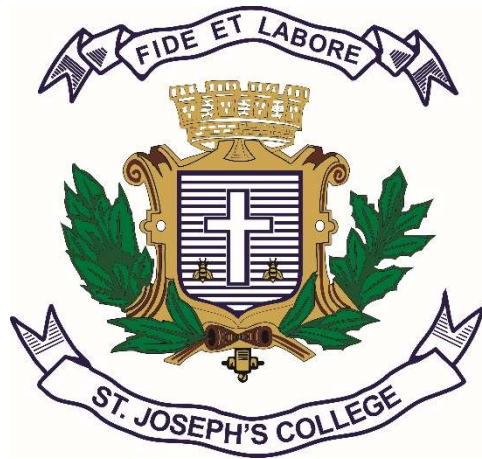


**ST.JOSEPH'S COLLEGE (AUTONOMOUS)**

**BENGALURU-27**



Re-accredited with 'A++' GRADE with 3.79/4 CGPA by NAAC  
Recognized by UGC as College of Excellence

**DEPARTMENT OF COMMERCE**

**SYLLABUS FOR UNDERGRADUATE PROGRAMME**

**B.Com ( Industry Integrated)**

**For Batch 2021 onwards**

## **PREAMBLE**

The Department of Commerce offers a three-year Regular B.Com course alongside an Industry Integrated B.Com course. Both courses are divided into six semesters.

A degree in Commerce opens up opportunities in higher education for graduates to pursue Master's-level courses. A B.Com graduate also has opportunities to apply for professional courses in commerce and accountancy.

The Regular B.Com course caters to students who desire to build their professional competence with specialized knowledge in the field of Commerce. It facilitates students to acquire adequate knowledge in the field of Accounting, Finance, Taxation, Banking, Insurance, Human Resource and Marketing. The programme includes internship, project, and viva voce and inter-disciplinary certificate courses. The Programme also offers CBCS (Choice Based Credit System) in the fourth Semester that is inter-disciplinary in nature. The syllabus has been approved by the Board of Studies and comes into force from the academic year 2021-22.

The Industry Integrated course is career oriented in its design, course structure and teaching – learning process. The innovative curriculum has been designed and developed by duly considering the desired level of knowledge and skills required to meet the ever-changing global business environment.

## **VISION**

To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.

## **MISSION STATEMENT**

The Department of Commerce strives to provide quality Commerce education by adopting effective teaching – learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

## PEDAGOGY

The B. Com course lays a sound foundation for the study of the core subjects necessary for continuing a postgraduate course.

The methodology of the course includes lectures, case studies, group discussion, student presentations, class tests, quizzes etc., to develop communication, conceptual and analytical skills.

### CREDIT GRADE BASED PERFORMANCE ASSESSMENT (CGPA)

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University.

The course gives 30% weightage to Continuous Internal Assessment (CIA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 70% weightage is given to End semester Examinations.

### EXAMINATION EVALUATION PATTERN

Students must score a minimum of 35% in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2½ hours 70 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Assessment methods	Remarks		CIA marks
Mid semester Examination	<ul style="list-style-type: none"><li>• One hour examination</li><li>• 30 marks written examination</li></ul>		15
Seminars, Assignments, Projects, Quizzes, Discussions, Model Making Etc	• Will be decide by the department/Individual Faculty		10
Attendance	<b>Attendance</b>	<b>Marks</b>	5
	95% - 100%	5	
	91% - 94.99%	4	
	85% - 90.99%	3	
	80% - 84.99%	2	
	75% - 79.99%	1	
<b>Total</b>		<b>30</b>	

## END SEMESTER EXAMINATION QUESTION PAPER PATTERN

For 4 Credit Courses		
Section	Nature of questions	Distribution of marks
A	Conceptual	2 marks x 5 questions = 10 marks
B	Analytical	5 marks x 3 questions = 15 marks
C	Descriptive	15 marks x 2 questions = 30 marks
D	Compulsory Question	15 marks x 1 question = 15 marks

For 2 Credit Courses		
Section	Nature of questions	Distribution of marks
A	Conceptual	1 mark x 5 questions = 5 marks
B	Analytical	5 marks x 1 question = 5 marks
C	Descriptive	10 marks x 1 question = 10 marks
D	Compulsory Question	15 marks x 1 question = 15 marks

### GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION (For 4 credit Courses)

End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70.  
The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.

Question papers received will go through the Board of Examiners for scrutiny for content, suitability of marks, inclusion of topics and typographical / mistakes and language.

#### **Section A: Conceptual (5x2 marks = 10) 5/6 questions**

In this section questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities

#### **Section B: Analytical (3x5marks = 15) 3/4 questions**

Questions in this section are to test whether students can analyse.

#### **Section C: Descriptive (2 x15 marks =30) 2/3 questions**

In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.

#### **Section D: Case Study/ Compulsory Question (1 x 15 marks = 15)**

This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers theory-based papers, either a case study of compulsory question can be asked. For practical based papers, questions are numerical in nature.

### GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

**(For 2 credit Courses)**

End semester Examination Question Paper Pattern. Time: 1 hours 30 minutes. Maximum marks: 35.  
The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.

Question papers received will go through the Board of Examiners for scrutiny for content, suitability of marks, inclusion of topics and typological / mistakes and language.

