW, online shopping, search engine.

### **Recommended Books:**

1. Reema Thareja - Fundamentals of Computers –Oxford Publication 2014
2. Peter Norton - Introduction to Computers - Tata McGraw Hill

## **BBA 113: COMPUTER APPLICATION (LAB)**

### **Objective:**

To become professional users of MS office tools: Performing non-trivial analysis of decision/management problems via electronic spreadsheets. Model building using MS Office tools (Excel) Information search, retrieval, presentation, documentation

### **Contents:**

**1.0 Microsoft Word & Excel – 2013:** Introduction to word 2013- Identifying new features of Word 2013, Working in the Word 2013 user interface, entering text in, and saving documents, Organize information in columns and tables, Add simple graphic elements, Preview, print, and distribute documents, Insert and modify diagrams and charts, Organize and arrange content, Link to information and content, Work with mail merge, Collaborate on documents, Word 2013 keyboard shortcuts ; Introduction to Excel 2013, Working in the Excel 2013 user interface, Working with data and Excel tables, Performing calculations on data, Changing workbook appearance, Focusing on specific data by using filters, Reordering and summarizing data, Combining data from multiple sources, Analyzing data and alternative data sets, Creating charts and graphics, Using PivotTables and Pivot Charts, Printing worksheets and charts, formula, sum, count, average functions, sum if, count if, max , min functions, If function.

**2.0 Microsoft Access – 2013:**Introduction to Access 2013, Working in the Access 2013 user interface, Create databases and simple tables, Create simple forms, Display data, Create simple reports, Maintain data integrity, Create custom reports, Import and export data, Protect databases, Work in Access more efficiently, Access 2013 keyboard shortcuts.

**3.0 Microsoft Outlook & PowerPoint – 2013:**Introduction to Outlook 2013, Working in the Outlook 2013 user interface, Explore Outlook 2013, Send and receive email messages, Store and access contact information, Organize your Inbox, Manage your calendar, Manage contact records, Enhance message content, Manage email settings; Introduction to PowerPoint 2013, Working in the PowerPoint 2013 user interface, Create presentations, Work with slides, Work with slide text, Add simple visual enhancements, Present content in tables, Add animations, audio, and videos, Share and review presentations, Create custom presentation elements, PowerPoint 2013 keyboard shortcuts.

### **Recommended Book:**

Joyce Cox and Joan Lambert - Microsoft Office Stepby Step - Microsoft Press Books by, 2013

## **BPS 111: IT APPLICATIONS IN BPS**

### **Objective:**

To become professional users of MS office tools; performing non-trivial analysis of decision/management problems via electronic spreadsheets; model building using MS Office tools; Information search, retrieval, presentation and documentation for BPS.

### **Contents:**

**1.0 Microsoft Word & Excel – 2013:** Introduction to word 2013- Identifying new features of Word 2013, Working in the Word 2013 user interface, entering text in, and saving documents, Organize information in columns and tables, Add simple graphic elements, Preview, print, and distribute documents, Insert and modify diagrams and charts, Organize and arrange content, Link to information and content, Work with mail merge, Collaborate on documents, Word 2013

keyboard shortcuts ; Introduction to Excel 2013, Working in the Excel 2013 user interface, Working with data and Excel tables, Performing calculations on data, Changing workbook appearance, Focusing on specific data by using filters, Reordering and summarizing data, Combining data from multiple sources, Analysing data and alternative data sets, Creating charts and graphics, Using PivotTables and Pivot Charts, Printing worksheets and charts, formula, sum, count, average functions, sum if, count if, max , min functions, If function.

**2.0 Microsoft Access – 2013:** Introduction to Access 2013, Working in the Access 2013 user interface, Create databases and simple tables, Create simple forms, Display data, Create simple reports, Maintain data integrity, Create custom reports, Import and export data, Protect databases, Work in Access more efficiently, Access 2013 keyboard shortcuts.

**3.0 Microsoft Outlook & PowerPoint – 2013:** Introduction to Outlook 2013, Working in the Outlook 2013 user interface, Explore Outlook 2013, Send and receive email messages, Store and access contact information, Organize your Inbox, Manage your calendar, Manage contact records, Enhance message content, Manage email settings; Introduction to PowerPoint 2013, Working in the PowerPoint 2013 user interface, Create presentations, Work with slides, Work with slide text, Add simple visual enhancements, Present content in tables, Add animations, audio, and videos, Share and review presentations, Create custom presentation elements, PowerPoint 2013 keyboard shortcuts.

### **Recommended Book:**

Joyce Cox and Joan Lambert – Microsoft Office Step by Step - Microsoft Press Books, 2013.

## **SEMESTER 2**

### **BCM 106: COST AND MANAGEMENT ACCOUNTING**

#### **Objectives:**

1. To prepare the students in applying various cost concepts and financial tools in decision making process
2. To acquaint the students with the concepts of Management Accounting.

#### **Contents:**

**1.0 The Nature, Source And Purpose Of Management Information:** Purpose And Role Of Cost And Management Accounting Within An Organization, Compare And Contrast Financial Accounting With Cost And Management Accounting, Managerial Processes Of Planning, Decision Making And Control, Limitations Of Management Information In Providing Guidance For Managerial Decision-Making.

**2.0 Cost Accounting Techniques:** Accounting For Material, Labour And Overheads, Advantages And Disadvantages Of Absorption And Marginal Costing, Calculation Of Profit Or Loss Under Absorption And Marginal Costing, Reconcile The Profits Or Losses Calculated Under Absorption And Marginal Costing.

**3.0 Budgeting:** Nature and Purpose of Budgeting, Administrative Procedures Used in the Budgeting Process, Stages in the Budgeting Process, Top Down, Bottom up Approaches to Budgeting.

**4.0 Budget Preparation:** Importance of Principal Budget Factor in Constructing the Budget, Preparation of Sales Budget, Flexible Budget, Functional Budgets (Production, Raw Materials Usage and Purchases, Labor, Variable and Fixed Overheads), Cash Budgets, Master Budgets.

**5.0 Budgetary Control and Reporting:** Calculate Simple Variances between Flexed Budget, Fixed Budget and Actual Sales, Costs and Profits, Concept Of Responsibility Accounting And Its Significance In Control, Prepare Control Reports Suitable For Presentation To Management.

**Recommended Books:**

1. ACCA F2 Management Accounting- Kaplan's publishing.
2. B.S Raman - Cost and Management Accounting– United Publishers
3. Cost and management accounting, ICAI

**BBA 104: PRINCIPLES OF MACRO ECONOMICS**

**Objectives:**

1. To facilitate the students, understand the various concepts in Macroeconomics.
2. To develop the skills & Interest of the students with better comprehension of the real business related macro-economic problems.

**Contents:**

**1.0 National Income Accounting:** Circular flow of income model, national income concepts and measures, limitations of methods of national income accounting.

**2.0 Aggregate Demand and Supply:** Aggregate demand, meaning, component and determinants of aggregate demand, Aggregate Supply, short run and long run aggregate supply.

**3.0 Inflation:** Meaning, types, causes and measures to control inflation. Effects of inflation on macro economy.

**4.0 Macro Policies:** Fiscal policy, meaning, types and components. Monetary policy, objectives and tools of monetary policy.

**5.0 Balance of Payments:** Meaning, types and structure of Balance of Payments. Foreign exchange meaning and types.

**Recommended Book:**

S.K. Agarwala - Principles of Economics –Excel Publications

## **BBA 108.1: BUSINESS STATISTICS & MATHEMATICS – II**

### **Objective:**

To acquaint the students with additional mathematical concepts adopted in business practices and inferential statistical techniques in managerial decision – making process.

### **Contents:**

**1.0 Correlation analysis:** Meaning, Uses of Correlation Coefficient, Types of Correlation, Methods of studying Correlation: Karl Pearson's Coefficient of Correlation, Rank Correlation Coefficient.

**2.0 Regression Analysis:** Meaning, Differences between Correlation and Regression Analysis, Regression equations: Regression equation of X on Y and Regression equation of Y on X.

