



BENGALURU NORTH UNIVERSITY

Tamaka, Sri Devraj Urs, Extension, Kolar – 563103

DEPARTMENT OF COMMERCE



Chairman, BoS

Dr. Muralidhar S

**Professor & Head, Department of Commerce,
GFGC, Kolar**

B. COM - GENERAL

Syllabus Framed

as per the

**State Educational Policy – 2024, Karnataka
w.e.f.**

Academic Year - 2024-25 onwards



BENGALURU NORTH UNIVERSITY

Scheme of Teaching, Evaluation & Curriculum

to be introduced from the

Academic Year 2024-25

based on

State Education Policy – 2024

for

Three Year Under-Graduate Program

**BACHELOR OF COMMERCE (B.COM) – GENERAL
DEGREE**

(SEP – SEMESTER SCHEME)

A. Regulations

B. Course Matrix

C. Curriculum of Courses

Chairman, BoS

Dr. Muralidhar S

Professor, Department of Commerce, GFGC, Kolar

DEPARTMENT OF COMMERCE

**Tamaka, Sri Devraj Urs Extension,
Kolar, 563103**

Dr. Muralidhar S

M. Com, MBA (Finance), MBA (Marketing), MHRM, Ph. D

Professor & Head, Department of Commerce, GFGC, Kolar

Chairman, Board of Studies – Commerce, Bengaluru North University

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The B. Com program is designed to equip students with the knowledge and skills essential for thriving in the fields of commerce and business. B. Com program provides gateway to a plethora of opportunities in the field of Accounting, Finance, Taxation, Marketing, Human Resources, Data Analytics, E-commerce, Retail, Logistics, Banking, Insurance and other allied areas. It also provides financial acumen, and a versatile skillset that sets tone for today's competitive, dynamic and challenging world. The Board of Studies – Commerce, Bengaluru North University has taken utmost care in framing the syllabus, so that the students are given broad directions that shall meet the needs of the students and also ensure students are employable.

I, on behalf of the Members, Board of Studies – Commerce, Bengaluru North University assure that proper care is taken while framing the syllabus and also assure critical, analytical, problem-solving and creative thinking skills amongst students in the learning process.

At the outset, I extend my sincere gratitude to the Hon. Vice-Chancellor, Dr. Niranjana Vanalli for having faith in me and appointing me as Chairman, Board of Studies – Commerce, Bengaluru North University. He initiated the BoS Meeting and his guidance has been instrumental at every stage of our progress.


I take this opportunity to express my sincere gratitude to Hon. Registrar – Administration, C N Sridhar K.A.S for his whole hearted co-operation in syllabus framing process. His guidance and unwavering support have been instrumental in accomplishing this task. He also appraised the SEP norms and emphasized that they must be strictly adhered to.

I also take this opportunity to extend my heartfelt thanks to the Hon. Registrar – Evaluation, Dr. N Lokanath for his unwavering support and insightful guidance, which have been pivotal in successful completion of this task. His expert advice on the Credit Framework and Design of Examination & Patterns have greatly enriched the process.

I extend my sincere gratitude to all the Hon. Members of Board of Studies & Co-opted Members for their dedicated efforts in framing the syllabus. The primary objective was to promote critical thinking, problem-solving and decision making which are the three key graduate attributes. Every member has made significant contributions and successfully completed the assigned task within the stipulated time. Their expertise, valuable inputs, thoughtful suggestions and constructive feedback played a crucial role help in framing the syllabus.

I also extend my gratitude to all the support staff of the Bengaluru North University for their valuable assistance in successfully completing the syllabus framing process.

I once again extend my sincere thanks to each and every individual for their invaluable time and meaningful contributions, each in their own way, toward the successful completion of the assigned task.


(Dr.S.MURALIDHAR)
CHAIRMAN
Board of Studies in Commerce
Dr.S.MURALIDHAR
M.Com, MBA (Finance), MBA (Marketing), MHRM, Ph.D
Professor & Head
Department of Commerce & Management
Government First Grade College
Kolar-563 101, Karnataka



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ವಿಶ್ವವಿದ್ಯಾಲಯ



BENGALURU NORTH
UNIVERSITY

Tamaka, Kolar - 563103.

NO. BNU/BOS(UG)/BCOM/6/2025

Date :16.04.2025

REVISED NOTIFICATION

Sub: Constitution of Board of Studies in B.Com, B.Com (F&A), B.Com (A& F), B.Com (LSCM), B.Com (Entrepreneurship), AEDPs namely B.Com (Logistics Operations), B.Com (E-Commerce Operations), B.Com (BFSI), B.Com (Retail Operations) - reg.

