



MANIPAL
ACADEMY of HIGHER EDUCATION
(Institution of Eminence Deemed to be University)



DEPARTMENT OF COMMERCE

OUTCOME BASED EDUCATION (OBE) FRAMEWORK

BACHELOR OF COMMERCE (PROFESSIONAL)
BACHELOR OF COMMERCE (HONOURS) PROFESSIONAL



2023-24 Onwards

<https://manipal.edu/doc.html>

ABOUT THE PROGRAMME

The introduction of new financial reporting standards in India and globally has increased the demand for accounting professionals with skills in accounting, taxation, and auditing. The Bachelor of Commerce (Professional) programme was introduced by the Department of Commerce, Manipal Academy of Higher Education, Manipal campus in 2015 to prepare skilled accounting professionals to meet industry demands. The programme is accredited by the Association of Chartered Certified Accountants (ACCA) with nine paper exemptions and aims to develop students' professional skills in various areas of accounting and finance. The programme structure includes core and elective courses in accounting, auditing and assurance, international financial reporting standards, taxation, financial management and multiple courses that enhance the employability skills of graduate students. In addition, an internship/apprenticeship of one semester is part of the programme to provide hands-on experience in the industry. The programme is in alignment with the guidelines of National Education Policy 2020 and will help students pursue a career in professional accounting and auditing, as well as higher education in the field. Overall, the Bachelor of Commerce (Professional) programme aims to provide students with a strong foundation in accounting and finance, preparing them for a successful career in the field of accounting and finance, and to contribute to the growth and development of the business and accounting industry.

The undergraduate degree programme shall be of three years' duration with six semesters. Students will be permitted to extend the study for one more year (two semesters) and obtain undergraduate honours degree if they meet the eligibility requirements as stated below.

Students eligible for the award of undergraduate degree with a CGPA of 8 or above in aggregate from the first four semesters of the programme can opt to extend the study for one more year (two semesters) to obtain undergraduate honours degree subject to maintaining the CGPA of 8 or above at the end of sixth semester and completion of the degree within minimum stipulated time. On enrolment to study the fourth year of the programme, students will not be awarded undergraduate degree at the end of third year of study.

The undergraduate degree - Bachelor of Commerce (Professional) - will be awarded by Manipal Academy of Higher Education, Manipal on completion of three years of study with 130 credits (or equivalent) as per the programme structure of the programme with minimum CGPA of 5.0 and minimum "E" grade in all courses.

The undergraduate honours degree - Bachelor of Commerce (Honours) Professional - will be awarded by Manipal Academy of Higher Education, Manipal on completion of four years of study with 170 credits (or equivalent) as per the programme structure of the programme with minimum "E" grade in all courses.

PROGRAMME EDUCATIONAL OBJECTIVES

The Programme Educational Objectives (PEOs) are to:

PEO 1: Prepare students to become accounting and finance professionals with the necessary knowledge, skills, and competencies in accounting, auditing, financial reporting, taxation, costing, and financial management.

PEO 2: Equip students with relevant knowledge and skills required to start and manage their own profession or businesses imbining the culture of research, innovation, and entrepreneurship.

PEO 3: Prepare students for higher education and research in the field of accounting and finance, as well as for professional certification, such as ACCA or other related professional bodies imbining the quality of independent and life-long learning.

PEO 4: Prepare students with effective interpersonal and team-building skills to enable them to work collaboratively with others in a multicultural and multidisciplinary environment.

PEO 5: Prepare students to be effective communicators, problem-solvers, and critical thinkers, enabling them to analyse and solve complex business problems with the ability to adapt to changing business environments and emerging technologies.

PEO 6: Prepare students by providing them with an understanding of ethical, social, and environmental issues related to business and/or professional careers, thereby enabling them to make responsible decisions and make a positive impact on society.



GRADUATE ATTRIBUTES

Sl. No.	Attribute	Description
01	Disciplinary knowledge	Graduates will be capable of demonstrating comprehensive knowledge and understanding of accounting, auditing and assurance, international financial reporting standards, taxation, financial management.
02	Problem-solving aptitude	Graduates will possess the capacity to extrapolate the disciplinary knowledge in the fields of accounting, auditing and assurance, international financial reporting standards, taxation, financial management and apply their competencies to solve familiar and non-familiar problems in real life situations.
03	Analytical skills and industry-ready professionals	Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
04	Effective and influencing communication	Graduates will have the ability to express thoughts and ideas effectively in writing and orally using appropriate media confidently and will demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to stakeholder groups.
05	Leadership readiness/ qualities	Graduates will have the capability building a team with a vision, mapping out tasks for the team members, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
06	Critical Thinking	Graduates will have the capability to apply analytic thought, on the basis of empirical evidence, to the body of knowledge in the fields of accounting, auditing and assurance, international financial reporting standards, taxation, financial management and formulate coherent arguments, critically evaluate practices, policies and theories by following scientific approach to knowledge development.

