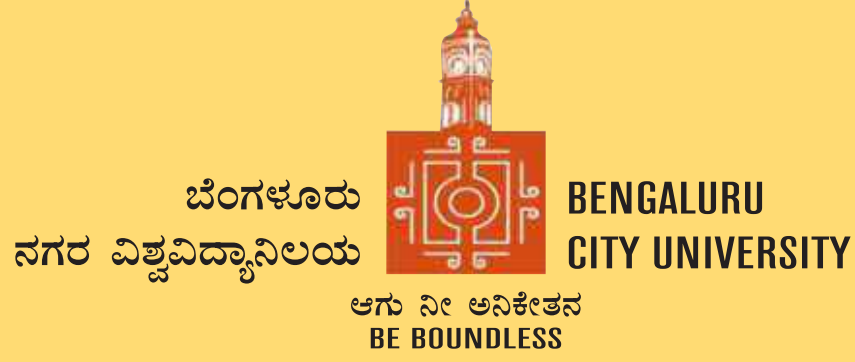




DEPARTMENT OF COMMERCE

Central College Campus, Dr. Ambedkar Veedhi, Bengaluru-560001



**SYLLABUS FRAMED ACCORDING TO THE
NATIONAL EDUCATIONAL POLICY (NEP 2020)**

ACADEMIC YEAR 2021-22



BENGALURU CITY UNIVERSITY

Palace Road, Bengaluru-560001

B.COM - REGULAR

Framed According to the National Educational Policy (NEP 2020)

[To implement from the Academic Year 2021-22]

INTRODUCTION

The curriculum framework for B.Com. Degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, with opportunities to major in specializations such as accounting, financial markets, marketing, human resources and banking to focus the students towards a career in those domains. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under NEP-2020 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching-learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

AIMS AND OBJECTIVES OF UG PROGRAMS IN B.COM:

- To provide a well trained professional to the requirements of Industries, Banking sectors, Insurance companies, Financing Companies, Transport Agencies and corporates.
- Students can get through the knowledge of finance and accounting.
- The knowledge of different specialisations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- To impart industry needed skill, problem solving and decision making competencies.
- To make students industry ready and develop various managerial and accounting skills for better professional opportunities
- To enrich students to adapt to an ever changing and dynamic business environment.

**PROCEEDINGS OF UG BOS MEETING OF –
B.COM, B.COM (BUSINESS DATA
ANALYTICS/INSURANCE/A&F/LSCM/TTM/TAX
PROCEDURE/VOCATIONAL/BF) COURSES**

Proceedings of the BOS – UG – B.Com, B.Com (Business Data Analytics/IAS/A&F/LSCM/TTM/Tax Procedure/Vocational/BF) courses for the academic year 2021 – 2022 meeting held on 5th October 2021 at the Chamber of the Chairman (BOS), Department of Commerce, Central College Campus, Bengaluru City University, Bengaluru-560001 at 10:00 A.M. The Board has agreed and approved the course matrix and syllabus of first year of the above mentioned courses. In case any input required shall be initiated by the Chairman and necessary modification shall be done as approved by the Board.

MEMBERS PRESENT:

- | | |
|---|-------------|
| 1. Dr.Muninarayanappa.M,
Chairman & Dean, Dept of Commerce | Chairperson |
| 2. Dr. Nagaraj.N,
Professor, Dept of Commerce, University of Mysore | Member |
| 3. Dr. H.Y. Kamble,
Professor, Dept of Commerce, Rani Channamma University | Member |
| 4. Dr.S. Raghunatha Reddy,
Dept of Commerce, Yogi Vemana University | Member |
| 5. Dr.R.Parvathi, Principal,
VET first Grade College, Bangalore | Member |
| 6. Dr.D Raja Jebasingh,
Vice Principal, St. Joseph's Commerce College (Autonomous) | Member |
| 7. Dr.B.G.Bhasakara, Principal, Vivekananda Degree College | Member |
| 8. Dr.Padmaja, MLA College of Higher Learning | Member |
| 9. Dr.Bharathisha Rao, Principal, RVD College | Member |
| 10. Dr.S.Harish, Principal, Vijaya Evening College | Member |
| 11. CA Anil Bharadwaj, Chartered Accountant | Member |
| 12. Sri. D Srinivas, Corporate Expert | Member |
| 13. Dr. G.S. Raju, Institute of Valuers, President, Karnataka | Member |

MINUTES OF THE MEETING:

- The Chairman & Dean, Faculty of Commerce & Management, Bengaluru City University, welcomed all the BOS members of the B.COM Board for BOS meeting which was scheduled on 5.10.2021 at 10.00 A.M.

2. The Chairman said that it is not a one day process and continuous delebrations are required from time to time for updation of syllabus and pedagogy.
3. The Chairman highlighted about the Orientation Programme of NEP - 2020 for Commerce and Management faculties which was organised by the Faculty of Commerce and Management at Jnana Jyothi Auditorium on 1st September 2021 with three technical sessions (i.e., **1st session: Structure & Matrix, 2nd session: Policy Implementation and 3rd session: Inter Disciplinary Issues**) clarified all the doubts in implementations of NEP syllabus of UG Programmes by the Faculty of Commerce & Management, Bengaluru City University.
4. The Chairman briefed BOS members about the admission paths for Undergraduate Programmes as follows:
 - i. Exit after 1st year (I & II Sem) – the candidate will be awarded with Certificate with minimum 48 credits.
 - ii. Exit after completing 3rd and 4th semesters – the candidate will be awarded with Diploma Certificate with minimum 96 credits.
 - iii. Exit after 3rd year (V & VI Sem) – the candidate will be awarded with Bachelor Degree in Commerce with minimum 144 credits.
 - iv. The candidate can continue the 4th year (VII & VIII Sem) to get honours/ research degree with minimum 186 credits.
 - v. Students completing a 4th year Bachelor's programme with Honours/Research, may be Admitted to a 1st year Master's programme.
 - vi. Students completing a 4th year Bachelor's programme with Research, will be eligible for Admission for Doctoral Programme (Ph.D).
 - vii. After completing the requirements of a 3rd year Bachelor's Degree candidates who meet a minimum CGPA of 7.5 shall be allowed to continue studies in the 4th year Undergraduate programme to pursue and complete the Bachelor's degree with Research.
 - viii. Skill enhancement courses are compulsory for I to VI semesters.
 - ix. Attendance is 75% minimum for every subject.
 - x. Since students opt for Ph.D after honours, some subjects in required in depth knowledge.
 - xi. Introduction of auditing subject at earlier stage as a module in any one accounting Subjects.
 - xii. Instead of Business Regulatory framework, Basics of Auditing can be introduced.
 - xiii. Projects should be done by students outside or online and submit a certificate to validate.

- xiv. Income Tax and GST should be done from excel perspective not book method.
- xv. Research Methodology is a compulsory paper in 7th semester.
- xvi. Advanced excel should be introduced in 1st year.
- xvii. The medium of instruction should be only in English.
- xviii. Digital Currency like crypto currency has lot of scope and should be introduced at some point in curriculum.
- xix. Business Valuation subject needs to be introduced at future date.
- xx. All the B.Com programs can be integrated with specialised programs offered by the professional bodies like US – CMA, ACCA and ICAI (with MoU) to meet the demands of Industry or in collaboration with Miles Education and ISDA.

The meeting concluded with the approval of the BOS Board. It was resolved to implement the above changes in the Curriculum from the academic year 2021 – 2022.

Chairman – BOS

1. TITLE AND COMMENCEMENT:

- a. These regulations shall be called “The Regulations Governing the Choice Based Credit System Semester Scheme with Multiple Entry and Exit Options in the Undergraduate, and Postgraduate Degree Programmes in the Faculty of Commerce.
- b. Regulations shall come into force from the Academic Year 2021-22.

2. SALIENT FEATURES OF THE FOUR YEARS MULTIDISCIPLINARY UNDERGRADUATE PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:

- a) The program shall be structured in a semester mode with multiple exit options with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively. The candidate who completes the four years Undergraduate Program, either in one stretch or through multiple exits and re-entries would get a Bachelor's degree with Honours
- b) The four year undergraduate Honours degree holders with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Program' in a relevant discipline or to enter 'Two Semester Master's Degree programme with project work'.
- c) Candidates who wish to enter the Masters/Doctoral programme in a discipline other than the major discipline studied at the undergraduate programmes, have to take additional courses in the new discipline to meet the requirement or to make up the gap between the requirement and the courses already studied.
- d) There may be parallel five year integrated Master's degree programmes with exit options at the completion of third and fourth years, with the undergraduate basic degree and post-graduate diploma in a discipline, respectively.
- e) There may also be an integrated doctoral programme with exit option at the end of the first year with the Master's degree.
- f) The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
- g) The Multidisciplinary Undergraduate Programme may help in the improvement of all the educational outcomes, with a flexible and imaginative curricular approach. The program provides for both breadth and depth in diverse areas of knowledge. A range of courses are offered with rigorous exposure to multiple disciplines and areas, while specializing in one or two areas. The programme fulfils knowledge, vocational, professional and skill requirements along-side humanities and arts, social, physical and life sciences, mathematics, sports etc.
- h) The curriculum combines conceptual knowledge with practical engagement and understanding that has relevant real world application through practical

laboratory work, field work, internships, workshops and research projects.

- i) A few courses are common to all students which contribute to the breadth of study and two areas of specialization in disciplinary areas provides for depth of study.
- j) The areas of specialization which the students are required to choose are either two disciplines/ subjects or a discipline called 'major' (e.g. History or Economics or Physics or Mathematics) and an area of additional discipline called 'minor' (e.g. Music or Sports or Geography). Students gain deep disciplinary knowledge through theory and practical experiences in their area of specialization (major). They gain a reasonable understanding of the area of additional study (minor) that they choose. Students can choose subject combinations across 'streams' (e.g. a student can choose a 'major' in physics and combine it with a 'minor' in history or Music or Sports). One of the disciplines can also be a vocational subject or Teacher Education.
- k) The students may study two disciplines at the same level or breadth up to the sixth semester and choose one of them for study in the fourth year to obtain the Honours degree in that discipline. A student who wishes to get dual honours degrees may repeat the fourth year of the program in the second discipline
- l) The students may choose one discipline and vocational subject or Teacher Education for their study in the undergraduate program. This will enable them to get an Honours degree either in the discipline or in the vocational subject/ Teacher Education or both, in the discipline and in the vocational subject/ Teacher Education.
- m) Skills shall be explicitly integrated, highly visible, taught in context, and have explicit assessment. The skills shall include abilities in language and communication, working in diverse teams, critical thinking, problem solving, data analysis and life skills.
- n) Students shall be given options to choose courses from a basket of courses which the institution is offering. There shall be no rigidity of combination of subjects.

The Four-Year Choice Based Credit System Semester Scheme makes the product of a University at par with the global practices in terms of academic standards and evaluation strategies. In the emerging scenario of Internationalization of Indian Higher Education, it is imperative that the Universities in India should follow this system so that the mobility of their products both within and across the geographical jurisdiction becomes possible.

The Salient Features of the Credit Based Semester Scheme:

Each course shall carry certain number of credits. Credits normally represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc. In the proposed programs, generally one hour of instructions per week in a semester is assigned one credit. In terms of evaluation, one

credit is generally equivalent to 25 marks in a semester. Thus a 3 or 4 credits course will be assessed for 100 marks, 2 credits courses are assessed for 50 marks and one credit course will be assessed for 25 marks. What matters for the calculation of Semester Grade Point Average (SGPA) or the Cumulative Grade Point Average (CGPA) is the percentage of marks secured in a course and the credits assigned to that course.

On this basis, generally, a three-year six-semester undergraduate program will have around 144 credits, and a four-year eight-semester honours degree program will have around 186 credits and a five-year ten-semester master's degree programme will have 228 credits.

The general features of the Credit Based Semester Scheme are

- a. The relative importance of subjects of study are quantified in terms of credits.
- b. The subjects of study include core, elective, ability/skill enhancement courses
- c. The programme permits horizontal mobility in course selections.
- d. The students shall take part in co-curricular and extension activities.
- e. The declaration of result is based on Semester Grade Point Average (SGPA) or Cumulative Grade Point Average (CGPA) earned.

3. PROGRAMME:

- Bachelor of Commerce, Bachelor of Commerce with Honour, B.Com (Hons) and Master of Commerce M.Com.

4. DURATION OF PROGRAMMES, CREDITS REQUIREMENTS AND OPTIONS:

The undergraduate degree should be of either a three- or four-year duration, with multiple entry and exit options within this period, The four year multidisciplinary Bachelor's programme is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The four-year programme may also lead to a degree with Research, if the student completes a rigorous research project in the major area(s) of study.

Thus the undergraduate programmes shall extend over four academic years (Eight Semesters) with multiple entry and exit options. The students can exit after the completion of one academic year (Two semesters) with the Certificate in a discipline or a field; Diploma after the study of two academic years (Four Semesters) and Regular Bachelor Degree after the completion of three academic years (Six Semesters). The successful completion of Four Years undergraduate Programme would lead to Bachelor Degrees with Honours in a discipline/subject.

Each semester shall consist of at least 16 weeks of study with a minimum of 90 working days (excluding the time spent for the conduct of final examination of each semester).

5. THE CREDIT REQUIREMENTS ARE AS FOLLOWS.

EXIT WITH	Min. Credits Requirement*	NSQF Level
Certificate at the Successful Completion of First Year (Two Semesters) of Four Years Multidisciplinary UG Degree Programme	48	5
A Diploma at the Successful Completion of the Second Year (Four Semesters) of Four Years Multidisciplinary UG Degree Programme	96	6
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of Four Years Multidisciplinary Undergraduate Degree Programme	140	7
Bachelor Degree with Honours in a Discipline at the Successful Completion of the Four Years (Eight Semesters) Multidisciplinary Undergraduate Degree Programme	180	8

*Details of credits are described later in this report

The students shall be required to earn at least fifty per cent of the credits from the Higher Education Institution (HEI) awarding the degree or diploma or certificate: Provided further that, the student shall be required to earn the required number of credits in the core subject area necessary for the award of the degree or Diploma or Certificate, as specified by the degree awarding HEI, in which the student is enrolled.

6. National Skills Qualifications Framework

The progressive curriculum proposed shall position knowledge and skills required on the continuum of novice problem solvers (at entry level of the program) to expert problem solvers (by the time of graduation):

At the end of first year	Ability to solve well defined problems
At the end of second year	Ability to solve broadly defined problems
At the end of third year	Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them
During fourth year-	Experience of workplace problem solving in the form of Internship or Research Experience preparing for Higher Education or Entrepreneurship Experience

The Integrated Master's Degree Programmes shall extend over five academic years (Ten Semesters) with exit options with Regular Bachelor Degree after successful completion of three academic years (Six Semesters) of study and Bachelor Degree with Honours in a

discipline/ subject at the end of four academic years (Eight Semesters). Completion of five years of integrated Master's Degree Programme would lead to Master's degree in a subject.

Credit Requirements: The candidates shall complete courses equivalent to a minimum of

- 140 credits to become eligible for the Regular Bachelor Degree,
- 180 credits to become eligible for the Bachelor Degree with Honours
- 220 credits to become eligible for the Integrated Master's Degree.

- *Master's Degree Programmes will be of One Academic Year (Two Semesters) for the Four Years Honours Degree holders and*
- *Master's Degree Programmes will be of Two Academic Years (Four Semesters) for the three years basic or three years Honours Degree holders.*
- *Two Years Master's Degree Programmes will have exit option at the end of One Academic Year (Two Semesters) with the Post-graduate Diplomas in the respective disciplines/ subjects, provided they earn a minimum of 44 credits as follows:.*

- 44 Credits after the Bachelor Degree to become eligible for the PG Diploma
- 88 Credits after the Bachelor Degree to become eligible for the Master's Degree

It is optional to the candidate to exit or not, after two, four and six semesters of the undergraduate programme with Certificate, Diploma and with Regular Bachelor Degree, respectively. He/she will be eligible to re-join the programme at the exit level to complete either the diploma, degree or the honours degree. Further, all the candidates will be awarded Bachelor degrees on successful completion of three academic years (Six Semesters) of the undergraduate programmes.

A student will be allowed to enter/re-enter only at the Odd Semester and can only exit after the Even Semester. Re-entry at various levels as lateral entrants in academic programmes should be based on the earned credits and proficiency test records.

7. ACADEMIC BANK OF CREDITS (ABC)

The Academic Bank of Credits (ABC), a national-level facility will promote the flexibility of the curriculum framework and interdisciplinary/multidisciplinary academic mobility of students across the Higher Education Institutions (HEIs) in the country with appropriate “credit transfer” mechanism. It is a mechanism to facilitate the students to choose their own learning path to attain a Degree/ Diploma/Certificate, working on the principle of multiple entry and exit as well as anytime, anywhere, and

any level of learning. ABC will enable the integration of multiple disciplines of higher learning leading to the desired learning outcomes including increased creativity, innovation, higher order thinking skills and critical analysis. ABC will provide significant autonomy to the students by providing an extensive choice of courses for a programme of study, flexibility in curriculum, novel and engaging course options across a number of higher education disciplines/ institutions.

8. ELIGIBILITY FOR ADMISSIONS:

A candidate who has passed two years Pre-University Examination conducted by the Pre-University Education Board in the State of Karnataka or any other examination considered as equivalent thereto shall be eligible for admission to these programmes.

9. ELIGIBILITY FOR ADMISSION TO POST-GRADUATE PROGRAMMES:

- a) **GENERAL:** Candidates who have passed the three year Bachelor's degree examination of the University or any other University considered as equivalent thereto, with the respective subject as optional / major / special / main subject, are eligible for admission to the two years Master's Degree programmes provided they have secured a minimum of CGPA of 4.0 or 40% marks in the aggregate of all the subjects and **CGPA of 5 or 50% marks (CGPA of 4.5 or 45% marks for SC/ST/Category I/Differently abled candidates/) marks in the major/cognate subject.**
- b) Candidates who have passed the four year Bachelor's honours degree examination of the University or any other University considered as equivalent thereto, with the respective subject as optional / major / special / main subject, are eligible for admission to the one year Master's Degree programmes provided they have secured a minimum CGPA of 5 or 50% marks (CGPA of 4.5 or 45% marks for SC/ST/Category I/Differently abled candidates/) marks in the subject.

The specific requirements and relaxations admissible for specific Master's Degree Programmes shall be as prescribed by the respective Boards of Studies, approved by the Academic Council and notified by the University.

10. MEDIUM OF INSTRUCTION:

The medium of instruction and examination shall be English or Kannada.

11. SUBJECTS OF STUDY

The Components of Curriculum for Four Years Multidisciplinary Undergraduate Programme: The Category of Courses and their Descriptions are given in the following Table and in

	CATEGORY OF COURSES	OBJECTIVE/OUTCOME
1	Languages	Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication. In addition to English, a candidate shall opt for any of the languages studied at the Pre-University or equivalent level.
2	Ability Enhancement Courses	Ability enhancement courses are the generic skill courses which are basic and needed for all to pursue any career. These courses ensure progression across careers. They enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
3	Skill Enhancement/ Development Courses / Vocational courses	Skill Enhancement courses are to promote skills pertaining to a particular field of study. The purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability/ Self-employment. The objective is to integrate discipline related skills in a holistic manner with general education. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge. The University can suggest its own courses under this category based on its expertise, specialization, requirements, scope and need.
	Foundation/ Discipline based Introductory Courses	Foundation /Introductory courses bridge the gap for a student if he/she has not got a basic groundwork in a specific area of discipline. These courses will supplement in better understanding of how to integrate knowledge to application into a society.
4	Major Discipline Core Courses	A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which a candidate should compulsorily study as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen. These courses are to be taught uniformly across all universities with minimum deviation. The purpose of fixing core courses is to ensure that all the institutions follow a minimum common curriculum so that each institution adheres to a common minimum standard which makes credit transfer and mobility of students easier.