Ref: Vice – Chancellor's approval, dated: 10.04.2025

The Board of Studies B.Com, B.Com (F&A), B.Com (A& F), B.Com (LSCM), B.Com (Entrepreneurship), AEDPs namely B.Com (Logistics Operations), B.Com (E-Commerce Operations), B.Com (BFSI), B.Com (Retail Operations) (UG) is constituted under section 33 of the Karnataka State Universities Act -2000 and read with the existing statue 8.1 of Bangalore University statutes, with the following members for a period of 3 year (or till they attain superannuation whichever is earlier) from the date of this notification.

Sl. No.	Name and Address of Members of Board of Studies Sri/Smt.	Responsibility
01	Dr.S.Muralidhar Professor and Head, Department of Commerce & Management, Govt. First Grade College, Kolar-563101	CHAIRPERSON
02	Dr. Muninarayanappa Principal, Government First Grade College, Kadugudi, Bangalore	MEMBER
03	Dr.T.Ashwathanarayana Professor of Commerce, Government First Grade College, KR Puram, Bangalore	MEMBER
04	Dr. Narendra.R.S. Associate Professor, Department of Commerce Government First Grade College, Kolar	MEMBER



05	Dr. Sairam.A. Assistant Professor, Department of Commerce Government First Grade College & PG Centre, Chintamani	MEMBER
06	Dr.Sumathi Associate Professor, Department of Commerce, Government First Grade College, KGF	MEMBER
07	Dr. Girish.B.N. Associate Professor, Department of Commerce, Government First Grade College & PG Centre, Chintamani	MEMBER
08	Dr. Chayadevi.H.B. Principal, Smt. Ramamani Sundararaja Iyengar First Grade College, Bellur, Narasapur, Kolar	MEMBER
09	Dr. Balaji.A. Assistant Professor, Department of Commerce, Government First Grade College, Bangarpet.	MEMBER
10	Prof. Jagadish.S.A. Principal, SDC Degree College, Bangarpet	MEMBER
11	Dr.Jai Ganesh.D. Associate Professor of Commerce, Government First Grade College, Bangaru Thirupathi, KGF Taluk	MEMBER
12	Dr.D.N. Madhusudhan Reddy Associate Professor of Commerce, Government First Grade College, Doddaballapur	MEMBER
13	Dr. Khatijatul Kubra Associate Professor, Department of Commerce, Government First Grade College, Bangarpet	MEMBER
14	Dr.Harish Kumar.N Associate Professor, Department of Commerce, Government Residential First Grade College, Mulbagal.	MEMBER
15	Dr.Anil.N Associate Professor of Commerce, Government College for Women, Kolar.	MEMBER



16	Dr. Shobha.K. Associate Professor, Department of Commerce Government First Grade College, Hoskote	MEMBER
17	Dr.Manjula.K.R. Associate Professor of Commerce, Government First Grade College, K.R.Puram,Bangalore.	MEMBER
18	Dr.K.Sharada Associate Professor of Commerce, Government First Grade College,Srinivaspur	MEMBER
19	Dr.Narasappa.P.R. Associate Professor of Commerce, Government College for Women, Chintamani.	MEMBER
20	Prof.Badarinath.B Principal, Sahyadri Degree College, Kolar	MEMBER
21	Prof.Srinivasa.N Principal, Basavashree Institute of Management Studies, Kolar.	MEMBER
22	Dr. Ashiwini.K. Principal, Cambridge College, K.R.Puram, Bangalore	MEMBER
23	Dr. Shivashankari.V.R Associate Professor of Commerce, Government First Grade College, Sidlaghatta	MEMBER
24	Prof .Bharathi.S Assistant Professor of Commerce, Government First Grade College, Malur.	MEMBER
25	Prof.Sree Vidhya.A Associate Professor of Commerce, Amara Jyothi Degree College, Mulbagal	MEMBER
26	Dr.Manasa.R Principal Vishwa kavi Kuvempu First Grade College, Mysuru-570012	EXTERNAL MEMBER



27	Dr.Venkatesh.C.K. Associate Professor, Department of Commerce, Government First Grade college for Women, Holenarasipura, Hassan District.	EXTERNAL MEMBER
28	Dr.Sandhya.S. Director, School of Commerce, REVA University,Bangalore.	EXTERNAL MEMBER
29	Dr.Bhargavi.V.R. Professor, Seshadripuram College, Bangalore	EXTERNAL MEMBER
30	CS Manjunatha Hegde Practicing CS & Founder Partner, KMH Associates,Bangalore.	Corporate Representative Member
31	Sri.Harisha.B.V. Vice-President, Deutsche Bank,Bangalore.	Corporate Representative Member

The Chairperson and members are requested to serve in the committee and extend your cooperation.

