

BACHELOR OF COMMERCE (HONS)**IILM UNIVERSITY SCHOOL OF MANAGEMENT
BACHELOR OF COMMERCE (HONS) CREDIT SHEET 2022-2025**

Term 1			
S.No.	Course Title	Credits	Hours
1	Introductory Microeconomics	4	55
2	Maths	4	55
3	Introduction to Management	4	55
4	Accounting	4	55
5	Introduction to Marketing	4	55
6	Critical thinking	2	28
7	Team Work and Interpersonal Relationship	2	28
TOTAL		24	331
Term 2			
1	Production and Operations Management	4	55
2	Statistics	4	55
3	Corporate Accounting	4	55
4	Introductory Macroeconomics	4	55
5	Emotional Intelligence	2	28
6	Business Law	4	55
7	Academic Writing	2	28
TOTAL		24	331
Term 3			
1	Financial Management	4	55
2	Mercantile Law	4	55
3	Cost Accounting	4	55
4	Human Resource Management	2	28
5	Introduction to Entrepreneurship	2	28
TOTAL		16	221

Term 4			
1	Corporate Law	4	55
2	Income Tax Law and Practice	4	55
3	Auditing	4	55
4	Management Accounting	4	55
5	Foreign Language-I & II	4	55
6	Summer Internship Programme	4	55
TOTAL		24	330
Term 5			
1	Indirect Tax / GST and Customs Law	4	55
2	Investment Analysis and Portfolio Management	4	55
3	Environment studies and SDGs	4	55
4	Project Management and techniques	4	55
5	International Finance	4	55
6	Ecommerce	4	55
7	Strategic Cost Control	4	55
Term 6			
1	Corporate Taxation	4	55
2	Financial Markets, Institutions and Services	4	55
3	Business Ethics and Corporate Governance	4	55
4	Business Policy & Strategy	4	55
5	Inter disciplinary course	4	55
6	Major Project /Dissertation (DSE 6)	6	55

Term 1		
S.No.	Course Title	Description
1.	Introductory Microeconomics	Introduction to Microeconomics; Demand, supply and market equilibrium; Consumer behaviour; Production and Cost analysis; Factor pricing; Competition behaviour
2.	Maths	Permutations and combinations; Set theory; Binomial theorem; Logarithms; Interest and annuities; Progression; Differentiation and Integration

3.	Introduction to Management	Management: Introduction and features; Basics of business management; Understanding principles and practices of management; Production and operation management; Marketing Management; Financial Management; Human Resource Management and Organizational Behaviour; Use of Information Technology in managing Business Enterprises
4.	Accounting	Introduction to accounting; Generally accepted accounting principles; Accounting equation; Transaction Analysis; Journals; Ledger posting; Trial balance; Cash Book; Final Accounts; Final accounts with adjustments; Bank Reconciliation Statement; Depreciation; Management accounting
5.	Introduction to Marketing	Marketing: meaning and features; Understanding the elements of marketing; Marketing management process; Market planning; Consumer behaviour and decision making models; Market Segmentation; Market research; Market Positioning and Branding; Marketing Distribution and Supply Chain; Marketing Information Systems
6.	Critical thinking	Critical thought: nature and dimensions; Cognitive biases and fallacies; Observation and interpretation; Reasoning; Logic of sets; Inference; Understanding argument analysis; Aspects of Scientific Reasoning; Creativity in expression; Individual and group thinking; Analysing Alternative theories and explanations
7.	Team Work and Interpersonal Relationship	Building Teams; team effectiveness; leadership in teams; Team Training; Creative problem solving in teams; managing team conflict; Virtual teams; Nature of interpersonal skills; Negotiation; Group work; Interpersonal relationship types and process; Interpersonal communication

Term 2		
S.No	Course Title	Description
1.	Production and Operations Management	Production and operations management is concerned with the design, planning and control of operating systems for the provision of goods and services. This course provides students with knowledge and understanding of the nature and characteristics of operating systems in both the manufacturing and service sectors.
2.	Statistics	This course will cover Statistics: meaning and features; Significance of Statistics for Business Decision Making; Understanding primary and Secondary data; Questionnaire; Data