	Major Discipline Elective Courses	Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/ subject/domain or which nurtures the candidate's proficiency/skill. Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline. The institutions have freedom to have their own courses based on their expertise, specialization, requirements, scope and need. The elective courses may be of interdisciplinary nature
		A Minor Discipline is a secondary specialization that one may choose to pursue in addition to a Major Discipline. They may be related areas of studies or two distinct areas of studies which are not interrelated at all.
	5	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. The purpose of these is to offer the students the option to explore disciplines of interest beyond the choices they make in core and discipline specific elective courses. Note: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Open or Generic Electives.
	Project work/ Dissertation/ Internship/ Entrepreneurship	Project work is a special course involving application of knowledge in solving / analysing / exploring a real life situation / difficult problem/ data analysis. Project Work has the intention to provide research competencies at undergraduate level. It enables to acquire special/ advanced knowledge through support study/a project work. Candidates shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum

	Co-curricular and Extension Activities	These activities help in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, Enthusiasm, and Positive thinking are some of the facets of personality development and the outcomes of these activities
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11.1 ABILITY ENHANCEMENT COURSES:

Ability Enhancement (AE) Courses can be divided into two categories:

- a) AE Compulsory Courses (AECC): The universities may have common curriculum for these papers. There may be one paper each at least in the first four semesters viz.
 - (1) Environmental Studies and
 - (2) Constitution of India.

In addition to these, two languages shall be studied in the first four semesters of the Undergraduate Programmes.

- b) Skill Enhancement Courses (SEC): The universities may offer from a common pool of papers listed by KSHCE/ National Regulatory Bodies such as UGC or GEC/ NHERC or the universities may frame some papers, in addition to the list suggested.

11.2 LANGUAGES:

Two languages are to be studied out of which one shall be Kannada and the other shall be either English or an Indian Language or other Foreign language:

English, Sanskrit, Hindi, Tamil, Telugu, Malayalam, Marathi, Konkani, Urdu, Persian, Arabic, German, French, Latin, Russian, Japanese and any other language prescribed/ approved by the university

- a) The Candidates shall study two languages in the first four semesters of the programs. The students who have studied Kannada at the school and/or Pre-University or equivalent level, shall opt Kannada as one of the languages and study it in the first four semesters of the programmes. In addition to Kannada, the students shall opt for another language from the languages offered in the university/college and study it in the first two semesters of the programmes. They may continue to study the same language in the second year or may choose different language in the second year. A candidate may opt for any language listed above even if the candidate has not studied that language at PUC or equivalent level.

- b) Students who have not studied Kannada at any level from school to Pre-University shall study Kannada as functional language in one of the first two semesters along with another language of their choice. They shall study any two languages of their choice in the remaining three semesters. They may change the languages every year. With the permission of the University, a candidate may opt for any other language listed above even if the candidate has not studied that language at PUC or equivalent level
- c) Speech/hearing/visually impaired/mentally challenged and study disabled students are exempted from studying one of the languages prescribed under para 8.2 above.

11.3 A) SKILL ENHANCEMENT COURSES (COMMON FOR ALL PROGRAMMES):

- i. Any four skill enhancement/development courses are to be studied in the first six semesters, one per semester as prescribed by the concerned faculty and approved by the Academic Council. The courses may include the following:

SEM.	B.COM./BBA/BMS/BHM
I/II	Digital Fluency/ Creativity and Innovation
III/IV	Artificial Intelligence/ Critical thinking & problem solving
V	Cyber Security/ Entrepreneurship
VI	Professional Communication / German / French/

- i. One soft core course or allied subject each in the seventh and eight semesters of the honours programme and the integrated Master's degree programme or in the first and second semesters of the post-graduate programmes, and one open elective in the ninth semester of the integrated master's programmes are to be studied as prescribed by the respective Board of studies and approved by the Academic council. The soft core courses may include research methodology course, one of the foreign languages such as German, French etc. or any other course prescribed by the university from time to time.

11.5 VOCATIONAL SUBJECTS:

Advertising, Computer Applications, Electronic Equipment Maintenance, Entrepreneurship Development, Instrumentation, Office/Home Management and Secretarial Practice, Sales Promotion and Management, Tax Procedure and Practice, Tourism and Travel Management and any other subjects introduced from time to time.

11.6 CO-CURRICULAR AND EXTENSION ACTIVITIES

A student shall opt for two of the following activities offered in the college, in each of the first six semesters of the undergraduate programmes. The activity carries a credit each for each of the activities and will be internally assessed for 50 marks.

- a. Physical Education or Activities related to Yoga/ Sports and Games
- b. N.S.S. / N.C.C / Ranger and Rovers/Red cross
- c. Field studies / Industry Implant Training
- d. Involvement in campus publication or other publications
- e. Publication of articles in newspapers, magazines
- f. Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc.
- g. A Small project work concerning the achievements of India in different fields
- h. Evolution of study groups/seminar circles on Indian thoughts and ideas
- i. Activity exploring different aspects of Indian civilizations
- j. Involvement in popularization programmes such as scientific temper
- k. Innovative compositions and creations in music, performing and visual arts etc.
- l. Any other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-curricular and Extension Activities shall be as per the procedure evolved by the university from time to time.

12. ATTENDANCE AND CHANGE OF SUBJECTS:

- 12.1 A candidate shall be considered to have satisfied the requirement of attendance for a semester if he/she attends not less than 75% of the number of classes actually held up to the end of the semester in each of the subjects. There shall be no minimum attendance requirement for the Co-curricular and extension activities.
- 12.2 An option to change a language/subject may be exercised only once within four weeks from the date of commencement of the/III Semester on payment of fee prescribed.
- 12.3 Whenever a change in a subject is permitted, the attendance in the changed subject shall be calculated by taking into consideration the attendance in the previous subject studied
- 12.4 If a candidate represents his/her institution / University/ Karnataka State/ Nation in Sports /NCC / NSS / Cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated, based on the recommendation of the Head of the Institution concerned. If a candidate is selected to participate in national level events such as Republic Day Parade etc., he/she may be permitted to claim attendance for actual number of days participated based on the recommendation of the head of the Institution concerned.
- 12.5 A candidate who does not satisfy the requirement of attendance in one or more courses/ subjects shall not be permitted to take the University examination of these courses/ subjects and the candidate shall seek re-admission to those courses/ subjects in a subsequent year.

13. COURSE PATTERNS AND SCHEMES OF EXAMINATIONS

The details of the Course Patterns (hours of instructions per week) and the Schemes of Examinations of the different degree programmes are given in the program matrix. The Syllabi of the courses shall be as prescribed by the University.

14. PEDAGOGY ACROSS ALL PROGRAMMES

Effective learning requires appropriate curriculum, an apt pedagogy, continuous formative assessment and adequate student support. The intention is to contextualize curriculum through meaningful pedagogical practices, which determine learning experiences directly influencing learning outcomes. Active, cooperative, collaborative and experiential learning pedagogies are some of the examples. Use of technology in creating learning environment that connects learners with content, peers and instructors all through the learning process respecting the pace of learners is need of the hour.

- a. Classroom processes must encourage rigorous thinking, reading and writing, debate, discussion, peer learning and self-learning.
- b. The emphasis is on critical thinking and challenge to current subject orthodoxy and develop innovative solutions. Curricular content must be presented in ways that invite questioning and not as a body of ready knowledge to be assimilated or reproduced. Faculty should be facilitators of questioning and not authorities on knowledge.
- c. Classroom pedagogy should focus on the 'how' of things i.e. the application of theory and ideas. All courses including social sciences and humanities should design projects and practicums to enable students get relevant hands-on experiences.
- d. Learning must be situated in the Indian context to ensure that there is no sense of alienation from their context, country and culture.
- e. Classroom processes must address issues of inclusion and diversity since students are likely to be from diverse cultural, linguistic, socio-economic and intellectual backgrounds.
- f. Cooperative and peer-supported activities must be part of empowering students to take charge of their own learning.
- g. Faculty will have the freedom to identify and use the pedagogical approach that is best suited to a particular course and student.
- h. Pedagogies like PBL (Problem / Project Based Learning), Service Learning be brought into practice as part of curriculum. Experiential learning in the form of internship with a specified number of credits is to be made mandatory.

Blended learning (BL) mode is to be used to help learners develop 21st century skills along with the effective learning and skill development related to the subject-domains. BL should be carefully implemented and should not be replacing classroom time as a privilege. Every institute should strive to be a model institute to demonstrate a successful implementation of BL in the higher education of our country.

15. CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT:

Total marks for each course shall be based on continuous assessments and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, it is necessary to have uniform pattern of 40 : 60 for IA and Semester End theory examinations respectively and 50 : 50 for IA and Semester End practical examinations respectively, in all the Universities, their Affiliated and Autonomous Colleges.

TOTAL MARKS FOR EACH COURSE	:	100%
Continuous assessment (C1)	:	20% marks
Continuous assessment (C2)	:	20% marks
Semester End Examination (C3)	:	60% marks.

16. EVALUATION PROCESS OF IA MARKS SHALL BE AS FOLLOWS.

- a. The first component (C1) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be completed after completing 50% of syllabus of the course/s and within 45 working days of semester program.
- b. The second component (C2) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, internship / industrial practicum / project work etc. This assessment and score process should be based on completion of remaining 50 percent of syllabus of the courses of the semester.
- c. During the 17th – 19th week of the semester, a semester end examination shall be conducted by the University for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- d. In case of a student who has failed to attend the C1 or C2 on a scheduled date, it shall be deemed that the student has dropped the test. However, in case of a student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Program Coordinator / Principal. The Program Coordinator / Principal in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester end examinations.
- e. For assignments, tests, case study analysis etc., of C1 and C2, the students should bring their own answer scripts (A4 size), graph sheets etc., required for such tests/assignments and these be stamped by the concerned department using their department seal at the time of conducting tests / assignment / work etc.
- f. The outline for continuous assessment activities for Component-I (C1) and Component-II (C2) of a course shall be as under.

Outline for continuous assessment activities for C1 and C2 **Activities**

Activities	C1	C2	Total Marks
Session Test	10% marks	10% marks	20
Seminars/Presentations/Activity	10% marks	-	10
Case study /Assignment / Field work / Project work etc.	-	10% marks	10
Total	20% marks	20% marks	40

- g. For practical course of full credits, Seminar shall not be compulsory. In its place, marks shall be awarded for Practical Record Maintenance.(the ratio is 50% : 50%)
- h. Conduct of Seminar, Case study / Assignment, etc. can be either in C1 or in C2 component at the convenience of the concerned teacher.
- i. The teachers concerned shall conduct test / seminar / case study, etc. The students should be informed about the modalities well in advance. The evaluated courses / assignments during component I (C1) and component II (C2) of assessment are immediately provided to the candidates after obtaining acknowledgement in the register by the concerned teachers(s) and maintained by the Chairman in the case of a University Post-Graduate Department and the Principal / Director in the case of affiliated institutions. Before commencement of the semester end examination, the evaluated test, assignment etc. of C1 and C2 shall be obtained back to maintain them till the announcement of the results of the examination of the concerned semester.
- j. The marks of the internal assessment shall be published on the notice board of the department / college for information of the students.
- k. The Internal assessment marks shall be communicated to the Registrar (Evaluation) at least 10 days before the commencement of the University examinations and the Registrar (E) shall have access to the records of such periodical assessments.
- l. There shall be no minimum in respect of internal assessment marks.
- m. Internal assessment marks may be recorded separately. A candidate who has failed or rejected the result, shall retain the internal assessment marks.

17. MINIMUM FOR A PASS:

1. No candidate shall be declared to have passed the Semester Examination as the case may be under each course/paper unless he/she obtains not less than 35% marks in written examination / practical examination and 40% marks in the aggregate of written / practical examination and internal assessment put together in each of the courses and 40% marks (including IA) in Project work and viva wherever prescribed.

2. A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as theory papers / practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each unit.
3. The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B+).
4. A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
5. The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
6. If a candidate fails in a subject, either in theory or in practical's, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's, separately) as stated above

18. CARRY OVER:

Candidates who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations. (A candidate who fails in a lower semester examination may go to the higher semester. However, No candidate shall be permitted to take the a) fifth semester examination unless he/she passes all courses/papers of the first semester examination and b) no candidate shall be permitted to take the sixth semester examination unless he/she passes all courses/papers of the first and second semester examinations. Similarly, no candidate shall be permitted to take the c) seventh semester examination unless he/she passes all papers of the first three semester examinations, and d) no candidate shall be permitted to take the 8th semester examination unless he/she passes all papers of the first four semesters examinations).

19. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

An alpha-sign grade, the eight point grading system, as described below may be adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programme and the corresponding overall alpha-sign grades. If some candidates exit at the completion of first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at

the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of

- Certificate in Arts/ Science/ Commerce
- Diploma in Arts/ Science/ Commerce
- Bachelor's Degree in Arts/ Science/ Commerce
- Bachelor's Degree with Honours in a Discipline/Subject

In addition to the above, successful candidates at the end of tenth semester of the integrated Master's Degree Programmes, shall also be classified on the basis of CGPA obtained in the ten semesters of the Programmes. Likewise, the successful candidates of one year or two semester's Master's Degree Programmes are also classified on the basis of CGPA of two semesters of the Master's Degree Programmes,

TABLE II: FINAL RESULT / GRADES DESCRIPTION

Semester GPA/ Program CGPA	Alpha-Sign / Letter Grade	Semester/Program % of Marks	Result / Class Description
9.00-10.00	O (Outstanding)	90.0-100	Outstanding
8.00-<9.00	A+ (Excellent)	80.0-<90.0	First Class Exemplary
7.00-<8.00	A (Very Good)	70.0-<80.0	First Class Distinction
6.00-<7.00	B+ (Good)	60.0-<70.0	First Class
5.50-<6.00	B (Above Average)	55.0-<60.0	High Second Class
5.00-<5.50	C (Average)	50.0-<55.0	Second Class
4.00-<5.00	P (Pass)	40.0-<50.0	Pass Class
Below 4.00	F (Fail)	Below 40	Fail/Reappear
Ab (Absent)	-	Absent	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in Appendix C:

20. REJECTION OF RESULTS:

- A candidate may be permitted to reject result of the whole examination of any semester. Rejection of result course/paper wise or subject wise shall not be permitted.
- The candidate who has rejected the result shall appear for the immediately following examination.
- The rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.
- Application for rejection of results along with the payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the College of study together with the original statement of marks within 30 days from the date of publication of the result.
- A candidate who rejects the result is eligible for only SGPA/CGPA or Class and not for ranking.

21. IMPROVEMENT OF RESULTS

- A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- The reappearance may be permitted during the period N+2 years (where N refers to duration of the program) without restricting it to the subsequent examination only.
- The student may be permitted to apply for improvement examination 45 days in advance of the pertinent semester examination whenever held.

- d. If a candidate passes in all the subjects in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the earlier result.
- e. A candidate who has appeared for improvement examination is eligible for class/CGPA only and not for ranking.
- f. Internal assessment (IA) marks shall be shown separately. A candidate who wants to improve the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the IA marks already obtained.
- g. A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.

22. TRANSFER OF ADMISSION:

Transfer of admissions are permissible only for odd semesters for students of other universities and within the University.

22.1 CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.

- a. His/her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfil the attendance requirements as per the University Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

22.2 CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.

- a. A Candidate migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters / years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.
- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfil the attendance requirements as per the University Regulation.
- d. The candidate who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

23. POWER TO REMOVE DIFFICULTIES

If any difficulty arises in giving effect to the provisions of these regulations, the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty. Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

24. REPEAL AND SAVINGS:

The existing Regulations governing three years Bachelor degree programmes in the faculties of Arts, Science and Commerce shall stand repealed. However, the above Regulations shall continue to be in force for the students who have been admitted to the course before the enforcement of this regulation.

TEMPLATE FOR IAT
INTERNAL ASSESSMENT TEST
BACHELOR OF COMMERCE - B.COM

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 20

SECTION-A
(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks.

(2 x 2= 4)

- 1.
- 2.
- 3.

SECTION- B
(Understanding and Applying)

II. Answer Any Two of the following questions. Each carries Eight marks.

(2 x 8= 16)

- 4.
- 5.
- 6.

APPEARANCE FOR THE EXAMINATION

A candidate shall be considered to have appeared for the examination only if he/ she has submitted the prescribed application for the examination along with the required fees to the University.

SEMESTER END EXAMINATION - TEMPLATE
BACHELOR OF COMMERCE - B.COM

Course Code:

Name of the Course:

Duration: 2.00 Hours

Total Marks: 60

SECTION-A
(Conceptual Questions)

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

SECTION- B
(Application Questions)

Answer any Four of the following question. Each question carries Five Marks. (4 x5= 20)

- 2.
- 3.
- 4.
- 5.
- 6.

SECTION- C
(Analyses and Understanding Questions)

Answer Any Two of the following question. Each question carries Twelve Marks. (2 x12= 24)

- 7.
- 8.
- 9.

SECTION- D
(Skill Development Questions)

Answer Any One of the following question, carries Six Marks. (1 x6= 06)

- 10.
- 11.

**NEW EDUCATION POLICY
INITIATIVES
CURRICULUM FRAMEWORK FOR
FOUR-YEAR UNDER GRADUATE
PROGRAM IN COMMERCE
B.COM – REGULAR**

B.COM – PROGRAM

Regulations for Bachelor of Commerce, Bachelor of Commerce with Honour,
B.Com (Hons) and Master of Commerce M.Com.