**3.0 Business forecasting methods:** Time series: Uses of Time series Analysis, Components of Time series Analysis, Methods of measuring Trend: Methods of Moving Averages, limitation of Moving-Average Method. The method of Least squares, merits and limitations of the method of Least squares.

**4.0 Statistical Inference:** Random Variable, Probability distribution model- Binomial, Poisson and Normal distribution and their properties. Sampling- Population vs Sample, Meaning of parameter and statistics, Types of sampling – Probability and non-probability sampling. Difference between Population distribution, Sample distribution and Sampling distribution. Tools & Techniques of Hypothesis Testing.

### **Recommended Books:**

1. Gupta S P - Statistical Methods – Sultan Chand & Sons, 2002.
2. Levin, Richard I, David S. Rubin - Statistics for Management - Ninth Edition, Pearson Publishers

## **BCM 108: ACCOUNTING II**

### **Objectives:**

1. To acquaint the students with the basic concepts in Financial Accounting.
2. To develop necessary skills among the students to combine accounting with analysis.

### **Contents:**

**1.0 Conceptual and Regulatory Framework:** Users of accounts and the objectives and the qualitative characteristics of financial statements; functions of financial and management accounts; purpose of accounting statements; stewardship; the accounting equation.

**2.0 Underlying Policies:** Underlying assumptions; policies; changes in accounting estimates; capital and revenue; cash and profit; income, expenditure, assets, and liabilities. Tangible and intangible assets. Historical cost convention. Methods of asset valuation and their implications for profit measurement and the balance sheet. The regulatory influence of company law and accounting standards; items in formats for published accounts.

**3.0 Accounting Systems:** The accounting system and accounting records. Ledger accounts; double-entry bookkeeping. Preparation of accounts for cash and bank, bank reconciliations, imprest system for petty cash. Accounting for sales and purchases, including personal accounts and control accounts. Financial accounting codes and their uses. Nominal ledger accounting, journal entries. Trial balance. Accounting for indirect taxes e.g. value added tax (VAT). Accounting for payroll.

**4.0 Control of Accounting Systems:** External audit and the meaning of fair presentation. Internal audit. Financial controls, audit checks on financial controls, audit trails. Errors and fraud.

**5.0 Preparation of Accounts for Single Entities:** Adjustments to the trial balance; accruals and prepayments. Bad debts and allowances for receivables. Accounting treatment for depreciation (straight line, reducing balance and revaluation methods) and impairment. Non-current asset register.

**6.0 Accounting for inventories:** (excluding construction contracts); methods of inventory measurement (FIFO, LIFO, and average cost). Income statements and balance sheets from trial balance; statement of changes in equity. Manufacturing accounts. Income and expenditure accounts. Production of accounting statements from incomplete data. Ratio Analysis, Introduction to Ratio Analysis Cash-flow statements.

**7.0 Depreciation Provisions and Reserves:** Concept of Depreciation, Causes of Depreciation, Basic features of depreciation, objectives of providing depreciation, methods of recording depreciation, Provisions, and Reserves.

**Recommended Books:**

1. Shukla M.C. & Grewal T. S - Advanced Accounting - S.Chand & Co.
2. Gupta R.L - Advanced Accounting - Sultan Chand & Sons, New Delhi.
3. Maheshwari and Maheshwari - Financial Accounting 5th edition- Vikas Publication

## **BPS 102: FINANCE AND ACCOUNTING FOR BPS**

**Objective:**

To provide an overview on the basic concepts of accounting principles, conventions and book keeping systems.

**Contents:**

**1.0 An Overview to Accounting:** Basic accounting principles, concept, convention, systems of book keeping. Recording, classifying and summarizing of transaction. Final accounts.

**2.0 Basics of Businesses, Outsourcing and Supply Chain:** Types of business organization. Business partnerships. Types of BPSs. Merits and De-Merits on various BPS options. Accounting business process cycle. Evolving of outsourcing. Need for outsourcing horizontal services. Current trend in F&A outsourcing, Activities before purchasing, quotations, negotiation, and costs associated with purchases etc. How a purchase orders is raised, types of purchase riders, contracts etc. Warehouse receipt procedures, returns, issues and various documents. Accounting impact. Inventory control. Types of discount offered by vendors.



Basics of distribution strategies, integration of strategic partnering, outsourcing and procurement strategies. Freight negotiation, FTL, payments, conditions etc.

**3.0 Accounts Payable and Accounts Receivable:** Various activities in accounts payable and accounting impact. Types of invoice matching and resolving issues. Invoice payment, procedures and mode of payment. Employee payment (T&E and Various Cards). Debit balance, write back, discount adjustments and various actions. Help desk and support activities. Vendor account reconciliation. Latest developments (Vendor portal, EDI, E-invoicing, tools etc.). Effective management of AP leads to working capital improvement, various activities in accounts receivable and accounting impact. Background check for customers (D&B Report, Credit Rating) credit Limit, customer contract / Order Management). Mode of receiving payment, actions for nonreceipt, netting off. Revenue recognition. Collection. Cash applications. Adjustment of discounts, rebate, QPS discount, write off etc. Disputes handling procedures. Customers help desk and support activities. Customer account reconciliation. Latest developments (customer portal, E-invoicing, tools etc.). Effective management of AR leads to working capital improvements.

**4.0 General Ledger:** Activities in general ledger. What is subsidiary and control accounts. Chart of accounts and maintenance, cost center, profit center, cost allocation etc. Adjustment journals. Bank reconciliation. Fixed asset maintenance. Intercompany - accounting and reconciliation, Tax accounting - transactional element, Generation of final accounts, various reports (statutory) reports, schedules, variance analysis).

**5.0 Emerging trend in F&A Technology, Control and Compliance:** Modules and usage of ERPs. Basic screens required to be understood for F&A process, Report generation, XBRL, platform, counting, data privacy law etc., COSO, internal controls & audit, ISO standards (applicable to BPS) / CMMI certification etc., PCI data security standard / security audit / data privacy and Protection, SOX compliance / SSAE 16 / ISAE 3402, SOD, access, incident management, BCP etc.

**6.0 Accounting Standard and Operating model of Business Process services:** Basics of accounting standard, Differences between various GAAPs (US, UK, Indian and IFRS). How the various transaction flows are happening. BPS terminologies. Importance of process documents. Service level measurements, Contractual elements, Governance model, Internal reporting. Delivery excellence. Integration of support functions. Future and challenges.

**Recommended Book:**

Tata Consultancy Services, Business Process Services reference material.

## BBA 110: ENVIRONMENTAL STUDIES

### Objectives:

1. To understand the major concepts in environmental science.
2. To demonstrate an in-depth knowledge of the environment and issues concerning it.

### Contents:

**1.0 Introduction to environmental studies and Natural Resources:** Definition, scope and importance of environmental studies. Water resources – Use and over-utilization of surface and ground water, floods, droughts, conflicts over water sharing, dams- benefits and problems. Mineral Resources – Use and exploitation, effects on the environment of extracting and using mineral resources. Energy Resource – renewable and non-renewable sources of energy, alternative energy sources and its use.

**2.0 Ecosystems and Environmental Pollution:** Concept, structure, and function of ecosystem. Producers, consumers, and decomposers. Food chains, food webs. Forest ecosystem- introduction, types, features and structure. Grassland ecosystem- introduction, types, features and structure. Desert ecosystem – introduction, types, features and structure. Aquatic ecosystem. Environmental pollution.

**3.0 Social issues and the Environment:** From unsustainable to sustainable development. Urban problems and energy. Water conservation. Resettlement and rehabilitation of people. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents, and holocaust. Reclamation of wastelands. Consumerism and waste products. Disaster management – floods, earthquake, cyclone, and landslides.

**4.0 Human Population and the Environment:** Population explosion – Family Welfare Programs. Environment and human health. Human rights. Women and child welfare. Role of IT in Environment and human health.

**5.0 Case Studies and Field Work:** Case studies on - urban pollution, public awareness on environmental legislation, human rights. Visit to a local area to document environmental assets like river, forest, grassland, hill, and mountain. Visit to a local polluted site – urban/rural/industrial/agricultural.

