



**BGU**  
BIRLA GLOBAL  
UNIVERSITY

**BIRLA SCHOOL OF  
COMMERCE**

# Mastering the art of Accounting & Finance

**PROSPECTUS  
2020**



## FULL - TIME PROGRAMME

Master of Commerce (M.COM), with Specialization in

- A. Forensic Accounting and Fraud Prevention
- B. Accounting
- C. Finance

Bachelor of Commerce (B.COM Hons.)

# A Tribute



Late Dr. (Smt.) Sarala Birla and Late Syt. B.K. Birla

## Birla Legacy

Late Syt. Basant Kumar Birla and Late Dr. (Smt.) Sarala Birla, successors of Late Syt. G.D. Birla, are our Founders and Patrons who established the Birla Academy of Art & Culture (BAAC) in Calcutta in 1964 to promote arts, culture, literature and education. The academy has been vital in establishing Birla Global University, formerly BIMTECH, Bhubaneswar.

Late Syt. B.K. Birla has been involved in management since he was fifteen. Apart from being associated with management of several companies like Birla Brothers Pvt. Ltd. and Kesoram Industries & Cotton Mills Ltd., he has established many new industries for producing cotton, paper, polyester and nylon yarns, cement, chemical, tea, coffee, and cardamom.

While he was associated with Birla Institute of Technology & Sciences, Pilani, Birla Education Trust, Pilani and BITS, Biwani as trustee, he was also associated with educational institutions noted below:

1. **Birla Global University (BGU), Bhubaneswar**
2. **Birla Institute of Management Technology, Greater Noida**
3. **Birla Vidya Vihar Trust, Calcutta**
4. **Birla Sanskriti Trust, Calcutta**
5. **Birla Vidya Mandir, Nainital**
6. **Birla Vidya Niketan, New Delhi**
7. **G.D. Birla Memorial School, Ranikhet**

Known for developing ethical global leaders and entrepreneurs striving for sustainability and inclusive growth

## Vision

To create and disseminate knowledge in global context while pursuing Excellence, Innovations and Inclusiveness

## Mission

- To globalize through international collaborations and exchange of students and faculty.
- To strive for excellence in teaching and research.
- To continuously innovate pedagogy and course content.
- To encourage diversity and inclusiveness.



# About The University



# BGU

Birla Global University (BGU) is a self-financed private unitary University and has been established by the enactment of Birla Global University Odisha Act, 2015 with its main campus spread over an area of nearly 30 acres of land in Gothapatna in Bhubaneswar the capital city of Odisha. The management of the University is carried out by a Board of Governors headed by Smt. Jayashree Mohta, Chairperson, Birla Academy of Art & Culture, being the main promoter of Birla Global University. The Hon'ble Governor of Odisha is the Chancellor of the University. The University has been established with a goal to be the best destination for aspiring new-gen managers. It is committed to redefine 'quality' in management education with state-of-the-art facilities, best of infrastructure and finest of faculty.

**Presently, the University operates with five schools i.e.**

1. **Birla School of Management offering Ph.D. in Management, MBA, BBA (Honours), BBA Honours (Business Analytics) and BBA Honours (Digital Marketing)**
2. **Birla School of Communication offering MA in Journalism & Mass Communication (MAJMC) and BA in Journalism & Mass Communication (BAJMC) (Honours)**
3. **Birla School of Commerce offering M.Com, M.Com (Forensic Accounting & Fraud Prevention) & B.Com (Honours)**
4. **Birla School of Social Sciences & Humanities offering Ph.D. in Economics, MA in Economics and BA Economics (Honours)**
5. **Birla School of Law offering BBA.,LL.B. (Honours)**

The University plans to extend the scopes of the existing schools as well as to open new schools for Art & Culture, Literature, Sciences and research programmes. In fact, the core strength of the University is its commitment towards research and development. The University, in this way, aims at catering to the need of the youth of the country and to take Odisha to the global arena in the sphere of higher education.