SEMESTER – I

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language -I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language -II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC-1	3+0+2	60	40	100	4
4	B.COM.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
5	B.COM.1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
6	B.COM.1.4	Digital Fluency/ Basics of Computer	SEC-SB	1+0+2	25	25	50	2
7	B.COM.1.5	Any one of the following: a. Accounting for Everyone b. Personal finance & Planning	OEC-1	3+0+0	60	40	100	3
8	B.COM.1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.COM.1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					385	315	700	25

SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language -I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	B.COM.2.1	Advanced Financial Accounting	DSC-4	3+0+2	60	40	100	4
13	B.COM.2.2	Business Mathematics OR Corporate Administration	DSC-5	3+0+2	60	40	100	4
14	B.COM.2.3	Law & Practice of Banking	DSC-6	4+0+0	60	40	100	4
15	B.COM.2.4	Environmental Studies	AECC	2+0+0	25	25	50	2
16	B.COM.2.5	Any one of the following: a. Investing in stock markets b. Innovation Management	OE-2	3+0+0	60	40	100	3
17	B.COM.2.6	Sports	SEC-VB	0+0+2	-	25	25	1
18	B.COM.2.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (B)					385	315	700	25

**EXIT OPTION WITH CERTIFICATION –
 WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS**

SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.COM.3.1	Corporate Accounting	DSC– 7	3+0+2	60	40	100	4
22	B.COM.3.2	Business Statistics	DSC – 8	3+0+2	60	40	100	4
23	B.COM.3.3	Cost Accounting	DSC – 9	3+0+2	60	40	100	4
24	B.COM.3.4	Artificial Intelligence	S EC	1+0+2	25	25	50	2
25	B.COM.3.5	Any one of the following: a. Project management b. Good Governance c. Advertising Skills d. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.COM.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.COM.3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUBTOTAL (C)					385	315	700	25

SEMESTER – IV

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
30	B.COM.4.1	Advanced Corporate Accounting	DSC – 10	3+0+2	60	40	100	4
31	B.COM.4.2	Costing Methods & Techniques	DSC – 11	3+0+2	60	40	100	4
32	B.COM.4.3	Business Regulatory Framework	DSC – 12	4+0+0	60	40	100	4
33	B.COM.4.4	Constitution of India	AECC	2+0+0	25	25	50	2
34	B.COM.4.5	Any one of the following: a. Risk Management b. Digital Marketing c. Creativity & Innovation d. Sustainable Development	OEC-4	3+0+0	60	40	100	3
35	B.COM.4.6	Sports	SEC-VB	0+0+2	-	25	25	1
36	B.COM.4.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (D)					385	315	700	25

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

SEMESTER – V

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	B.COM.5.1	Financial Management	DSC-13	3+1+0	60	40	100	4
38	B.COM.5.2	Income Tax Law and Practice-I	DSC-14	3+1+0	60	40	100	4
39	B.COM.5.3	Auditing and Assurance	DSC-15	4+0+0	60	40	100	4
40	B.COM.5.4	One Course from the Selected Elective Group-PI	DSE-1	3+0+2	60	40	100	3
41	B.COM.5.5	GST Law & Practice	VOC-1	2+0+2	60	40	100	3
42	B.COM.5.6	Cyber Security or some other SEC	SEC	1+0+2	25	25	50	2
43	B.COM.5.7	Internship	Intern -1	1+0+2	-	50	50	2
44	B.COM.5.8	Sports	SEC- VB	0+0+2	-	25	25	1
45	B.COM.5.9	NCC/NSS/R&R(S&G)/ Cultural	SEC- VB	0+0+2	-	25	25	1
SUB TOTAL (E)					325	325	650	24

SEMESTER – VI

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
46	B.COM.6.1	Management Accounting	DSC-16	3+0+2	60	40	100	4
47	B.COM.6.2	Income Tax Law and Practice -II	DSC-17	3+0+2	60	40	100	4
48	B.COM.6.3	Entrepreneurship Development	DSC-18	4+0+0	60	40	100	4
49	B.COM.6.4	One Course from the Selected Elective Group-P II	DSE -2	3+0+2	60	40	100	3
50	B.COM.6.5	Basics of Spread Sheet Modelling OR Report on Study of Start ups and Innovative Business Ideas	VOC-2	2+0+2	60	40	100	3
51	B.COM.6.6	Internship	Intern -2	0+0+2	-	50	50	2
52	B.COM.6.7	Professional Communication	SEC- SB	1+0+2	25	25	50	2
53	B.COM.6.8	Sports	SEC- VB	0+0+2	-	25	25	1
54	B.COM.6.9	NCC/NSS/R&R(S&G)/ Cultural	SEC- VB	0+0+2	-	25	25	1
SUB TOTAL (F)					325	325	650	24
GRAND TOTAL - DEGREE					2190	1910	4100	148

Students have to select dual electives out of the list of electives given in Fifth and Sixth Semester. Electives selected in the fifth semester should be continued in the sixth semester. However they can change the electives in the seventh semester. The electives selected in the seventh semester will continue in the eighth semester.

EXIT OPTION WITH BACHELOR DEGREE -ABILITY TO SOLVE COMPLEX PROBLEMS THAT ARE ILL-STRUCTURED REQUIRING MULTI-DISCIPLINARY SKILLS TO SOLVE THEM.

SEMESTER – VII

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
55	B.COM.7.1	International Business	DSC-19	4+0+0	60	40	100	4
56	B.COM.7.2	Advanced Business Statistics	DSC-20	3+0+2	60	40	100	4
57	B.COM.7.3	Advanced Financial Management	DSC-21	3+0+2	60	40	100	4
58	B.COM.7.4	One Course from the Selected Elective Group-PIII	DSE-3	3+1+0	60	40	100	3
59	B.COM.7.5	ERP Applications	VOC-3	2+0+2	60	40	100	3
60	B.COM.7.6	Research Methodology	RM -1	3+0+0	60	40	100	3
SUB TOTAL (G)					360	240	600	21

SEMESTER – VIII

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits	
61	B.COM.8.1	Financial Reporting	IND.AS	DSC-22	3+0+2	60	40	100	4
62	B.COM.8.2	Strategic Financial Management	DSC-23	4+0+0	60	40	100	4	
63	B.COM.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC-24	3+0+2	60	40	100	4	
64	B.COM.8.4	Managing Digital Platforms	VOC-4	2+0+2	60	40	100	3	
65	B.COM.8.5 Or	Research Projects/Internship with Viva – voce OR	-	-	120	80	200	6	
65	B.COM.8.5	Elective Paper (Two Courses from the Selected Elective Group - Paper IV & V)	DSE-4	2+0+2(P) 3+0+0(T)	60	40	100	3*	
66	B.COM.8.6		DSE-5	2+0+2(P) 3+0+0(T)	60	40	100	3*	
SUB TOTAL (H)					360	240	600	21	
DEGREE WITH HONOURS GRAND TOTAL OF (A+B+C+D+E+F+G+H)					2910	2390	5300	190	

*In lieu of the research Project, two additional elective papers/ Internship may be offered

Award of Bachelor of Commerce Degree with Honours, (With the completion of courses equal to a minimum of 180 credits)

BACHELOR DEGREE WITH HONORS – EXPERIENCE OF WORKPLACE PROBLEM SOLVING IN THE FORM OF INTERNSHIP OR RESEARCH EXPERIENCE
PREPARING FOR HIGHER EDUCATION OR ENTREPRENEURSHIP EXPERIENCE.

NOTES:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

AECC	: Ability Enhancement Compulsory Course
DSC ©	: Discipline Specific Core (Course)
SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
OEC	: Open Elective Course
DSE	: Discipline Specific Elective
SEE	: Semester End Examination
CIE	: Continuous Internal Evaluation
L+T+P	: Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students)

2 Hours of Practical Class is equal to 2 Hours of Teaching.

ELECTIVE GROUPS AND COURSES:

Discipline Specific Electives–V Semester						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind.AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

Discipline Specific Electives–VI Semester						
1	e-Business& Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	NewAge Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior& Marketing Research	Labour Laws& Practice	ICT Application in Business

Discipline Specific Electives–VII Semester						
1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics& Supply Chain Management	Strategic HRM	DBMS & SQL

Discipline Specific Electives–VII Semester						
1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning& Management	Services Marketing	Employee Welfare& Social Security	Artificial Intelligence & Machine Learning in Business

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.1 NAME OF THE COURSE: FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand the theoretical framework of accounting as well accounting standards. b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. e) Outline the emerging trends in the field of accounting.		
SYLLABUS:		HOURS
Module- 1: Theoretical Framework of Accounting		10
Introduction-Meaning and Scope of Accounting- Objectives of Accounting-Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS).		
Module -2: Financial Statements of Sole Proprietors		12
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet. Financial statement of Non-manufacturing Concerns, Statement of Profit and Loss and Balance sheet.		
Module.3: Consignment Accounts		12
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price- problem.		
Module.4: Royalty Accounts		14
Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.		

Module.5: Emerging Trends in Accounting	08
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- - Green Accounting-Human Resource Accounting, Inflation Accounting, Database Accounting. (Theory Only).	
Skill Developments Activities: 1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports. 2. Collect Annual Reports of sole proprietors and identify the different components. 3. Preparation of Pro-form invoice and accounts sales with imaginary figures. 4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures. 5. Identify latest innovations and developments in the field of accounting. 6. Any other activities, which are relevant to the course.	
Text Books: 1. Muninarayanappa. M and Nirmala. M (2021); Financial Accounting, Jayvee International Publications, Bangalore 2. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting. 3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13th Edition. 4. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi. 5. SPIyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 6. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition. 7. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition. 8. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. 9. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi. Note: Latest edition of text books may be used.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.2 NAME OF THE COURSE: MANAGEMENT PRINCIPLES AND APPLICATIONS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand and identify the different theories of organisations, which are relevant in the present context. b) Design and demonstrate the strategic plan for the attainment of organisational goals. c) Differentiate the different types of authority and chose the best one in the present context. d) Compare and chose the different types of motivation factors and leadership styles. e) Choose the best controlling techniques for better productivity of an organisation.		
SYLLABUS:		HOURS
Module 1: Introduction to Management		12
Introduction-Meaning and importance of Management-Managerial Functions-Essence of Mangership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.		
Module 2: Planning		12
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process.		
Module 3: Organizing		12
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
Module 4: Staffing and Leadership		12
Introduction-Staffing: Concept of Staffing-Staffing Process; Motivation: Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; Leadership: Concept- Importance-Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory,		

House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept-purpose-process-Oral and written communication-Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.

Module 5: Controlling and Coordination

08

Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.

Skill Development Activities:

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organisation and collect the information on types of planning adopted by them.
3. Visit any business organisation and collect different types of authority followed and also the draw the organizational structure.
4. Analyse the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities, which are relevant to the course.

Text Books:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. Rajkumar.S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore
4. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
5. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
6. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
7. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.3 NAME OF THE COURSE: PRINCIPLES OF MARKETING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to - Understand the basic concepts of marketing and assess the marketing environment. - Analyze the consumer behavior in the present scenario and marketing segmentation. - Discover the new product development & identify the factors affecting the price of a Product in the present context. - Judge the impact of promotional techniques on the customers & importance of channels of distribution. Outline the recent developments in the field of marketing.		
SYLLABUS:		HOURS
Module 1: Introduction to Marketing		12
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
Module 2: Consumer Behaviour & Market segmentation		12
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.		
Module 3: Product and Pricing		12
Product: Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.		
Module 4: Promotion and Distribution		12
Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors		

affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.

Module 5: Recent Developments in Marketing

08

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing, any other recent developments in Marketing.

Skill Development Activities:

- a. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers.
- b. Collect consumer behaviour towards home appliances in your locality.
- c. Visit any organisation and collect the information towards pricing of the products.
- d. Visit any wholesalers/Retailers, collect the role of them in marketing.
- e. Identify the recent developments in the field of marketing.
- f. Any other activities, which are relevant to the course.

Reference Materials

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Muninarayanappa. M and Rajkumar. S (2021); Principles of Marketing, Jayvee International Publications, Bangalore.
3. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
4. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
5. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
6. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
7. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
8. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
9. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
10. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.5 a.(Open Elective Course) NAME OF THE COURSE: ACCOUNTING FOR EVERYONE		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to 1. Analyse various terms used in accounting; 2. Make accounting entries and prepare cash book and other accounts necessary while running a business; 3. Prepare accounting equation of various business transactions; 4. Analyse information from company's annual report; 5. Comprehend the management reports of the company.		
SYLLABUS:		HOURS
Module 1: Introduction to Accounting		08 Hours
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
Module 2: Transactions and Recording of Transactions		08 Hours
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
Module 3: Preparation of Financial Statements		10 Hours
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
Module 4: Company Accounts		08 Hours
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		

Module 5: Management Reports	08 Hours
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.	
Skill Development Activities: 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis. 2. Prepare accounting equation by collecting necessary data from medium sized firm. 3. Prepare financial statements collecting necessary data from small business firms. 4. Collect the management reports of any large scale organisation and analyse the same. 5. Any other activities, which are relevant to the course.	
Text Books: 1. Nirmala. M, Anu Krishnamurthy and Satyanarayana (2021), Accounting for Everyone, Jayvee International Publications, Bangalore. 2. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC. 3. Muninarayanappa. M and Raghu V.N (2020), Accounting for Managers, Jayvee Publications, Bangalore. 4. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education. 5. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd. 6. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd. 7. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd. 8. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd. 9. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd. 10. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education. 11. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi Note: Latest edition of text books may be used.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.5 b.(Open Elective Course) NAME OF THE COURSE: : PERSONAL FINANCE AND PLANNING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to 1. Explain the meaning and appreciate the relevance of Financial Planning; 2. Familiarize with regard to the concept of Investment Planning and its methods; 3. Examine the scope and ways of Personal Tax Planning; 4. Analyze Insurance Planning and its relevance; 5. Develop an insight into retirement planning and its relevance.		
SYLLABUS:		HOURS
Module 1: Introduction to Financial Planning		10 Hours
Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.		
Module 2: Investment Planning		08 Hours
Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.		
Module 3: Personal Tax Planning		08 Hours
Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.		
Module 4: Insurance Planning		08 Hours
Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.		

Module 5: Retirement Benefits Planning	08 Hours
Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.	
Skill Development Activities: The learners are required to: 1. Perform electronic fund transfer through net-banking and UPI. 2. Identify certain Ponzi schemes in the market during the last few selected years. 3. Prepare tax planning of a hypothetical individual	
Text Books: 1. Nirmala. M and Nagarajan.G (2021), Personal Finance and Planning, Jayvee International Publications, Bangalore 2. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication. 3. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd. 4. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers. 5. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication. Note: Latest edition of text books may be used.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.1 NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand & compute the amount of claims for loss of stock & loss of Profit. b) Learn various methods of accounting for hire purchase transactions. c) Deal with the inter-departmental transfers and their accounting treatment. d) Demonstrate various accounting treatments for dependent & independent branches. e) Prepare financial statements from incomplete records.		
SYLLABUS:		HOURS
Module-1: Insurance Claims for Loss of Stock		10
Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods.		
Module - 2: Hire Purchase Accounting		10
Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – 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).		
Module -3: Departmental Accounts		12
Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet – Simple problems involving Inter Departmental Transfers at Cost Price (vertical form).		
Module-4: Branch Accounts		12
Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office –Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – Supply of goods at Cost Price and supply of goods at Invoice Price.		

Module -5: Conversion of Single-Entry System into Double Entry System	12
Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit & Loss and Balance Sheet.	
Skill Development Activities: 1. Identify the procedure & documentations involved in the insurance claims. 2. Collect hire purchase agreement and draft dummy hire purchase agreements with imaginary figures. 3. Identify the common expenditures of a departmental undertaking 4. Collect the procedure and documentations involved in the establishment of various branches. 5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system. 6. Any other activities, which are relevant to the course.	
Text Books: 1. Muninarayanappa. M and Raghu. V.N, Advanced Financial Accounting, Jayvee International Publications, Bangalore. 2. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting. 3. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi 4. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition. 6. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition. 7. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition. 8. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. 9. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi. Note: Latest edition of text books may be used.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.2 NAME OF THE COURSE: BUSINESS MATHEMATICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Class rooms lecture, tutorials, Group discussion, Seminar, Case studies.		
Course Outcomes: On successful completion Student will demonstrate: a) The application of equations to solve business problems. b) The Application AP and GP in solving business problems. c) The calculation of simple, compound interest and discounting of Bills of Exchange. d) The use of matrices in business. e) The Application of ratios and proportions to business.		
SYLLABUS:		HOURS
Module -1: Number system, Indices and Logarithms		12
Number System: Introduction – Natural numbers, Even numbers, Odd numbers, Integers, Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems). Indices- meaning-Basic laws of indices and their application for simplification. Logarithms- Laws of Logarithms-Common logarithms application of log table for simplification.		
Module-2: Theory of Equations:		12
Introduction – Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems-Application of equations to business.		
Module-3: Progressions		12
Meaning-Types of Progression-Arithmetic Progression – Finding the 'nth' term of AP and Sum to 'nth' term of AP. Insertion of Arithmetic Mean. Geometric Progression – Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems		
Module-4: Financial Mathematics		10
Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting-problems. Ratios and Proportions-Duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion – problems.		

Module-5: Matrices and Determinants	10
Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element – inverse – crammer's rule in two variables – problems	
Skill Development Activities: - Secondary overhead distribution using simultaneous equations method. - Demonstrate the application of matrices in solving business problems. - Narrate the use of AP and GP in solving commercial application problems. - Develop an Amortization Table for Loan Amount – EMI Calculation.	
Text Books: - Nirmala.M, Gurunath Rao Vaidya and Nirmala Joseph (2021); Business Mathematics, Jayvee International Publications, Bangalore. - Dr.Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand - Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash Publications - Saha: Mathematics for Cost Accountants, Central Publishers. - Azharuddin: Business Mathematics, Vikas Publishers. - R.S Bhardwaj: Mathematics for Economics & Business	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.2 NAME OF THE COURSE: CORPORATE ADMINISTRATION		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to u) Understand the framework of Companies Act of 2013 and different kind of companies. v) Identify the stages and documents involved in the formation of companies in India. w) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. y) Evaluate the role of liquidator in the process of winding up of the company.		
SYLLABUS:		HOURS
Module 1: Introduction to Company		12
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company-Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
Module 2: Formation of Companies		12
Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities–Administration.		
Module 3: Company Administration		12
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		

Module 4: Corporate Meetings	10
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum – Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
Module 5: Winding Up	10
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	
Skill Development Activities: 1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and Prepare the highlights of the same. 2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies. 3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same. 4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions. 5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report. 6. Any other activities, which are relevant to the course.	
Text Books: 1. Muninarayanappa. M and Harish. H (2021); Corporate Administration, Jayvee International Publications, Bangalore. 2. S.N Maheshwari, Elements of Corporate Law, HPH. 3. Balchandran, Business Law for Management, HPH 4. Dr. P.N. Reddy and H.R. Appanainah, Essentials of Company Law and Secretarial Practice, HPH. 5. K. Venkataramana, Corporate Administration, SHBP. 6. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand. 7. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication. 8. S.C. Kuchal, Company Law and Secretarial Practice. 9. S.C. Sharm, Business Law, I.K. International Publishers Note: Latest edition of text books may be used.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.3 NAME OF THE COURSE: LAW AND PRACTICE OF BANKING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to - Summarize the relationship between Banker & customer and different types of functions of banker. - Analyse the role, functions and duties of paying and collecting banker. - Make use of the procedure involved in opening and operating different accounts. - Examine the different types of negotiable instrument & their relevance in the present context. - Estimate possible developments in the banking sector in the upcoming days. .		
SYLLABUS:		HOURS
Module No. 1: Introduction to Banking		12
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.		
Module No. 2: Paying and Collecting Banker		12
Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
Module No. 3: Customers and Account Holders		10
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
Module No. 4: Negotiable Instruments		12
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.		

Module No. 5: Recent Developments in Banking	10
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.	
Skill Development Activities: 1. Refer RBI website and identify the different types of banks operating in India. 2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker. 3. Collect and fill dummy account opening forms as different types of customer. 4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques. 5. Identify and prepare report on pros and cons of recent development in the field of banking sector. 6. Any other activities, which are relevant to the course.	
Text Books: 1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore. 2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition 3. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications 4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition 5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition. 6. Dr. Alice Mani (2015), Banking Law and Operation, SBH. Note: Latest edition of text books may be used.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.4 a (Open Elective Course) Name of the Course: INVESTING IN STOCK MARKETS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to 1. Explain the basics of investing in the stock market, the investment environment as well as risk & return; 2. Analyse Indian securities market; 3. Examine EIC framework and conduct fundamental analysis; 4. Perform technical analysis; 5. Invest in mutual funds market.		
SYLLABUS:		HOURS
Module 1: Basics of Investing		10 Hours
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment -Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
Module 2: Fundamental Analysis		08 Hours
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
Module 3: Technical Analysis		08 Hours
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.		
Module 4: Indian Stock Market		08 Hours
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.		
Module 5: Investing in Mutual Funds		08 Hours
Concept and background on Mutual Funds: Advantages, Disadvantages of		

investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Skill Development Activities:

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

Text Books:

1. Nirmala M and Shobha T.S (2021), Investing in Stock Markets, Jayvee International Publications, Bangalore.
2. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
3. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
4. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
5. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.4 b (Open Elective Course) Name of the Course: INNOVATION MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to 1 The students can be able to defining types and patterns of innovation. 2 Search of the sources of innovation and ideas generating. 3 Students can be able to defining innovation-related strategic decisions within organizations. 4 Managing the processes of new product development. 5 Developing the paths of cooperation for innovation-based projects.		
SYLLABUS:		HOURS
Module 1: Exploring Innovations		10 Hours
Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.		
Module 2: Application of Innovation		10 Hours
Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.		
Module 3: Marketing Innovation Products		10 Hours
Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOOG-role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Start-up India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.		
Module 4: Evaluation of Innovation		08 Hours
Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business-challenges and opportunities, Social Justice. Public Interest Litigation and writs-challenges and opportunities for business.		
Module-V: Innovation in Reality		04 Hours
Mind-set, Lateral thinking, Out of Box Approach, Creativity, Innovation for Problem Solving.		