### Recommended Books:

1. K.C. Agarwal – Environmental Biology - PA (1999)
2. Erach Barucha- The Biodiversity of India - Mapin Publishing Pvt Ltd, 2002

## BBA 114.1: CALCULUS - I

### Objectives:

1. To know the concept of functions and geometrical meaning.
2. To understand the notion of limits, continuity, and derivatives.
3. To compute limits, derivatives and integrals involving various functions.
4. To recognize the appropriate tools of calculus to solve applied problems.

### Contents:

**1.0 Functions:** Vertical line test, finding domain & range, linear functions, quadratic functions, composition of functions.

**2.0 Limits and Continuity:** Limits, Formulae and Problems, Applications, Continuity.

**3.0 Differentiation:** The derivatives, Some differentiation formulas, The  $d/dx$  notation; derivatives of higher order, Product rule, quotient rule, The derivative as a rate of change, The chain rule, Differentiating the trigonometric functions, Implicit differentiation, Applications

(rate of change per unit time), Logarithmic and exponential differentiation, Exponential growth and decay, Increasing and decreasing functions, Local extreme values, Applications (Some max – min problems).

**Recommended Books:**

1. Shanthi Narayan - Differential Calculus - S Chand and Company.
2. Shanthi Narayan - Integral Calculus - S Chand and Company.

**SEMESTER 3**

**BCM 201: ADVANCED ACCOUNTING - I**

**Objectives:**

1. To help students understand and prepare the final accounts of a sole proprietorship and that of a not-for-profit organizations.
2. To make students understand the need to maintain and prepare Depreciation accounts and other special accounts.

**Contents:**

**1.0 Final accounts of Sole Trading Concerns:** Meaning of final accounts of sole trading concerns, meaning of manufacturing account, trading account and a Balance sheet, preparation of manufacturing account, preparation of trading and profit and loss account, preparation of balance sheet.

**2.0 Final Accounts of Non-Trading Concerns:** Meaning of final accounts of nontrading concerns, preparation of opening balance sheet, preparation of Income and Expenditure account, preparation of balance sheet.

**3.0 Depreciation Accounting:** Assets that are not covered by AS, meaning of depreciable assets, factors determining the economic life of an asset, causes or reasons for depreciating an asset, methods of depreciation – straight line method, reducing balance method, annuity method, sinking fund method.

**4.0 Bills of Exchange:** Meaning of Bill/promissory note, purpose, parties to a bill, accounting treatments, cases of dishonor of a bill (excluding accommodation bill).

**5.0 Consignment accounts:** Meaning, valuation of consignment stock and abnormal stock (higher invoicing), journal entries and ledger accounts in the books of the consignor and the consignee.

**6.0 Fire insurance claims:** Meaning, abnormal loss calculation, average clause, problems on loss of stock/inventory.

**Recommended books:**

1. Shukla M.C and Grewal T.S- Advanced Accounting
2. Gupta R.L - Advanced Accounting

## **BCM 203.1: PERFORMANCE MANAGEMENT**

### **Objective:**

To develop knowledge and skills among students in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

### **Contents:**

**1.0 Specialist Cost and Management Accounting Techniques:** Activity-based costing, Target costing, Life-cycle costing, Throughput accounting, Environmental accounting

**2.0 Decision-making techniques:** Cost volume profit analysis - nature of CVP analysis, breakeven point and margin of safety, sales ratio, single and multiproduct situations, target profit or revenue in single and multi-product situations, break even charts and profit volume charts, limitations of CVP analysis for planning and decision making.

**3.0 Limiting factors:** Identify limiting factors in a scarce resource situation and select an appropriate technique, optimal production plan “make or buy” decisions, Explain and calculate shadow prices (dual prices) and discuss their implications on decision-making and performance management. Calculate slack and implications of the existence of slack for decision-making and performance management.

**4.0 Pricing decisions:** price elasticity of demand, straight line demand equation, optimum selling price and quantity, decision to increase production and sales levels, considering incremental costs, incremental revenues and other factors, price strategies, including – Skimming, Penetration, Complementary product, Product-line, Volume discounting, Discrimination, Relevant cost, Make-or-buy and other short-term decisions, Dealing with risk and uncertainty in decision- making.

**5.0 Budgeting and control:** Types of budget, Quantitative analysis in budgeting, Standard costing, Material mix and yield variances, Sales mix and quantity variances, Planning and operational variances, Performance analysis and behavioral aspects.

**6.0 Performance measurement and control:** Performance management information systems, Sources of management information, Management reports, Performance analysis in private sector organizations, Divisional performance and transfer pricing, Performance analysis in not-for-profit organizations and the public sector, External considerations and behavioral aspects.

### **Recommended Book:**

ACCA F5 Performance Management- Kaplan's publishing.

## **BBA 205: LEGAL ASPECTS OF BUSINESS**

### **Objectives:**

1. Identify the essential elements of the legal system including the main sources of law.
2. Recognize and apply the appropriate legal rules relating to the law of obligations.

### **Contents:**

**1.0 Essential elements of the legal system:** Define law and distinguish types of law; Law and the legal system; Sources of law; Reasons for the knowledge of business law; Scope of Business law; Sources of English Law; operation of judicial precedent and tort of negligence; elements of tort of negligence with specific reference to Donoghue vs. Stevenson; Civil law and criminal law; Sharia Law; Law of delict and professional negligence, delict of passing off.

**2.0 The law of obligations:** Formation of contract; Content of contracts Essentials of a simple valid contract; Misrepresentation & Fraud; Meaning and consequence of acceptance; offer and distinguish it from invitation to treat; Meaning of Breach; Conditions and Warranties; Performance of Contract and reasons for Non-Performance; Exceptions to the Rule; Specific Contracts and Injunction; doctrine of Privity of contract. Distinguish between terms and representations; define the various contractual terms; effect of exclusion clauses and their control.

**3.0 Agency law:** Definition of Agent and Principal; Creation of Agency; Classification of Agents; Duties and Rights of agents & Duties and rights of principal; Termination of Agency, role of agents as partners and directors.

**4.0 Law of Partnerships:** Definition of Partnership; Different types of partnerships in Roman-Dutch Law; Essential characteristics of partnership; Law of partnership- an extension to the law of agency; disputes in partnership; Authority of partners, termination of partnership.

**5.0 Breach of contract:** Types of Breach; effect of breach; Remedies to breach of contract; Discharge of Contract; Conditions and warranties.

**6.0 Reality or Free Consent:** Meaning of Misrepresentation and Fraud; Effects of duress in contracts.

### **Recommended Book:**

N. D. Kapoor - Mercantile Law - Sultan Chand Publishers

## **BBA 207: FINANCIAL MANAGEMENT**

### **Objectives:**

1. To give base level of finance knowledge that BBA should possess.
2. To give the ability and confidence to tackle common financial problems in practice.
3. To provide adequate preparation for future finance classes.

### **Contents:**

**1.0 Introduction:** Meaning [Definition], Objectives [Profit Maximization vs Wealth Maximization] and Scope [Traditional Approach and Modern Approach] of Financial Management. Agency problems [Mangers' vs Shareholders' Goals]. Financial Manager's Role. Time Value of Money. Compounding and Discounting.

**2.0 Cost of Capital:** Sources of Long Term Capital – Equity Share Capital, Retained Earnings, Preference Share Capital, Debt Capital [Debentures and Term Loans]. Cost of Capital – Concept, Definition and Importance. Implicit and Explicit Cost. Measurement of Specific Costs - Cost of Equity, Cost of Retained Earnings, Cost of Preference Shares, and Cost of Debt. Computation of Overall Cost of Capital.

**3.0 Capital Budgeting/Investment Decision:** Nature of Investment Decisions, Types of Investment Decisions, Capital Budgeting – Meaning, Importance, Difficulties, Types and Rationale. Determination of cash flows for investment analysis. Cash Flows vs Accounting Profit. Capital Budgeting Techniques – Pay Back Method, Discounted Pay Back Method, Accounting Rate of Return, Net Present Value Method, Internal Rate of Return and Profitability Index. Risk Analysis in Capital Budgeting – Nature of risk, Statistical Techniques for risk analysis, Conventional techniques of risk analysis and Sensitivity Analysis. Capital Rationing.