**Section A: Conceptual (5x1 mark = 5) 5/6 questions**

In this section questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities

**Section B: Analytical (1x5marks = 5) 1/2 questions**

Questions in this section are to test whether students can analyze.

**Section C: Descriptive (1 x10 marks =10) 1/2 questions**

In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.

**Section D: Case Study/ Compulsory Question (1 x 15 marks = 15)**

This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers theory-based papers, either a case study of compulsory question can be asked. For practical based papers, questions are numerical in nature.

## B. Com (Industry Integrated) Curriculum

Courses and course completion requirements	No. of credits
General English	12
Second language: Introductory Kannada/Kannada/ Hindi/ Sanskrit/ Tamil/ Additional English/French/German.	6
Commerce- Industry Integrated	116
Open elective courses (non-professional)	4
Foundation courses	
Term paper (Internship)	2
Soft skills (IGNITORS)	
Human resource development (HRD)/Theology	
Outreach activity	
Extra and Co-curricular activities	5

## SUMMARY OF CREDITS IN BACHELOR OF COMMERCE (B.COM- INDUSTRY INTEGRATED) 2021-24

Semester 1	Code	Course Title	No. of Hours of Instruc tions	Number of Hours of teaching per week	Num ber of credits	Continuous Internal Assesse ment (CIA) Marks	End Semest er Marks	Total mar ks
Theory	BPS 1121	Financial Accounting	60	4	4	30	70	100
Theory	BPS 1221	Business Economics	60	4	4	30	70	100
Theory	BPS 1321	Indian Financial System	60	4	4	30	70	100
Theory	BPS 1421	Corporate Law and Administration	60	4	4	30	70	100
Total number of credits					16			
Semester 2	Code	Course Title	No. of Hours of Instruc tions	Number of Hours of teaching per week	Num ber of credits	Continuous Internal Assesse ment (CIA) Marks	End Semest er Marks	Total mar ks
Theory	BPS 2121	Quantitative Methods for Decision making	60	4	4	30	70	100

Theory	BPS 2221	Corporate Accounting-I	60	4	4	30	70	100
Theory	BPS 2321	Business Intelligence	60	4	4	30	70	100
Theory	BPS 2421	Modern Marketing	60	4	4	30	70	100
Total number of credits					16			
Semester 3	Code	Course Title	No. of Hours of Instruc tions	Number of Hours of teaching per week	Num ber of credits	Continuous Internal Assesse ment (CIA) Marks	End Semest er Marks	Total mar ks
Theory	BPS 3121	Corporate Finance	60	4	4	30	70	100
Theory	BPS 3221	Corporate Accounting-II	60	4	4	30	70	100
Theory	BPS 3321	Finance and Accounting for Business Process Services	60	4	4	30	70	100
Theory	BPS 3421	Insurance for Business Process Services	60	4	4	30	70	100
Theory	BPS352 1	Human Resource Management	60	4	4	30	70	100
Total number of credits					20			
Semester 4	Code	Course Title	No. of Hours of Instruc tions	Number of Hours of teaching per week	Num ber of credits	Continuous Internal Assesse ment (CIA) Marks	End Semest er Marks	Total mar ks
Theory	BPS 4121	Cost Accounting	60	4	4	30	70	100
Theory	BPS 4221	Banking for Business Process Services	60	4	4	30	70	100
Theory	BPS 4321	Corporate Etiquettes (2 Credit)	30	2	2	15	35	50
Theory	BPS442 1	Excel for Business (2 Credit)	30	2	2	15	35	50
Theory	BPS452 1	Retail Environment and Market Research	60	4	4	30	70	100
Theory	OE	CBCS	50	2	2	15	35	50
Theory	OE	CBCS	50	2	2	15	35	50
Total number of credits					20			
				Number		Continuous		Total

Semester 5	Code	Course Title	No. of Hours of Instruc- tions	of Hours of teaching per week	Num- ber of credits	Internal Assesse- ment (CIA) Marks	End Semest- er Marks	mar- ks
Theory	BPS 5121	Cost Management	60	4	4	30	70	100
Theory	BPS 5221	Income Tax – 1	60	4	4	30	70	100
Theory	BPS 5321	Goods and Services Tax	60	4	4	30	70	100
Theory	BPS 5421	Business Ethics & Audit	60	4	4	30	70	100
Theory	BPS552 1	Managing Business Processes	60	4	4	30	70	100
Theory	BPS562 1	Capital Markets for BPS	60	4	4	30	70	100
Skill	BPSI572 1	Internship		6 Weeks	2	Graded		
Total number of credits					26			
Semester 6	Code	Course Title	No. of Hours of Instruc- tions	Number of Hours of teaching per week	Num- ber of credits	Continuous Internal Assesse- ment (CIA) Marks	End Semest- er Marks	Total mar- ks
Theory	BPS 6121	Management Accounting	60	4	4	30	70	100
Theory	BPS 6221	Income Tax – 2	60	4	4	30	70	100
Theory	BPS 6321	Entrepreneurship	60	4	4	30	70	100
Theory	BPS 6421	Business Law	60	4	4	30	70	100
Theory	BPS652 1	Strategic management	60	4	4	30	70	100
Theory	BPS662 1	Supply chain management	60	4	4	30	70	100
Total number of credits					24			