Skill Development Activities:

- 1 Make students apply their knowledge on innovation and innovation dynamics to real case.
- 2 Make students work on their teamwork skills.
- 3 Make students develop their online collaborative working skills and learn how to use some of the appropriate tools to that extent.
- 4 Make students develop their data collection and analysis skills.

Text Books:

1. Nagarajan & Raj Kumar S ;(2021) Innovation Management; Jayvee International Publications; Ist Edition,
2. Phillips, J. J., & Phillips, P. P. (2018). Using Design-Thinking in Your Innovation Projects. Journal for Quality & Participation, 41(3), 12–15.
3. Culture, Innovation, and Growth Dynamics by Elias G. Carayannis; Ali Pirzadeh; Denisa Popescu
4. Schoemaker, P. J. H., Heaton, S., & Teece, D. (2018). Innovation, Dynamic Capabilities, and Leadership. California Management Review, 61(1), 15–42.
5. The Oxford handbook of group creativity and innovation. (2019). Oxford University Press.

Note: Latest edition of text books may be used.

NATIONAL EDUCATION POLICY 2020

Key features:

- ❖ **Multi-disciplinary and holistic education system.**
- ❖ **Flexibility, mobility, competitiveness and freedom to choose.**
- ❖ **Multiple Entry-Exit options.**
- ❖ **Students centric learning system.**
- ❖ **Transformative education system.**

Experiential Learning:

- **Focus on experiential, inquiry and discovery based teaching learning methods.**
- **Arts, Sports and story-telling and ICT integrated pedagogy**
- **Promoting peer tutoring as voluntary and joyful activity under the supervision of teachers.**

Promotion of peer tutoring:

- ✓ **Promoting peer tutoring as voluntary and joyful activity under the supervision of teachers.**
- ✓ **No hard separation between curricular co-curricular and extracurricular area.**

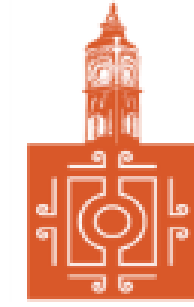
Bagless days:

- **Bagless days to be scheduled in academic Calendar.**

Use and integration of technology:

- **Integration of technology enable pedagogy in classes 6-12**

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BE BOUNDLESS



BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(Semester Scheme with Multiple Entry and Exit Options for

Under Graduate Course- as per NEP 2020)

Revised Syllabus for

B. COM - REGULAR

2022-23 onwards

DEPARTMENT OF COMMERCE

Central College Campus, Dr. Ambedkar Veedhi, Bengaluru-560001

B.COM - REGULAR

SYLLABUS FRAMED ACCORDING TO THE
NATIONAL EDUCATIONAL POLICY

(NEP 2020)

ACADEMIC YEAR 2022-23 ONWARDS



**PROCEEDINGS OF UG BOS MEETING OF –
B.COM, B.COM (DATA
ANALYTICS/INSURANCE/A&F/LSCM/TTM/TAX
PROCEDURE/VOCATIONAL/BF) COURSES**

Proceedings of the BOS – UG – B.Com, B.Com (Data Analytics/IAS/A&F/LSCM/TTM/Tax Procedure/Vocational/BF) courses for the academic year 2022 – 2023 meeting held on 14th October 2022, at the Department of Commerce, PK Block, Bengaluru City University, Bengaluru-560009 at 11:00 A.M. The Board has reviewed and approved the course matrix and syllabus of first four semesters of the above mentioned courses. The board authorized the chairman to make the necessary changes and get the approval for the same.

MEMBERS PRESENT:

- | | |
|--|----------|
| 1. Dr.M Muniraju, Chairman & Dean, Dept of Commerce | Chairman |
| 2. Dr. K R Jalaja, Associate Professor, Dept. of Commerce, BCU, | Member |
| 3. Dr. Sarvamangala, Associate Professor, Dept. of Commerce, BU | Member |
| 4. Dr. Nagaraj.N, Professor, Dept of Commerce, University of Mysore | Member |
| 5. Dr. Y. Muniraju, Professor in Commerce, Mangalore University | Member |
| 6. Dr.D Channappa, Chairman and Professor, Osmania University | Member |
| 7. Dr.R.Parvathi, Principal, VET first Grade College, Bangalore | Member |
| 8. Dr.D Raja Jebasingh,Vice Principal, St. Joseph's Commerce College | Member |
| 9. Dr.B.G.Bhasakara, Principal, Vivekananda Degree College | Member |
| 10. Dr.Padmaja P V, Principal, MLA Academy of Higher Learning | Member |
| 11. Dr.S N Venkatesh, Principal, RVD College | Member |
| 12. Dr.S.Harish, Principal, Vijaya Evening College | Member |

CO-OPTED MEMBERS

13. Dr. Bhavani H, Head,
Dept. of Commerce, M L A First Garde College for Women,
14. Prof. Gururaj Rao, Associate Professor, Vijaya College
15. Dr. Swaminathan, Associate Professor, GFGC, Malleswaram
16. Dr. Srihari, Associate Professor, SSMRV College, Bengaluru
17. Dr. Nagaraj C, Associate Professor, GFGC, Yelahanka
18. Ms. Priya Srinivas, Assistant Professor, BMS College of Management

Chairman BOS

**NEW EDUCATION POLICY
2020
CURRICULUM FRAMEWORK FOR
FOUR-YEAR UNDERGRADUATE
PROGRAM IN COMMERCE
B.COM – REGULAR**

B.COM – PROGRAM

Regulations for Bachelor of Commerce, Bachelor of Commerce with B.Com Honours.

SEMESTER – I

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language -I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language -II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC-1	3+0+2	60	40	100	4
4	B.COM.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
5	B.COM.1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
6	B.COM.1.4	Digital Fluency/ Basics of Computer	SEC-SB	1+0+2	30	20	50	2
7	B.COM.1.5	Any one of the following: a. Accounting for Everyone b. Personal finance & Planning	OEC-1	3+0+0	60	40	100	3
8	B.COM.1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.COM.1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					390	310	700	25

SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language -I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	B.COM.2.1	Advanced Financial Accounting	DSC-4	3+0+2	60	40	100	4
13	B.COM.2.2	Business Mathematics OR Corporate Administration	DSC-5	3+0+2	60	40	100	4
14	B.COM.2.3	Law & Practice of Banking	DSC-6	4+0+0	60	40	100	4
15	B.COM.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
16	B.COM.2.5	Any one of the following: a. Investing in stock markets b. Innovation Management	OEC-2	3+0+0	60	40	100	3
17	B.COM.2.6	Sports	SEC-VB	0+0+2	-	25	25	1
18	B.COM.2.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (B)					390	310	700	25

**EXIT OPTION WITH CERTIFICATION –
WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS**

SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.COM.3.1	Corporate Accounting	DSC– 7	3+0+2	60	40	100	4
22	B.COM.3.2	Business Statistics	DSC – 8	3+0+2	60	40	100	4
23	B.COM.3.3	Cost Accounting	DSC – 9	3+0+2	60	40	100	4
24	B.COM.3.4	Financial Education & Investment Awareness	S EC	1+0+2	30	20	50	2
25	B.COM.3.5	Any one of the following: a. Advertising Skills b. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.COM.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.COM.3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUBTOTAL (C)					390	310	700	25

SEMESTER – IV

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
30	B.COM.4.1	Advanced Corporate Accounting	DSC – 10	3+0+2	60	40	100	4
31	B.COM.4.2	Costing Methods & Techniques	DSC – 11	3+0+2	60	40	100	4
32	B.COM.4.3	Business Regulatory Framework	DSC – 12	4+0+0	60	40	100	4
33	B.COM.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
34	B.COM.4.5	Any one of the following: a. Banking Operations b. Principles of Event Management	OEC-4	3+0+0	60	40	100	3
35	B.COM.4.6	Sports	SEC-VB	0+0+2	-	25	25	1
36	B.COM.4.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (D)					390	310	700	25

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

SEMESTER – V

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	B.COM.5.1	Financial Management	DSC-13	3+1+0	60	40	100	4
38	B.COM.5.2	Income Tax Law and Practice-I	DSC-14	3+1+0	60	40	100	4
39	B.COM. 5.3	Auditing and Assurance	DSC-15	4+0+0	60	40	100	4
40	B.COM.5.4	One Course from the Selected Elective Group-PI	DSE-1	3+0+2	60	40	100	3
41	B.COM.5.5	GST- Law & Practice	VOC-1	2+0+2	60	40	100	3
42	B.COM.5.6	Internship	Intern -1	1+0+2	-	50	50	2
43	B.COM.5.7	Cyber Security or some other SEC	SEC	1+0+2	30	20	50	2
44	B.COM.5.8	Sports	SEC– VB	0+0+2	-	25	25	1
45	B.COM.5.9	NCC/NSS/R&R(S&G)/ Cultural	SEC– VB	0+0+2	-	25	25	1
SUB TOTAL (E)					330	320	650	24

SEMESTER – VI

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
46	B.COM.6.1	Management Accounting	DSC-16	3+0+2	60	40	100	4
47	B.COM.6.2	Income Tax Law and Practice -II	DSC-17	3+0+2	60	40	100	4
48	B.COM.6.3	Entrepreneurship Development	DSC-18	4+0+0	60	40	100	4
49	B.COM.6.4	One Course from the Selected Elective Group-PII	DSE-2	3+0+2	60	40	100	3
50	B.COM.6.5	Basics of Spread Sheet Modelling OR Report on Study of Start -ups and Innovative Business Ideas	VOC-2	2+0+2	60	40	100	3
51	B.COM.6.6	Internship	Intern -2	0+0+2	-	50	50	2
52	B.COM.6.7	Professional Communication	SEC- SB	1+0+2	30	20	50	2
53	B.COM.6.8	Sports	SEC– VB	0+0+2	-	25	25	1
54	B.COM.6.9	NCC/NSS/R&R(S&G)/ Cultural	SEC– VB	0+0+2	-	25	25	1
SUB TOTAL (F)					330	320	650	24
GRAND TOTAL – DEGREE					2220	1880	4100	148

Students have to select dual electives out of the list of electives given in Fifth and Sixth Semester. Electives selected in the fifth semester should be continued in the sixth semester. However, they can change the electives in the seventh semester. The electives selected in the seventh semester will continue in the eighth semester.

EXIT OPTION WITH BACHELOR DEGREE -ABILITY TO SOLVE COMPLEX PROBLEMS THAT ARE ILL-STRUCTURED REQUIRING MULTI-DISCIPLINARY SKILLS TO SOLVE THEM.

SEMESTER – VII

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
55	B.COM.7.1	International Business	DSC-19	4+0+0	60	40	100	4
56	B.COM.7.2	Advanced Business Statistics	DSC-20	3+0+2	60	40	100	4
57	B.COM.7.3	Advanced Financial Management	DSC-21	3+0+2	60	40	100	4
58	B.COM.7.4	One Course from the Selected Elective Group-PIII	DSE-3	3+1+0	60	40	100	3
59	B.COM.7.5	ERP Applications	VOC-3	2+0+2	60	40	100	3
60	B.COM.7.6	Research Methodology	RM-1	3+0+0	60	40	100	3
SUB TOTAL (G)					360	240	600	21

SEMESTER – VIII

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
61	B.COM.8.1	Financial Reporting- IND.AS	DSC-22	3+0+2	60	40	100	4
62	B.COM.8.2	Strategic Financial Management	DSC-23	4+0+0	60	40	100	4
63	B.COM.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC-24	3+0+2	60	40	100	4
64	B.COM.8.4	Managing Digital Platforms	VOC-4	2+0+2	60	40	100	3
65	B.COM.8.5 Or	Research Projects/Internship with Viva – voce	-	-	120	80	200	6
65	B.COM.8.5	OR Elective Paper (Two Courses from the Selected	DSE-4	2+0+2(P) 3+0+0(T)	60	40	100	3*
66	B.COM.8.6	Elective Group - Paper IV & V)	DSE-5	2+0+2(P) 3+0+0(T)	60	40	100	3*
SUB TOTAL (H)					360	240	600	21
DEGREE WITH HONOURS GRAND TOTAL OF (A+B+C+D+E+F+G+H)					2940	2360	5300	190

*In lieu of the research Project, two additional elective papers/ Internship may be offered

Award of Bachelor of Commerce Degree with Honours, (With the completion of courses equal to a minimum of 180 credits)

BACHELOR'S DEGREE WITH HONORS – EXPERIENCE OF WORKPLACE PROBLEMSOLVING IN THE FORM OF INTERNSHIP OR RESEARCH EXPERIENCE PREPARING FOR HIGHER EDUCATION OR ENTREPRENEURSHIP EXPERIENCE.

NOTES:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

AECC	: Ability Enhancement Compulsory Course
DSC ©	: Discipline Specific Core (Course)
SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
OEC	: Open Elective Course
DSE	: Discipline Specific Elective
SEE	: Semester End Examination
CIE	: Continuous Internal Evaluation
L+T+P	: Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students)

2 Hours of Practical Class is equal to 2 Hours of Teaching.

ELECTIVE GROUPS AND COURSES:

Discipline Specific Electives–V Semester						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind.AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

Discipline Specific Electives–VI Semester						
1	e-Business& Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior& Marketing Research	Labour Laws& Practice	ICT Application in Business

Discipline Specific Electives–VII Semester						
1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics& Supply Chain Management	Strategic HRM	DBMS & SQL

Discipline Specific Electives–VII Semester						
1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning& Management	Services Marketing	Employee Welfare& Social Security	Artificial Intelligence & Machine Learning in Business

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.1 NAME OF THE COURSE: FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: Course Outcomes: On successful completion of the course, the students will be able to - Understand the theoretical framework of accounting as well as accounting standards. - Demonstrate the ability to prepare financial statement of manufacturing and nonmanufacturing entities of sole proprietors. - Workout the accounting treatments for consignment transactions & events in the books of consignor and consignee. - Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. - Demonstrate various accounting treatments for dependent and independent branches		
SYLLABUS:		HOURS
Module- 1: Theoretical Framework of Accounting		08
Introduction-Meaning and Scope of Accounting- Objectives of Accounting-Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS)-Theory, Accounting equations, Problems on Accounting Equations		
Module -2: Financial Statements of Sole Proprietary Concerns		12
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet - problems		
Module. 3: Consignment Accounts		12
Introduction – Meaning – 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- problems.		
Module.4: Royalty Accounts		12
Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee only – Journal Entries and Ledger Accounts including minimum rent account. (Sub-lease and lessor books excluded)- problems		

Module.5: Branch Accounts	12
Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office – Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – Problems	
Skill Development Activities: 1. Collect Annual Financial Statements of sole proprietary concerns and identify accounting concepts and conventions followed in the preparation of the annual financial statements. 2. Preparation of Pro-form invoice and accounts sales with imaginary figures. 3. Prepare Royalty table with imaginary figures. 4. Prepare Branch Account with imaginary figures	
Books for Reference: 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition. 2. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi. 3. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition. 5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition. 6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. 7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.2 NAME OF THE COURSE: MANAGEMENT PRINCIPLES AND APPLICATIONS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Bring out the relevance of F W Taylor's view on management in today's knowledge era. - Design strategic plans for various organisations for the attainment of organisational goals. - Differentiate between the different types of organisational structures and authority and identify the best one for an MNC. - Compare the different types of leadership styles. - Identify a few control techniques for better productivity of an organisation.		
SYLLABUS:		HOURS
Module 1: Introduction to Management		12
Introduction-Meaning and importance of Management - Functions of Management -Role of Managers - Management Thoughts of: F W Taylor, Peter F Drucker and Henry Fayol (only). Fourteen principles of Management.		
Module 2: Planning		8
Planning -Meaning -Nature-Purpose-Types of plans-Planning process- Limitations of Planning. Decision-making -Meaning - Importance - Decision making Process; SWOC Analysis.		
Module 3: Organizing		14
Organising - Meaning, Process and Principles of Organizing; Authority- Types of authority, Centralization and Decentralization of Authority-Meaning, Advantages and Disadvantages; Span of Management; Delegation of authority (meaning only). Types of Organisational Structures – Traditional Forms -Line, Line and staff, Functional, Matrix organization structure, Committee (concepts only), Modern Forms - Bureaucratic, Horizontal, Network Organisations, Virtual Organisations, Free form organisations (concepts only)		
Module 4: Staffing and Leading		14

Staffing-Meaning - Staffing Process (Recruitment and Selection Process only). Motivation: Meaning and Importance of Motivation, Extrinsic and intrinsic motivation; Theories of motivation- Maslow's Need-Hierarchy Theory, Herzberg's Two-factor Theory; Leadership: Meaning- Importance -Styles of Leadership-Autocratic, Democratic, Benevolent, Free Reign, Transactional leadership, Transformational Leadership, Transforming Leadership (concepts only); Communication: Meaning and types -Oral and written communication - Formal and informal communication -Barriers to communication- Measures to overcome barriers to communication.	
Module 5: Coordination and Controlling	08
Coordination: Meaning- Importance-Principles of Coordination. Control: Meaning- Process- Limitations - Principles of Effective Control- Techniques of control – PERT/CPM (Only concepts), Emerging issues in Management; (Theory Only)	
Skill Development Activities: 1. Collect the photographs and biodata of any three leading contributors of management thoughts. 2. List out the different plans at the strategic, tactical and operational levels of an organisation. 3. Draw a organisational chart showing the flow of authority and responsibility followed in any organization. 4. Analyse the different leadership styles of any five companies from different sectors. 5. Identify the controlling mechanism used in a manufacturing firm.	
Books for Reference: 1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition. 2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition. 3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition. 4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books 5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition. 6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill. 7. Rajkumar.S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.3 NAME OF THE COURSE: PRINCIPLES OF MARKETING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the basic concepts of marketing and assess the marketing environment. - Discover the new product development & identify the factors affecting the price of a Product in the present context. - Judge the impact of promotional techniques on the customers & importance of channels of distribution. - Outline the recent developments in the field of marketing. - Analyze the consumer behavior in the present scenario and marketing segmentation		
SYLLABUS:		HOURS
Module 1: Introduction to Marketing		12
Marketing: Introduction- Meaning- Nature - Scope-Importance of Marketing; Concepts & Approaches of Marketing; Concept of Need-Want-Demand - Customer Value - Customer Creation; Differences between Selling vs. Marketing; Marketing Management (concept only). Marketing Environment: Meaning-importance-Micro and Macro Environment in Marketing. Marketing Mix – Product – Price - Place & Promotion (in brief)		
Module 2: Consumer Behaviour & Market Segmentation		12
Consumer Behaviour: Meaning and importance of consumer behaviour-Consumer buying decision process; Factors influencing consumer buying behavior. Market Segmentation: Meaning, importance and bases of market segmentation.		
Module 3: Product and Pricing		12
Product: Meaning and features - Product classification- Concept of product line, product mix, Branding, Packaging and labelling; Product Life Cycle – meaning and Stages in Product Life Cycle - New product Development- Meaning and stages in NPD Pricing: Meaning and Significance; Factors affecting price of a product; Types of Pricing and pricing strategies.		
Module 4: Promotion and Distribution		12
Promotion: Meaning and importance of promotion; Promotion Mix - Advertising, personal selling, sales promotion, publicity & public relations and their distinctive characteristics; Factors affecting promotion mix decisions. Distribution: Meaning and types of channels of distribution, Factors affecting choice of distribution channel.		