**Smt. Jayashree Mohta**  
Chairperson

## Chairperson's Message

Heir to a glorious tradition of learning and scholarship, India today is modern, young and focused on reinventing itself to take its rightful place among the comity of nations. Demographically speaking, every Second Indian is less than 25 years of age today. The vast energy of such a youthful nation is finding creative outlets in all fields – be it education, business, entrepreneurship, defense, sports, governance etc.

This is the context in which we have to view education in our country. There is an insatiable thirst for knowledge, skills and entrepreneurship among the youth of India, as witnessed in the explosion of graduate and post-graduate education, especially professional courses. Their needs can be satisfied only by the quality educational institutions with requisite standards in every respect. Delivering anything less will be unjust and unfair to the aspirations of thousands of young hopefuls.

We are acutely conscious of our responsibilities in this regard and have been striving to render quality education with values.

We have ensured that BGU students can find complete self-expression in the university's ambience. We are, thus, rendering every help to them to make their dreams come true.

It gives me great pleasure to commend BGU to the youth of India!

**Smt. Jayashree Mohta**



**Prof. (Dr.) Sudhakar Panda**  
Hon'ble Vice Chancellor

## Vice Chancellor's Message

I welcome you to Birla Global University (BGU), Bhubaneswar. BGU, set up in the year 2016 as a state enacted private university to impart quality education, professional expertise and research acumen to students and scholars from different parts of the country, has been making steady progress.

The University is fully committed to work for building up a resource base for producing excellent professionals equipped with the state-of-the-art knowledge, understanding and confidence to be at par with the best minds in the world to work for the development of the country. To achieve this end, the University has been very particular in roping in the best faculties who have done us proud by their commitment and dedication to teaching and research. Our students too along with their teachers have been contributing immensely towards making this University a centre of excellence.

I welcome the Birla Globanians and wish that their stay in the campus would be a valuable experience for them to be proud of.

**Prof. (Dr.) Sudhakar Panda**



**Prof. (Dr.) B.K. Das**  
Registrar

## Registrar's Message

Birla Global University (BGU), established under Birla Global University Act 2015, caters to the needs of higher education not only in India but also plans to extend its reach to global students. Recognized by the University Grant Commission (UGC), Birla Global University is committed to provide quality higher education to the meritorious students at Undergraduate, Post-Graduate and Doctoral level.

Inheriting the legacy of Birla's, the sole emphasis is to provide value based education to students. Standing on the pillars of ethics, BGU is well equipped with all modern amenities required for higher education. Thirty acres lush green toxic free campus at Bhubaneswar built with gothic infrastructure gives a sense of World Class University. Well qualified faculty members of the University are always eager to extend their expertise to their students so as to make a solid foundation for a brilliant career.

University not only prioritizes academics but also emphasizes on non-academic initiatives like sports and cultural activities are also being emphasized.

I welcome all students who have been aspiring for great academic career to Birla Global University.

**Prof. (Dr.) B.K. Das**



**Prof. (Dr.) Samson Moharana**  
Dean

## Dean's Message

Welcome to Birla Global University, where excellence is tradition. BGU is a platform for those who aspire to shape their future and cherished dreams.

In Birla School of Commerce, we believe that each student is special and has the potential to excel in many different ways. The yardstick of both our programmes is active engagement that nurtures individual talent. We impart formal education through carefully crafted academics and activities within and outside the classroom. We provide experiences that help the student discover distinctive capabilities, set life-long goals and proactively work towards their fulfilment.