**4.0 Leverage:** Meaning. Operating Leverage. Financial Leverage, EBIT-EPS Analysis. Combined Leverage.

**5.0 Capital Structure and Valuation:** Meaning of Capital Structure. Capital Structure Theories – Definitions, Net Income Approach, Net Operating Income Approach, Modigliani Miller Approach, and Traditional Approach. Practical Considerations in Determining Capital Structure.

**6.0 Working Capital Management:** Meaning, Need and Nature of Working Capital [Concept and Definitions]. Determinants of Working Capital. Trade-off between Profitability and Risk. Determining Financing Mix. Computation/Estimation of Working Capital.

**7.0 Management of Cash and Marketable Securities:** Motives for Holding Cash. Objectives of Cash Management. Factors Determining Cash Needs. Determining Cash Need. Cash Management: Basic Strategies. Cash Management Process. Marketable Securities.

### **Recommended Books:**

1. Khan M. Y. and Jain P. K. - Financial Management - Tata McGraw-Hill Publishing
2. Pandey I. M. - Financial Management - Vikas Publishing House Pvt Ltd.
3. James C. Van Horne and John M. Wachowicz, Jr. - Fundamentals of Financial Management- Pearson Education Limited

## BCM 209 – AUDITING

### Objectives:

1. To provide a unified and integrated approach to auditing as a discipline and making objective analysis of business operations by learning fundamentals of auditing.
2. To familiarize the students with internal control, vouching and verification.

### Contents:

**1.0 Nature of Audit:** Meaning of Audit – Scope – objects – Advantages - Limitations of audit, Accountancy and Audit: Basic concepts in auditing - Book keeping – Differences between accounting and auditing- Misappropriation of cash and goods.

**2.0 Classification and types of audit:** Statutory - government - private - internal – external - continuous - Annual audit – comparison – merits – limitations.

**3.0 Preparation for an audit:** principles and techniques of auditing – preparation before audit – Audit programme. Qualities of an Auditor: Determination of duties of an auditor – Rights and Liabilities of an auditor.

**4.0 Internal control:** Characteristics – Divisions – basic principles, Internal check: objects – internal check and internal audit – fundamental principles of internal check.

**5.0 Vouching and verification:** Meaning of voucher and vouching – importance – Vouching procedure, Vouching of Impersonal ledger: outstanding assets and liabilities – prepaid expenses, Apportionment expenditure between capital and revenue.

### Recommended Books:

1. Dr. TR Sharma – Auditing - Sahitya Bhawan Publication; 1St Edition (2015)
2. B.N Tandon – Auditing - S Chand Publishers

## BCM 211: TAXATION

### Objectives:

On successful completion of this course, the student should be well versed in UK based tax system, taxation of different sources of income and computation of tax liabilities.

### Contents:

**1.0 The UK tax system and its administration:** The overall function and purpose of taxation in a modern economy; Principal sources of revenue law and practices; The systems for self-assessment and the making of returns; The time limits for the submission of information, claims and payment of tax, including payments on account; The procedures relating to compliance checks, appeals and disputes; Penalties for non-compliance.

**2.0 Income tax and NIC liabilities:** The scope of income tax; Income from employment ; Income from self-employment; Property and investment income; The comprehensive computation of taxable income and income tax liability ; National insurance contributions for employed and self-employed persons; The use of exemptions and reliefs in deferring and minimizing income tax liabilities.

**3.0 Chargeable gains for individuals:** The scope of the taxation of capital gains; The basic principles of computing gains and losses; Gains and losses on the disposal of movable and immovable property; Gains and losses on the disposal of shares and securities; The computation of capital gains tax; The use of exemptions and reliefs in deferring and minimizing tax liabilities arising on the disposal of capital assets.

**4.0 Corporation tax liabilities:** The scope of corporation tax; Taxable total profits; Chargeable gains for companies; The comprehensive computation of corporation tax liability; The effect of a group corporate structure for corporation tax purposes; The use of exemptions and reliefs in deferring and minimizing corporation tax liabilities.

**Recommended Book:**

ACCA F6 Taxation - Kaplan's publishing.

**BPS 203: INSURANCE FOR BPS**

**Objective:**

To provide insight into the basics of insurance concepts and terminologies.

**Contents:**

**1.0 Basics of Insurance:** Concept of Risk. Risk Management. Basic concepts (Hazards, Perils, Assets, etc.) Fundamentals of Insurance. Characteristics of a valid contract. Insurance contract. Principles & Practices of Insurance Contract. Important terminologies & parties in insurance contract. History of Insurance. Types of Insurance companies. Business units in an Insurance company. Overview of Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.) Reinsurance concept.

**2.0 Insight into Life Insurance:** Important terminologies in a life insurance policy, Parties in a life insurance policy. Individual life insurance plans, Supplementary benefits, Policy provisions. Ownership rights, Life insurance policy life cycle (New business & underwriting, Policy servicing, claims, etc.).

**3.0 Insight into Annuity:** Concept of Annuity. Types of annuity, Annuity contract provisions. Annuity: USA – Fixed annuity, fixed index annuity, variable annuity, Qualified & non-qualified annuity. Insight into Group Insurance: Principles of group insurance, Group life insurance. Group retirement plans.

**4.0 Property & Casualty Insurance:** Non – Life Insurance concepts: Hazards, Perils, catastrophe, property damage & business interruption, policy exclusions, indemnity, deductibles, retention, premiums, limits, salvage, subrogation, etc. Insurance Providers – Co-Insurance, reinsurance, captive insurance. Underwriting process, Policy servicing process, Claims process. Claims process. Reinsurance.

**5.0 Healthcare insurance:** Concept of healthcare insurance. How healthcare insurance works, Key challenges of healthcare industry, Healthcare eco system, Healthcare regulations & standards; HIPAA, Medicare. Medicaid, Individual health insurance policies, Group health insurance policies, Managed care.



**6.0 Retirement services:** Concept of retirement services, Retirement planning, Asset allocation and Asset classes. Life stages of an investor, Defined benefit & defined contribution, Individual retirement arrangement in USA, Third party administrator for retirement services in US, Life cycle of participants in a plan (enrollment, contribution etc.), Categories of pension in UK, DWP & TPR, Annuity & Income drawdown plan.

**Recommended Book:**

Tata Consultancy Services, Business Process Services reference material.

**BCM 213.1: FINANCIAL STATEMENT INTERPRETATION**

**Objective:**

This course focuses as much as possible on the practical application of financial statement analysis. The purpose of this course is to teach students the key analytical skills involved in reading and interpreting the financial position of a firm using financial statements, knowledge of the industry and information about the marketplace to make better business decisions.

**Contents:**

**1.0 Regulation of financial statements:** Role of the International Accounting Standards Committee Foundation and constituent bodies, the role of the auditor and the meaning of fair presentation.

**2.0 Financial statements:** Income statement and statement of comprehensive income, Statement of financial position, Statement of cash flows, Statement of changes in equity.

**3.0 Analysis of financial statements:** Profitability, earnings, operating performance and efficiency, Liquidity, solvency and working capital management, Asset and capital structures, including gearing, Cash flows and cash flow management, Stock market performance including earnings, dividend and price relationships, common size statements, trend analysis, inter-firm analysis and failure prediction models, the limitations of financial ratio analysis.

**Recommended Books:**

1. Guide to financial ratio analysis
2. Dr. John Robertson - Financial ratio analysis - John Robertson publishers

## **BBA 213.2: CALCULUS – II**

**Objectives:** The student will be able to:

1. Learn to solve integrals involving trigonometric functions
2. Understand the formation of first order differential equations
3. Solve the first order partial differential equations
4. Apply the optimization techniques to various practical problems involving economics and engineering.
5. To apply statistical techniques in managerial decision – making process.

**Contents:**

**1.0 Integration:** Evaluation of some simple integrals, Integration of trigonometric, functions, Integration by substitution, Integration of rational numbers.

**2.0 Differential Equations:** Order and degree of differential equations, Formation of first order and first degree differential equations, Solution of first order differential equations – method of variation of separable.

**3.0 Partial Derivatives:** First-order partial derivatives – elimination of arbitrary constants, Second-order partial derivatives.