<b>CORE COURSES (CC)</b>	
Course Title	Code Number
Financial Accounting	BPS 1121



Business Economics	BPS 1221
Indian Financial System	BPS 1321
Corporate Law and Administration	BPS 1421
Quantitative Methods for Decision making	BPS 2121
Corporate Accounting-I	BPS 2221
Business Intelligence	BPS 2321
Modern Marketing	BPS 2421
Corporate Finance	BPS 3121
Corporate Accounting-II	BPS 3221
Finance and Accounting for Business Process Services	BPS 3321
Insurance for Business Process Services	BPS 3421
Human Resource Management	BPS3521
Cost Accounting	BPS 4121
Banking for Business Process Services	BPS 4221
Retail Environment and Market Research	BPS4521
Cost Management	BPS 5121
Income Tax – 1	BPS 5221
Goods and Services Tax	BPS 5321
Business Ethics & Audit	BPS 5421
Managing Business Processes	BPS5521
Capital Markets for BPS	BPS5621
Management Accounting	BPS 6121
Income Tax – 2	BPS 6221
Entrepreneurship	BPS 6321
Business Law	BPS 6421
Strategic management	BPS 6521
Supply chain management	BPS 6621

**GENERIC ELECTIVE COURSES (GSE)/ Can include open  
electives offered**

Course Title	Code Number
Fundamentals of Stock Markets	BPSOE4121
Marketing Management	BPSOE4221
Wealth Management	BPSOE4321

**SKILL ENHANCEMENT COURSE (SEC) –**

Course Title	Code Number
Corporate Etiquettes (2 Credit)	BPS 4321
Excel for Business (2 Credit)	BPS4421
Internship	BPS15721

**VALUE ADDED COURSES (VAC)**

<b>Certificate courses that add value to the core papers can be listed</b>	
<b>Course Title</b>	<b>Code Number</b>
Investment Management	SCMCC01
Certificate Course in MS Excel	SCMCC02
Research Methodology in Business	SCMCC03
Professional Accounting for Decision Making	SCMCC04
Certificate Course in Tally ERP 9	SCMCC05
Skills for Successful Career	SCMCC06
Behavioural Investing	SCMCC07
Data Analysis using Excel	SCMCC08
Economic Crimes and Penal provisions	SCMCC09
Emotional Intelligence	SCMCC10
Entrepreneurial Ethos	SCMCC11
Event Management	SCMCC12
Financial Modelling	SCMCC13
HR Analytics	SCMCC14
Modern Marketing	SCMCC15

## **Course Outcomes and Course Content**

Semester	I
Paper Code	BPS 1121
Paper Title	Financial Accounting
Number of teaching hours per week	04
Total number of teaching hours per semester	60
Number of credits	04

**Objectives of the Paper:**

1. To familiarize the students with the concepts of financial accounting.
2. To provide student a comprehensive understanding of accounting method for various business operations.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Fundamentals of Accounting</b>	<b>04 Hours</b>
Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Concept – importance – Introduction to IASB, IFRS and Ind AS – Standard setting in India.		
<b>Unit 2</b>	<b>Consignment Accounts</b>	<b>12 Hours</b>
Introduction – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.		
<b>Unit 3</b>	<b>Royalty Accounts</b>	<b>12 Hours</b>
Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under restrictive (Fixed Period) and non-restrictive (Floating Period) - Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts including Minimum Rent Account.		
<b>Unit 4</b>	<b>Conversion of single entry into double entry</b>	<b>12 Hours</b>
Steps in conversion of single entry into double entry - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. - preparation of final accounts.		
<b>Unit 5</b>	<b>Hire Purchase System</b>	<b>12 Hours</b>
Difference between Hire Purchase and Instalment Purchase system–Theoretical concepts–Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).		
<b>Self-Study</b>		<b>8 Hours</b>
<ol style="list-style-type: none"> <li>1. Analyzing the framework of accounting process.</li> <li>2. Analyze the differences and critically evaluate single entry and double entry system.</li> </ol>		

## REFERENCES:

1. Anil Kumar S and Rajesh Kumar V, *Financial Accounting*, Himalaya Publishing House.
2. Chowdhry A, *Fundamentals of Accounting & Financial Analysis*, Pearson Education.
3. Gupta, R.L. and V.K. Gupta; *Financial Accounting: Fundamental*, Sultan Chand Publishers.
4. Jain S P & Narang, *Basic Financial Accounting*, Kalyani Publishers
5. Maheshwari, S.N. and S. K. Maheshwari; *An Introduction to Accountancy*, Eighth Edition, Vikas Publishing House.

## BLUEPRINT

Code number: **BPS 1121**

Title of the paper: **Financial Accounting.**

Chapter	Number of Hours	Total marks for which the questions are to be asked (including bonus questions)
Unit I	4	07
Unit II	12	22
Unit III	12	22
Unit IV	12	19
Unit V	12	22
<b>TOTAL</b>	<b>52</b>	<b>92</b>
<b>Maximum marks for the paper (Excluding bonus question) = 70</b>		

**Course Outcomes:** At the end of the course, the student should

CO1	Understand the conceptual framework of accounting and reporting standards.
CO2	Apply the techniques of accounting in consignment.
CO3	Analyse the computational metrics in royalty accounting.
CO4	Enumerate the conversion procedure of incomplete records into system of double entry
CO5	Evaluate the contractual obligation and method of accounting Hire purchase system of accounting.