Module 5: Recent Developments in Marketing	08
Online marketing, direct marketing, services marketing, green marketing, Rural marketing; Search Engine Marketing-Mobile Marketing- Social Media Marketing-Email Marketing-Network Marketing (concepts only).	
Skill Development Activities: - Analyse the consumer behaviour of people in your locality and identify their needs, wants & purchasing power as customers. - Collect information on consumer behaviour towards home appliances in your locality. - Visit any departmental store and collect the information on quantity pricing (Eg: one unit vs. multiple units or 1 kg vs. 5, 10 or 100 kgs.) of any two home consumption products. - Develop a logo, Tag line and an advertisement for your own clothing brand. - Identify some of the recent promotion strategies adopted by a few large companies. - List out the salient features of a good advertisement copy.	
Books for Reference : - Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education. - Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition. - Kumar Arun & Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition - Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition. - Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education - William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education. - Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi. - Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning. - Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.5 a.(Open Elective Course) NAME OF THE COURSE: ACCOUNTING FOR EVERYONE		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Analyse various terms used in accounting. - Understand the procedure for recording the transaction. - Learn posting the journal entry to ledger - Prepare ledger accounts and cash books. - Demonstrate the ability to prepare final accounts		
SYLLABUS:		HOURS
Module 1: Introduction to Accounting		08 Hours
Accounting: Meaning, Importance and objectives of Accounting, Concepts and Convention of Accounting. Accounting Information: Meaning, Users, Sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure, Income, Revenue, Profit, Loss, Concept of revenue and Capital; Debit, Credit, Accounting Year, Financial Year. Accounting Equations – Simple Problems on Accounting Equation.		
Module 2: Recording of Transactions		12 Hours
Features of recordable transactions and events, Recording of Transactions; Types of Accounts - Personal account, Real Account and Nominal Account ; Golden Rules of Accounting-Rules for Debit and Credit; Double Entry System, Journalizing transactions (Simple Problems on Journal Entries of Sole Proprietorship Concern)		
Module 3: Preparation of Ledger Accounts and Cash Book		12 Hours
Ledger – Meaning of Ledger, Format of Ledger Account, Preparation of Ledger Accounts (Simple Problems on Journalising the transactions and posting in Ledger Accounts), Cash Book -Meaning of Cash Book, Posting of transactions in cash book. (Simple Problems on Simple Cash Book)		
Module 4: Preparation of Final Accounts		10 Hours
Preparation of Trial Balance and Final Accounts. (Simple problems on Trial Balance, Trading, Profit and Loss Accounts and Balance Sheet with T-format).		

Skill Development Activities:

1. Write an accounting equation using Imaginary figures.
2. Prepare final accounts collecting necessary data from small business firms.
3. Prepare a Trial Balance with Imaginary Figures.
4. Prepare a simple Cash Book with imaginary transactions.
5. Pass any five journal entries with imaginary transactions for Sole proprietary concern.

Books for Reference:

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Bookkeeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.5 b.(Open Elective Course) NAME OF THE COURSE: PERSONAL FINANCE AND PLANNING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Explain the meaning and appreciate the relevance of Financial Planning b. Comprehend the concept of Investment Planning and its methods c. Examine the scope and ways of Personal Tax Planning. d. Analyze Insurance Planning and its relevance e. Develop an insight into retirement planning and its relevance.		
SYLLABUS:		HOURS
Module 1: Introduction to Financial Planning		08 Hours
Financial goals, steps in financial planning, time value of money, personal loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline.		
Module 2: Investment Planning		12 Hours
Meaning, process and objectives of investment, Concept and measurement of return & risk, Types of return: Income and capital appreciation Different investment avenues: Corporate Securities, Bank deposits, Company deposits, Post Office Savings Schemes, Government Securities, Insurance Schemes, Provident Fund, Pension loans, Mutual fund, Commodities, Foreign currency, Real estate, Paintings and Antiques, Gold and Bullion, Chits and Nidhi, Exchange Traded Funds (ETF).		
Module 3: Personal Tax Planning		10 Hours
Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals (U/s 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA, 80 U) from Gross Total Income (Theory Only). Tax avoidance versus tax evasion.		
Module 4: Retirement Planning		12 Hours
Retirement Planning Goals, Process of retirement planning, Pension plans available in India, New Pension Scheme, Provident Fund: Employee Provident Fund (EPF) and Public Provident Fund (PPF). Deductions available under the Income Tax Act, 1961 for retirement plans. (Theory Only)		

Skill Development Activities:

1. Design a portfolio using any five assets with imaginary figures.
2. Identify different types / classes of mutual funds available in India
3. List out any six insurance schemes in India.
4. List out the deductions available under the Income Tax Act, 1961 for retirement plans.

Reference Books:

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
4. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.1 NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Understand & compute the amount of claims for loss of stock & loss of Profit. - Learn various methods of accounting for hire purchase transactions. - Deal with the inter-departmental transfers and their accounting treatment. - Prepare financial statements from incomplete records. - Outline the emerging trends in the field of accounting		
SYLLABUS:		HOURS
Module-1: Insurance Claims for Loss of Stock		12
Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods-Problems		
Module - 2: Hire Purchase Accounting		12
Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)-Problems		
Module -3: Departmental Accounts		12
Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet – Simple problems involving Inter Departmental Transfers at Cost Price (vertical form)-Problems		
Module-4: Conversion of Single-Entry System into Double Entry System		12
Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit & Loss and Balance Sheet-Problems		

Module -5: Emerging Trends in Accounting	08
Digital transformation of Accounting – Big Data Analytics in Accounting- Cloud Computing in accounting- Green Accounting- Human Resource Accounting, Inflation Accounting, Database Accounting (Meaning and Features only)	
Skill Development Activities: 1. Identify the procedure & documentations involved in the insurance claims. 2. Prepare the purchase table with imaginary figures. 3. Identify the common expenditures of a departmental undertaking 4. Identify latest innovations and developments in the field of accounting. 5. Prepare a Memorandum Trading Account with imaginary figures. 6. Identify the latest accounting trends.	
Reference Books: 1. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6thEdition. 2. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors 3. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi 4. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition. 6. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition. 7. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.2 NAME OF THE COURSE: BUSINESS MATHEMATICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies.		
Course Outcomes: On successful completion, the students will be able to demonstrate: - The application of equations to solve business problems. - The Application AP and GP in solving business problems. - The calculation of simple, compound interest and discounting of Bills of Exchange. - The use of matrices in business. - The Application of ratios and proportions to business.		
SYLLABUS:		HOURS
Module -1: Number System and Indices		12
Number System: Meaning– Natural numbers, Even numbers, Odd numbers, Integers, Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems). Indices- Meaning-Basic laws of indices and their application for simplification (Simple Problems)		
Module-2: Theory of Equations:		12
Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems-Application of equations to business.		
Module-3: Progressions		12
Meaning-Types of Progression-Arithmetic Progression – Finding the 'nth' term of AP and Sum to 'nth' term of AP. Insertion of Arithmetic Mean. Geometric Progression – Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems		
Module-4: Financial Mathematics		10
Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting-problems. Ratios and Proportions-Duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion – problems.		

Module-5: Matrices and Determinants	10
Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element – inverse – crammer's rule in two variables – problems	
Skill Development Activities: - Secondary overhead distribution using simultaneous equations method. - Demonstrate the application of matrices in solving business problems. - Narrate the use of AP and GP in solving commercial application problems. - Develop an Amortization Table for Loan Amount – EMI Calculation.	
Books for reference: - Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand - Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash Publications - Saha: Mathematics for Cost Accountants, Central Publishers. - Azharuddin: Business Mathematics, Vikas Publishers. - R.S Bhardwaj: Mathematics for Economics & Business	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.2 NAME OF THE COURSE: CORPORATE ADMINISTRATION		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the framework of Companies Act of 2013 and different kind of companies. - Identify the stages and documents involved in the formation of companies in India. - Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. - Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. - Evaluate the role of liquidator in the process of winding up of the company.		
SYLLABUS:		HOURS
Module 1: Introduction to Company		12
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company-Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
Module 2: Formation of Companies		12
Meaning- Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features – Legal Formalities – Administration.		
Module 3: Company Administration		12
Meaning- Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities& Removal or dismissal.		

Module 4: Corporate Meetings	10
Corporate meetings: Meaning- types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
Module 5: Winding Up	10
Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator.	
Skill Development Activities: 1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and Prepare the highlights of the same. 2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies. 3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same. 4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions. 5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.	
Books for Reference: 1. S.N Maheshwari, Elements of Corporate Law, HPH. 2. Balachandran, Business Law for Management, HPH 3. Dr. P.N. Reddy and H.R. Appannaiah, Essentials of Company Law and Secretarial Practice, HPH. 4. K. Venkataramana, Corporate Administration, SHBP. 5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand. 6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication. 7. S.C. Kuchal, Company Law and Secretarial Practice. 8. S.C. Sharm, Business Law, I.K. International Publishers	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.3 NAME OF THE COURSE: LAW AND PRACTICE OF BANKING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Summarize the relationship between Banker & customer and different types of functions of banker. - Analyse the role, functions and duties of paying and collecting banker. - Make use of the procedure involved in opening and operating different accounts. - Examine the different types of negotiable instrument & their relevance in the present context. - Estimate possible developments in the banking sector in the upcoming days. .		
SYLLABUS:		HOURS
Module No. 1: Introduction to Banking		12
Introduction to Banking: Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Banker and Customer Relationship (General and special relationship) - Types of Banks in India. RBI: Role & Functions, Credit Control measures of RBI.		
Module No. 2: Paying and Collecting Banker		12
Paying banker: Meaning – Duties and responsibilities of paying banker - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques. Collecting Banker: Meaning – Legal status of collecting banker - Holder for value - Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
Module No. 3: Customers and Account Holders		10
Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders - Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
Module No. 4: Negotiable Instruments		12
Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Meaning – Essentials of endorsement - Kinds of Endorsement –		

Module No. 5: Recent Developments in Banking	10
New technologies in Banking – E-services – Debit and Credit cards -Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Smallbanks- Payment banks- Digital Wallet-Crypto currency- Mobile banking-E-payments - E-money; - KYC norms – Basel Norms	
Skill Development Activities: 1. Refer RBI website and identify the different types of banks operating in India. 2. Collect and fill dummy account opening form for a savings account of any bank. 3. Draft specimen of Negotiable instruments: Bill of exchange, Promissory Notes and Cheques. 4. Identify and prepare report on recent development in the field of banking. 5. Collect and fill dummy RTGS/ NEFT Form of any bank.	
Books for Reference: 1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore. 2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition 3. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications 4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition 5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition. 6. Dr. Alice Mani (2015), Banking Law and Operation, SBH.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.5 a (Open Elective Course) Name of the Course: INVESTING IN STOCK MARKETS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & field work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Explain the basics of investing in the stock market. b. Differentiate between Primary and Secondary Market. c. Understand different methods of issue of shares. d. Understand the different methods of pricing the issue of shares. e. Understand Demat A/c and Depository Participants managing Demat A/c.		
SYLLABUS:		HOURS
Module 1: Indian Stock Market		08 Hours
Introduction to Indian Stock Markets, History, Organization, Governing body, Functions of stock Exchange, Players in Stock Market, SEBI – Objectives, Role and Powers.		
Module 2: Investing in Primary and Secondary Markets		12 Hours
Meaning, Objectives, Scope, and Functions of Primary and Secondary Markets- Difference between Primary and Secondary Market, Methods of issue of shares in primary market, methods of pricing the issue of shares in primary market, Listing of shares.		
Module 3: Trading in Stock Market		14 Hours
Broker -Meaning, Role and Responsibilities, Brokerage charges. Trading & Settlement - Procedure for Trading – Buying Order, Sell Order, Long and Short Positions, Bid and Ask Price, Volume, Stop Loss; Types of Trading – Online Trading and Offline Trading.		
Module 4: Depository participants in India		08 Hours
Demat Account - Meaning and Need for Demat Account, Steps in Opening Demat Account and related documentations. Depositories in India: National Securities Depository Ltd. (NSDL)- Features and Functions, Central Depository Services Ltd. (CDSL)- Features and Functions.		

Skill Development Activities: 1. List out the recent IPO in Indian Primary Market. 2. List out the leading share brokers in India. 3. Procedure for Opening the Demat A/c. 4. List out the functions of CDSL and NSDL.
Books for Reference: 1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education. 2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganathan. 3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education. 4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 2.5 b (Open Elective Course) Name of the Course: INNOVATION MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand the different types and patterns of innovation. b. List out the sources of innovation and ideas generation. c. Comprehend the Innovation-related strategic decisions within organizations. d. Learn the concept of product and process innovation e. Understand the legal aspects of innovation management		
SYLLABUS:		HOURS
Module 1: Introduction to Innovation Management		12 Hours
Innovation: Concept of Innovation, Characteristics, Importance, Principles of innovation, Process of innovation, Factors influencing innovation, Determinants of innovation (Internal and External- Technological, Social, Economic, Politico-Legal); Innovation Management: Concept, Scope, Characteristics of good Innovation Management, Significance of Innovation Management		
Module 2: Managerial aspects of innovation:		12 Hours
Organisational mechanism for stimulating innovation: Separate units for innovation activity, Project-based organisations, New venture division (merits and demerits of each); Traits of Innovative Organisations, Current trends- Virtual organisations, boundaryless organisations, learning organisations; Managing innovation function- Planning, making resource allocation, organising staffing, leading and controlling for innovation		
Module 3: Areas of innovation		10 Hours
Product innovation: Concept, Types (continuous and discontinuous), product innovation methods, Disruptive innovation packaging and positioning innovation Process innovation: Concept, characteristics, Types of process innovations, Process improvement methods-5W2H, Work simplification, KAIZEN, Six Sigma, BPR (Business Process reengineering), benchmarking- TQM, Business Process reengineering (meanings only).		
Module 4: Legal aspects of innovation		08 Hours
Safeguarding Innovation, Concept of IPR, Patent, Trademark, Industrial design, Copyright, trade secrets; Indian Patents and Design Act 1991- Concept, features of the act, inventions that cannot be patented, procedure to apply for patents.		

Skill Development Activities:

1. Application of the knowledge on innovation and innovation dynamics to real time cases.
2. Identify the traits of Innovative organisations.
3. Discuss some of the disruptive innovative practices impacting small businesses.
4. List out the steps involved in obtaining patent in India.

Books for Reference:

1. Krishnamacharyulu C S G & R Lalitha “Innovation management”, HPH
2. James A Christiansen “Competitive Innovation Management”- Macmillan Business, 2000
3. Paul Trott, “Innovation Management & New product development”, Pitman 2000
4. S S George,” Managing innovation in the new millennium: The ICFAI Press
5. Tidd J Bessant J , “ managing Innovation”, 3rd edition, Wiley, Chichester, 20009.
6. Nagarajan & Raj Kumar S ;(2021) Innovation Management; Jayvee International Publications; Ist Edition,
7. Phillips, J. J., & Phillips, P. P. (2018). Using Design-Thinking in Your Innovation Projects. Journal for Quality & Participation, 41(3), 12–15.
8. Culture, Innovation, and Growth Dynamics by Elias G. Carayannis; Ali Pirzadeh; Denisa Popescu
9. Schoemaker, P. J. H., Heaton, S., & Teece, D. (2018). Innovation, Dynamic Capabilities, and Leadership. California Management Review, 61(1), 15–42.
10. The Oxford handbook of group creativity and innovation. (2019). Oxford University Press.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.1 NAME OF THE COURSE: CORPORATE ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the treatment of underwriting of corporate Securities. - Comprehend the computation of profit prior to incorporation. - Know the valuation of Goodwill. - Know the valuation corporate Securities. - Prepare the financial statements of companies as per the Companies Act 2013.		
Syllabus:		Hours
Module No. 1: Underwriting of Corporate Securities		12
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications – Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem relating to Underwriting of Shares and Debentures of Companies only.		
Module No. 2: Profit Prior to Incorporation		10
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.		
Module No.3 Valuation of Goodwill		10
Introduction - Valuation of Goodwill – factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)		
Module No. 4: Valuation of Corporate Securities		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures		
Module 5: Financial Statements of Companies		14

Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.

Skill Development Activities:

1. Name the list of Indian companies which have issued IPO / FPO in recent times.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Prepare the format of 'Statement of Profit and Loss' and 'Balance Sheet' with imaginary figures.
4. Prepare Balance Sheet with imaginary figures.
5. Calculate the intrinsic value of shares under Net Asset Method.

Books for Reference:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting.
15. S P Iyengar, Advanced Accountancy, Sultan Chand
16. R L Gupta, Advanced Accountancy.
17. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.2 NAME OF THE COURSE: BUSINESS STATISTICS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Understand statistical data and descriptive statistics for business data Analysis. - Comprehend the measures of Central Tendency, Dispersion and Skewness. - Validate the application of Correlation Analysis in business decisions. - Apply the Regression Analysis Technique for business decisions.		
Syllabus:		Hours
Module No. 1: Introduction to Statistics		06
Introduction – Meaning, Functions and Uses of Statistics; Limitations of statistics - Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data. Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Meaning and Types (Only Theory)		
Module No. 2: Measures of Central Tendency		16
Measures of Central Tendency: Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series. Median: Calculation of Median for Individual, Discrete and Continuous Series Mode: Calculation of Mode for Individual, Discrete and Continuous Series using Inspection method (Excluding problems using Grouping Tables), Empirical relation between Mean, Median and Mode. - Problems		
Module No. 3 : Measures of Dispersion		14
Measures of Dispersion: Range and coefficient of range, Quartile Deviation and Coefficient of Quartile Deviation, Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series- Problems		
Module No. 4: Correlation Analysis		10
Correlation: - Meaning and Types of correlation- Positive and negative correlation- simple, partial, and multiple correlation. Linear and Non-linear correlation, Pearson's co-efficient of Correlation; Probable error. - Problems		

Module No. 5: Regression Analysis	10
Meaning of Regression, Regression lines, Regression equations and estimation; Calculation of regression equations when regression coefficients are given (Simultaneous equation method excluded) - problems.	
Skill Development Activities: 1. Draw different types of diagrams (One Dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram: Two Dimensional Diagrams – Pie Diagram) 2. Collect the age statistics of 10 new married couples calculate Correlation coefficient. 3. Identify the modal weight from the weights of 10 individuals using imaginary figures. 4. Calculate the Coefficient of variation of two distributions (with imaginary figures of mean and standard deviation) and compare their consistency and variability. 5. Draft a blank table and mention the parts of the table.	
Books for Reference: 1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi. 2. Vohra N. D., Business Statistics, McGraw Hill Education. 3. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education. 4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House. 5. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning. 6. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education. 7. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education. 8. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.3 NAME OF THE COURSE: COST ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Demonstrate an understanding of the concepts of costing and cost accounting. - Classify, allocate apportion overheads and calculate overhead absorption rates. - Demonstrate the ability to calculate labour cost - Demonstrate the ability to prepare a cost sheet. - Prepare material related documents, understand the management of stores and issue procedures.		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		08
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Pricing of material issues- Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.		
Module No. 3: Labour Cost		08
Labour Cost: Meaning and Types of labour cost – Attendance procedure- Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system – problems based on calculation of wages and earnings only.		
Module No. 4: Overheads		14
Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, Allocation, Apportionment, Re-apportionment and		

Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads (Concept only); Problems on calculation of Machine Hour Rate.	
Module No. 5: Cost Sheet	14
Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.	
Skill Developments Activities: 1. Mention the causes of labour turn over in manufacturing organisations. 2. Name any five documents used for material accounting 3. Prepare dummy Payroll with imaginary figures. 4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each). 5. Prepare a cost sheet with imaginary figures.	
Books for Reference: 1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 2. Arora, M.N. Cost Accounting – Principles and Practice , Vikas Publishing House, New Delhi. 3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi. 4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons 5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education. 6. Jawahar Lal, Cost Accounting., McGraw Hill Education 7. Madegowda J, Cost Accounting, HPH. 8. Rajiv Goel, Cost Accounting, International Book House 9. Mariyappa B Cost Accounting, HPH	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5 a (OEC) Name of the Course: ADVERTISING SKILLS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classrooms lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Familiarize with advertising concepts. b. Able identify effective media choice for advertising. c. Develop ads for different media. d. Measure the advertising effectiveness. e. Analyse the role of advertising agency.		
Syllabus:		Hours
Module No. 1: Introduction		12
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants of advertising.		
Module No. 2: Media Decisions		12
Major media types and their characteristics; Internet as an advertising media- merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Essential of Message Development; Preparing ads for different Media- Video Advertising: Television & YouTube, Audio Channels: Radio & Podcast Advertising, Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.		
Module No. 4: Advertising Agency		10
Advertising Agency: Role and types of advertising agencies, selection of advertising agency; Social and Ethical aspects of advertising in India.		