**Prof. (Dr.) Samson Moharana**





# Infrastructure & Resources

- A campus spread across 30 acres, with nine blocks of buildings.
- The main Administrative Block, flanked on both sides by two Academic buildings each with walls of yellow stone cladding, inspired by the ancient Oriyan style of Architecture, looks majestic.
- More than 50% of the area is kept green in the campus with existing philosophy of learning in the lap of nature. The buildings set among lush-green landscaped garden, have been designed to provide high standards in all respects.
- English Pro Classes Lab to enhance communication skills in the areas of Listening, Speaking, Reading and Writing.
- Facilitate Business English Certification (BEC) examinations conducted by Cambridge English Language Assessment.

**This fully-residential campus is a blend of traditional Odisha Architecture with modern amenities and resources.**

## Library-on-line Resources

- Pro Quest, Emerald, 7 Ebsco create indispensable research solutions that connect people with vetted, reliable information. It also provides access to over 90 Newspapers and Magazines including many which are not found in BSE.
- J-Gate Social & Management sciences: J-Gate is an electronic gateway to global e-journal literature. Launched in 2001 by Informatics India Limited, J-Gate provides seamless access to millions of journal articles available online offered by 8,750 + Publishers.



## Facilities for Learning

- World-class classrooms fully equipped with multimedia facilities – based on participatory style of learning
- State-of-the-art library with access to world class facilities for academic learning.
- Fully-residential, air-conditioned and Wi-Fi enabled campus with state-of-the-art infrastructure.
- An environment which promotes team-work while maintaining the individual talent.
- Facilities for sports and recreation.





# Student Conduits

**CCR Conduit :** This Conduit is the student representative team for the Centre for Corporate Relations (CCR). This is the single-window for contacting Organizations to invite them to the campus for various activities like guest lectures, student interactions, projects, internships, final placements etc.

**Discipline Conduit :** Members of this conduit ensure that discipline is maintained on the Campus, in the hostel and in the mess. Any observations of deviations are dealt deftly and differences are resolved between individuals at the earliest.

**Editorial Conduit :** This Conduit ensures that all events are recorded and reported; this is later brought out in the form of a biannual Newsletter "Darpan". The student team of this conduit are responsible for writing, compiling and editing articles on the various activities that happen on the campus. It also highlights the laurels achieved by students, faculty and staff in various spheres. Along with this the School has its own annual newsletter-cum-magazine Communique, where students eloquent skills finds a place.

**Sports Conduit :** Facilities are available on campus to engage students in several sporting activities throughout the year. There is also a state-of-the-art gym for use by students and faculty at dedicated times. The sports conduit organizes various events both within the institute and also takes on the responsibility of forming teams for different competitions in intercollegiate events. The sports conduit is responsible for all the sports and gym equipment including fresh requirements according to the needs of the students. Cricket, Football, Volleyball, Badminton, Table tennis, Carrom etc. are some of the popular games on the campus.



**Cultural Conduit :** The members organise various functions and festivals with the help of other student volunteers. To date, Fresher's party, Independence Day, Eid, Janmashthami, Ganesh Chaturti, Onam, Diwali, Christmas, New Year, Lohri, Saraswati Puja, and Farewell Party etc. have been organised on the campus. This conduit also organises other events like debates, quizzes, song & dance, elocution competitions, besides antakshari, fashion shows, music recitals, theatre workshop, and other fine art related events.

**Food Conduit :** In addition to 'food for thought' adequate importance is also given to "food for the stomach". Being a residential campus, food is important for the life on the campus. The Food Conduit members coordinate and assist the campus mess in preparing the monthly menu for all meals like breakfast, lunch, tea and dinner. Besides this, the conduit also organises special meals on special occasions to the satisfaction of all the residents on the campus. The conduit members are responsible for the quality and variety of food served on a daily basis including its taste and nutritional value. The menu is drawn up in consultation with the students, faculty and staff and regular feedback is obtained, which is conveyed to the mess.

**Media & PR Conduit :** This Conduit maintains relations with the local and national media houses and ensures that all events conducted by the institute are given due coverage. People from media are invited to the campus on a fairly regular basis to cover all the happenings on the campus. The conduit members are trained to interact with the media and to also prepare press releases.