## Mapping of Course Outcomes to Programme Outcomes

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
CO1		1			
CO2	2			2	
CO3	2			1	
CO4			1		
CO5	2				

Semester	I
Paper Code	BPS 1221
Paper Title	Business Economics
Number of teaching hours per week	04
Total number of teaching hours per semester	60
Number of credits	04

### Objectives of the Paper:

1. To orient the students on the theories of consumption and production in an economy.
2. To enable students, understand the market structures and impact of the macroeconomic concepts on business.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Managerial Economics</b>	<b>6 Hours</b>
Introduction, meaning, objectives and scope of managerial economics. Relationship with production, marketing, finance and personnel.		
<b>Unit 2</b>	<b>Theory of Consumption</b>	<b>14 Hours</b>
Concept of consumption function - Cardinal utility- Law of demand - Determinants of demand - movements vs. shift in demand curve, Elasticity of demand, demand forecasting, techniques. Determinants of supply –elasticity of supply. Application, problems solving of demand, supply and elasticity. Ordinal Utility - Indifference curve - Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.		
<b>Unit 3</b>	<b>Theory of Production</b>	<b>10 Hours</b>
Concept of Production function - Law of variables proportions - Isoquants, Return to scale- Economies and Diseconomies of scale. The concept of opportunity Costs in the short run and long run, types of short run costs. Profit maximization and cost minimization.		
<b>Unit 4</b>	<b>Market Structures</b>	<b>12 Hours</b>
Perfect competition – assumptions - Equilibrium of the firm - role of time in price determination. Difference between perfect competition and imperfect competition; Theory of Monopoly Firm - Equilibrium of monopoly firm (short and long run). Price discrimination, Theory of monopolistic competition – features – Short-run and Long-run Equilibrium; product differentiation. Duopoly firms-features. Oligopoly - Causes for the existence of oligopolistic firms.		
<b>Unit 5</b>	<b>Macro-Economic Concepts</b>	<b>10 Hours</b>
Macro-economic concepts-inflation & deflation, Unemployment, Circular flow of income and wealth, National Income – meaning, purpose, methods of calculating national income, Monetary and Fiscal policies, International trade -balance of trade & balance of payments.		
<b>Self-Learning Topics: [8 hours]</b>		
<ol style="list-style-type: none"> <li>1. Analyse the role of managerial economist</li> <li>2. Compare and contrast the features of a Monopoly market &amp; Oligopoly market.</li> <li>3. Prepare a report on India's BOP components.</li> </ol>		

## REFERENCES:

1. Intermediate Microeconomics: A Modern Approach - Hall R. Varian- East West publication.
2. Managerial Economics – H.R. Appannaiah- HPH
3. Business Economics Cum Managerial Economics – R.K. Lekhi& S.L. Aggarwal- Kalyani Publishers
4. Microeconomics -PyndickRobert.S and Rubinfeld Daniel L-Prentice Hall.
5. A Text Book of Economic Theory - Stonier A.W. And Hague - Longman Higher Education.

## BLUEPRINT

Code number: **BPS 1221**

Title of the paper: **Business Economics.**

Chapter	Number of Hours	Total marks for which the questions are to be asked (including bonus questions)
Unit I	6	08
Unit II	14	24
Unit III	10	19
Unit IV	12	22
Unit V	10	19
<b>TOTAL</b>	<b>52</b>	<b>92</b>
<b>Maximum marks for the paper (Excluding bonus question)= 70</b>		

**Course Outcomes:** At the end of the course, the student should

CO1	Understand the rationale of business economics.
CO2	Recognize and apply the theories of consumption in business.
CO3	Analyse costs in the short run and long run production functions.
CO4	Describe the various market structures and its relationship.
CO5	Assess the impact of various macroeconomic concepts on business

## Mapping of Course Outcomes to Programme Outcomes

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
CO1	1				
CO2	2	2		1	
CO3	2	2		1	
CO4				3	
CO5			2		

Semester	I
Paper Code	BPS 1321
Paper Title	Indian Financial System
Number of teaching hours per week	04
Total number of teaching hours per semester	60
Number of credits	04

### Objectives of the Paper:

1. To provide an elaborate understanding on the financial systems and services in India.
2. To provide knowledge on the money market and capital market in India.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>INTRODUCTION TO FINANCIAL SYSTEM IN INDIA</b>	<b>8 Hours</b>
Overview of Financial System – Structure, Regulation & Functions – Financial Assets-Financial Instruments- Financial Markets – Capital Market – Money Market – Interlink between capital market and money market – Characteristics of Financial Market – Key elements of well-functioning of Financial system- Economic indicators of financial development.		
<b>Unit 2</b>	<b>MONEY MARKET</b>	<b>10 Hours</b>
Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.		
<b>Unit 3</b>	<b>CAPITAL MARKET</b>	<b>10 Hours</b>
Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.		
<b>Unit 4</b>	<b>BANKING AND FINANCIAL INSTITUTIONS</b>	<b>14 Hours</b>
Commercial Banking – Meaning and functions, Types of Banks –Public, Private and foreign Banks, Payments Bank, Small Finance Banks, Cooperative Banking System and RRB's. Investment Policy of Commercial Banks and Consolidation of Banks in India. Financial institutions - Concept, Objective composition and functions of All Indian Financial Institutions (AIFI's)- IFC, SIDBI, NABARD, EXIM Bank and NHB.		
<b>Unit 5</b>	<b>FINANCIAL SERVICES</b>	<b>10 Hours</b>
Financial Services -Concept, types and importance. Types of Fund Based Services and Fee Based Services. Factoring Services- meaning, types of factoring agreement. Forfeiting, Lease Financing in India. Venture Capital- Meaning, stages of investment, types of VC, Angel Investment- Concept and importance, Recent trends of Angel Investment in India. Crowd Funding -meaning, types. Mutual funds-meaning and types only.		
<b>Self-Learning Topics: [8 hours]</b>		
<ol style="list-style-type: none"> <li>1. Study the procedure to open a Demat account.</li> <li>2. Draw the structure of Indian financial and banking system in India.</li> <li>3. Analyse any three Mutual fund schemes</li> </ol>		