BY ORDER


REGISTRAR
Registrar

Bengaluru North University
Tamaka, Kolar, Karnataka-563 103.

Copy to:

1. The Chairperson and Members of Board of Studies.
2. P.S. to Vice – Chancellor, Bengaluru North University, Tamaka,Kolar.
3. The Registrar (Evl), Bengaluru North University, Tamaka,Kolar.
4. Finance Officer, Bengaluru North University, Tamaka,Kolar.
5. Guard File.








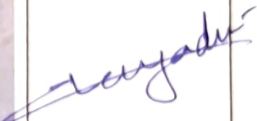






BENGALURU NORTH UNIVERSITY


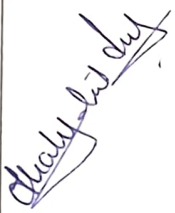
BOARD OF STUDIES MEMBERS



For the structuring of Curriculum as per State Education Policy-2024


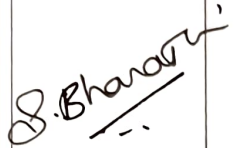








**{B.Com, B.Com (LSCM), B.Com (F&A), B.Com (A& F),
B.Com (BFSI), B.Com (Retail Operations), B.Com (Logistics Operations),
B.Com (E-Commerce Operations, (AEDP Courses)}**

Sl. No.	Name and Address of Members of Board of Studies	Responsibility Discharged	Photo	Signature
01	Dr. S Muralidhar Professor and Head, Department of Commerce & Management, Govt. First Grade College, Kolar-563101	CHAIRPERSON		
02	Dr. T Ashwathanarayana Professor of Commerce, Government First Grade College, KR Puram, Bangalore	MEMBER		
03	Dr. Narendra R S Associate Professor, Department of Commerce Government First Grade College, Kolar	MEMBER		
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16	Dr. Manjula K R Associate Professor of Commerce, Government First Grade College, K.R.Puram.	MEMBER		

17	Dr. K Sharada Associate Professor of Commerce, Government First Grade College, Srinivasapur	MEMBER		<i>K. Sharada</i>
18	Dr. Narasappa P R Associate Professor of Commerce, Government College for Women, Chintamani.	MEMBER		<i>Narasappa P.R.</i>
19	Prof. Badarinath B Principal, Sahyadri Degree College, Kolar	MEMBER		<i>B.B. Badarinath</i>
20	Prof. Srinivasa N Principal, Basavashree Institute of Management Studies, Kolar	MEMBER		<i>Srinivasa N</i>
21	Dr. Ashwini K Principal, Cambridge College, K.R.Puram, Bangalore	MEMBER		<i>Ashwini K</i>
22	Dr. Shivashankari V R Associate Professor of Commerce, Government First Grade College, Sidlaghatta.	MEMBER		<i>VRShankari</i>

23	Prof. Bharathi S Associate Professor of Commerce, Government First Grade College, Malur	MEMBER		
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25	Dr. Manasa R Principal, Vishwa Kavi Kuvempu First Grade College, Mysuru-570012.	EXTERNAL MEMBER		
26	Dr. Sandhya S Director, School of Commerce, REVA University, Bangalore	EXTERNAL MEMBER		
27	Dr. Bhargavi V R Professor, Seshadripuram College, Bangalore	EXTERNAL MEMBER		

(Dr. S MURALIDHAR)
CHAIRMAN
 Board of Studies in Commerce
 Bengaluru North University,
 Kolar-563103.

REGULATIONS PERTAINING TO B.COM – General DEGREE ACCORDING TO SEP – 2024

I. INTRODUCTION

The curriculum framework for B.Com. Degree has been thoughtfully structured to provide with strong foundation which enables students to explore emerging career opportunities shaped by evolving industrial and societal needs. The Program has been upgraded to reflect the students' aspirations, offering pathways to specialization in Accounting, Finance, Marketing, Human Resources and Business Analytics – steering learners towards careers in these dynamic domains. The core concepts within the subjects have been revised to incorporate the recent advancements and 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 Commerce, Business and Industry. The syllabus under SEP-2024 is designed to elevate student comprehension and uphold the rigorous standards of the Graduate Program. Thoughtful efforts have been made to incorporate modern technology and MOOCs to enrich the teaching-learning process. Ultimately, the Program aims the enhance subject knowledge and cultivate critical thinking amongst students – empowering them to effectively address challenges across industries and Business Sectors.