GRADUATE ATTRIBUTES

Sl. No.	Attribute	Description
07	Scientific reasoning and Reflective thinking	Graduates will possess the ability to analyse, interpret and draw conclusions from quantitative/qualitative data through critical evaluation using scientific reasoning with self-awareness and reflexivity of both self and society.
08	Technologically efficient professional	Graduates will possess the capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
09	Ethical awareness	Graduates will have the ability to embrace moral/ethical values in conducting one's life and in professional practice, avoid unethical behaviour appreciating environmental and sustainability issues in all aspects of work.
10	Lifelong learning	Graduates will have the ability to work independently, identify appropriate resources to acquire knowledge and skills that are necessary for participating in learning activities throughout life aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing dimensions of professional practice and demands of work place.
11	Research-related skills	Graduates will have a sense of inquiry and capability for asking relevant and appropriate questions, define problems, analyse, interpret and draw conclusions from data to solve relevant problems.
12	Teamwork and multicultural competence	Ability to work effectively and respectfully with diverse teams in a multicultural society possessing the knowledge of the values and beliefs of multiple cultures with a global perspective in the interests of a common cause and work efficiently as a member of a team.

VISION

TO DEVELOP INTO A WORLD-CLASS CENTER OF EXCELLENCE
IN
EDUCATION, TRAINING & RESEARCH

QUALIFICATION DESCRIPTORS

- Demonstrate a systematic, extensive, and coherent knowledge and understanding of the field of accounting, auditing and assurance, international financial reporting standards, taxation, financial management as a whole and its applications, and links to related disciplinary areas of study including a critical understanding of the established theories, principles and concepts, and of a number of advanced and emerging issues in the field of study.
- Demonstrate procedural knowledge that creates different types of professionals related to accounting, auditing and assurance, international financial reporting standards, taxation, financial management including research and development, teaching and government and public service.
- Demonstrate comprehensive knowledge about materials, including current research, scholarly, and/or professional literature, relating to essential and advanced learning areas of accounting and financial management and techniques and skills required for identifying problems and issues relating to the areas of accounting and financial management.
- Demonstrate skills in identifying information needs, collection of relevant quantitative and/or qualitative data drawing on a wide range of sources, analysis and interpretation of data using methodologies as appropriate to the subject(s) for formulating evidence-based solutions and arguments.
- Communicate the results of studies undertaken in the field of accounting, auditing and assurance, international financial reporting standards, taxation, financial management accurately in a range of different contexts using the main concepts, constructs, and techniques of the subject(s).
- Meet one's own learning needs, drawing on a range of current research and development work and professional materials.
- Apply the disciplinary knowledge and transferable skills in the field of accounting, auditing and assurance, international financial reporting standards, taxation, financial management to new and unfamiliar contexts to identify and analyse problems and issues and solve complex problems with well-defined solutions.
- Demonstrate discipline related and transferable skills in the field of accounting, auditing and assurance, international financial reporting standards, taxation, financial management that are relevant to relevant job trades and employment opportunities.



Bachelor of Commerce (Professional)

**is Accredited by
the Association of Chartered Certified Accountants**

**Global professional accounting body offering
the Chartered Certified Accountant qualification**

PROGRAMME OUTCOMES

After successful completion of the programme, students will be able to

PO	Attribute	Competency
PO 1	Domain knowledge	Apply the knowledge of accounting, auditing and assurance, international financial reporting standards, taxation, financial management in professional practice.
PO 2	Problem analysis	Identify, articulate, analyse business problems and identify appropriate concepts and systems of accounting, auditing and assurance, international financial reporting standards, taxation and financial management in an attempt to solve problems.
PO 3	Design/develop solutions	Develop systems and processes by combining principles and applicable concepts to the existing requirements and to solve business problems.
PO 4	Conduct investigations of complex problems	Use research techniques and contemporary knowledge of accounting, auditing and assurance, international financial reporting standards, taxation, financial management to gather, analyse and interpret business data towards solving business problems.
PO 5	Modern tool usage	Create, select, and apply appropriate analytical techniques, resources, and information technology tools for better professional practices and problem solving.
PO 6	Business and society	Apply contextual domain knowledge in accounting, finance and related fields to assess the social impact of business decisions and the consequent responsibilities.

