



# Programme Specifications

B.Com.(Hons) Programme

Programme: Accounting & Finance

Department: Commerce

Faculty of Management and Commerce M.S. Ramaiah University of Applied Sciences

University House, New BEL Road, MSR Nagar, Bangalore – 560 054 www.msruas.ac.in

Progr	ramme Specifications: B.Com (Honours) Accounting and Finance
Faculty	Faculty of Management and Commerce
Department	Commerce and Accounting
Programme	B.Com. (Hons) Accounting and Finance
Dean of Faculty	Dr. H.S. Srivatsa

#### 1. Title of the Award

B.Com. (Hons) Accounting and Finance

2. Modes of study

**Full-Time** 

3. Awarding Institution / Body

M.S. Ramaiah University of Applied Sciences - Bengaluru, India

4. Joint Award

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5. Teaching Institution

Faculty of Management and Commerce

6. Date of Programme Specifications

July 2019

7. Date of Programme Approval by the Academic Council of MSRUAS

July 2019

8. Next Review Date

July 2022

- 9. Programme Approving Regulatory Body and Date of Approval
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- 10. Programme Accrediting Body and Date of Accreditation

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11. Grade Awarded by the Accreditation Body

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12. Programme Accreditation Validity

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13. Programme Benchmark

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#### 14. Rationale for the Programme

B.Com. (Hons) in Accounting and Finance is an undergraduate honours degree programme designed to create motivated, energetic, thinking and creative graduates to fill the roles as accounting and finance personnel; finance professionals, business analysts, teachers, professors and administrators with additional qualification and training and even the graduate can pursue entrepreneurial route.

Indian economy is experiencing an upward growth right from the beginning of 21<sup>st</sup> century except for a short stint during the mid of present decade necessitating well qualified commerce graduates to work in banking, insurance and other financial sectors. There is also need for teachers, professors, business analysts, finance professionals and often administrators. At present more than 400 million youth are below 18 years of age and government is committed to increase the GER to 30% by 2020, further necessitating access for quality education by aspiring students. The B.Com (Hons) in Accounting and Finance programme has been created to meet the objectives of access and quality in higher education.

The Ministry of Human Resources and Development (MHRD), GOI is bringing in many policies to improve the quality of higher education including establishment of institutions of eminence both in government and private sectors in order to compete for the position of world class universities and new education policy. Thus, at present there is a need for quality academic programmes at degree level and the proposed The B.Com. (Hons) in Accounting and Finance programme is a step in that direction. The proposed The B.Com. (Hons) in Accounting and Finance programme will act as a foundation and first degree to prepare accounting and finance work force; teachers, professors, business analysts, finance professionals and administrators with additional qualification and training to meet the challenges of growing economy as well as to meet the growing aspirations of the youth.

The B.Com. (Hons) in Accounting and Finance programme at Faculty of Management and Commerce, RUAS has been developed by the members of the faculty based on interactions with various universities, financial institutions and industries.

The curriculum is outcome based and it imbibes required theoretical concepts and practical skills in the domain. By undergoing this programme, students develop critical, analytical thinking and problem solving abilities for a smooth transition from academic to real-life work environment. Opportunities are provided for the students to do internship/articleship in business organizations and also execute a well-defined project in a team to enhance practical skills and problem solving abilities. The students are required to submit a well written project report as partial fulfilment for the award of the degree, which will help develop skills of documenting business operations.

In addition students are trained in communication skills and interdisciplinary topics to enhance their scope. The various new features like undergoing majors, internship and executing a full-fledged academic project in the programme make the students more versatile generating wide range of opportunities including registering for Masters and Ph.D. programme in a chosen subject area, if one wishes to be considering teaching in a university.

The above mentioned features of the programme, advanced teaching and learning resources, and experience of the faculty members with their strong connections with industry and business organizations makes this programme unique.