		Analysis: statistical series, frequency; Measures of Central Tendency; Measures of Dispersion; Skewness and kurtosis; Correlation; Regression Analysis; Time Series; Probability; Index numbers
3.	Corporate Accounting	This course include strategic and legal issues in mergers and acquisitions; accounting for inter-corporate investments; takeovers through asset purchases and share purchases; consolidation;; foreign currency transactions and translation; disclosure and financial analysis issues (including segment reporting and related party disclosure).
4.	Introductory Macroeconomics	This course will cover Nature and scope of Macroeconomics; national Income; theory of Employment; Consumption; Inflation and deflation; Investment Demand; Aggregate Demand and Supply; Nature and functions of Money; Monetary policy; Banking; Fiscal policy; Public Finance and Public Expenditure; Foreign Exchange and balance of payments; Globalisation; Role of WTO
5.	Emotional Intelligence	Emotional Intelligence is the ability to monitor one’s own and other people’s emotions to discriminate between different emotions and label them appropriately and to use emotional information to guide thinking and behaviour. Four main proposed abilities of perceiving, using, understanding and managing emotions can join intelligence, empathy and emotions to enhance thought and understanding of interpersonal dynamics in various spheres of life for better quality of existence. The course is designed to familiarize and sensitize student to the concept of Emotional Intelligence. The course also seeks to facilitate the development of Emotional Intelligence competencies amongst students. The course covers topics using a broad spectrum of approaches, including lectures, discussions; skills based exercises, projects and in-class exercises.
6.	Business Law	This course will cover Business Law: Scope and objectives; role of business law in business decision making; law of contract; Contracts of guarantee and Indemnity; Agency; partnerships; sale of goods; negotiable instruments; Consumer protection;

		Companies Act;
7.	Academic Writing	The course Introduction to Academic Writing focuses on the academic skills and basic elements of academic writing. The aim of this course is to increase students' agency as writers by acquiring both the theoretical knowledge and practical skills necessary to produce texts for the interdisciplinary academic discourses. More specifically, students will have an opportunity to practice critical reading and writing through summarizing, analyzing, evaluating and synthesizing ideas. Students will also learn how to engage with scholarly sources effectively and incorporate them into their own texts. The main focus will be the argumentative essay as the building block of most genres of academic writing.

Term 3		
S.No.	Course Title	Description
1.	Financial Management	Financial management: Introduction and features; Scope and objectives of Financial Management; Time value of Money; Risk and return analysis; profit planning and control; Financial statement analysis; Capital Budgeting and cost of capital; Working Capital Management; Capital markets and dividend decisions
2.	Mercantile Law	Mercantile Law: Scope and objectives; role of Mercantile law in business decision making; law of contract; Contracts of guarantee and Indemnity; Agency; partnerships; sale of goods; negotiable instruments; Consumer protection; Companies Act;
3.	Cost Accounting	Fundamentals of cost accounting; Cost accounting methods and techniques; Budgetary control; Process costing; Standard costing; Marginal costing; Break even and cost-volume-profit analysis; Cost audit; Cost control and reduction
4.	Human Resource Management	Nature and scope of Human Resource management; Human resource planning; Job analysis and design; Recruitment and selection; Employee training and development; Motivation; Incentives and benefits; Grievances management; Industrial relations
5.	Introduction to Entrepreneurship	Entrepreneurship: meaning and features; Understanding the entrepreneurial traits; Entrepreneurial thought and decision making process; Types of entrepreneurship; Skills and competencies for entrepreneurial development; Process of entrepreneurial development; Creative problem solving and decision making

Term 4

S.No	Course	Description
1.	Corporate Law	This course examines corporate law in Australia today, including: regulation of companies under Corporations Act; the incorporation process and its consequences; internal regulation and dealing with outsiders; share capital, company membership and disclosure obligations; the duties and liabilities of directors and other officers of a corporation; members' powers and remedies; and the regulation of corporations in financial difficulty including the administration and the winding up processes.
2.	Income Tax Law and Practice	This course provides an introduction to, and overview of, fundamental concepts of income tax law. Topics include Introduction to Taxation, including income tax, capital gains tax, fringe benefits tax, and goods and services tax; Jurisdiction to Tax; Assessable Income, including taxation of capital gains and losses; Non-Assessable Income; Deductions; Tax Accounting; Tax Treatment of Tax Entities; Anti-avoidance; and Tax Administration.
3.	Auditing	This course is designed with the cooperation of PricewaterhouseCoopers, an international auditing, tax and consulting firm, to provide an introduction to auditing for accounting and finance students who are willing to upgrade their knowledge in financial audit techniques, International Standards on Auditing and International Financial Reporting Standards.
4.	Management Accounting	This course includes Control Systems, Cost Management Concepts and Cost Behaviour, Traditional and Activity-Based Cost Management Systems, Organizational Design, Responsibility Centres, and Financial Control, Management Accounting Information for Activity and Process, Pricing, Product Planning and Investment Decisions, Management Accounting and Control Systems