## REFERENCES:

1. Bhole, L. M. Financial Markets and Institutions. New Delhi: Mc-Graw Hill Publishing India.
2. Gordon E. & Natarajan K. Financial Markets and Services. New Delhi: Himalaya Publishing House.
3. Kumar, V., Gupta, K., & Kaur, M. Financial Markets, Institutions and Financial Services. New Delhi
4. Taxmann's Publications.
5. Khan M. Y., & Jain, P. K. Financial Services. New Delhi: McGraw Hill Publishing India.

## BLUEPRINT

Code number: **BPS 1321**

Title of the paper: **Indian Financial System.**

Chapter	Number of Hours	Total marks for which the questions are to be asked (including bonus questions)
Unit I	8	12
Unit II	10	17
Unit III	10	19
Unit IV	12	22
Unit V	12	22
<b>TOTAL</b>	<b>52</b>	<b>92</b>
<b>Maximum marks for the paper (Excluding bonus question) = 70</b>		

**Course Outcomes:** At the end of the course, the student should

CO1	Understand the role of financial system in India.
CO2	Evaluate the functioning of Money Market and Capital Market.
CO3	Comprehend and evaluate challenges faced by regulators in the financial market.
CO4	Understand the role and functions of banking and financial institutions in India.
CO5	Familiarize and educate the students about the various financial services in India

## Mapping of Course Outcomes to Programme Outcomes

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
CO1	2	2			
CO2					
CO3			1	2	
CO4	3	1			
CO5				2	



Semester	I
Paper Code	BPS 1421
Paper Title	Corporate Law and Administration
Number of teaching hours per week	04
Total number of teaching hours per semester	60
Number of credits	04

### Objectives of the Paper:

1. To familiarize students with the companies, act 2013 and its significant rules and regulations.
2. To provide a general awareness about corporate rules.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction</b>	<b>12 Hours</b>
Definition of Company, Highlights of Companies Act 2013-Companies (Amendment) Bill 2020-Characteristics, Lifting of the corporate veil, Types of Companies.		
<b>Unit 2</b>	<b>Formation of Companies</b>	<b>14 Hours</b>
Meaning-Features-Legal Formalities, Administration. Formation of Company: Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage, Meaning & contents of MOA & AOA, Distinction. Certificate of Incorporation, Subscription Stage, Meaning & contents of Prospectus, Statement in lieu of Prospects and DRHP, Doctrine of Ultra virus, Doctrine of indoor Management, Commencement Stage, Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business - Registration requirements of One Person Company.		
<b>Unit 3</b>	<b>Company Administration</b>	<b>10 Hours</b>
Key Managerial Personnel, Managing Director, Whole time Directors-Appointment-Powers- Duties & Responsibilities. Chief Financial Officer, Resident Director, Independent Director, Auditors, Appointment, Powers - Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
<b>Unit 4</b>	<b>Company Meetings</b>	<b>8 Hours</b>
Types of meetings, AGM, EGM, Essentials of a valid meeting, Quorum, Chairman, Adjourned meetings, Proxies, Voting - Different types of resolutions.		
<b>Unit 5</b>	<b>Winding Up</b>	<b>8 Hours</b>
Modes of Winding up, Consequences of winding up, Official Liquidator, Defunct Company, Insolvency code.		
<b>Self-Learning Topics: [8 hours]</b>		
<ol style="list-style-type: none"> <li>1. Compare and contrast Companies Act 1956 and Companies Act 2013.</li> <li>2. Analyse the process involved in e-filing of a company.</li> <li>3. Identify the reasons for winding up of a company and study the recent cases of winding-up.</li> </ol>		

## REFERENCES:

1. Kapoor, N.D, Company Law & Secretarial Practice, S Chand & Sons Publication
2. Tulsian, P.C, Tulsian's Company & Company Laws, S. Chand & Co. Ltd.
3. Majumdar, A.K, Kapoor, G.K, Company Law, Taxmann Publications (P) Ltd
4. Singh, Avatar, Company Law, Eastern Book Company.
5. P.P.S.Gogna, A Textbook of Company Law (Corporate Law), Jain Book Agency.