15. Programme Mission

The purpose of the programme is creation of knowledgeable human resources to work in Government, Semi-Government, Private and Public sector organization and also to assume administration positions. With further progression in education, graduates should be able to undertake teaching in schools, colleges and universities and become independent professional practitioners and business analysts.

#### 16. Graduate Attributes

- **1.** Ability to apply fundamental knowledge of accounting, finance, economics and management to solve related real life problems
- 2. Ability to analyse economic, commercial, and business issues
- **3.** Ability to apply appropriate tools and techniques to analyse data in the area of business and commerce
- 4. Ability to apply legal laws and procedures to establish, direct and manage business operations
- **5.** Ability to exhibit the competency and skills to deal with the tax structure, financial planning and modalities for its compliance
- **6.** Ability to demonstrate leadership qualities in terms of accountability, integrity and etiquettes in commerce and business related approaches
- **7.** Ability to apply ethical principles to commerce and business practices and professional responsibilities
- **8.** Ability to work as a member of a team, to plan and to integrate knowledge of various commerce and management disciplines
- **9.** Ability to make effective oral presentations and communicate technical ideas to a broad audience using written and oral means
- 10. Ability to develop sustainable solutions and understand their effect on society and environment
- **11.** Ability to lead and manage multidisciplinary teams by applying commerce and management principles
- **12.** Ability to adapt to the changes and advancements in technology and engage in independent and life-long learning

## 17. Programme Goal

The programme goal is to produce graduates with critical, analytical and problem solving skills, and ability to think independently, to pursue a career in Accounting, Finance, Banking and Management.

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18. Programme Objectives

The main objective of this programme is to impart knowledge, understanding and cognitive abilities in accounting, banking, finance, commerce and administrative related courses. The programme further focuses on development of competencies and practical skills required for effective problem solving and right decision making in different activities relevant to accounting, banking, finance, commerce and administration. The programme also embeds courses to train students on personal development and interactive skills with a feel for society.

#### The objectives of the programme are to enable the students to:

- 1. Impart knowledge on contemporary trends in commerce and management and to evaluate environmental factors that influences business operations
- 2. Enhance knowledge regarding management principles, organization of managerial and other business activities
- 3. Apply statistical methods and techniques for modelling and analysis of business data
- 4. Analyse financial statements and apply concepts of cost and management accounting for business decision making
- 5. Apply skills to analyse investment, portfolio management, financial markets and capital structure and budgeting
- 6. Exhibit the competency and skills to deal with tax structure, planning and modalities for its compliance
- 7. Educate on professional ethics, economics, social sciences and interpersonal skills relevant to professional practice
- 8. provide a general perspective on lifelong learning and opportunities for a career in industry, business and commerce

## 19. Intended Learning Outcomes of the Programme

The Intended Learning Outcomes (ILOs) are listed under four headings:

1. Knowledge and Understanding, 2. Cognitive Skills 3. Practical Skills and 4. Capability / Transferable Skills.

## 1. Knowledge and Understanding

After undergoing this programme, a student will be able to:

- **KU1:** Explain the principles and practices of management and factors influencing for decision making
- **KU2:** Discuss the concepts of financial, corporate and cost accounting and financial management
- **KU3:** Describe the concepts of financial markets, investment analysis and portfolio management
- KU4: Discuss the law and practices of banking, companies, direct and indirect taxes

#### 2. Cognitive Skills

After undergoing this programme, a student will be able to:

- CS1: Apply statistical methods to model and interpret business data
- CS2: Analyse financial statements and apply concepts of cost and management accounting for business decision making
- **CS3:** Analyse the effect of external and internal factors on the profitability and productivity of banks and companies
- **CS4:** Examine implications of direct and indirect taxes for planning and management of taxes

#### 3. Practical Skills

#### After undergoing this programme, a student will be able to:

- PS1: Use statistical and management tools to model the business activities
- PS2: Prepare financial statements and propose financial projections for a business
- **PS3:** construct an optimum portfolio
- PS4: Compute and file tax returns in compliance with deductions and exemptions