		for Strategic Purposes, Assessment of Performance over the Entire Value Chain, Motivation of Behaviour in Management Accounting and Control Systems, Use of Budgets to Achieve Organizational Objectives.
5.	Foreign Language-I & II	Complete the discipline course successfully in French and Spanish Language. Experience a deeper understanding of the materials read, heard and discussed through the foreign language, Gain increased confidence in their ability to use the foreign language, Use the foreign language more, particularly as a part of their academic life, Change gradually their world view as they gain a better understanding of their own culture and the culture(s) of the foreign language.

Term 5		
S.No.	Course Title	Description
1.	Indirect Tax / GST and Customs Law	Basis of Indirect Taxes; Introduction to GST; CGST Act 2017; Legislative framework and GST administration; Input Tax credits; Tax invoices; Return and payment of taxes; Accounts and records; GST implementation; Customs duty; Goods classification; Assessment and collection of customs duty; Goods valuation; offences and penalties; limitations of custom laws
2.	Investment Analysis and Portfolio Management	Introduction to Investments; Financial markets; Investment Decision making; Types of Investment instruments; Understanding Securities market; Risk and return analysis; Portfolio and investment diversification; portfolio return and risk; Optimal Portfolio
3.	Environment studies and SDGs	This is a basic course on environmental studies which discusses the multi-dimensional aspects of environmental studies and brings out the multidisciplinary nature of the subject. It is a course about the way we all should live. It is expected to give you information about the environment that will lead to a concern for your environment. The course also discusses the potential role of the UN SDGs in shaping an inclusive development model which keeps environmental
4.	Project Management and techniques	Project management: introduction and need; Project life cycle; Project governance; Role of project manager; project organization; Project selection: Net present value, benefit cost ratio; Internal rate of return, Payback period; Project planning techniques; Project scheduling; Project risk management

5.	International Finance	Businesses are operating in an increasingly interconnected global environment. Most businesses today are either directly or indirectly exposed to international competition. Managing such businesses requires understanding of currency risks and global financial environment. The objective of this course is to provide students with an in depth knowledge of these issues. The main topics covered in this course are: forex markets, international Parity conditions, forex risks, currency derivatives and hedging issues, issues with currency investment strategies, issues with cross border financing decisions and cross border investment decisions.
6.	E-commerce	E-commerce and digital business; Types of e-commerce; Business models in e-commerce; Business environment of digital businesses; Critical Success factors of e-commerce; Technology requirements; Organizational impact of e-commerce
7.	Strategic Cost Control	Introduction to strategic cost management; Value Chain Concept; profit variance analysis; lean systems; Cost Management Techniques: cost control, pareto analysis, Life cycle costing; value analysis, target costing; Decision making: CVP, Activity based costing; Performance measurement and analysis.

Term 6		
S.No	Course	Description
1.	Corporate Taxation	This course is designed to provide an understanding of corporate taxation and other laws relevant from a corporate perspective with a specific focus on India. The aim of this course is to give students the tools to identify, understand, and evaluate tax planning opportunities, familiarize them with the latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of corporate planning and how the tax rules affect business decisions.
2.	Financial Markets, Institutions and Services	An overview of the ideas, methods, and institutions that permit human society to manage risks and foster enterprise. Emphasis on financially-savvy leadership skills. Description of practices

		today and analysis of prospects for the future. Introduction to risk management and behavioural finance principles to understand the real-world functioning of securities, insurance, and banking industries. The ultimate goal of this course is using such industries effectively and towards a better society.
3.	Business Ethics and Corporate Governance	This course includes Scope and Objective of Business ethics; Importance of business ethics; Ethical decision making; Different ethical approaches; meaning and scope of corporate social responsibility; Corporate Strategy and Social responsibility; Frameworks of corporate social responsibility
4.	Business Policy & Strategy	In this course you will learn how organizations create, capture, and maintain value. In doing so, you'll develop an understanding of how and why this process is fundamental for sustainable competitive advantage. You will be able to better understand value creation, and capture and learn the tools to analysed both competition and cooperation from a variety of perspectives, including the industry-level (e.g., five forces analysis) and the firm-level (e.g., business models and strategic positioning).