## BLUEPRINT

Code number: **BPS 1421**

Title of the paper: **Corporate Law and Administration.**

Chapter	Number of Hours	Total marks for which the questions are to be asked (including bonus questions)
Unit I	12	22
Unit II	14	24
Unit III	10	17
Unit IV	08	15
Unit V	08	14
<b>TOTAL</b>	<b>52</b>	<b>92</b>
<b>Maximum marks for the paper (Excluding bonus question) = 70</b>		

**Course Outcomes:** At the end of the course, the student should

CO1	Understand the highlights of the companies act 2013 and corporate veil.
CO2	Enumerate the stages of formation of a company.
CO3	Comprehend the role of key managerial personnel in the company.
CO4	Classify the important meetings organized in the company.
CO5	Analyse the process of winding up of the company.

## **Mapping of Course Outcomes to Programme Outcomes**

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
CO1	3				
CO2	2	1			
CO3			2		2
CO4				1	1
CO5		1			

Semester	II
Paper Code	BPS 2121
Paper Title	Quantitative Methods for Decision Making
Number of teaching hours per week	04
Total number of teaching hours per semester	60
Number of credits	04

### Objectives of the Paper:

1. To familiarize students with basic arithmetic calculations and its application in commerce.
2. To enable students to apply statistical methods in the business context and interpret results.

COURSE CONTENTS		
<b>Unit 1</b>	<b>Basic Mathematical Concepts</b>	<b>12 Hours</b>
Theory of equations (Linear, Quadratic and Simultaneous), Application of equations to business and commerce- Ratio and Proportion – Basic Laws of Ratios, proportions –direct, inverse, compound. Mixed proportions (time and work only) – Percentage – Application in business and commerce – Profit and loss, simple discount.		
<b>Unit 2</b>	<b>Interest</b>	<b>08 Hours</b>
Simple interest-meaning-basic calculations-Compound interest -Effective and nominal rate of interest.		
<b>Unit 3</b>	<b>Introduction to Statistics</b>	<b>08 Hours</b>
Importance of Statistics, scope, limitations. Classification of data, Tabulation – diagrammatic representation of data -Relevance in Business research.		
<b>Unit 4</b>	<b>Measures of Central Tendency and Dispersion</b>	<b>12 Hours</b>
Mean, Median, Mode, Quartiles, Standard Deviation and Coefficient of variation. Skewness and Kurtosis (only theory).		
<b>Unit 5</b>	<b>Correlation and Regression</b>	<b>12 Hours</b>
Scatter diagram, Karl Pearson's and Spearman's correlation of coefficient. Regression, properties of regression coefficient.		

### Self-Learning Topics: [8 hours]

1. Practice online mock tests from open-source domain like testbook.com etc
2. Comparative study on company's capital structure, asset allocation, stock prices using statistical tools.

### REFERENCES:

1. M Wilson, Business Mathematics, Himalaya Publishing House.
2. M Raghava Chari, Mathematics for Management, McGraw Hill.
3. Gupta S P, Statistical Methods, S Chand & Sons.
4. M Wilson, Business Statistics, Himalaya Publishing House.
5. S P Gupta & P K Gupta, Business Statistics and Business Mathematics, S Chand & Sons.

## BLUEPRINT

Code number: **BPS 2121**

Title of the paper: **Quantitative Methods for Decision Making.**

Chapter	Number of Hours	Total marks for which the questions are to be asked (including bonus questions)
Unit I	12	20
Unit II	08	15
Unit III	08	15
Unit IV	12	20
Unit V	12	22
<b>TOTAL</b>	<b>52</b>	<b>92</b>
<b>Maximum marks for the paper (Excluding bonus question) = 70</b>		

**Course Outcomes:** At the end of the course, the student should

CO1	Apply basic concepts such as ratios and proportions, equations and profit and loss to the business decision making process.
CO2	Compute simple interest and compound interest for a single and uneven cash flows.
CO3	Explain the relevance and role of statistics in business research.
CO4	Identify the appropriate measure of central tendency and dispersion to be used in accordance with the case.
CO5	Compute of correlation and regression coefficients and the interpretation of the same.

### **Mapping of Course Outcomes to Programme Outcomes**

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
CO1	1	2		3	
CO2	2	1		2	
CO3				2	
CO4		2		1	
CO5	2	1		1	

Semester	II
Paper Code	BPS 2221
Paper Title	Corporate Accounting -1
Number of teaching hours per week	04
Total number of teaching hours per semester	60
Number of credits	04

### Objectives of the Paper:

1. To familiarize the students to prepare financial statements in accordance to IndAS.
2. To enable the students, learn valuation of different assets and shares.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Profits prior to Incorporation</b>	<b>12 Hours</b>
Introduction to the process on incorporation of a company-Difference between incorporation and commencement of a company. - Accounting of incomes and expenses during Pre- and Post-Incorporation period. - Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period.		
<b>Unit 2</b>	<b>Accounting for Current assets and Non- Current assets</b>	<b>10 Hours</b>
Current Assets: Inventories (Ind AS 2) - Meaning, Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) - Initial measurement (Including Borrowing Cost) - Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets, Accounting for Intangible assets (Ind AS 38).		
<b>Unit 3</b>	<b>Valuation of Shares</b>	<b>10 Hours</b>
Definition, Meaning, need for valuation, factors affecting valuation, earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value method IFRS 13), approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method, Basic Problems.		
<b>Unit 4</b>	<b>Company Final Accounts I</b>	<b>10 Hours</b>
Meaning, Preparation of Profit and loss Statement of Companies as per Schedule VI of the Companies Act, 2013- Revenue from operations-Profit before extraordinary-Profit before tax and Profit after tax-Commission payable before charging such Commission and after charging such commission.		
<b>Unit 5</b>	<b>Company Final Accounts II</b>	<b>10 Hours</b>
Balance sheet - Meaning, Preparation as per Schedule III of the Companies Act, 2013-Statement of changes in equity- Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend.		
<b>Self-Learning Topics: [8 hours]</b>		
<ol style="list-style-type: none"> <li>1. Study corporate dividend tax in India</li> <li>2. Appraise Ind AS2,9&amp;33</li> <li>3. Study the procedure of incorporation of trial balance of branch in HO books</li> </ol>		