## CSR Activities

The numerous activities that revolve around the CSR conduit make the students sensitive to the social issues and the responsibility they have towards the society. The feeling of 'giving back to society' not only develops their morale but also improves their managerial skills in many ways.





# About The Programme

## M.Com Master of Commerce

The Master of Commerce (M.Com) is a two year Regular Programme instituted under Birla Global University for furtherance of Commerce Education. The School of Commerce combines the Bachelor Degree as well as the Master Degree programs in order to make it a whole some one.

### Programme Objectives

The Master's program in the School of Commerce offers a balance between theory and practice combining its application in society. It offers an opportunity to avail experiential learning in the form of Internships and Project Work focusing on Research. The Programme is designed to create job opportunities in a wide variety of fields including Professional Careers in Finance/Marketing/International Business/Entrepreneurship & Small Business Management in Government/Non-Government/Private and NGOs.

Furthermore, the Programme aims at enhancing the Entrepreneurship Skill of its prime stake holders so as to make them self-employable. The University aims at designing and conducting Master's program in Commerce with a solid foundation for pursuing higher education like a Ph.D. degree in Commerce or further graduate studies in related fields such as management, business and law.





# MASTER OF COMMERCE

## (Choice Based Credit System)

Semester - I	
Code	Course Name
■ MCC-101	Management Concepts and Practices
■ MCC-102	Statistics for Management
■ MCC-103	Financial Management & Policy
■ MCC-104	Accounting for Managerial Decision Making
■ MCC-105	Marketing Management
■ MCC-106	Managerial Economics

Semester - II	
Code	Course Name
■ MCC-201	Business Environment Analysis for Decision Making
■ MCC-202	Corporate Financial Accounting
■ MCC-203	Organization Behaviour
■ MCC-204	Research Methodology in Business
■ MCC-205	Financial Institutions and Market
■ MCC-206	Computer Application in Business

Semester - III	
Code	Course Name
■ MCC-301	Summer Internship (Project Report -100, Presentation and Viva Voce -100)
■ MCC-302	Corporate Governance and Business Ethics
■ MCC-303	Emerging Business Laws
<b>A. Forensic Accounting &amp; Fraud Prevention</b>	
	Advanced Accounting
■ MCCA-304	Financial Analysis and Modeling
■ MCCA-305	Accounting Fraud Evidence and Dispute Resolution
■ MCEA-306	
<b>B. Accounting</b>	
■ MCCA-304	Advanced Accounting
■ MCCA-305	Direct Taxes Law and Practices
■ MCEA-306	Goods and Services Tax
<b>C. Finance</b>	
■ MCCA-304	Investment Management
■ MCCA-305	International Finance
■ MCEA-306	Portfolio Management

Semester - IV	
Code	Course Name
■ MCC-401	Strategic Management
■ MCC-402	Insurance and Risk Management
■ MCE-403	Strategic Financial Management
<b>A. Forensic Accounting &amp; Fraud Prevention</b>	
■ MCCA-404	Advanced Auditing
■ MCCA-405	Financial Crime and Laws
■ MCEA-406	
<b>B. Accounting</b>	
■ MCCA-404	International Accounting
■ MCCA-405	Advanced Auditing
■ MCEA-406	Corporate Tax Planning
<b>C. Finance</b>	
■ MCCA-404	Management of Financial Institution
■ MCCA-405	Security Market Operations
■ MCEA-406	Derivatives and Risk Management



# About The Programme

## B.Com

Bachelor of Commerce (Hons.)

Birla Global University, Bhubaneswar offers a three year full time B.Com. Programme simultaneously offering the students to interact with industry experts to gain fast-hand knowledge of the ground reality. The B.Com Honours Programme is divided into six semesters with specialization in Accounting and Finance. The entire curriculum has been so designed that it includes an ideal combination of domain knowledge, knowledge of Information Technology and Industry-interface. Further the Syllabus is in conformity with the UGC curriculum of Choice Based Credit System (CBCS).