Skill Development Activities:

1. Analyze the audience feedback on advertisement of any one FMCG.
2. List out any ten products/services advertised through internet.
3. Design any two ads for Newspaper/Magazine.
4. Examine the legal aspects of advertising in India and submit the report.

Books for Reference:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion-An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5b (OEC) NAME OF THE COURSE: ENTREPRENEURSHIP SKILLS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classrooms lecture, Case studies, Group discussion, Roleplays, Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Discover their strengths and weaknesses in developing the entrepreneurial mind-set. - Familiarize themselves with the mechanism of setting up, monitoring and maintaining an Enterprise. - Understand the various procedures for setting up the Startups in India. - Understand the role of Government in supporting entrepreneurship		
Syllabus:		Hours
Module No. 1: Introduction		14
Introduction to Entrepreneurship- Need of becoming entrepreneur- Traits of successful entrepreneur, enabling environment available to become an entrepreneur; Business Development Process; Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team.		
Module No. 2: Enterprise Set-up		10
Procedure for setting up an enterprise; Different aspects involved in setting up an enterprise: Legal Aspects, Marketing Aspects, Managerial Aspects and Financial Aspects.		
Module No. 3: Monitoring and Maintaining an Enterprise		10
Importance of Monitoring and Maintaining and enterprise; Monitoring mechanism for maintaining an enterprise- Introduction to different government schemes supporting entrepreneurship.		
Module No. 4: Startups in India		08
Meaning – Establishment of Startups – Procedure for Startups – Benefits of growing startups to the Indian Economy, Emerging trends in startups-Domains that are ruling in the startup space in India.		
Skill Development Activities: - Prepare a budget for a new business with imaginary figures. - Identify the traits required for an entrepreneur. - List out practical challenges in setting-up a business enterprise.		

4. List out the various Government schemes for promoting entrepreneurs

Books for Reference:

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and –Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.1 NAME OF THE COURSE: ADVANCED CORPORATE ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Know the procedure of redemption of Preference Shares and Debentures. - Comprehend the different methods of Amalgamation and Acquisition of Companies - Understand the process of Internal reconstruction. - Prepare the liquidators Final statement of accounts. - Understand the process of Liquidation of Companies in India		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).		
Module No. 2: Redemption of Debentures		10
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Installment Method, Sinking Fund Method, Insurance Policy Method (Problems on all the methods of Redemption of Debentures)		
Module No. 3: Amalgamation and Acquisition of Companies		14
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)		
Module No. 4: Internal Reconstruction of Companies		10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Module No. 5: Liquidation of Companies		12

Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures under Net Asset Method
3. List out legal provisions in respect of internal reconstruction.
4. Calculation of PC under Net Payment method with preference share, equity share and cash with imaginary figures.
5. Prepare Liquidator's Final Statement of Account with imaginary figures.

Books for Reference:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa.B Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr. Venkataraman. R – Advanced Corporate Accounting
5. S.N. Maheswari , Financial Accounting, Vikas publishing
6. Soundarajan A & K. Venkataramana Advanced Corporate Accounting, SHBP.
7. RL Gupta, Advanced Accountancy, Sultan Chand
8. K.K Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting,
11. Shukla and Grewal – Advanced Accountancy, Sultan Chand
12. Srinivas Putty - Advanced Corporate Accounting, HPH.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.2 NAME OF THE COURSE: COSTING METHODS AND TECHNIQUES		
Course Credits	No. of Hours per Week	Total No. of TeachingHours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand the various methods of costing applicable to different industries. b. Determine the cost under different methods of costing. c. Analyze the processes involved in standard costing and variance analysis. d. Apply the knowledge gained for decision making		
Syllabus:		Hours
Module No. 1: Job and Contract Costing		12
Job Costing: Meaning, features, applications, Job cost sheet - simple problems. Contract Costing: Meaning, features of contract costing, applications of contract costing, comparison between job costing and contract costing, meaning of terms used in contract costing; recording of contract costs, treatment of profit on incomplete contracts-Problems on Preparation of Contract account and Contractee's account (excluding Trial Balance and Balance Sheet problems).		
Module No. 2: Process Costing		12
Process costing: Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in process accounts; preparation of process accounts - problems		
Module No.3: Service Costing		10
Introduction to Service Costing; Application of Service Costing; Service Costing v/s Product Costing – Costs and Cost units for different services - Transport Services, Hospital and Educational institutions- Problems on preparation of Service Cost Statements for Transport service only.		
Module 4: Marginal Costing		12
Meaning of Marginal Cost, Marginal Costing, Features of marginal costing- terms used in marginal costing – P/V ratio, Margin of Safety, Angle of Incidence, BEP , Break Even Chart. (Only Theory). Problems on BEP (excluding Break even chart problems).		

Module 5: Standard Costing and Variance Analysis	10
Standard Costing – Meaning, Features, Uses and limitations of Standard Costing; Variance Analysis – Meaning, Types of Variances - Material Variances, Labour Variances and Overhead variances- (Problems on Material and Labour variances only).	
Skill Development Activities: 1. Mention the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel. 2. Prepare flexible Budget with imaginary figures 3. Explain the steps involved in Standard Costing System. 4. Draw a BEP chart graphically with imaginary figures.	
Books for Reference: 1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications, 2. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi. 3. Arora, M.N. Methods of Cost Accounting –, Vikas Publishing House, New Delhi. 4. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, 36 New York. 5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York. 6. John K Shank and Vijaya Govindarajana; Strategic Cost Management; Free Press Publication; New York 7. Mariyappa B Methods and Techniques of Costing., HPH.	

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.3		
NAME OF THE COURSE: BUSINESS REGULATORY FRAMEWORK		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field worketc.		
Course Outcomes: On successful completion of the course, the students will be able to - Comprehend the laws relating to Contracts and its application in business activities. - Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. - Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments. - Understand the significance of Consumer Protection Act and its features - Understand the need for Environment Protection.		
Syllabus:		Hours
Module No. 1: Indian Contract Act, 1872		16
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
Module No. 2: The Sale of Goods Act, 1930		12
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
Module No 3: Negotiable Instruments Act 1881		12
Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments – Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types) – Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting		
Module No. 4: Consumer Protection Act 1986		08
– Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
Module 5: Environment Protection Act 1986		08

Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.

Skill Development Activities:

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Briefly narrate any one case law relating to minor.
4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
5. List out any six cybercrimes.

Books for reference:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. N.D. Kapoor, Business Laws, Sultan Chand Publications
13. . K. Aswathappa, Business Laws, HPH,
14. . Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
15. Chanda.P.R, Business Laws, Galgotia Publishing Company

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 4.5 a(OEC)
NAME OF THE COURSE: BANKING OPERATIONS

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3	3	42
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to d. Understand the concept of banks and banking and its operations e. Comprehend the procedures and risks involved in different types of accounts f. Utilize the knowledge for bank operations g. Comprehend the recent banking practices		
SYLLABUS:		HOURS
Module No. 1: Introduction to Banking		12
Introduction to Banking: Meaning, Importance, Types of banks in India, Functions of Banks - Primary, Secondary & Modern functions of banks; RBI -Role & Functions of RBI.		
Module No. 2: Different Types of Accounts		16
Different types of Accounts – Savings Account, Current Account, Fixed Deposit Account, Recurring Deposit account- Features and Procedure for opening and operating these accounts. Special types of accounts: Procedure for opening and operating the accounts of Sole proprietorship, partnership accounts, Joint Stock Companies, Minor, illiterates, joint account holders, clubs and associations, Hindu Undivided family. Cheques: Meaning, Definition and features of Cheques; Crossing of Cheques – Types of Crossing; Endorsements: Meaning, Kinds of Endorsement.		
Module No. 3: Loans and Advances		08
Loans and Advances; Different types of loans, Kinds of lending facilities- Loans and advances, Cash Credit, Overdraft and Bills discounting, Procedure for borrowing and lending, precautions to be taken by the banker and customer, documents to be submitted for borrowing loans.		
Module No. 4: Innovations in Banking Operations		06
Technologies in Banking Operations: Debit and Credit Cards, Internet banking, M-Banking, ATM, Electronic fund transfer, MICR, RTGS, NEFT, Digital Payments.		

Skill Development Activities:

1. Collect and fill dummy account opening form for a savings account and fixed deposit account of any bank.
2. Draft specimen of a cheque and fill up the details with imaginary names.
3. List out some of the recent banking practices in India
4. Collect and fill dummy RTGS/ NEFT form of any bank.

Reference Books:

1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore.
2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
3. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11th Edition
5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
6. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.5 b (OEC) NAME OF THE COURSE: PRINCIPLES OF EVENT MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to 1. Understand the significance of various events 2. Demonstrate the ability to organize the event. 3. Demonstrate the ability to conduct the event. 4. Prepare the budget require for conducting an event.		
Syllabus:		Hours
Module No. 1: Introduction to Event Management		10
Event- Meaning, Importance and Types of Event, Analysis of Event, Event Management- Meaning, Decision Makers and their Roles and Responsibilities, 5 C's of Event Management.		
Module No. 2: Event Management Planning and Procedure		10
Establishing of Policies & Procedures, Steps in Planning the event, Principles of Event Management, Permissions and Licenses from Government and Local Authorities.		
Module No. 3: Conduct of an Event.		12
Preparing a Planning Schedule, Steps in Organizing an event , Assigning Responsibility, Event Safety and Security, Conducting the Event-Checklist (Pre, during and post event check list), Communication- channels of communications for different types of events,		
Module No. 4: Budgeting and Reporting		10
Preparation of Event Budget-Items of expenditure for various events, managing the event budget. Reporting of event- organizing the event report, steps in preparing the event report.		
Skill Development Activities: 1. Preparation of Event Plan for a Wedding. 2. Preparing Budget for conduct of National level sports meet of a college. 3. Preparation of Event Check List for College Day Celebrations 4. Preparation of Budget for Conducting inter collegiate fest. 5. Prepare a brief report of a students' seminar conducted in your college.		

Books for Reference:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc. ISBN: 0-471-26306-0
2. Anne Stephen – Event Management
3. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
4. The Complete Guide to successful Event Planning – Shannon Kilkenny
5. Human Resource Management for Events – Lynn Van der Wagen (Author)
6. Successful Team Management (Paperback) – Nick Hayed (Author)
7. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
8. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher – 2009
9. Principle of Event Management – Shrikant S., Skyward Publisher.

TEMPLATE FOR INTERNAL ASSESSMENT TEST

BACHELOROF COMMERCE - B.COM

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 20

SECTION-A

(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks.

(2 x 2= 4)

1.

2.

3.

SECTION- B

(Understanding and Applying)

II. Answer Any Two of the following questions. Each carries Eight marks.

(2 x8= 16)

4.

5.

6.

SEMESTER END EXAMINATION - TEMPLATE
BACHELOR OF COMMERCE - B.COM

Course Code:

Name of the Course:

Duration: 2.00 Hours

Total Marks: 60

SECTION-A
(Conceptual Questions)

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

SECTION- B
(Application Questions)

Answer any Four of the following question. Each question carries Five Marks. (4 x5= 20)

- 2.
- 3.
- 4.
- 5.
- 6.

SECTION- C
(Analyses and Understanding Questions)

Answer Any Two of the following question. Each question carries Twelve Marks. (2 x12= 24)

- 7.
- 8.
- 9.

SECTION- D
(Skill Development Questions)

Answer Any One of the following question, carries Six Marks.

- 10.
- 11.



BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

**(Semester Scheme with Multiple Entry and Exit Options for
Under Graduate Course)**

**Syllabus for B.Com
(V & VI Semester)**

2023-24 onwards

**PROCEEDINGS OF THE MEETING OF THE BOS-UG-B.COM, B.COM BDA /IAS
/A&F/ LSCM /TTM, B.VOC (A&T)/B.VOC (RM) COURSES**

Proceedings of the meeting of the BOS(UG) B.Com/B.Com-BDA/B.Com-IAS / B.Com-A&F/B.Com-LSCM/B.Com-TTM/B.Voc(A&T)/B.Voc(RM) Courses held on 8th and 9th August 2023 from 11:00 AM onwards, in the Department of Commerce, PK Block, Bengaluru City University, Bengaluru.

The board members had prepared the draft syllabus for the 5th and 6th semesters of the above mentioned courses and presented in the meeting. After elaborate discussions and deliberations, the draft syllabus was modified as per the suggestions of the board members and finalised.

Further, the board authorised the Chairperson to make the necessary changes, if required.

MEMBERS PRESENT:

1.	Dr. Jalaja .K.R	Dean and Chairperson , Department Of Commerce, BCU	Chairperson
2.	Dr. M. Muniraju	Former Dean and Chairman, Department Of Commerce, BCU	Member
3.	Dr. R. Sarvamangala	Dean and Chairperson , Department Of Commerce, BUB	Members
4.	Dr. Nagaraju. N	Professor, Department Of Commerce, Mangaluru University, Mangaluru	Members
5.	Dr. Channappa	Professor, Department Of Commerce, Osmania University, Hyderabad.	Member
6.	Dr. B. G. Bhaskara	Principal , Sheshadripuram College, Bengaluru	Member
7.	Dr. Padmaja. P.V	Principal , MLA Academy of Higher Education, Bengaluru	Member
8.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
9.	Dr. S. N. Venkatesh	Principal, Sheshadripuram College, Yelahanka, Bengaluru	Member
10.	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru	Member
11.	Dr. D. Raja Jebasingh	Associate Professor, Department Of Commerce, St Joseph's College of Commerce ,Bengaluru	Member

CO-OPTED MEMBERS:

12.	Dr. G. Venugopal	Principal VVN Degree College, Bengaluru	Member
13.	Dr. Bhavani.H	Associate Professor, Department of Commerce, Vivekananda Degree College ,Bengaluru	Member
14.	Shri. Gururaja Rao. H.N	Associate Professor, Department of Commerce, Vijaya College, Bengaluru	Member
15.	Dr. Savitha.K	Principal, BEL First Grade College, Bengaluru	Member
16.	Dr. Swaminathan C	Associate Professor, Department of Commerce, GFGC, Malleshwaram, Bengaluru	Member
17.	Dr. Padmanabha. H.R	Principal, ASC Silver Valley College, Bengaluru	Member
18.	Dr. Srihari	Associate Professor, Department of Commerce, SSMRV College, Bengaluru	Member
19.	Dr. Nagaraja. C	Assistant Professor, Department of Commerce, GFGC Yelahanka, Bengaluru	Member
20.	Smt. Asha. N	Principal, Sindhi College, Bengaluru	Member
21.	Smt. Priya Srinivasa	Assistant Professor, Department of Commerce, BMS College of Commerce and Management, Bengaluru	Member

bili 12/09/23
Dr. JALAJA. K R. M.COM., MBA., Ph.D
Dean & Chairperson
Department of Commerce
Bengaluru City University

Chairperson- BOS(UG)

B.COM - REGULAR

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	COM5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
38	COM5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
39	COM5.3	Principles and Practice of Auditing	DSC-15	3+0+2	60	40	100	4
40	COM5.4	Elective Group 1- Paper I	DSE-1	3+1+0	60	40	100	3
41	COM5.5	Elective Group 2- paper I	DSE-2	3+1+0	60	40	100	3
42	COM5.6	GST-Law & Practice OR Digital Marketing	Vocational-1 Anyone to be chosen	3+0+2	60	40	100	4
43	COM5.7	Cyber Security OR Employability Skills	SEC-SB	2+0+2	60	40	100	3
Sub-Total(E)					420	280	700	25

Elective Groups and Courses:

Discipline Specific Electives –V Semester (5.4/5.5)			
Elective Group	Paper	Course code	Title of the Paper
Accounting	I	A1	Advanced Accounting
Finance	I	F1	Financial Institutions and Markets
Marketing	I	M1	Consumer Behaviour and Market Research
HRM	I	HR 1	Human Resources Management
Business Analytics	I	BA 1	Business Analytics-1

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
44	COM 6.1	Management Accounting	DSC-16	3+0+2	60	40	100	4
45	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
46	COM 6.3	Advanced Financial Management	DSC-18	3+0+2	60	40	100	4
47	COM 6.4	Elective Group 1 Paper II	DSE-3	3+0+2	60	40	100	3
48	COM 6.5	Elective Group 2 Paper II	DSE-4	3+0+2	60	40	100	3
49	COM 6.6	Assessment of persons other than Individuals & Filing of ITRs OR E-Commerce	Vocational -2 Anyone to be chosen	3+0+2	60	40	100	4
50	COM 6.7	Internship	3 Hours per Teacher for a batch of 50 students	1+0+2	-	100	100	3
Sub-Total(F)					360	340	700	25

Elective Groups and Courses:

Discipline Specific Electives –VI Semester (6.4/6.5)			
Elective Group	Paper	Course code	Title of the Paper
Accounting	II	A2	Indian Accounting Standards
Finance	II	F2	Investment Management
Marketing	II	M2	Customer Relationship Management
HRM	II	HR 2	Human Resource Development
Business Analytics	II	BA 2	Business Analytics-II

Note:

- The students shall undergo 4 weeks of internship programme in any business organization (Tiny, small, medium or large scale) immediately after completion of 4th Semester Examination but 45 Days before the end of 6th Semester classes and shall submit internship report to the College. Colleges shall submit internship report marks along with 6th Semester Internal Assessment marks.
- Marks allotted for Internship (100) shall be split into 60 marks for report and 40 marks for Viva-voce. Evaluation of report and conduct of Viva-voce shall be at the institutional level.
- 01 hour of Internship class shall be taken in the classroom for explaining and guiding on internship and 02 hours of Practical class shall be used to monitor the Internship Course.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM.5.1 Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Understand the Role of Financial Managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization. e) Understand the factors influencing the working capital requirements of an organization		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		10
Introduction: Meaning of Finance-Finance Function-Objectives of Finance function-Organization of Finance function. Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India. Financial planning: Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
Module No. 2: Time Value of Money		10
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow. Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)		
Module No. 3: Capital Structure and Leverages		12
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)		
Module No. 4: Capital Budgeting		14
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- (Theory and Problems).		
Module 5: Working Capital Management		10
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital- Merits of adequate working capital -Dangers of excess and inadequate working capital. (Theory only).		

Skill Development Activities:

1. Prepare the list of Functions of Finance Manager.
2. As a finance manager of a company, design an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Calculate EBIT and EPS with imaginary figures.
5. Calculate PBP with imaginary figures of Uneven Cash inflow for three years.