## REFERENCES:

1. Financial Accounting, Anil Kumar, Rajesh Kumar & Mariyappa, Himalaya Publishing House.
2. Advanced Accountancy, S. N. Maheshwari, Vikas Publications.
3. IFRS explained: A guide to International Financial Reporting Standards.
4. Financial Accounting, Jain, S.P. & Narang, K.L, Kalyani Publisher
5. Corporate Accounting, Dr. S M Shukla, Dr. K.L. Gupta, Sahitya Bhawan Publications

## BLUEPRINT

Code number: **BPS 2221**

Title of the paper: **Corporate Accounting I.**

Chapter	Number of Hours	Total marks for which the questions are to be asked (including bonus questions)
Unit I	12	20
Unit II	10	17
Unit III	10	17
Unit IV	10	19
Unit V	10	19
<b>TOTAL</b>	<b>52</b>	<b>92</b>
<b>Maximum marks for the paper (Excluding bonus question) = 70</b>		

**Course Outcomes:** At the end of the course, the student should

CO1	Calculate and prepare Profits prior to incorporation
CO2	Comprehend the difference between current and non-current assets
CO3	Understand the methods of valuing shares.
CO4	Preparation of Profit and Loss statement under schedule III of Companies Act
CO5	Prepare the statement of changes in equity and balance sheet.

## Mapping of Course Outcomes to Programme Outcomes

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
CO1	1	2			
CO2	2				
CO3	3	1		1	
CO4	2			1	
CO5	2	1		2	

Semester	II
Paper Code	BPS 2321
Paper Title	Business Intelligence
Number of teaching hours per week	04
Total number of teaching hours per semester	60
Number of credits	04

**Objectives of the Paper:**

1. To enable students, analyze the overall business environment and evaluate its various components in business decision making.
2. To enable students, understand and apply intelligence and business research in decision making.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Foundation to Business Intelligence</b>	<b>10 Hours</b>
Definition, feature and significance of business intelligence, the distinction between intelligence, information and data, strategies of information gathering, information asymmetry and competitive advantage, types of business intelligence, business intelligence applications.		
<b>Unit 2</b>	<b>Environment Scanning for Intelligence</b>	<b>10 Hours</b>
Meaning and objectives of environment scanning, Environmental Appraisal and Scanning Techniques Difference between micro and macro environment, Components of micro environment and its implications on business performance, analyzing organisational position and preparing strategic advantage profile, core competencies of business.		
<b>Unit 3</b>	<b>Analysis of Business Environment</b>	<b>12 Hours</b>
Nature of economic environment, evaluation of economic systems, Types of economic policies and its impact on business policies, positive and negative effects of new economic policy, Types of Political Systems, business risks posed by the Indian political system, component of legal environment, laws impacting industry in India, need for embracing technology, impact of technology on Business.		
<b>Unit 4</b>	<b>Business research</b>	<b>10 Hours</b>
Meaning, scope and characteristics of business research, various types of research, research process - formulation of a problem, research methods, research design, data collection methods, sample design, data collection, analysis and interpretation, report writing, components of research proposal, components of research paper.		
<b>Unit 5</b>	<b>Data Analysis and Report Writing</b>	<b>10 Hours</b>
Statistics in data analysis - measures of central tendency, percentage and trend analysis, correlation analysis, Modus Operandi of Writing a Market Research Report, Structure of the Report, Responsibilities of a Market Research Report Writer, Presenting the Report.		
<b>Self-Learning Topics: [8 hours]</b>		
<ol style="list-style-type: none"> <li>1. Conduct a business analysis of the local and national environment.</li> <li>2. Present a business environmental analysis and recommendations to reduce the risk of the identified issues.</li> <li>3. Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture.</li> </ol>		

## REFERENCES:

1. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House.
2. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House.
3. Paul, Business Environment, McGraw Hill Education.
4. Rajendra Nargundkar, Marketing Research: Text and Cases, McGraw-Hill.
5. G C Beri, Marketing Research: Research Design, McGraw Hill Education

## BLUEPRINT

Code number: **BPS 2321**

Title of the paper: **Business Intelligence.**

Chapter	Number of Hours	Total marks for which the questions are to be asked (including bonus questions)
Unit I	10	17
Unit II	10	17
Unit III	12	24
Unit IV	10	17
Unit V	10	17
<b>TOTAL</b>	<b>52</b>	<b>92</b>
<b>Maximum marks for the paper (Excluding bonus question) = 70</b>		

**Course Outcomes:** At the end of the course, the student should

CO1	Describe the concepts and components of Business Intelligence (BI).
CO2	Critically evaluate use of BI for supporting decision making in an organisation.
CO3	Understand the impact of dynamic business environment on the operations of business
CO4	Articulate environmental analysis techniques
CO5	Demonstrate skills required by the researcher and understand different applications of Business Research.