**Recommended Books:**

1. Shanthi Narayan- Differential Calculus- S Chand and Company
2. Shanthi Narayan- Integral Calculus-S Chand and Company

## **BBA 209: RESEARCH METHODS IN MANAGEMENT**

**Objective:**

To enable the students to learn the importance of the research, various methods of analysis of data and its applications in the business management.

**Contents:**

**1.0 Introduction to Research:** Introduction & Objectives, Meaning & purpose of research, Characteristics of good research, Types of research, Steps in the research process.

**2.0 Problem Definition:** Introduction & Objectives, Meaning of research problem, Guidelines and criteria for selecting a problem, formulating a research problem, Techniques for formulating a research problem.

**3.0 Research Design:** Introduction & Objectives, Meaning of research design, Characteristics of good research design, Concepts related to research design, Types of research designs.

**4.0 Sample selection:** Introduction & Objectives, Importance and advantages of sampling, Characteristics of a good sample, sampling designs – advantages and disadvantages, Criteria for selection of a sampling technique.

**5.0 Data Collection & Questionnaire Design:** Introduction & Objectives, Sources of data, Primary data – advantages and disadvantages, Primary data collection techniques, Secondary data – advantages and disadvantages, Secondary data collection techniques, Questionnaire Design Introduction & Objectives, Types of questionnaires, Guidelines for questionnaire design, Characteristics of a good questionnaire.

**6.0 Data processing & Statistical Analysis:** Introduction & Objectives, Editing, Coding and tabulation. Statistical analysis and interpretation, Quantitative and qualitative analysis. Techniques of interpretation, Report writing – step, Components and format of research reports, Guidelines for writing research reports.

**Recommended Books:**

1. Kothari C.R. - Research methodology - NEW AGE (1 September 2013)
2. Donald R. Cooper and Pamela S.Schindler - Business Research Methods -Tata McGraw Hill.

**SEMESTER 4**

**BCM 202: ADVANCE ACCOUNTING - II**

**Objectives:**

1. To help the students prepare Partnership Accounts under various circumstances.
2. To make students comprehend the legal aspects of LLPs and how they are formed.
3. To enable the students in understanding and preparing Accounts of company branches and departments, and also how the accounts are maintained by the party paying or receiving royalty.
4. To give knowledge to students on the purpose of preparing the Company Accounts, and how to deal with the issue of shares and debentures by a company.

**Contents:**

**1.0 Final Accounts of Partnership Firms:** Meaning of partnership, partnership deed, partnership accounts, types of accounts – current account/ fixed account, Preparation of balance sheet of partnership firms.

**2.0 Calculation of Ratios:** Purpose of ratios in partnership accounts, computation of partnership ratios and accounting treatment during – Admission, Retirement, Admission cum retirement, Death and dissolution.

**3.0 Dissolution of a partnership firm:** Methods of dissolution, accounting treatments in dissolution including piecemeal distribution – maximum loss method, effective ratio method.

**4.0 Legal Aspects of Limited Liability Partnerships (LLPs):** Meaning, formation of LLPs, Procedures, advantages and disadvantages.

**5.0 Special Accounting:** Branch Accounts: Meaning and purpose, dependent – independent – foreign branches, preparation of branch accounts – stock and debtors system. Departmental Accounts: Meaning and need for departmental accounts, inter departmental transfers, Preparation of departmental account. Royalty Accounts: Meaning and need for royalty accounts, main lease and sub lease.

**6.0 Basics of Company Accounts:** Introduction and meaning to Company Accounts, types of sources of funds, Issue of shares – At Par, at discount, at premium Forfeiture of shares and re-issue of shares: Reasons for forfeiture, treatment of calls-in-arrears, Capital reserve. Debentures: Types, Issue of debentures and redemption of debentures.

**Recommended Books:**

1. Shukla M.C and Grewal T.S - Advanced Accounting
2. Gupta R.L - Advanced Accounting

**BCM 204: FINANCIAL REPORTING**

**Objective:**

This paper will build your knowledge of accounting standards, as well as developing your skills relating to the application of theoretical frameworks to the preparation of financial statements. You will also learn how to interpret these financial statements.

**Contents:**

**1.0 The conceptual and regulatory framework for financial reporting:** The need for a conceptual framework and the characteristics of useful information; Recognition and measurement; Regulatory framework; the concepts and principles of groups and consolidated financial statements.

**2.0 Accounting for transactions in financial statements:** Tangible non-current assets; Intangible assets; Impairment of assets; Inventory and biological assets; financial instruments; Leasing; Provisions and events after the reporting period; Taxation; Reporting financial performance; Revenue; Government grants; Foreign currency transactions.

**3.0 Analyzing and interpreting the financial statements of single entities and groups:** Limitations of financial statements; Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs; Limitations of interpretation techniques; Specialized, not-for-profit, and public sector entities.

**4.0 Preparation of financial statements:** Preparation of single entity financial statements ; Preparation of consolidated financial statements including an associate.

**Recommended book:**

ACCA F7 Financial Reporting- Kaplan's publishing.

## BCM 206: AUDIT AND ASSURANCE

### Objective:

This paper will ensure that you fully understand the process of carrying out the assurance engagement and will teach you the related contexts of the professional regulatory framework.

### Contents:

**1.0 Audit framework and regulation:** The concept of audit and other assurance engagements; External audits; Corporate governance; Professional ethics and ACCA's Code of Ethics and Conduct; Internal audit and governance and the differences between external audit and internal audit 6. The scope of the internal audit function, outsourcing and internal audit assignments.

**2.0 Planning and risk assessment:** Obtaining and accepting audit engagements; Objective and general principles; Assessing audit risks; Understanding the entity and its environment; Fraud, laws and regulations; Audit planning and documentation.

**3.0 Internal control:** internal control systems; the use and evaluation of internal control systems by auditors; Tests of control; Communication on internal control.

**4.0 Audit evidence:** financial statement assertions and audit evidence; Audit procedures; Audit sampling and other means of testing; the audit of specific items; Computer-assisted audit techniques; the work of others; Not-for-profit organizations.

**5.0 Review and reporting:** Subsequent events; Going concern; written representations; Audit finalization and the final review; Audit reports.

### Recommended book:

ACCA F8 Audit and assurance- Kaplan's publishing.

## BCM 208: BANK AND MANAGEMENT AUDIT

### Objective:

To prepare the students to become successful auditors by acquainting themselves with bank and insurance auditing practices.

### Contents:

**1.0 Bank Audit: Meaning of banking company:** Restrictions on banking business – Bank audit process.

**2.0 Appointment of branch auditor:** Eligible persons – provision for appointment - Rights - duties.

**3.0 Audit of nationalized banks:** Important provisions – Specimen of auditors report.

**4.0 Audit of Insurance companies:** Audit of general insurance companies – audit of life insurance companies.

**5.0 Management audit:** Meaning – objectives – Management audit and statutory audit – Functions of management auditor.

**6.0 Investigation:** Essentials – scope – objects – position of investigator.

**Recommended Books:**

1. Dr. TR Sharma, Auditing – Sahitya Bhawan Publications
2. Kamal Dasgupta, Contemporary Auditing - Tata Mcgraw Hill Education Private Limited

**BCM 210.1: ADVANCED FINANCIAL MANAGEMENT**

**Objective:**

To enable the student understand and apply relevant knowledge, skills and exercise professional judgement as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organization in private and public sectors.

**Contents:**

**1.0 Role of senior financial adviser:** The role and responsibility of senior financial executive/advisor, financial strategy formulation, Ethical and governance issues, Management of international trade and finance, Dividend policy in multinationals and transfer pricing.

**2.0 Advanced investment appraisal:** Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of financing on investment decisions and adjusted present values.

**3.0 Acquisitions and mergers:** Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, financing acquisitions and mergers.

**4.0 Corporate reconstruction and re-organization:**

**Recommended Book:**

ACCA – F4 Advanced Financial Management

## **BPS 206: BANKING FOR BPS**

### **Objectives:**

1. To provide basic understanding of various assets and liability products of banks.
2. To study accounting opening, account servicing and payment processing of retail banking.
3. To provide an overview of loan structure and under writing, cash management and fund transfer and international trade transactions.