### Programme Objectives

The B.Com (Hons.) degree is structured to provide the students managerial skills in disciplines related to commerce. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, marketing just to name a few. A student holding the B.Com (Hons.) Degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects.





# BACHELOR OF COMMERCE (Honours)

UNDER CBCS PATTERN

Semester - I		Semester - II	
Code	Course Name	Code	Course Name
■ BCH-1.1	<b>Ability Enhancement Course-I</b> Environmental Studies	■ BCH-2.1	<b>Ability Enhancement Course-II</b> Communicative English
■ BCH -1.2	Financial Accounting	■ BCH-2.2	Corporate Accounting
■ BCH- 1.3	Business Laws	■ BCH-2.3	Corporate Laws
■ BCH-1.4	<b>Generic Elective Course-I</b> Micro Economics	■ BCH-2.4	<b>Generic Elective Course-II</b> Macro Economy
■ BCH 1.5	<b>Skill Enhancement Courses-I</b> Fitness Management	■ BCH-2.5	<b>Skill Enhancement Courses-II</b> Entrepreneurship
Semester - III		Semester - IV	
Code	Course Name	Code	Course Name
■ BCH-3.1	Cost Accounting	■ BCH-4.1	Income-tax Law and Practice
■ BCH-3.2	Computer Application in Business Decisions	■ BCH-4.2	Management Accounting
■ BCH-3.3	Management Principles & Applications	■ BCH-4.3	Fundamentals of Financial Management
■ BCH-3.4	<b>Generic Elective Course-III</b> Business Statistics	■ BCH-4.4	<b>Generic Elective Course-IV</b> Regulation of Domestic & Foreign Exchange Market
■ BCH-3.5	<b>Skill Enhancement Courses-III</b> E-Commerce	■ BCH-4.5	<b>Skill Enhancement Courses-IV</b> PDCR
Semester - V		Semester - VI	
Code	Course Name	Code	Course Name
■ BCH-5.1	GST & Customs Duty	■ BCH-6.1	Auditing & Corporate Governance
■ BCH-5.2	Principles of Marketing	■ BCH-6.2	Business Mathematics
■ BCH-5.3	<b>Discipline Specific Course-I</b> <b>(Any one of the Following)</b> a. Financial Analysis and Reporting (Accounting & Finance) b. Indian Banking and Insurance (Banking & Insurance) c. Human Resource Management (Management)	■ BCH-6.3	<b>Discipline Specific Course-III</b> <b>(Any one of the Following)</b> a. Accounting Standards (Accounting & Finance) b. Fundamental of Investment (Banking & Insurance) c. Consumer Affairs and Customer Care (Management)
■ BCH-5.4	<b>Discipline Specific Course-II</b> a. Financial Markets, Institutions & Services (Accounting & Finance) b. Merchant Banking and Financial Services (Banking & Insurance) c. International Business (Management)	■ BCH-6.4	<b>Discipline Specific Course-IV</b> Business Research Methodology & Project Work. (BRM-50, Project-50)
■ BCH-5.5	<b>Skill Enhancement Courses-IV</b> Quantitative and Logical Thinking		







Industrial Visit @ Parle Industry, Hyderabad.



Study Tour to Hyderabad



Fun Filled Celebrations



Guest Talk by Dr. Zenab M Newar, The British University of Egypt, Cairo



National Seminar on "Indian Financial System - Strategic Issues, Challenges and Opportunities"



## Students' Speak



### Rashmeet Saggoo

B.Com, Jharkhand

Birla Global University, an institutional hub, is a privilege to be a part of. I entered BGU with a hope to gain a new life and career and I am glad to be a part of it. The serene atmosphere creates an environment which helps one and all to pursue their chosen fields. The university is bestowed with great faculty who not only intend to focus on academics but also on over all development of students. It is a place which offers number of co-curricular activities which enhances the confidence of an individual. The infrastructure is very good and provides several other facilities to its students. Our institution is destined to create the future of all those who step into this University.