Books for reference:

- IM Pandey, Financial management, Vikas publications, New Delhi.
- Abrish Gupta, Financial management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.2 Name of the Course: Income Tax Law and Practice – I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the basic concepts of Income Tax as per Income Tax Act 1961. - Understand the provisions for determining the residential status of an Individual. - Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits. - Compute the income house property for different categories of house property. - Comprehend the assessment procedure and to know the power of income tax authorities.		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		08
Introduction –Meaning of tax- types of taxes and canons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)- Exempted incomes of individuals under section 10.		
Module No. 2: Assessment Procedure and Income Tax Authorities		08
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
Module No. 3: Residential Status and Incidence of Tax		10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80)		
Module No. 4: Income from Salary		18
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.		
Module No. 5: Income from House Property		12
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.		

Skill Development Activities:

1. Prepare slab rates chart for different Individual assesses (Old Regime).
2. List out any 6 Incomes exempt from tax under section 10 of an Individual.
3. Draw an organization chart of Income Tax Authorities.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Prepare the chart of Computation of Income under House Property.

Books for Reference:

- Mehrotra H.C and T.S. Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
- Bhagawathi Prasad, Direct Taxes.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.3 Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to - Understand the conceptual framework of auditing. - Examine the risk assessment and internal control in auditing - Comprehend the relevance of IT in audit and audit sampling for testing. - Examine the company audit and the procedure involved in the audit of different entities. - Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.		
Syllabus:		Hours
Module No.1: Introduction to Auditing		10
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book - Audit Programme. Qualities of an Auditor – Audit planning – Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.		
Module No.2: Risk Assessment and Internal Control		12
Introduction–Audit risk–Assessment of risk. Internal Control: Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash purchases.		
Module No.3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. Verification and Valuation of different items of Assets: Land and Building - Plant and Machinery – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.		
Module No.4: Company Audit and Audit of other Entities		12
Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies – Cooperative societies – Hotels – Hospitals – Clubs & Banks.		
Module No.5: Audit Report & Professional Ethics		10
Introduction–Meaning–Elementsof auditreport–Typesof auditreport-Independent Auditor's report and their illustration. Professional Ethics: Code of Ethics - Professional Accountants in Public Practices and Business–Fundamental Principles of Professional Ethics.		

Skill Development Activities:

1. Design and develop an audit plan for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Record the verification procedure with respect to any one fixed asset.
5. Draft an audit program of Joint Stock Company/ Partnership Firm.

Books for Reference:

- B. N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
- T. R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
- J. M. Manjunatha and others, Auditing and Assurance, HPH.
- Gupta Karnal, Contemporary Auditing, Tata Mc. Graw- Hill, New Delhi.
- R. G. Saxena, Principles of Auditing.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM A1 Name of the Course: Advanced Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Understand the key principles and theories of Advanced Accounting. b) Learn various valuation methods and techniques used in practice. c) Develop skills in Advanced Accounting. d) Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies. e) Gain knowledge of Advanced Accounting and their impact on business.		
Syllabus:		Hours
Module No. 1: Buy Back of Shares		06
Introduction and meaning - Objectives and benefits of buy-back -Provisions regarding buy-back of shares under Companies Act, 2013 - SEBI regulations regarding buy-back of shares. Methods of buy-back: through tender offer to existing shareholders - through open market and through book-building - Accounting entries for buy-back of shares - Problems.		
Module No. 2 Investment Accounts		14
Meaning of Investments - Types or Classification of Investments - Valuation of Investments -Cost of Investments - Accounting treatment for Re-classification of Investments - Disposal of Investments and income from investments – Problems		
Module No. 3: Financial Statements of Banking Companies		14
Introduction - Functions of a bank - Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves - Statutory Reserve - Cash Reserve - Statutory Liquidity Ratio etc., - Special Features of Bank Accounting. Final Accounts of Banking Companies – components and formats - Accounting treatment for Rebate on Bills Discounted – Acceptance - Endorsement and Other Obligations - Problems on preparation of bank final accounts.		
Module 4: Financial Statements of Life Insurance Companies		14
Introduction - Classification of Insurance Business - Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules. Problems.		
Module 5: Financial Statements of General Insurance Companies		08
Components of Financial Statements of General Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules - Accounting Principles for preparation of Financial Statements of Insurance companies – Problems on Revenue accounts of Fire & Marine Business only		

Skill Development Activities:

1. List any six companies which have exercised buy back along with the terms of Buy back.
2. Prepare an Investment A/c with imaginary figures.
3. Prepare a table of rebate on bills discounted with imaginary figures.
4. Prepare a schedule of premiums with imaginary figures in respect of Life Insurance Company.
5. Prepare a statement of claims with imaginary figures of General Insurance Company.

Books for reference:

- Arulanandam & Raman; Advanced Accountancy, HPH
- Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers.
- Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
- S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
- Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
- Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Accounting, HPH
- Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
- M.C. Shukla and Grewal, Advanced Accounting

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM F1 Name of the Course: Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the structure of Indian financial system and its constituents. - Outline the role of capital and money market in economic development. - Comprehend primary and secondary market and its relevance in capital formation. - Appraise the role played by banking and development financial institutions in economic development so far. - Understand the different types of NBFCs and their contribution.		
Syllabus:		Hours
Module No. 1: Financial System in India		08
Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.		
Module No. 2: Capital Market & Money Market		10
Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.		
Module No. 3: Primary Market & Secondary Market		14
Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets-- Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Shortcomings of Indian Primary Markets in India. Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCEI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market.		
Module No. 4 Security Exchange Board of India		12
Introduction – Meaning of Regulators – Types of Financial Regulars - Organization Structure of SEBI – Objectives of SEBI - Role of SEBI in regulating Primary Market – Capital Market – Mutual Funds – Intermediaries – Stock Exchange. Insider Trading: Meaning – Causes of Insider Trading – Remedies to overcome the problems of Insider Trading.		
Module No. 5:Banking & Development Financial Institutions		12
Banking: Introduction – Meaning – Role and functions – Types of Banks.Development Financial Institutions: Structure, Role & Functions of EXIM Bank ,NABARD , SIDBI , MUDRA ,NHB , LIC & GIC , UTI , SFCs , NBFCs.		

Skill Development Activities:

1. List out any six recent Financial Sectors Reforms
2. List out the different companies who have offered IPO in the last or present financial year.
3. List any six stock broking Companies in India.
4. Draw the organization structure of SEBI.
5. List the methods of mobilizing funds from Primary Market.

Books for Reference:

- Livingston, Miles; Financial Intermediaries; Blackwell
- Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
- Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.
- Khan M.Y, Indian Financial Systems, Tata Mc Graw Hill, New Delhi.
- E-Gordon, K. Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi
- Shashik Guptha, Nisha Aggarwal & Neeti Guptha (2008), Financial Markets. Kalyani Publishers, New Delhi
- Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM M1 Name of the Course: Consumer Behaviour and Market Research		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: - Understanding of Consumer Behavior towards products, brands and services. - Establish the relevance of consumer behavior theories and concepts to marketing decisions. - Implement appropriate combinations of theories and concepts. - Understanding of market research process - Understanding of Data Analysis and reporting in market research.		
Syllabus:		Hours
Module No.1: Introduction to Consumer Behaviour		10
Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; Models of Consumer Behaviour - Engel-Kollat -Blackwell (EKB) Model , Howard Sheth Model, Nicosia Model Consumer decision-making process.		
Module No.2: Consumer Buying Behaviour		14
Individual determinants - Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change. Environmental determinants- Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations.		
Module No.3: Marketing Research		12
The nature of marketing research and its applications, types of Market Research - Exploratory, Descriptive and Causal; The Market Research process – Defining the problem, Developing the plan, Collection and Analysis of data, Findings and Conclusion.		
Module No.4: Data Collection		10
Meaning and Types of Data- Primary and Secondary Data, Collecting data – Census and Sampling method. Research Methods – Qualitative Research Method – Interview, Focus Group and Observations. Quantitative Research Methods – Survey and Experiment; Tools to collect data- Questionnaire and Schedule, differences between Questionnaire and Schedule.		
Module No.5: Data Visualization, Analysis and Reporting		10
Data Visualisation using excel (bar diagram and pie chart). Preparation of Data Tables for Descriptive Statistics. Data analysis techniques - average, t-test, z-test, Chi-Square and ANOVA (only meanings). Reports: Types of reports, Layout of reports.		

Skill Developments Activities:

1. Prepare a diagram showing anyone model of consumer behaviour.
2. Design a questionnaire to collect information on consumer satisfaction on a specific product of your choice
3. Prepare a market survey report with imaginary information.
4. Write a report on the marketing problem faced by an organization.
5. Prepare a chart showing the Diffusion of Innovation

Books for Reference:

- Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
- Suja. R. Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
- Batra/Kazmi; Consumer Behaviour.
- David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, McGraw Hill Inc; NewDelhi,1993.
- K. Venkatramana, Consumer Behaviour, SHBP.
- Assael Henry; Consumer behaviour and Marketing Action; Asian Books(P)Ltd, Thomson learning, 6th Edition; 2001.
- Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and ConsumerBehaviour,2003.
- Blackwell;ConsumerBehaviour,2ndEdition.
- S.A. Chunawalla: Commentary on Consumer Behaviour, HPH.
- Sontakki; Consumer Behaviour, HPH.
- Schiffman; Consumer Behaviour, Pearson Education.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM HR 1 Name of the Course: Human Resources Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: - Describe the role and responsibility of Human resources management functions on business - Describe HRP, Recruitment and Selection process - Describe to induction, training, and compensation aspects. - Explain performance appraisal and its process. - Demonstrate Employee Engagement and Psychological Contract.		
Syllabus:		Hours
Module No.1: Introduction to Human Resource Management		10
Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices.		
Module No.2: Human Resource Planning, Recruitment & Selection		14
Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP; HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting. Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis–Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only); Recruitment –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; Selection –Meaning, Steps in Selection Process, Barriers to effective Selection, Placement.		
ModuleNo.3: Induction, Training and Compensation		10
Induction: Meaning, Objectives and Purpose of Induction, Induction Program Planning, Problems faced during Induction. Training: Need for training, Benefits of training, Assessment of Training Needs, Methods of Training and Development. Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure.		
Module No. 4: PerformanceAppraisal,Promotion&Transfers		14
Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal; Uses and Limitations of Performance Appraisal, Process of Performance Appraisal Promotion: Meaning, Purpose of Promotion, Basis of promotion Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer.		
ModuleNo.5: Employee Engagement and PsychologicalContract		08
Employee Engagement (EE): Meaning and Types of EE, Drivers of engagement- Measurement of EE, Benefits of EE. Psychological Contract: Meaning and features		

Skill Development Activities:

1. List and briefly explain the sources of recruitment
2. Preparation of Job Descriptions and Job specifications for a Job profile
3. Briefly highlight the uses of training programs
4. Develop a format showing the criteria to appraise the performance of an employee.
5. Discussion of any two Employee Engagement models.

Books for Reference :

- Aswathappa, Human Resource Management, McGraw Hill
- Edwin Flippo, Personnel Management, McGraw Hill
- C.B.Mamoria, Personnel Management, HPH
- Subba Rao, Personnel and Human Resources Management, HPH
- Reddy & Appanainah, Human Resource Management, HPH
- S. Sadri & Others: Geometry of HR, HPH
- Michael Porter, HRM and Human Relations, Juta & Co. Ltd.
- K. Venkataramana, Human Resource Management, SHBP

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM. BD 1 Name of the Course: Business Analytics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminars & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Analyze and model financial data. b) Access the different open-source domains. c) Evaluate and build model on time series data. d) Understand tools used in statistical analysis.		
Syllabus:		Hours
Module No.1: Introduction to Business Analytics		12
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Areas of Application of Business analytics; Introduction to Data Science and Big Data.		
Module No.2: Role of Data in The Organization		10
Role of Data in Decision making, Importance of data quality, Sources of data, Types of Digital Data- Structured, Semi Structured, Unstructured Data; Data warehouse, Data mining, Data Integration – Meaning, Need, advantages of each.		
Module No.3: Tools Used for Data Analytics		8
Introduction to data analytics software – Types of data analytics software – open source and proprietary software. Open Source: R- programming, Python, Gretel, JAMOVI; Proprietary Sources- SPSS, E-Views, Tableau, Power BI,		
Module No.4: Data Visualization Using Tableau		14
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart); Basic understanding in dashboard and storyboard. (Practical examples using Tableau - Public Version).		
Module No.5: Business Performance Management:		12
Business performance management cycle, KPI, Dashboard Analytics in Business Support Functions: Sales & Marketing Analytics, HR Analytics, Financial Analytics.		

Skill Developments Activities:

1. Prepare a bar chart or pie chart using imaginary data.
2. List out the areas of application of Business analytics
3. List out the open source and proprietary software's used in business data analytics
4. Prepare an imaginary dash board relating to sales of a company
5. List out any three HR Analytical tools.

Books for References:

- Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
- Business Analytics, U Dinesh Kumar, Publication: Wiley
- Business Analytics, R. Evans James, Publisher: Pearson
- Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
- Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.
- Swain Scheps, Business Intelligence for Dummies.
- Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics
- Cindi Howson, Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data
- Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile

Name of the Program: Bachelor of Commerce (B.Com) Course Code: COM 5.6 (a) (Vocational Course-1) Name of the Course: GST - LAW & PRACTICE		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Understand the GST Registration Process. d) Analyze the GST Procedures in Business. e) Know the GST Assessment and its computation.		
Syllabus:		Hours
Module No.1: Introduction to GST		10
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act-2017-Features and Important definitions.		
Module No.2: GST Registration and Taxable Event		10
Registration under GST provision and process. Amendment and cancellation of registration, Taxable-event- Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems.		
Module No.3: Input Tax Credit		12
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.		
Module No.4: GST Assessment		12
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
Module No.5: Valuations of Goods and Services Under GST		12
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.

Books for Reference:

- V.S. Datey, Goods and Services Taxes, Taxman.
- Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
- Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
- H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
- H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
- G.B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Name of the Program: Bachelor of Commerce (B. Com) Course Code: 5.6 (b) (Vocational Course-1) NAME OF THE COURSE : DIGITAL MARKETING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Group Discussion, Seminar, Case Studies and Field Work etc.		
Course Outcomes: On successful completion of the course, the students' will be able to a) Gain knowledge on Digital Marketing, Email marketing and Content marketing b) Understand Search Engine Optimization tools and techniques c) Gain skills on creation of Google AdWords & Google AdSense d) Gain knowledge on Social Media Marketing and Web Analytics e) Gain knowledge on YouTube Advertising & Conversions.		
SYLLABUS:		HOURS
Module No. 1: Introduction to Digital Marketing		10
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms, Professional and Business Email Marketing: Importance of Email Marketing- Creating a Contact Management and Segment Strategy, understanding e-mail Deliverability & Tracking e-mails, outlining the Design of Marketing e-mails, Nurturing & Automation Content Marketing: Planning a Long-Term Content Strategy, Extending the Value of Content through Repurposing, Measuring and Analyzing Content.		
Module No. 2: Search Engine Optimization (SEO)		12
Search Engine Optimization (SEO) Meaning of SEO, Importance and Its Growth in recent Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid to Extension). Recent Google Updates & Google Algorithm works, On-Page Optimization (PO) Off-Page Optimization Miscellaneous SEO Tools: Google Webmaster Tools Site Map Craters, Page Rank tools. Pinging & indexing tools, Dead links identification Open site tools, explorer, Domain information/who is tools, Quick sprat, Google My Business		
Module No. 3: Google AdWords & Google AdSense		12
Google AdWords: Google AdWords Fundamentals Google AdWords Account terminologies in Google AdWords, Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process. Display Planner Different types of extension creating location extensions, creating call extension Create Review extensions Budding techniques Auto, Demographic Targeting / bidding, CPC-based, & CPS-based Analytics Individual Qualification (GAIQ Google AdSense: Understanding all networks AdSense's limitations. Understanding up in ad senses account, displaying ads on a website Configuring channels and ad Allows and blocking ads. Reviewing the AdSense dashboard.		
Module No. 4: Social Media Marketing (SMM) & Web Analytics		12
Social Media Marketing (SMM) Facebook Marketing Twitter Marketing Linked Marketing Google plus Marketing. YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs, ROI in Social Media Marketing, Tools and Dashboards, Reputation Management Web Analytics: Need & Importance of Web Analytics, Introducing Google Analytics, Google analytics layout, Basic Reporting Basic Campaign and Conversion Tracking Google Tag Manager, Social Media Analytics.		
Module No. 5: YouTube Advertising (Video Ad) & Conversions		10
Youth Advertising (Video Adds) YouTube advertising- Choose the audience for video ads instream ads Inc Video ads in search also In-display ads, measuring the YouTube ad-performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking. Types of Conversions, Optimizing Conversions, track offline conversions, Analyzing convenient data, Conversion optimizer.		

Skill Development Activities:

1. Explain the key Digital Marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognize the core features of CRM and retention programmes
4. List out any Six companies who optimized their sales through SEO
5. Organize how we can limit the marketing materials we get through e-mail.

Books for Reference:

- The Art of Digital Marketing: The Definitive Guide to Creating Strategic by Jan Dodson
- Internet Marketing: a practical approach By Alan Charlesworth
- Social Media Marketing: A Strategic Approach by Melissa Barker, Donald 1. Barker, Nicholas E
- Bormann, Krista E Neber
- Chhabra, T.N. and S.K. Grover. Marketing Management. Fourth Edition.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.7 Name of the Course: Employability Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Solve the problems on quantitative aptitude, logical reasoning and analytical ability. b) Exhibit the communication and leadership skills. c) Face interviews and write resumes d) Conduct self SWOC analysis and set his career goals.		
Syllabus:		Hours
Module 1: Soft Skills		10
Communication Skills: Verbal and Non-verbal communication, Oral and Written communication, Effective communication skills, Effective listening skills, Excellent writing skills and Presentation skills. Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members. Leadership skills: Importance of leadership skills and Effective leadership. Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.		
Module 2: Quantitative aptitude, logical reasoning, and analytical ability		14
Quantitative aptitude: Percentage, Profit or loss calculation(Simple problems) Logical Reasoning: Coding and Decoding, Blood Relations, Non-verbal reasoning (Simple problems) Analytical Ability: Statement and assumptions and Data interpretation (Simple problems). Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.		
Module 4: Career Development and Workplace Etiquette		12
Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Resume preparation, Types of resumes and Points to consider for effective resume writing. Workplace Etiquette: Time Management- Importance and strategies for effective time management, Dress code, Personal grooming aspects, Office and workplace manners, Meeting etiquette. Professional ethics- Meaning and features. Practical: 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students.		
Module 4: Interview skills		09
Interviews -Types of Interviews, Decoding interviews – Basic interview skills, Stages of an interview, Parameters for scoring in an interview- Salutation, Voice clarity, Resume, Introduction, Strengths, Subject knowledge; Handling rejections and failure- ways to handle; Group discussions: Steps; Professional networking - Meaning, importance and ways. Practical: Conduct mock group discussions and Interviews.		

Skill development:**1. A brief theoretical introduction to the various Competitive Examinations:**

Central Government Examinations: UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. **Karnataka State Government Examinations:** KPSC, KEA, KSPEB.

2. Prepare a report of self SWOC analysis for self-assessment
3. List out the essential details to be covered in a resume
4. Draft an appreciation letter to the team members for the completion of the project successfully.
5. Draw a Pie chart showing the monthly expenditure of a family with imaginary figures

Books for Reference:

- Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
- Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
- Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V&S Publishers, New Delhi.
- Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
- Bittu Kumar, Mastering MS Office, V&S Publisher, New Delhi
- [List of Government Competitive Exams, Jobs & Vacancies \(exampur.com\)](http://exampur.com)
- <https://www.safalta.com>
- <https://sarkariservice.in>

VI SEMESTER

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 Name of the Course: Management Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Demonstrate the significance of management accounting in decision making. b) Analyze and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporate through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Understand the concepts of Budgetary Control.		
Syllabus:		Hours
Module No.1: Introduction to Management Accounting		10
Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant - Relationship between Financial Accounting and Management Accounting - Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.		
Module No.2: Analysis of Financial Statements		12
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis - Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.		
Module No.3: Ratio Analysis		10
Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios: Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios. Problems.		
Module No.4: Cash flow Analysis		12
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
Module No.5: Budgetary Control		12
Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.		