### **Contents:**

**1.0 General Overview of Banking:** Functions and products of a bank. Functions and products of a bank. Assets---loans and advances. Payments. Risk management, Common across all products: Financial accounting. Customer service data & voice, covering maintenance, disputes and complaints. Metrics management productivity, quality SLA tracking and monitoring. Pricing methodologies available. Commonly available certifications ISO-COPC-CMMI-PCI etc. Risks and controls-AML-KYC-Info security etc.

**2.0 Retail Banking:** Account Originations. Account Servicing Issuer of cheque books/cards pins. AML/KYC checks. Account conversions and closures. Customer correspondence. ATM management. Time deposits – placements. Maintenance. Breakage, Liquidation, Roll over. Booking and top up. Payment Processing. Retail Wealth Management, Mutual fund processing. Equities. Bonds. Structured notes. Corporate actions. Reconciliation. Risk-Control and Information Security.

**3.0 Cards:** Basics of Cards. Types of cards, transaction overview, components of cards. Entities involved overview on associations. Originations-Policy, Account opening, dispatch, deliver, card maintenance, Payments, Concepts, applications, investigations, Statement validations, Products on Cards- Rewards programs, merchandising offers, Authorization and Risk reviews: Settlement lifecycle, authorizations, settlement and reconciliation. Accounting and interchange settlement, settlements to associations. Parameter design. Referral authorization. Financial accounting - Bank A/c and payment reconciliations - GL and ATM reconciliations. Customer relationship management. Dispute processing and fraud investigations. Collections including data review, Field collections and A/c maintenances and collection audit.

**4.0 Consumer Loans Mortgages:** Lead Generation, Regulation requirements, Mortgage Originations: Sales/ New application management, Support and settlement services, Pre underwriting, underwriting, Verification and closing, Quality control and repurchase, Mortgage servicing. Customer Service: A/c maintenance, Payment processing. A/c closure: Collection. Default management. Front end activities, Foreclosure and loss mitigation. Bankruptcy, Support functions. Support functions, Domain Learning and Development, Regulatory Agencies.

**5.0 Cash Management and Payment Services:** Cash Management Overview, Cash management product suite a glance and brief on all Products, Payments Life Cycle. Payments originations and various products in originations, Phase Introduction to Funds Transfer, Various types of funds transfer (Clearing, Treasury Payments, Bills receivables, collections, lockbox, loans/deposits, Bulk remittances etc. Pre funds transfer, A/c Opening and maintenance Workflow management. Funds transfer – payments, Instruction acceptance - Payment security Call back and other controls - routing and accounting entries - settlement and payment structuring, various clearing systems –overview. Post funds transfer, Nostro Reconciliations - Proofing - Investigations - Financial Messaging - Tracking - MIS and

Treasury Reporting - Amendments and Collections. Risk management around payments- few case studies, STP analysis and improvements.

**6.0 Trade Finance:** Introduction to Trade - parties & Terminology used in international trade, Risks Associated & its mitigants, Role of banks & Documents in International trade. Letter of Credit (L/C) – Parties to L/C & Types of L/C – Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment, Collection - Parties to Collection & Types of Collection - Document Checking, Acceptance & Payment, Method of Payment – Advance, Open Account, Documentary Collection & Documentary Credit, Guarantee / SBLC – Types of Guarantee – Issuance, Amendment, Claim / Settlement & Cancellation, Reimbursement – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance. Loans & Finances - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, and Commodity Finance, Channel Finance & Bill Finance / Discounting, Basics and outline of UCP 600, ISBP, URC 522, URR 725, URDG and ISP98. Value Added Services –After Service– Customer Service (Voice / Non-voice), Investigation, and Reconciliation, Proofing & Reporting. Trade Compliance, Trade Advisory / Customer Owner, Overview on specialized training course for CDCS certification.

**Recommended Book:**

Tata Consultancy Services - Business Process Services reference material

## **BCM 212: INDIAN INCOME TAX**

**Objective:**

On successful completion of this course, the student should be well versed in basics of Indians Income Tax Act, residential status and other relevant sections, Income from various heads.

**Contents:**

**1.0 Important definitions in the Income Tax act 1961:** Basis of Charge - Incidence of Taxations – Definitions of Deductions, Exempted income (Income not included in total income). Rates of tax applicable for different types of Assessee – Cess – Service Tax – Additional Service tax (As per Finance Act 2015). Concept of Previous year and Assessment year – Preceding Previous Years – PAN – TAN.

**2.0 Residential Status:** Ordinary – Not ordinary & Non-resident - Scope of total Income. Income deemed to be received or deemed to accrue or arise in India – Income which does not form part of total Income.

**3.0 Aggregation of Salary Income:** items to be included in taxable salary. Types of Allowances and Perks calculations, exempted allowances, Computation of Total Salary Income, Treatment of Housing loan under the head salary, TDS on salary Income. (a) Computation of Income from House property- Provisions relating to Municipal tax, standard deduction, interest on borrowed capital. (b) Computation of Income from business and profession-All related sections and provisions.

**Recommended Books:**

1. B.B. Lal, Direct Taxes - I K International Publishing House; 30th Edition
2. Gaur & Narang,- Income Tax Law & Practice – Kalyani Publishers



## SEMESTER 5

### BBA 301: INTERNATIONAL BUSINESS MANAGEMENT

#### Objective:

To enable understanding of International Business, its environment, and components with help of concepts and examples which demonstrate these concepts.

#### Contents:

**1.0 Globalization of markets and production:** Emergence of Global Institutions [GATT, WTO, IMF, United Nations]; drivers of Globalization, Changing Demographics of the Global Economy which includes World Output, World Trade, Foreign Direct Investment, Multinational Enterprise, Changing World Order, the global economy of the 21st century; The Globalization Debate [Anti-globalization Protests, Globalization, Jobs and Income, Labour Policies, and the Environment], Globalization and the World Poor. Managing in the Global Marketplace.

**2.0 Country Differences:** Political Systems, Economic Systems, Legal systems, Determinants of Economic Development, States in Transition, The nature of economic transformation, Focus on Managerial Implications. Differences in Culture; Social Structure, Religious and Ethical Systems, Language, Education, Culture and Workplace, Cultural Change, Focus on Managerial Implications. Ethics Issues in International Business; Ethical Dilemmas; Roots of Unethical behavior; Philosophical approaches to ethics. Focus on Managerial Implications.

**3.0 International Trade Theory – Overview:** Mercantilism, Absolute Advantage; Comparative Advantage; Heckscher-Ohlin Theory (The Leontif Paradox); The Product Life-Cycle Theory; New Trade Theory, National Competitive Advantage: Porter's Diamond; Focus on Managerial Implications. Political economy of International Trade; Instruments of trade policy; The case for Government Intervention; The revised Case for free trade; development of the World Trading System. Focus on Managerial Implications. Foreign Direct Investment in the World Economy; Theories of Foreign Direct Investment; Political ideology and Foreign Direct Investment; benefits and costs of FDI; Government Policy Instruments and FDI; Focus on Managerial Implications. Regional Economic Integration; Levels of Economic Integration; case for Regional Integration; Regional Economic Integration in Europe; Regional Economic Integration in the Americas; Regional Economic Integration Elsewhere (ASEAN, SAARC, BRIC, APEC etc.).

**4.0 The Foreign exchange Market; Its Functions:** Its nature; Economic Theories of exchange Change Rate Forecasting; Currency Convertibility; Focus on Managerial Implications. The International Monetary system. The Gold Standard. The collapse of the Fixed Exchange Rate System; The Floating Exchange Rate regime; Fixed versus Floating exchange Rates; exchange rate regimes in practice; crisis management by IMF; Focus on managerial implications.

**5.0 The strategy of International Business:** Strategy and the Firm. Global expansion, profitability and profit growth; Cost pressures and pressures for Local responsiveness. Choosing a strategy; strategic Alliances. Entering foreign market. Basic Entry decisions; Entry Modes; Selecting an Entry Mode; Greenfield versus Acquisition. Exporting, Importing and Counter-trade. The promise and pitfalls of exporting. Improving export; Import and Export Financing; export Assistance; Countertrade. Global Production, outsourcing and logistics. Where to produce? Strategic role of foreign factories. Outsourcing Production. Make or Buy decisions. Managing a Global Supply Chain.