II. OBJECTIVES

1. To give an insight into the areas of Accounting, Finance, Taxation, Marketing, Human Resource Management and the new developments in Business Management
2. To equip students for professions in the field of Accounting and Finance and provide exposure to the latest developments relating to the field of Accounting & Finance
3. To foster the development of personal and executive competencies amongst students, aiming to enhance decision-making efficiency and strengthen their ability to identify, analyze and solve complex problems.
4. To enable students to comprehend and apply recent advancements in Information Technology within Accounting & Finance domains, thereby developing core competencies and enhancing their employability in evolving professional landscapes
5. To nurture future leaders, equipped to manage operations and logistics Functions with the latest advancements and evolving practices Accounting & Finance
6. To develop globally competent middle-level managers capable of addressing and resolving real time operational challenges in the domains of Accounting & Finance
7. To enable students to gain command over the new e-commerce business models
8. To develop committed managers with ethical standards and values
9. To nurture Visionary Business Thinkers who prioritize social responsibility and ecological sustainability, integrating ethical consciousness into strategic decision making and organizational practices

III. GRADUATE ATTRIBUTES

The graduate attributes outlined for the Bachelor of Commerce (B. Com) Program serve as a framework for intended learning outcomes across all Programs. These attributes represent the essential qualities and competencies that a B. Com Graduate is expected to develop and demonstrate upon successful completion of the Program.

- **Disciplinary Knowledge**

Demonstrate the ability to apply comprehensive knowledge and understanding across one or more core disciplines within the field of Commerce.

- **Communication Skills**

Ability to effectively articulate enduring and unresolved challenges within the field of Commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of civilization.

- **Critical Thinking**

- Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce, Business and Industry.
- Ability to examine the results and apply them to various problems appearing in different branches of Commerce, Business and Industry.

- **Problem Solving**

Exhibit ability to deconstruct complex business problems and apply classroom knowledge to formulate practical solutions; Capabilities to analyse and synthesize data and derive inferences for valid conclusion; Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, Taxation and so on.

- **Research Related Skills**

- Ability to systematically search for, extract, organize and critically evaluate information relevant to specific topics within Commerce and related domains.
- Ability to identify and analyze ongoing developments across various branches of Commerce, Business and Industry to support informed academic and Professional Inquiry.

- **Information and Communication Technology – Digital Literacy**

Capability to effectively use various ICT tools such as spreadsheet and business applications, for data exploration, analysis and application of information in diverse business contexts.

- **Self-directed Learning**

Capability to work independently across diverse academic and professional projects, undertaking in-depth study and analysis of various facets within Commerce, Business and Industry

- **Moral and Ethical Awareness/Reasoning**

Ability to recognize unethical behavior including falsification and manipulation of information; Capable of managing oneself and navigating complex social systems with integrity, empathy and professionalism

- **Life-long learning**

Capability of self-paced and self-directed learning focused on continuous personal and professional development and to encourage knowledge/skill development and reskilling in all areas of Commerce, Business and Industry

IV. ELIGIBILITY FOR ADMISSION

Candidates who have successfully completed the two-year Pre – University Course conducted by the Karnataka State or any equivalent qualification as recognized and notified by the University from time to time are eligible to seek admission for this Program.

V. DURATION OF THE PROGRAMME

The Duration of the B. Com Programme shall be Three (03) Academic Years, comprising of Six (06) Semesters.

VI. MEDIUM OF INSTRUCTION

The medium of instruction for the B. Com Program shall be Kannada & English. A candidate is permitted to write the examination either in Kannada or in English.

VII. ATTENDANCE

- Each Semester shall be considered a distinct Unit for the purpose of calculating Attendance
- A student shall be deemed to have fulfilled the Attendance requirement for the Semester only if they have attended atleast 75% of the total instructional periods in each of the prescribed Course
- A student who fails to satisfy the above condition shall not be permitted to appear for the University examination for the respective Semester

VIII. TEACHING AND EVALUATION

M.Com graduates with B. Com, B.B.M, BBA & BBS as basic Degree from a recognized University are only eligible to teach and to evaluate the Courses (except Languages & Constitutional Values) mentioned in this regulation. Languages and Constitutional Values shall be taught by the post-graduates as recognized by the respective Board of Studies.