Skill Development Activities:

1. Prepare with imaginary figures a Flexible or Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures statements of any one corporate entity, analyze the same by using ratio analysis.
4. Prepare with imaginary figures cash flow statement
5. Prepare a Trend analysis statement for three years with imaginary figures.

Books for Reference:

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education.
- Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
- Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi
- Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 Name of the Course: Income Tax Law & Practice – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the procedure for computation of income from business and other Profession. - Understand the provisions for computation of capital gains. - Learn to compute the taxable income from other sources. - Learn the computation of total income of an Individual. - Understand the provisions relating to Set Off and Carry Forward of Losses		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		16
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
Module No. 2: Capital Gains		12
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.		
Module No. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Module No. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.		10
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.		
Module No. 5: Computation of Total Income and Tax Liability		08
Computation of Total Income and tax liability of an Individual assessee under Old Regime.		

Skill Development activities:

1. Mention the procedure involved in the computation of income from profession.
2. List-out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. List any 6 deductions available under section 80
5. Prepare a format for computation of taxable income and tax liability of an individual assessee

Books for Reference:

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
- Bhagawathi Prasad, Direct Taxes
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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.3 Name of the Course: Advanced Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand Weighted Average Cost of Capital and its significance b) Comprehend the different advanced capital budgeting techniques. c) Understand different capital structure theories and its application in financing decisions. d) Evaluate different dividend decisions and its impact on the security valuation. e) Understand the important components of Working capital and its management.		
Syllabus:		Hours
Module No.1: Cost of Capital		12
Cost of Capital: Meaning and Definition–Significance of Cost of Capital–Types of Capital–Computation of Cost of Capital–Specific Cost–Cost of Debt–Cost of Preference Share Capital –Cost of Equity Share Capital–Weighted Average Cost of Capital (Book Value and Market Value Weights) –Problems.		
Module No. 2: Capital Structure Theories		8
The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems on all the approaches.		
Module No.3: Risk Analysis in Capital Budgeting		12
Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks–Risk adjusted Discount Rate Approach–Certainty Equivalent Approach – Probability Approach–Standard Deviation and Co-efficient of Variation- Theory and Problems. Sensitivity Analysis and Decision Tree Analysis (Theory only).		
Module No. 4: Management of Current Assets		14
Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash – Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management – Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period. Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.		
Module No. 5: Dividend Decision and Theories		10
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.		

Skill Development Activities:

1. List any six inventory techniques.
2. Compute the specific cost and weighted average cost of capital of an Organization, with imaginary figures.
3. Prepare with imaginary data relating to dividend policies practiced by any two companies.
4. Calculate the different ratios under receivable management using imaginary figures.
5. Compare Net Income Approach and Net Operating Income Approach.

Books for Reference:

- IM Pandey, Financial Management, Vikas publications, New Delhi.
- Abrish Guptha, Financial Management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM A2 Name of the Course: Indian Accounting Standards		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements e) Understand the preparation of calculation of NCI & Cost of control		
Syllabus		Hours
Module No. 1: Introduction to Indian Accounting Standards and IFRS		10
Introduction- Meaning and Definition of Accounting Standards – Need & Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Applicability of Ind AS in India. Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS.		
Module No. 2: Provision under Accounting Standard for Items Appear in Financial Statements.		12
Revenue Recognition (Ind AS- 18) - Property, Plant and Equipment, including Depreciation (Ind AS-16) –Borrowing Cost (Ind AS – 23) - Impairment of assets (Ind AS-36) – Objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
Module No. 3: Preparation of Financial Statements as per Ind AS.		12
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Statement of Financial Position (Balance Sheet), (In detail) - Statement of changes in Equity, Statement of Cash flow and Notes to accounts. (Meaning only) Problems on preparation of Statement of Profit and Loss and Statement of Financial Position (Balance Sheet), as per Schedule III of Companies Act, 2013. (MCA – Format)		
Module No. 4: Provisions under Accounting Standards for Items that do not Appear in Financial Statements.		10
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34). (Theory Only)		
Module No. 5: Consolidated & Separate Financial Statements of Group Entities		12
Meaning and Definition of Group, Holding and Subsidiary Company, purpose and benefits of Preparing consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of consolidated Financial Statements, Components of consolidated Financial Statements, Calculation of Goodwill or Capital Reserve on Consolidation, Calculation of Minority Interest or Non-controlling Interest. Accounting treatment for inter-company depts., unrealized profit on stock, and unrealized profit on fixed assets and intercompany dividends.		

Skill Development Activities:

1. List out any Indian Accounting Standards (Ind AS).
2. Prepare with imaginary figures Statement of P/L or Statement of Financial position
3. Prepare with imaginary figures Statement of Other Comprehensive Income.
4. Prepare with imaginary figures Statement of Cash flow.
5. Calculate cost of control or Non-controlling Interest with imaginary figures

Books for Reference:

- Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
- Dr.A.L. Saini IFRS for India, Snow white publications.
- C A Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
- Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM F2 Name of the Course: Investment Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to - Understand the concept of investments and various investments avenues available. - Comprehend the functioning of secondary market in India. - Underline the concept of risk and return and their relevance in trading in securities. - Illustrate the valuation of securities and finding out the values for trading in securities. - Demonstrate the fundamental analysis and technical analysis for trading in shares in the share market.		
Syllabus:		Hours
Module No.1: Introduction to Investment		10
Concepts of Investments: Attributes –Economic v/s Financial Investment –Investment and Speculation –Features of a good investment –Investment Process. Financial Instruments available for investment: Money Market Instruments –Capital Market Instruments. Derivatives – Types of Derivatives(Only Concepts)		
Module No.2: Security Analysis		12
Introduction – Meaning and need of Security Analysis - Fundamental analysis-EIC Frame Work, Technical Analysis – Concept, Theories - Dow Theory, Eliot Wave Theory. Charts-Types, Trend and Trend Reversal Patterns. Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency (Only Theory).		
Module No.3: Risk & Return		12
Risk and Return Concepts: Concept of Risk –Types of Risk-Systematic risk –Unsystematic risk – Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio - Calculation of Portfolio Risk and Return. (Problems on Calculation of Risk and Returns on Portfolio)		
Module No.4: Valuation of Securities		12
Introduction: Valuation of securities: Meaning and need for valuation of securities - Valuation of Bonds – debentures - Preference Shares - Equity Shares-(Dividend Capitalization Approach – With and without growth – Earnings Capitalization Approach with and without growth)		
Module No.5: Portfolio Management		10
Portfolio Management: Meaning -Need –Objectives –process of Portfolio management –Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Problems on Portfolio Performance).		

Skill Development Activities:

1. Compare the data of any three financial instruments selected for investment.
2. Open Demat account, learn how to trade in stock market
3. Prepare and submit the report on the challenges of stock trading.
4. Prepare a report on systematic and unsystematic risk analysis.
5. Calculate the intrinsic value of any three bonds listed on BSE/NSE, making necessary assumptions.

Books for Reference:

- Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGraw Hill Publishing Company Limited, New Delhi.
- Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.
- Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.
- Kevin S. Portfolio Management, PHI, New Delhi.
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.
- Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mc Graw Hill Publishing Company Limited, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM. M2 Name of the Course: Customer Relationship Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Class room lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able: - To be aware of the concept of customer relationship. - To analyze the CRM link with the other aspects of marketing. - To impart the basic knowledge of the Role of CRM in increasing the sales of the company. - To make the students aware of the different CRM models in service industry. - To make the students aware and analyze the different issues in CRM		
Syllabus:		Hours
Module No. 1: Introduction to Customer Relationship		12
Introduction–CRM –Definition –Emergence of CRM Practice –Factors responsible for CRM growth -CRM process - framework of CRM - Benefits of CRM - Types of CRM - Scope of CRM - Features of CRM - CRM and Cost-Benefit Analysis - CRM and Relationship Marketing. Recent Trends in CRM.		
Module No. 2: CRM Concepts		12
Introduction-Customer Value –Customer Expectation –Customer Satisfaction –Customer Centricity – Customer Acquisition - Customer Retention - Customer Loyalty - Customer Life time Value. Customer Experience Management –Customer Profitability –Enterprise Marketing Management –Customer Satisfaction Measurements –Web based Customer Support.		
Module No. 3: Planning for CRM		12
Elements of CRM plan- Setting CRM Objectives - Steps in Planning-Building Customer Centricity – Defining Data Requirements - Planning Desired Outputs - Relevant issues while planning the Outputs - CRM Strategy: The Strategy Development Process - Customer Strategy Grid.		
Module No. 4: CRM Implementation		12
Information Technology tools in CRM –Strategies for CRM Implementation-Challenges in implementing CRM; Road Map for CRM Performance: CRM Metrics for measuring CRM performance.		
Module No. 5: CRM and Marketing Strategy		08
Role of CRM in formulating Marketing Strategies - Sales Force Automation - Campaign Management –Call Centers. Practice of CRM: CRM in Consumer Markets - CRM in Services Sector - CRM in Mass Markets –CRM in Manufacturing Sector.		

Skill Development Activities:

1. Prepare a report on the impact of technology on CRM.
2. Analyse the ways to measure Customer Satisfaction for any consumer product
3. Discuss the CRM strategies with a CRM manager of a retail service outlet and list them.
4. Prepare a list of metrics to measure CRM performance.
5. List out the strategies for customer retention followed by organizations.

Books for Reference:

- Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
- Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.
- Jagdish N. Sheth, Atul Parvatiyar & G. Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application, 2010, TMH
- Dilip Soman & Sara N-Marandi, "Managing Customer Value" 1st edition, 2014, Cambridge.
- Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI.
- Ken Burnett, the Hand book of Key "Customer Relationship Management", 2010, Pearson Education.
- Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management - An Indian Perspective", 2010 Excel Books, 2nd edition

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM HR-2 Name of the Course: Human Resources Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Class room lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counseling. e) Apprehend the HR performance.		
Syllabus:		Hours
Module No.1: Conceptual Analysis of Human Resource Development		12
Introduction – Meaning and Definition of HRD - Need for HRD-Multiple Goals of HRD - HRD Department and its Task - HRD for Organizational Effectiveness - HRD in the Indian Context - HRD Mechanisms - Employee Empowerment - HRD as a Motivational Factor.		
Module No.2: Frame Work of Human Resource Development		10
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job training- Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
Module No.3: Human Resource Performance		12
Introduction -HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - Work Force Reduction - Realignment and Retention - HRD programs for diverse employees - Expatriate & Repatriate support and development - Realistic Job Review.		
Module No. 4: HRD Evaluating Programs		10
Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization.		
Module No. 5: Management Development		12
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		

Skill Development Activities:

1. List out any six qualities of a successful HR Manager.
2. Write a report on employee welfare facilities provided by a company.
3. List the role and responsibilities of HR trainer.
4. Mention any six benefits of training employees in an Organization.
5. List any six issues of Employee Counseling.

Books for Reference:

- Werner & Desimone, Human Resource Development, Cengage Learning.
- William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jersey
- Uday Kumar Haldar, Human Resource Development, Oxford University Press.
- Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
- Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
- Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
- Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
- Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
- Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi, 2003.
- Rao, T.V: HRD Audit, Sage Publications, New Delhi.
- ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
- Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
- Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM. BD 2 Name of the Course: Business Analytics – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminars & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to: - Understand the evolution of HR analytics and its significance in modern organizations. - Evaluate the reliability and validity of selection models used in recruitment. - Recognize the characteristics, sources, and value of big data in marketing analytics. - Evaluate the financial health of an organization by considering liquidity, leverage, and profitability. - Understand the sources and types of financial data used in modeling.		
Syllabus		
Module No 1: Introduction to Human Resource Analytics		10
Evolution of HR Analytics, HR information systems and data sources, HR Metric and HR Analytics; Intuition versus analytical thinking; HRMS/HRIS and data sources; Analytics frameworks like LAMP, HCM: 21(r) Model. Lab Session: Create a payroll statement of employees containing all the information of the employees' salary using Excel		
Module No 2: Recruitment and Selection Analytics		10
Evaluating Reliability and validity of selection models, finding out selection bias, Predicting the performance and turnover, Predicting employee turnover(Theory Only)		
Module No 3: Marketing Analytics		14
Building Blocks of Consumer and Audience Analytics. Characteristics, structure, sources, value and use of Big Data, its relationship with consumer/audience analytics and Business decisions. Fundamental concepts in audience valuation, consumer behavior and decision making, Impact of digital lifestyles on these decisions/behaviour. Drivers, Types and Utilities of Analytics- Consumer segmentation, Targeting and Positioning decisions. Lab Session: Sales Trend analysis of a Manufacturing company using Excel (Percentage and Line Graph)		
Module No 4: Financial Analytics		10
Meaning, Importance, Uses and Features of Financial Analytics. Documents used in Financial Analytics - Balance Sheet, Income Statement, Cash flow statement. Indicators of Financial Health- Liquidity, Leverage, Profitability. Lab Session: Comparative Balance sheet Analysis using Excel.		
Module No 5: Financial modeling		12
Understanding data in Finance, sources of data; Cleaning and pre-processing data, Exploratory Data Analysis in Finance, Building Models using Accounting Data, understanding stock price behavior, time series analysis in finance, Understanding and valuing options.		

Skill Development Activities:

1. Explain the key concepts of popular HR analytics frameworks like LAMP and the HCM: 21(r) Model. How can these frameworks be used to align HR strategies with organizational goals?
2. Discuss the importance of predicting employee turnover for an organization. What HR analytics techniques and data sources can be employed to forecast employee turnover accurately?
3. Analyze the influence of digital lifestyles on consumer decision-making. How have digital platforms and technologies shaped consumer behavior?
4. Describe the steps you would follow to compare two or more balance sheets and identify significant changes over time. What insights can be gained from such an analysis, and how can these insights inform financial decision-making?
5. Explore the factors that influence stock price behavior. How do market dynamics, investor sentiment, and economic indicators impact stock prices?

Books for Reference:

- Moore, McCabe, Duckworth, and Alwan. The Practice of Business Statistics: Using Data for Decisions, Second Edition, and New York: W.H.Freeman, 2008.
- Predictive analytics for Human Resources, Jac Fitz-enz, John R. Mattox, II, Wiley, 2014.
- Human Capital Analytics: Gene Pease Boyce Byerly, Jac Fitz-enz, Wiley, 2013.
- Moore, McCabe, Duckworth, and Alwan. "The Practice of Business Statistics: Using Data for Decisions", Second Edition, and New York: W.H.Freeman, 2008.
- Jac Fitz-enz, John R. Mattox, II, "Predictive analytics for Human Resources", Wiley, 2014.
- Gene Pease Boyce Byerly, Jac Fitz-enz, "Human Capital Analytics" Wiley, 2014.
- Brian E. Becker, Mark A. Huselid, Mark A. Huselid, David Ulrich "The HR Scorecard: Linking People, Strategy, and Performance" 2001.
- Jac FITZ-ENZ "The New HR Analytics: Predicting the Economic Value of Your Company's Human resource, 2010.
- Wayne I Winstom "Marketing Analytics: Data-Driven Techniques with Microsoft Excel January 2014, Wiley Publishing
- S. Albright and Wayne L. Winston- "Data Analysis for Managers with Microsoft Excel" May 2007 South-Western; 2nd edition
- S. Christian Albright Christopher Zappe "Data Analysis, Optimization, and Simulation Modeling" January 2012, Southwestern; 4 edition
- Yoon Hyup, Data Science for Marketing Analytics: Achieve your marketing goals with the data analytics power of Python" Kindle Edition
- Thomas W. Miller" Marketing Data Science: Modeling Techniques in Predictive Analytics with R and Python, Kindle Edition
- Dirk L. Hugen and Mark Joseph Bennett "Financial Analytics with R: Building a Laptop Laboratory for Data Science"

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (a) (Vocational Course-2) Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: - Understand the calculation of Depreciation - Comprehend the assessment of partnership Firms and determine the tax liability. - Comprehend the assessment of corporate entities and determine the tax liability. - Understand the rate of TDS for different sources of income. - Understand the procedure of filing ITR's		
Syllabus:		Hours
Module No.1: Depreciation Provisions under IT Act		10
Introduction-Meaning of Depreciation, Important points regarding depreciation, Block of assets, Conditions for allowance of Depreciation- Normal and additional depreciation, Assets eligible for additional depreciation- Problems on Computation of depreciation.		
Module No.2: Assessment of Partnership firms		14
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income– Treatment of Interest, Commission and Remuneration allowable to the partners (Sec 40b). Presumptive taxation (44AD) -Problems on Computation of total income considering deduction u/s 80G only and tax liability of firms.		
Module No. 3: Assessment of Companies.		14
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act - Minimum Alternate Tax (MAT) u/s 115JB- Meaning and provisions; Book Profit- Meaning and provisions, Problems on computation of total income and Ultimate Tax Liability of companies considering Deductions u/s 80G only.		
Module No.4: Tax Deducted at Source and Provisions for TDS		10
Meaning of TDS - Provisions regarding TDS - TDS to be made from different sources of income, Problems on calculation of TDS.		
Module No.5: Tax Under E- Environment and ITR filing		8
Filing of Income Tax Returns (ITR) – Types of income tax returns – benefit of filing ITR – Documents required in filing ITR. E- Filing: - Meaning of e-filing of returns and different forms used for filing returns.		

Skill Development Activities:

1. Prepare a chart showing rates of depreciation for different assets.
2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
3. Narrate the procedure for calculation of Book Profit.
4. Prepare a chart showing rates of TDS for any 6 different incomes.
5. List out the different forms used for filing IT returns

Books for Reference:

- Vinod K Singhania—"Direct Taxes- Law and Practice", Taxmann Publications
- HC Mehrotra and Goyal, "Direct Taxes", Sahitya Bhavan Publications
- Gaur and Narang; Direct Taxes, Kalyani Publishers
- Rajiva S. Mishra—Direct& Indirect Tax
- Santhil & Santhil: Business taxation.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: COM 6.6 (b) (Vocational Course-2) Name of the Course: E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: a) Comprehend the concepts of E-commerce b) Understand the e-retailing benefit sand key success factors c) Analyze the benefits of EDI d) To understand Cyber security e) Know the Issues in E-commerce.		
Syllabus:		Hours
Module No.1: E-Commerce and its Technological Aspects		12
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
Module No.2: Consumer Oriented E-Commerce		12
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. E-services: Categories of e-services, Web-enabled services, match making services, Information –selling on the web, e- entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
Module No.3: Electronic Data Interchange:		12
Meaning, Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems - Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Methods of payments on the net–Electronic Cash, cheque and credit cards on the Internet.		
Module No. 4: Security & Threats in E-Commerce		10
Virus, Cyber Crime, Network Security: Encryption, Protecting Web server with a Firewall, Firewall and Security Policy, Network Fire walls and Application Firewalls, Proxy Server.		
Module No.5: Issues in E-Commerce		10
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		

Skill Development Activities:

1. List any six organizations using e- commerce
2. List any six advantages of e- commerce
3. List any six electronic payment systems
4. List any six protections given under IPR for E- commerce firms
5. List any six issues in E-Commerce

Books for Reference:

- P.T. Joseph, S.J., E-Commerce : An Indian Perspective, seventh edition, pages : 536, PHI
- Dale Hunter, Electronic Commerce, Jun 2022
- Pratima Narayan , E-Commerce : Legal Compliance, Edition: 1st Edition, 2020, Eastern Book Company
- Tulasi ram kandula & Jyosna Reddy, E-Commerce, First Edition, 2016, HPH
- Ritendra Goel, E- Commerce, New Age International, 2007