#### Recommended Books:

1. Hill Charles W. L - Global Business Today - Tata McGraw Hill Edition, 2011.
2. Hill, Charles W.L - Arun K. Jain, International Business - Competing in the Global Market Place, Fifth Edition, Tata McGraw Hill Publishing Company Limited.

## BCM 303 -FINANCIAL SERVICES

### Objective:

To provide the basic knowledge about the existing financial institutions and their services.

### Contents:

**1.0 An Overview of Financial Services:** Meaning- objectives and functions – characteristics – regulatory framework – scope – fund based and non-fund based activities – modern activities – need for financial services – challenges facing the financial services sector, new financial products and services – innovative financial instruments.

**2.0 Merchant Banking:** Definition-origin- growth of merchant banking in India- scope-merchant banks and commercial banks- Merchant banking services.

**3.0 Mutual Funds:** Meaning-classification of funds, operational and portfolio classification – open ended & close ended schemes, importance of mutual funds – mutual fund risks- Reasons for slow growth- mutual funds in India.

**4.0 Lease Financing:** Meaning & need – types of lease- financial lease v/s operating lease. Advantages and disadvantages, prospects of leasing – Leasing in India.

**5.0 Factoring Services:** Meaning- definition- features-mechanism benefits, of factoring – venture capital- meaning- features- forms of venture capital in India.

**6.0 Credit Cards:** Meaning- types of credit cards- innovative cards benefits, and demerits. Credit Rating- Definition and meaning- functions and benefits limitations of credit rating- credit rating agencies in India – CRISIL.

### Recommended books:

1. Gordon & Natarajan - Financial markets & services - Himalaya publishing house
2. E Dharmaraj - Financial services – S Chand & Co Ltd (1 Dec. 2010)

## BCM 305: ADVANCED PERFORMANCE MANAGEMENT

### Objective:

To enable the students to apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organization and its strategic development.

### Contents:

**1.0 Strategic planning and control:** Strategic management accounting, Performance hierarchy, Performance management and control of the organization, Changes in business structure and management accounting.

**2.0 External influences on organizational performance:** Impact of risk and uncertainty on performance management, Impact of other external factors on performance management.

**3.0 Performance measurement systems and design:** Performance management information systems, Sources of management information, Recording and processing methods, Management reports.

**4.0 Strategic performance measurement:** Strategic performance measures in the private sector, Divisional performance and transfer pricing issues, the role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues.

**5.0 Behavioral aspects of performance measurement:** Performance evaluation and corporate failure, Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure.

**Recommended Book:**

ACCA P5 Advanced Performance Management

## **BCM 307: ADVANCED AUDIT AND ASSURANCE**

**Objective:**

This paper will test your abilities to analyse and evaluate assurance engagement and other audit and assurance issues. You will also be tested on your ability to evaluate and make reports on advanced audit and assurance problems in the context of best practice and current developments.

**Contents:**

**1.0 Regulatory Environment:** International regulatory frameworks for audit and assurance services; Money laundering; Laws and regulations.

**2.0 Professional and Ethical Considerations:** Code of Ethics for Professional Accountants; Fraud and error; Professional liability.

**3.0 Practice Management:** Quality control; Advertising, publicity, obtaining professional work and fees; Tendering; Professional appointments.

**4.0 Audit of historical financial information:** Planning, materiality and assessing the risk of misstatement; Evidence; Evaluation and review; Group audits.

**5.0 Reporting:** Auditor's reports; Reports to those charged with governance and management; other reports.

**6.0 Current Issues and Developments:** Professional and ethical developments; Transnational audits; the audit of social, environmental and integrated reporting; other current issues.

**Recommended Books:**

ACCA P7 Advanced Audit and assurance- Kaplan's publishing.

## **BPS 307: MANAGING BUSINESS PROCESS-I**

### **Objectives:**

1. To study the basics of business processes, Business Process Industry, Process mapping techniques and customer needs.
2. To provide an overview about quality management, quality control and quality assurance.

### **Contents:**

**1.0 Business Process Management:** Introduction to Process Management. Process Definition, Recognition of Business Processes. Core Processes Vs Support Processes, Components of Process Management.

**2.0 Understanding internal customer Vs End User:** BPS Overview, Outsourcing Environment. Need for Outsourcing. Business Processes outsourced to India.

**3.0 BPS Life Cycles:** Sales/Solutioning - Transition - Steady State - Value Creation, Metrics Management. Service Level Agreements. Business Metrics Vs Operations Metrics. Target Setting. Process Mapping Techniques: Process Levels.

**4.0 Process Mapping:** Symbols, SIPOC. Kano Model, SIPOC Fundamentals, Customer Expectations in Business Process Outsourcing.

**5.0 Quality Management:** Introduction to Quality Management. Quality Definition. Quality Control Vs Quality Assurance, Transaction monitoring Process, Sampling inspection, Transaction monitoring cycle, Inspection, feedback, RCA, Assurance.

**6.0 Defects Management:** Defect vs Defective. Opportunity Definition, DPU/DPMO calculations, FPY & COQ, Value Stream Mapping, Standard Operating Procedures.

### **Recommended Book:**

Tata Consultancy Services, Business Process Services reference material

## **BCM 309.1: CORPORATE REPORTING**

### **Objective:**

This paper explores the application of principals to financial reporting, and appropriate practices in a range of situations in the place of work. It is also important to display exercise over your professional judgement.

### **Contents:**

**1.0 The professional and ethical duty of the accountant:** Professional behaviour and compliance with accounting standards; Ethical requirements of corporate reporting and the consequences of unethical behavior; Social responsibility.

**2.0 The legal and financial reporting framework:** The applications, strengths and weaknesses of an accounting framework; Critical evaluation of principles and practices; the legal requirements relating to the preparation of single entity financial reporting statements.

**3.0 Reporting the financial performance of entities:** Performance reporting ; Non-current assets ; Financial instruments ; Leases ; Segment reporting ; Employee benefits ; Taxation Provisions, contingencies and events after the reporting date ; Related parties ; Share-based payment ; Reporting requirements of small and medium- sized entities (SMEs).

**4.0 Financial statements of groups of entities:** Group accounting including cash flow statements; Continuing and discontinued interests; Changes in group structures; Foreign transactions and entities.

**5.0 The appraisal of financial performance and position of entities:** the creation of suitable accounting policies; Analysis and interpretation of financial information and measurement of performance.

**6.0 Current developments:** Environmental and social reporting; Convergence between national and international reporting standards 3. Current reporting issues.

**Recommended Book:**

ACCA P2 Corporate reporting

**BCM 309.3: INTERNATIONAL FINANCIAL REPORTING STANDARDS**

**Objectives:**

1. To develop candidates' understanding of the main features and structure of the International Accounting Standards Board (IASB).
2. To develop candidates' understanding of the IASB's Conceptual Framework.
3. To develop candidates' knowledge and understanding of the development and scope of Financial Reporting Standards (IFRS).
4. To develop candidates' ability to apply International Financial Reporting Standards.

**Contents:**

**1.0 Structure of the IASB and development of IFRS**

**2.0 IASB'S conceptual framework for financial reporting**

**3.0 Share-based payments**

**4.0 Non-current assets held for sale and discontinued operations**

**5.0 Operating segments**

**6.0 Consolidated financial statements**

**Recommended Books:**

1. Kamal Garg - IFRS Concepts and Applications – Bharath Law House Pvt Ltd
2. N. D Gupta and Naveen Gupta - Indian Accounting Standards - Jain Book Agency

## SEMESTER 6

### BPS 302: MANAGING BUSINESS PROCESS - II

#### Objectives:

1. To introduce concepts used in problem solving.
2. To provide inputs related to quality management and tools used to control quality.
3. To understand the basics of risk and risk management.

#### Contents:

**1.0 Problem Solving Techniques:** Systematic Problem solving basics (P D C A), Problem Solving Tolls. a) Brainstorming.