## Mapping of Course Outcomes to Programme Outcomes

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
CO1	3				
CO2	2				
CO3		2	2	2	
CO4				2	
CO5		2		2	2



Semester	II
Paper Code	BPS 2421
Paper Title	Modern marketing
Number of teaching hours per week	04
Total number of teaching hours per semester	60
Number of credits	04

### Objectives of the Paper:

1. To familiarize the students with the conceptual framework of marketing principles and practices.
2. To enable the student to understand recent trends in modern marketing practices.

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>INTRODUCTION TO MARKETING AND SERVICES</b>	<b>12 Hours</b>
Meaning and Definition-Market and Marketing-Approaches to marketing-Concepts of Marketing-Functions of Marketing- Importance and Scope of Marketing- Difference between marketing & selling, unethical practices in marketing. Services - Meaning and Definition, characteristics of services – classification of services – distinction between goods marketing and service marketing, marketing mix in service industry – growth of service sector in India. Designing the service process – services blueprint.		
<b>Unit 2</b>	<b>STP &amp; CONSUMER BEHAVIOUR</b>	<b>8 Hours</b>
Segmentation, Targeting and Positioning (STP) – Meaning and Concept, Benefits of Market Segmentation, Basis of Market Segmentation, Requisites of Effective Market STP- Consumer Behaviour – Factors influencing Consumer Behaviour, Buying Decision Process.		
<b>Unit 3</b>	<b>MARKETING MIX – I</b>	<b>12 Hours</b>
Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, New Product Development, Product Life Cycle (PLC). Brand and Branding, Advantages and disadvantages of branding. Pricing: Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes.		
<b>Unit 4</b>	<b>MARKETING MIX – II</b>	<b>12 Hours</b>
Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling. Promotion Management-Managing Non-Personal Communication Channels: Introduction, Integrated Marketing Communications (IMC), Communication Development Process, Budget Allocation Decisions in Marketing Communications, Introduction to Advertising, Fundamentals of Sales Promotion, Basics of Public Relations and Publicity.		
<b>Unit 5</b>	<b>TRENDS IN MARKETING</b>	<b>8 Hours</b>
Concepts of E-business-Tele-marketing-M-Business- Green and Grey Marketing, Brown marketing, Relationship Marketing-Retailing, Virtual Marketing, Event Management, Viral Marketing, Reverse Marketing, Guerrilla Marketing-Customer Relationship Management- Meaning and Definition – Role of CRM – Advantages and Disadvantages.		
<b>Self-Learning Topics: [8 hours]</b>		
<ol style="list-style-type: none"> <li>1. Design the service blue print for any one service sector.</li> <li>2. Prepare any two companies product mix.</li> <li>3. Develop an Advertisement copy for a new product</li> <li>4. Develop a E content on Consumer Behaviour of a product of your choice and recent marketing</li> </ol>		

## REFERENCES:

1. Philip Kotler, Marketing Management, Prentice Hall
2. J.C. Gandhi - Marketing Management, TMH
3. Sunil B Rao, Marketing and Service management, HPH.
4. Nair, S. R. Consumer Behaviour and Marketing Research: Text and Cases. Global Media
5. Sontakki, Marketing Management, HPH
6. Mohammed Umair, Modern Marketing, Skyward Publishers.

## BLUEPRINT

Code number: **BPS 2421**

Title of the paper: **Modern marketing.**

Chapter	Number of Hours	Total marks for which the questions are to be asked (including bonus questions)
Unit I	12	22
Unit II	08	15
Unit III	12	20
Unit IV	12	20
Unit V	08	15
<b>TOTAL</b>	<b>52</b>	<b>92</b>
<b>Maximum marks for the paper (Excluding bonus question) = 70</b>		

**Course Outcomes:** At the end of the course, the student should

CO1	Understand the conceptual framework of marketing & service.
CO2	Evaluate the concept of STP and consumer behaviour.
CO3	Analyse the elements of marketing mix in the context dynamic business environment.
CO4	Comprehend the recent trends in marketing and its implication on business.
CO5	Appraise the differences in the marketing mix of a product and a service

## Mapping of Course Outcomes to Programme Outcomes

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
CO1		1			
CO2					2
CO3	1	2	1		
CO4			2	3	
CO5		1			1

## Mapping OF Mission statements with Program Educational Objectives

Mission Statements	PEO1	PEO2	PEO3	PEO4
<b>M1</b>		<b>1</b>		<b>3</b>
<b>M2</b>	<b>3</b>		<b>2</b>	
<b>M3</b>	<b>3</b>		<b>2</b>	
<b>M4</b>	<b>2</b>	<b>3</b>	<b>1</b>	

(Tick mark or level of correlation: 3-High, 2-Medium, 1-Low can be used)

## Mapping of PEOs with POs

PEOs/POs	PO1	PO2	PO3	PO4	PO5
<b>PEO1</b>	<b>2</b>			<b>1</b>	<b>3</b>
<b>PEO2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>PEO3</b>		<b>1</b>		<b>2</b>	<b>3</b>
<b>PEO4</b>					<b>1</b>

(Tick mark or level of correlation: 3-High, 2-Medium, 1-Low can be used)