VALUES

- TEAM WORK • EXECUTION WITH PASSION
- HUMAN TOUCH • QUALITY
- TRANSPARENCY • INTEGRITY

PROGRAMME OUTCOMES

After successful completion of the programme, students will be able to

PO	Attribute	Competency
PO 7	Environment and sustainability	Appraise the impact of business decisions on the environment with the knowledge of and need for sustainable development.
PO 8	Ethics	Apply ethical principles and commit to professional ethics, responsibilities and norms in the professional practice.
PO 9	Individual/team work	Function effectively as an individual, as a member, or leader in diverse teams and in multidisciplinary settings.
PO 10	Communication	Communicate effectively on complex activities with the stakeholders and the society at large through clear documentation, reports, and effective presentation.
PO 11	Project management and finance	Demonstrate knowledge and understanding of accounting, costing, and financial management principles and apply them to manage projects in the competitive environment.
PO 12	Life-long learning	Recognise the need for and have the ability to engage in independent and life-long learning in the broadest context of changing business environment.

Bachelor of Commerce (Honours) Professional



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PROGRAMME STRUCTURE

Semester 1					
Course Code	Course Title	L	T	P	C
BCMP1101	Business And Technology	3	0	0	3
BCMP1102	Financial Accounting	4	0	0	4
BCMP1103	Cost and Management Accounting	4	0	0	4
BCMP1104	Environmental Studies	4	0	0	4
BCMP1105	Computer Applications	0	0	6	3
BCMP1106	Business Communication	4	0	0	4
TOTAL		19	0	6	22

MISSION

- TO IMPART HOLISTIC EDUCATION USING STATE-OF-THE-ART TECHNOLOGY AND INFRASTRUCTURE LEADING TO THE DEVELOPMENT OF QUALIFIED PROFESSIONALS
- TO DEVELOP A TEAM OF COMPETENT AND QUALIFIED FACULTY
- TO EXPLORE TRAINING AND DEVELOPMENT OPPORTUNITIES
- TO INVOLVE IN PROJECTS LEADING TO HIGH-QUALITY RESEARCH
- TO CONTINUOUSLY EVALUATE OUR PERFORMANCE AGAINST SUITABLE BENCHMARKS
- TO CONTINUOUSLY DEVELOP NEW PROGRAMS, AND GLOBAL TIE-UPS TO MEET STAKEHOLDER REQUIREMENTS
- TO LEVERAGE MULTIPLE DISCIPLINES AVAILABLE ACROSS THE UNIVERSITY LEADING TO CONSULTANCY PROJECTS
- TO BE COST-EFFECTIVE IN OPERATIONS

PROGRAMME STRUCTURE

Semester 2					
Course Code	Course Title	L	T	P	C
BCMP1201	Business Accounting - I	4	0	0	4
BCMP1202	Principles of Economics	4	0	0	4
BCMP1203	Financial Reporting	4	0	0	4
BCMP1204	Taxation	4	0	0	4
BCMP1205	Computerised Accounting	0	0	6	3
	<i>Elective 1: Choose any one course</i>				
BBA12OE3.1	Spanish	3	0	0	3
BBA12OE3.2	French	3	0	0	3
BBA12OE5	Cross Cultural Dimensions	3	0	0	3
BCMP1206.1	Human Values and Professional Ethics	3	0	0	3
BCMP1206.2	Cyber Security	3	0	0	3
BCMP1206.3	Food and Nutrition	3	0	0	3
	TOTAL	19	0	6	22



PROGRAMME STRUCTURE

Semester 3					
Course Code	Course Title	L	T	P	C
BCMP2301	Audit and Assurance	4	0	0	4
BCMP2302	Financial Management - I	4	0	0	4
BCMP2303	Strategic Business Reporting	4	0	0	4
BCMP2304	Data Visualisation	0	0	4	2
BCMP2305	Legal Aspects of Business	3	0	0	3
	<i>Elective 2: Choose any one course</i>				
BCMP2306.1	Innovation and Start-up Management	3	0	0	3
BCMP2306.2	Leadership and Professional Skills	3	0	0	3
BCMP2306.3	Goods and Services Tax	3	0	0	3
BCMP2306.4	Business Statistics and Mathematics	3	0	0	3
BCMP2306.5	Calculus	3	0	0	3
	TOTAL	18	0	4	20