**2.0 Introduction to quality control:** Objectives of quality control, Basic 7QC Tools, Why Analysis, FMEA (Process Failure Mode Effects Analysis).

**3.0 Process Improvement Methods:** Need for Process Improvement, Continuous improvement of processes.

**4.0 Introduction to Lean Methodology:** Kaizen, 7 wastes related to service and manufacturing, 5S approach to achieving quality.

**5.0 Six Sigma Methodology:** Introduction to Six Sigma, Benefits of six sigma, barriers in the implementation of six sigma.

**6.0 Risk Management:** What is Risk? Risk Types. a) Operational Risk. b) Information Security Risk. c) Financial Risk. d) Strategic Risk, Risk Mitigation Plans.

#### Recommended Book:

Tata Consultancy Services, Business Process Services reference material.

### BCM 302: ACCOUNTING STANDARDS AND COMPANY AUDIT

#### Objectives:

1. To familiarize the students with audit of share capital and accounting standards.
2. To enable the students understand the various facets of engagements and quality control standards and major guidance notes.

#### Contents:

**1.0 Audit of appointments and remuneration:** Appointment of management and directors – Loan to and from directors – New guidelines on managerial remuneration, Appointment of company auditors – provisions.

**2.0 Accounting Standards and audit applications:** Disclosure of Accounting Policies - Valuation of Inventories - Cash Flow Statements - Contingencies and Events Occurring after the Balance Sheet Date - Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies - Depreciation Accounting.

**3.0 Engagements and Quality Control Standards on Auditing:** Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements - Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing - Agreeing the Terms of Audit Engagements.

**4.0 Applicability of the Companies Act, 2013 and Other Legislative Amendments:** The relevant notified Sections of the Companies Act, 2013 and auditor's incorporation.

**5.0 Accounting Standards and audit applications:** Construction Contracts - Revenue Recognition - Accounting for Fixed Assets - The Effects of Changes in Foreign Exchange Rates - Accounting for Government Grants - Accounting for Investments - Accounting for Amalgamations - Employee Benefits - Borrowing Costs - Segment Reporting - Related Party Disclosures.

**Recommended Books:**

1. Dr. TR Sharma- Auditing – Sahitya Bhavan Publications
2. B.N Tandon - Auditing – S Chand Publications

**BBA 304: BUSINESS ANALYTICS**

**Objective:**

To enable understanding of International Business, its environment and components with help of concepts and examples which demonstrate these concepts.

**Contents:**

**1.0 Business Analytics:** Introduction, Analytics on Spread Sheets, Visualizing and exploring data.

**2.0 Descriptive Analytics – I:** Visualizing and Exploring Data, Review of Statistical Measures, and Review of Probability.

**3.0 Descriptive Analytics – II:** Probability Distributions and Data Modeling, Sampling and Estimation, Statistical Inference.

**4.0 Predictive Analysis:** Predictive Modeling and Analysis, Regression Analysis, Forecasting Techniques, Introduction to Data Mining.

**5.0 Prescriptive Analytics:** Linear Optimization, Applications of Linear Optimization, Integer Optimization.

**6.0 Making Decisions:** Decision Analysis.

**Recommended Books:**

1. Levin, Richard I; David S. Rubin, Sanjay Rastogi, Masood Husain Siddiqui – Statistics for Management - 7th Edition, Pearson Education.
2. Taha, Hamdy A- Operations Research, an Introduction - Seventh Edition, Pearson Education. ISBN – 978817887573

## **BCM 306: GOVERNANCE, RISK AND ETHICS**

### **Objective:**

To apply relevant knowledge, skills and exercise professional judgement in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

### **Contents:**

**1.0 Governance and responsibility:** The scope of governance, Agency relationships and theories, the board of directors, Board committees, Directors' remuneration, Different approaches to corporate governance, corporate governance and corporate social responsibility, Governance: reporting and disclosure, Public sector governance.

**2.0 Internal control and review:** Management control systems in corporate governance, internal control, audit and compliance in corporate governance, internal control and reporting, Management information in audit and internal control.

**3.0 Identifying and assessing risk:** Risk and the risk management process, Categories of risk, Identification, assessment and measurement of risk.

**4.0 Controlling risk:** Targeting and monitoring risk, Methods of controlling and reducing risk, Risk avoidance, retention and modelling.

**5.0 Professional values, ethics and social responsibility:** Ethical theories, Different approaches to ethics and social responsibility, Professions and the public interest, Professional practice and codes of ethics

### **Recommended Book:**

ACCA P1: Governance, Risk and Ethics

## **BCM 308.1: ADVANCED COST ACCOUNTING**

### **Objective:**

To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting to enable them to apply costing methods and techniques to assist management for taking appropriate decisions.

### **Contents:**

**1.0 Cost Accounting Techniques:** methods, types of Cost, Elements of Cost, Purchasing, receiving and storage of material, pricing of material issues, material control.

**2.0 Cost accounting methods:** Job and batch costing, Process costing, Service/operation costing, Contract Costing Activity Based Costing.

**3.0 Standard Costing System:** purpose and principles of standard costing, sales price and volume variance, materials total, price and usage variance, labour total, rate and efficiency variance, variable overhead total, expenditure and efficiency variance.



**4.0 Reconciliation of budgeted and actual profit:** Reconcile budgeted profit with actual profit under standard absorption costing, reconcile budgeted profit or contribution with actual profit or contribution under standard marginal costing.

**Recommended Books:**

1. Jain S Narang - Advanced Cost Accounting — Kalyani Publishers
2. J. K Mitra - Advanced Cost Accounting — New Age International Publishers
3. Bhattacharya - Principles and practice of cost accounting - PHI Learning Pvt. Ltd.

**BCM 308.2: ADVANCED INCOME TAX**

**Objective:**

On successful completion of this course, the student should be well versed in computation of total income, tax computation, filing of income tax returns and computation of advanced taxes.

**Contents:**

**1.0 Provisions concerning capital gains:** Long term and Short term capital gains – Indexation of values, Short Term capital gains.

**2.0 Incomes falling under the head other incomes**

**3.0 Income of other persons included in the assesses total Income (Theory and Provisions Only):** Set off or carry forward and set off of losses.

**4.0 Computation of Total Income:** Taxable income – Tax payable – cess computations aggregating the five heads of Income.

**5.0 Provisions concerning advance tax and tax deducted at source:** Tax collected at source, Tax deducted at Source on payment of residents and non-residents, Filing of returns – rebates and relief – due dates for filing of returns.

**Recommended Books:**

1. B.B. Lal - Direct Taxes - I K International Publishing House; 30th Edition
2. Gaur & Narang - Income Tax Law & Practice – Kalyani Publishers

**BCM 310: MONEY AND BANKING**

**Objective:**

To familiarize students with Concepts of Money and Banking. The role of RBI in Indian Banking sector and the monetary policy to govern the same.

**Contents:**

**1.0 Money and Evolution of Money:** Explains the nature of money, describes the origin of money, identifies the demand for money.

**2.0 Credit Creation:** Describes industrial credit, Defines consumer credit, explains the meaning of government credit, Describes moral credit.

**3.0 Commercial Banking:** Explains the history of commercial banks, describes the role of commercial banking, and explains the nationalization of banks. Describes the progress of commercial banking after nationalization, Defines commercial banks, explains the noncommercial banks in India, Describes the drawbacks of commercial banking.

**4.0 Indian Banking:** Describes the banking structure in India, Explains the working of Indian Banks Association (IBA), identifies the sources of funds for Indian banks, explains the functioning of Indian banks, and describes the activities of banks.

**5.0 Reserve Bank of India (RBI):** Explains the meaning and functions of RBI, Describes the role of RBI, Discusses the RBI's interface with banks, Explains RBI and monetary policy, Describes the bank rate policy and variable reserve ratio.

**6.0 Monetary Policy:** Explains the meaning of monetary policy, describes the goals objectives and targets of monetary policy, discusses the indicators and the transmission mechanism, and describes the instruments of monetary policy.

**Recommended Books:**

1. Jansen Dennis - Money and Banking –AITBS, New Delhi.
2. Baye Michael - Money and Banking –AITBS, New Delhi