## 4. Capability / Transferable Skills

## After undergoing this programme, a student will be able to:

- **TS1:** Manage information, develop technical reports and make presentations
- TS2: Build, manage and lead a team to successfully complete a project and communicate across teams and organizations to achieve professional objectives
- TS3: Work under various constraints to meet project targets
- TS4: Adopt to the chosen profession by continues upgrading his/her knowledge and understanding through life long philosophy

# 20. Programme Structure

## **SEMESTER 1**

SI.No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Iotai	
1	19BCC101A	Financial Accounting - I	4			4	100
2	19BCC102A	Business Economics	3			3	100
3	19BMC101A	Principles of Management	3			3	100
4	19BMC104A	Marketing Management	3			3	100
5	19BCC103A	Business Mathematics - I	3			3	100
6	19BCL104A	Accounting Tutorials-I			2	1	50
7	19BCL105A	Computer Applications			2	1	50
8	19BML106A	Management Effectiveness Practice			2	1	50
9	19BML109A	Marketing Activity Practice			2	1	50
10	19HST103A	Communication Skills-I	3			3	100
	Total		19	00	08	23	800
То	tal number of	contact hours per week	27 hours				
	Number of credits can be registered			18		Maximum	23

## **SEMESTER 2**

SI.No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	19BCC106A	Financial Accounting - II	4			4	100
2	19BCC107A	Business Mathematics - II	3			3	100
3	19BCC108A	Business Environment	3			3	100
4	19BCC109A	Business Law	3			3	100
5	19BCC110A	Law and Practices of Banking	3			3	100
6	19BCL111A	Accounting Tutorials -II			2	1	50
7	19BCL112A	Business Mathematics Laboratory			2	1	50
8	19BCL113A	Business Law Tutorials			2	1	50
9	19HST104A	Communication Skills-II	3			3	100
		Total	19	00	06	22	750
To	tal number of	contact hours per week	25 hours				
	Number of	credits can be registered	Minimum	17		Maximum	22

#### **SEMESTER 3**

Sl.No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	19BCI201A	Summer Internship*/MOOC			8	4	100
2	19BCC201A	Cost Accounting – I	3			3	100
3	19BCC202A	Financial Management	4			4	100
4	19BCC203A	Direct Taxation	3			3	100
5	19BCC204A	Organisational Behaviour	3			3	100
6	19BCC205A	Innovation and Entrepreneurship Development	3			3	100
7	19BCL206A	Cost Accounting Tutorials- I			2	1	50
8	19BCL207A	Financial Management Tutorials			2	1	50
9	19BCL208A	Taxation Practice Tutorials			2	1	50
10	19HST101A	Elements of Social Sciences and Ethics	2			2	50
11	19BTN201A	Environmental Studies	2			2	50
		Total	20	00	06	27	850
Tot	al number of	contact hours per week	26 hours		•	•	
	Number of c	redits can be registered	Minimum	22		Maximum	27

## **SEMESTER 4**

SI.No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	19BCC209A	Cost Accounting – II	3			3	100
2	19BCC210A	Company Law and Secretarial Practice	3			3	100
3	19BCC211A	Indirect Taxation	3			3	100
4	19BCC212A	Auditing and Assurance	3			3	100
5	19BCC213A	Human Resource Management	3			3	100
6	19BCC214A	Financial Services and Markets	3			3	100
7	19BCL215A	Cost Accounting Tutorials-II			2	1	50
8	19BCL216A	Indirect Taxation Tutorials			2	1	50
9	19BCL217A	Auditing Practice Tutorials			2	1	50
	Т	tal 18 00 06 21		21	750		
Total	number of co	ntact hours per week	24 hours				·
	Number of c	redits can be registered	Minimum	16		Maximum	21

## Note:

- Students will undergo summer internship between 2<sup>nd</sup> and 3<sup>rd</sup> semester
   Summer Internship will be evaluated during 3<sup>rd</sup> semester