PROGRAMME STRUCTURE

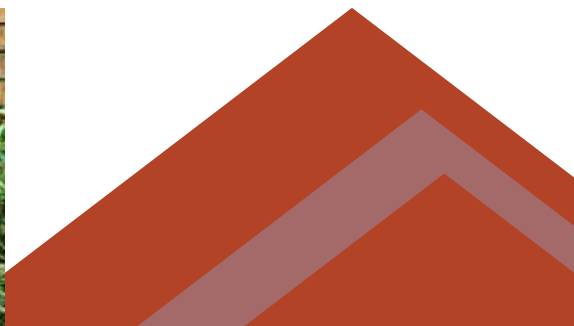
Semester 4

Course Code	Course Title	L	T	P	C
BCMP2401	Financial Management - II	4	0	0	4
BCMP2402	Advanced Audit and Assurance	4	0	0	4
BCMP2403	Strategic Business Leader	4	0	0	4
BCMP2404	Performance Management	4	0	0	4
	<i>Elective 3: Choose any one course</i>				
BCMP2405.1	<i>Advanced Financial Management</i>	4	0	0	4
BCMP2405.2	International Taxation - I	4	0	0	4
BCMP2405.3	Financial Services	4	0	0	4
	TOTAL	20	0	0	20



PROGRAMME STRUCTURE

Semester 5					
Course Code	Course Title	L	T	P	C
BCMP3501	Research Methodology	4	0	0	4
BCMP3502	Business Accounting - II	4	0	0	4
BCMP3503	Indian Taxation	4	0	0	4
	<i>Elective 4: Choose any one course</i>				
BCMP3504.1	Advanced Performance Management	4	0	0	4
BCMP3504.2	International Taxation II	4	0	0	4
BCMP3504.3	Advanced Taxation	4	0	0	4
BBA35FM3	Security Analysis and Portfolio Management	4	0	0	4
	<i>Elective 5: Choose any one course</i>				
BCMP3505.1	Consumer Affairs	4	0	0	4
BCMP3505.2	Marketing Management	4	0	0	4
BBA35OE5	Health & Fitness	4	0	0	4
	TOTAL	20	0	0	20



PROGRAMME STRUCTURE

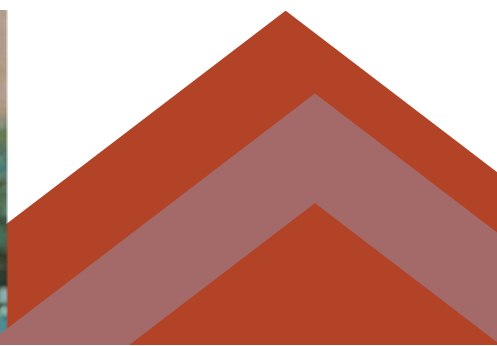
Semester 6					
Course Code	Course Title	L	T	P	C
	<i>Elective 6: Choose any one combination</i>				
BCMP3601.1	Apprenticeship (6 Months)	0	26	0	26
	OR				
BCMP3601.2	Internship (6 Months)	0	26	0	26
	OR				
BCMP3601.3A	Internship (4 Months)	0	18	0	18
BCMP3601.3B*	MOOCs	0	8	0	8
	OR				
BCMP3601.4	Semester Abroad	0	26	0	26
	TOTAL	0	26	0	26

* MOOCs (from Swayam/NPTEL/Coursera) equivalent to 8 credits in total. Applicable MOOCs will be suggested by the academic committee of the Department.



PROGRAMME STRUCTURE

Semester 7					
Course Code	Course Title	L	T	P	C
BBAC4701	Research Ethics	1	1	0	2
BBAC4703	Systematic Review	1	3	0	4
BBAC4704	Data Analysis Tools and Techniques for Researchers	0	0	4	2
	<i>Advanced Study Electives(any three)</i>				
BBAE4702.1	Asset Pricing	2	2	0	4
BBAE4702.2	Behavioural Finance	2	2	0	4
BBAE4702.3	Developmental Economics	2	2	0	4
BBAE4702.4	Research Trends in Marketing	2	2	0	4
BBAE4702.5	Research Trends in Banking and Insurance	2	2	0	4
BBAE4702.6	Designing and Managing Human Resource Systems	2	2	0	4
BBAE4702.7	Managing the Supply Chain	2	2	0	4
	TOTAL	8	10	4	20



PROGRAMME STRUCTURE

Semester 8					
Course Code	Course Title	L	T	P	C
BBA48S1	Research Dissertation	0	20	0	20
	Total	0	20	0	20