### Sagnik Bhattacharjee

B. Com, West Bengal

I took admission in Birla Global University with the hope to begin a new chapter of my life; the chapter that would connect to rest of my professional and personal life. The serene atmosphere created an environment that fostered knowledge and reinforced my choice. The University is bestowed with great faculty members who not only intend to focus on academics but also on holistic development of the students. Various curricular and co-curricular activities are there to enhance confidence and hone skills to become a successful professional. The infrastructure and facilities are such to facilitate learning and to gain knowledge. Birla Global University is one destiny to create the difference in academic education and professional experience.



### P. Rajsweta Reddy

M. Com, Berhampur

One of the most interesting phase of my life began with getting enrolled in BGU. It gave me an opportunity to explore myself to the fullest. My experience at BGU has taught me one fundamental thing - life is unpredictable and one needs to be upfront and ready to adapt. The teaching learning experience here is a perfect blend of apprehensions, joy and happiness. And another lesson I will always remember is that learning never ends.

The infrastructure of the college is very nice and the food is very healthy and hygienic. I have met a lot of people here and everyone here is very friendly. Professors are very helpful and they guide us at every step.



### Sonam Agrawal

B. Com, Jharkhand

I am a student of Birla Global University Bhubaneswar, pursuing B.com (2018-21). I always used to be among the studious students, but earlier never really got any real opportunity. BGU provided me a platform, which I always wanted, a platform which is toxic free and student friendly. It opens us to a wide range of opportunities. Regular seminar, guest lectures, etc are conducted, which helps us for our overall development. It has smart classroom, which helps in better learning. It has played a major role in improving my communication and social skills. I used to have stage fear, but BGU helped me to overcome it. I am proud to be a part of this esteemed University which is bestowed with great faculty and studying environment.



### Karthikeyan A

B. Com, Tamil Nadu

I am thankful for having being given this opportunity to share my thoughts about BGU. Being a South Indian, when I came to know that I am going to pursue my graduation in Odisha, the first thing that came to my mind was, how was I going to manage in a place where I didn't know anything about their culture and language. I don't speak Hindi or Odia, which could pose a problem sometimes. In the initial days in BGU, food and climatic conditions were a problem. But adaptation to prevalent conditions is the best quality of a human being. Now BGU feels like home. BGU has been one of the good institutions where both education and co-curricular is equally important. Each and every student in the campus is given personal attention and this institution is definitely the best career option.



### Sanjana Agarwal

B. Com, Sai Inetrnational School, BBSR

It is one of the most well-known universities of India, with well-established management. I am grateful to be a part of this esteemed University as BGU is bestowed with great faculty who intend to focus not only on academics but on the overall development of students. It has a pleasing and toxic-free study environment, which helps students to excel in their chosen fields.



### Sanchita das

B. Com, Delhi Public School, Kalinga

Birla Global University is an educational hub on the eastern coast of our country, in the state of Odisha. BGU spreads over a lush green ambiance, studded with wonderful canopy of evergreen trees. The serene atmosphere creates an environment which helps one and all to pursue their chosen fields of education. This institution of ours has enlightened faculty of repute and educational excellence, who devote their time and energy in shaping the future of students coming from all over the country. Our institution is equipped to create the destiny of the timid young who step into this University.



### Partha Pratim Barman

B. Com, Assam

On 27th July, 2017 I entered Birla Global University with the hope to gain a new life and career and I am glad to be here.

It is a place with lots of activities which help in enhancing the confidence level of an individual. Teachers gives their best to bring out the best in students. Academics and co-curricular, both are looked after well. The seniors are extremely well behaved and helpful. The campus is an anti-ragging and toxic free campus.



## Birla Global University

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