**SEMESTER 5** 

SI.No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	19BCI301A	Summer Internship*/ MOOC			8	4	100
2	19BCC301A	Corporate Accounting	4			4	100
3	19BCC302A	Security Analysis and Portfolio Management	3			3	100
4	19BCC303A	International Financial Reporting Standards	3		2	4	100
5	190EE31XA	Open Elective -1	3			3	100
6	19BCIA34A 19BCIA35A	<ul><li>i. Internship</li><li>ii. Articleship</li><li>(Choose any one)</li></ul>			8	4	100
7	19BCL304A	Corporate Accounting Tutorials			2	1	50
8	19BCL305A	Security Analysis and Portfolio Management Practice			2	1	50
9	19HST201A	Constitution, Human Rights and Law	2			2	50
10	19BCC306A	Seminar			4	2	50
	T	otal	15	00	18	28	700
Total	number of co	ontact hours per week	33 hours				•
Nu	mber of credi	ts can be registered	Minimum	23	Maxi	mum	28

#### **SEMESTER 6**

SI.No.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	19BCC307A	Financial Statement Analysis	4			4	100
2	19BCC308A	Management Accounting	3		2	4	100
3	19BCC309A	International Financial Management	4			4	100
4	190EE32XA	Open Elective -2	3			3	100
5	19BCL310A	Financial Statement Analysis Tutorials			2	1	50
6	19BCL311A	International Financial Management Tutorials			2	1	50
7	19BCP310A	Project Work			20	10	100
	Т	otal	14	00	26	27	600
Total	number of co	ntact hours per week	40 hours				
Nur	nber of credit	ts can be registered	Minimum	22	Maxir	num	27

#### Note:

- 1. Students will undergo summer internship between 4<sup>th</sup> and 5<sup>th</sup> semester
- 2. Summer Internship will be evaluated during 5<sup>th</sup> semester

## **Open Electives:**

A number of electives from faculty of engineering, management and commerce, art and design, hospitality management and catering technology, pharmacy, dental sciences will be announced one semester prior to the scheduled semester.

## 21. Programme Delivery

As per Time Table

## 22. Teaching and Learning Methods

The module delivery comprises of a combination of few or all of the following:

- 1. Face to face lectures using audio-visuals
- 2. Workshops-group discussions, debates, presentations
- 3. Demonstrations
- 4. Guest lectures
- 5. Laboratory-work/Field work/Workshop
- 6. Industry visit
- 7. Seminars
- 8. Group Exercises
- 9. Project Work
- 10. Project Exhibitions
- 11. Technical Events

#### 23. Assessment and Grading

- 1. Every course will be assessed for a weight of 100%
- 2. There are two components-Component-1 and Component-2
- 3. Component-1 carries a weight of 60% and Component -2 carries a weight of 40%
- 4. Component -1 (CE) is subdivided into one Term Test and Assignments, tests carry 20% weight and assignment carry 40% weight.
- 5. Component -2 (SEE) is Written Examination
- 6. Laboratory Examination will have two components

Component -1(CE): Conduction of Laboratory Exercises: 50% weight

Component -2: Submission of Laboratory Report: 50% weight

- 7. A minimum of overall 40% is required for a pass with compulsory attendance in SEE
- 8. The marks distribution for each course is given in the programme structure-section 20
- 9. Other flexibilities(exceptions) as per the programme regulations

#### 24. Attendance

A minimum of 80% attendance compulsory to appear for semester end examinations. Any condoning is as per the programme regulations.

#### 25. Award of Class

As per the Academic Regulations for B.Com (Honours) Accounting and Finance Programme

## 26. Student Support for Learning

Students are given the following support:

- 1. Course notes
- 2. Reference books in the library
- 3. Magazines and Journals
- 4. Internet facility
- 5. Computing facility
- 6. Laboratory facility
- 7. Workshop facility
- 8. Staff support
- 9. Lounges for discussions
- 10. Any other support that enhances their learning

#### **27. Quality Control Measures**

Following are the Quality Control Measures:

- 1. Review of course notes
- 2. Review of question papers and assignment questions
- 3. Student Feedback
- 4. Moderation of assessed work
- 5. Opportunities for the students to see their assessed work
- 6. Review by external examiners and external examiners reports
- 7. Staff Student Consultative Committee meetings
- 8. Student exit feedback
- 9. Subject Assessment Board (SAB)
- 10. Programme Assessment Board (PAB)

## 28. Curriculum Map

	Intended Learning Outcomes												
Course Code			rledge and erstanding		(Crit	Cognitive (Thinking) Skills (Critical, Analytical, Problem Solving)				Practical skills			
	KU1	KU2	киз	KU4	CS1	CS2	CS3	CS4	PS1	PS2	PS3	PS4	
19BCC101A		Х				Х			Х	Х			
19BCC102A	Х				Х				Х				
19BMC101A	Х						Х						
19BMC104A	Х						Х						
19BCC103A	X				X		X		Х				
	^	1		1	_ ^		^			V			
19BCL104A									Х	Х			
19BCL105A					X		.,		X	X			
19BML106A							X		X				
19BML109A 19BCC106A		Х				X	X		X	Х			
	V	<del>  ^</del>	V	-	V			-		^	-		
19BCC107A 19BCC108A	X		X		X		Х		X				
19BCC108A	X	<u> </u>		Х									
19BCC110A	X			X			Х						
19BCC111A						Х	Х		Х	Х			
19BCL112A					Х		Х		Х				
19BCL113A					.,		X		X			.,	
19BCI201A	Х	X	Х	Х	Х	X	X	Х	X	X	Х	Х	
19BCC201A 19BCC202A	Х		Х		Х	^	Х		X		Х		
19BCC202A	^			Х			^	Х	^			Х	
19BCC204A	Х						Х						
19BCC205A	X						X						
19BCL206A							Х	Х		Х	Х		
19BCL207A									Х	Х			
19BCL208A								Х				Χ	
19BCC209A		Х				Х			Х	Х			
19BCC210A	Χ			Х			Х						
19BCC211A				Х				Х				Х	
19BCC212A	Х			Х	Х		Х		Х				
19BCC213A	Х						X						
19BCC214A 19BCL215A	Х	Х	Х				X	V	Х	V	X		
19BCL215A 19BCL216A							Х	X		Х	Х	v	
19BCL216A		<del>                                     </del>		+			Х		Х			Х	
19BCI301A	Х	Х	Х	Х	Х	Х	X	Х	X	Х	Х	Х	
19BCC301A		X	<u> </u>	<del></del>	<u> </u>	X	<u> </u>	<u> </u>	X	X	<u> </u>		
19BCC302A	Х	1	Х	1	Х		Х		X		Х		
19BCC303A		Х				Х			Х	Х			
19BCIA34A	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	
19BCIA35A	Χ	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	
19BCL304A							Х		Х	Х			
19BCL305A									Х		Х		
19BCC306A	Χ	Х	Х	Х	Х	Х	Х	Х	Х	X	X	Х	
19BCC307A		Х		<del>                                     </del>		Х		1	Х	Х			
19BCC308A		X		1		X		1	Х	Х			
19BCC309A	Х	1	Х	1	Х		X		X		Х		
19BCL310A		1		1			Х	1	X	X			
19BCL311A	v	- V	V		V				X	X	V	V	
19BCP310A	Χ	X	X	Х	X	Х	Х	Х	Х	Χ	X	Х	

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# 29. Capability / Transferable Skills Map

<u> </u>								1	1
	GK	SL	WC	ОС	P	В	IM	PM	L
19BCC101A		Х	Х	Х	Х			Х	
19BCC102A	Χ	Х	Χ	Х	Χ				Х
19BMC101A	Х	Х		Х	Х	Х	Χ	Х	Х
19BMC104A	Х	Х		Х	Х	Х	Х	Х	Х
19BCC103A		Х	Х	Х	Х		Х		
19BCL104A		Х		Х	Х			Х	
19BCL105A	Х	Х		Х	Х	Х	Х	Х	Х
19BML106A	X	X		X	X	X	X	X	X
19BML109A	Χ	Χ		Χ	Χ	Х	Χ	Х	Χ
19BCC106A		Х	Χ	Х	Χ			Х	
19BCC107A		Х	Х	Х	Х		Х		
19BCC108A	Χ	Χ	Χ	Χ	Χ				Х
19BCC109A	Χ	Х	Χ	Χ	Χ				
19BCC110A		Х	Χ	Χ	Х				Х
19BCC111A		Χ		Х	Х			Х	
19BCL112A		Х		Х	Х			Х	
19BCL113A	Χ	Х	Χ	Х	Х		Χ	Х	Х
19BCI201A		Х	Х	Х	Х	Х	Х	Х	Х
19BCC201A		Х	X	Х	Х			Х	
19BCC202A		Х	Х	Х	Х		Х	Х	
19BCC203A		Х	Х		Х		Х		
19BCC204A	Χ	Х		Χ	Χ	Х		Х	Х
19BCC205A	Χ	Х	Χ	X	Χ	Х	Χ	Х	Х
19BCL206A		Χ		Χ	Χ			Х	
19BCL207A		Х	Χ	Χ	Х		Χ	Х	
19BCL208A		Х	Χ		Х		Х		
19BCC209A		Х	Х	Х	Х			Х	
19BCC210A		Х	Х	Х	Х				Х
19BCC211A		Х	Х		Х		Х		
19BCC212A	Х	Х	Х	Х	Х		Х		
19BCC213A	X	Х		X	X	Х		Х	Х
19BCC214A		X	Х	X	X	X	Х	X	X
19BCL215A		X		X	X			X	
19BCL215A 19BCL216A		X	Х	^	X		Х		
19BCL210A	Х	X	X	Х	X		X	Х	Х
19BCl217A 19BCl301A	^	X	X	X	X	Х	X		X
19BC(301A		X	X	X	X	^	^	X	^
				1	X		v	X	
19BCC302A		X	X	X	X		Х	X	
19BCC303A	V			X		V	V		V
OEXXXX	Х	X	X	X	X	X	X	X	X
19BCIA34A		X	X	X	X	X	X	X	X
19BCIA35A		X	Х	X	X	Х	X	X	Х
19BCL304A		X		X	X	ļ.,,		X	
19BCL305A		X	X	X	X	X	X	X	
19HST201A	Х	Х	X	Х	Х	Х	Х	Х	Х
19BCC306A	Χ	Х	Х	Х	Х	Х	Х	Х	Х
19BCC307A		Х	Х	Х	Х			Х	
19BCC308A		Х	Χ	Χ	Χ			Х	
19BCC309A		Х	Χ	Х	Χ		Χ	Х	
OEXXXX	Х	Х	Х	Х	Х	Х	Х	Х	Х
19BCL310A		Х		Χ	Х			Х	
19BCL311A		Х	Х	Х	Х		Х	Х	
19BCP310A	Х	Х	Х	Х	Х	Х	Х	Х	Х

**GK**: Group Work; **SL**: Self Learning; **WC**: Written Communication; **OC**: Oral Communication **P**: Presentation; **B**: Behavioural; **IM**: Information Management; **PM**: Personal Management **L**: Leadership

#### 29. Co-curricular Activities

Students are encouraged to take part in co-curricular activities like seminars, conferences, symposium, paper writing, attending industry exhibitions, project competitions and related activities to enhance their knowledge and network.

## **30. Cultural and Literary Activities**

To remind and ignite the creative endeavours annual cultural festivals held and the students are made to plan and organize the activities.

## 31. Sports and Athletics

Students are encouraged to develop a habit of taking part in outdoor and indoor games on regular basis.