IX. RECORD MAINTENANCE AND SUBMISSION

- Each college shall establish an Innovative Business Lab / Computer Lab to provide students with practical exposure to Business Activities and Online Learning
- In every Semester, Students are required to maintain a record of their Business Lab/Field Study Activities and submit it to the designated Faculty Member
- In every Semester, Students must visit an SME, Business Organisation, Industry or Factory during each Semester to gain firsthand experience of Commercial Operations
- The Board of Examiners (BoE) is empowered to conduct random surprise visits to the colleges to inspect Students' record-books and verify the internal marks awarded

X. GUIDELINES FOR CONTINUOUS INTERNAL EVALUATION (CIE) AND SEMESTER END EXAMINATION (SEE)

The CIE and SEE shall carry a weightage of 20% and 80% respectively – bring the total evaluation to 100 marks, regardless of the Course Credits. The evaluation system is comprehensive & continuous throughout the Semester. For each Course, the CIE and SEE evaluation shall be based on the following parameters:

SL No.	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
A	Continuous & Comprehensive Evaluation (CCE)	10 Marks
B	Internal Assessment Tests (IAT)	10 Marks
	Total of CIE (A+B)	20 Marks
C	Semester End Examination (SEE)	80 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

A. Continuous & Comprehensive Evaluation (CCE): The CCE component shall carry a maximum weightage of 10% (10 marks) of the total marks for each Course. Faculty members may select any four of the following assessment methods, each carrying 5 marks:

- Individual Assignments
- Seminars/Classroom Presentations/ Quizzes
- Group Discussions /Class-room Discussion/ Group Assignments
- Case Studies/Caselets
- Participatory & Industry-Integrated Learning/ Field visits
- Practical activities / Problem Solving Exercises
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects
- Any other academic activity.

B. Internal Assessment Tests (IAT): The IAT shall carry a maximum weightage of 10% (10 marks) of the total marks of each Course. Two tests must be conducted during each Semester, each carrying 20 marks. The scores from these Tests shall be proportionately scaled down to total of 10 marks for evaluation purposes.

XI. APPEARANCE FOR THE EXAMINATION

A candidate shall be deemed to have appeared for the examination only upon submission of the prescribed application form and the requisite examination fees to the University within the stipulated time as prescribed by the University Circulars from time to time.

XI. PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER

SECTION-A 1. a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03 X 06 = 18 Marks)
SECTION-C: 7,8,9,10,11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 14 = 42 Marks)
SECTION-D 12	Question completely based on the skill Development part Answer any ONE out of two questions	(01 X 10 = 10 Marks)
TOTAL		80 Marks

XII. MINIMUM FOR A PASS:

- A candidate shall be declared to have passed the Semester Examination in a Course/Paper only if he/she secures a minimum of 35% (i.e. 28 marks out of 80) marks in written examination / practical examination and a minimum of 40% marks in aggregate, combining written/practical examination and internal assessment. There shall be no minimum passing marks required for internal assessment including components such as Viva-Voce, Internship Report, Field Survey Report and similar activities.
- A candidate shall be declared to have passed the program if he/she secures at least 40% of the total marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks across all Courses in all Semesters. This includes, theory papers/ practical / field work / internship / project work / dissertation / viva-voce – provided that the candidate secures atleast 40% of total marks in the semester end examinations in each course.
- A Candidate who pass all Semester Examinations in the first attempt and achieve a minimum CGPA of 6.00 (Alpha-Sign Grade B) shall be eligible for ranks.
- A Candidate who pass Semester Examinations in parts shall be eligible

only for award of Class, CGPA and Alpha-Sign Grade – but not for ranking.

- e. A Candidates who pass the final Semester Examination but has not completed the lower Semester Examinations shall have their results declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after successfully completing all the lower semester examinations.
- f. If a candidate fails in any subject/course, whether theory or practicals, he/she shall reappear only for that particular subject at any subsequent examination, as prescribed. He/she must secure the minimum marks required to pass in that subject (theory and practicals, separately) as per the above-mentioned criteria.

XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - i. First Class: Candidate securing 60% and above of the total marks.
 - ii. Second Class: Candidate securing 50% and above but less than 60% of the total marks.
 - iii. Pass Class: Candidates securing 40% and above but less than 50% of the total marks.
- b. Class shall be declared based on the aggregate marks obtained by the Candidate in all the courses of all semesters of this Degree Program.
- c. Candidates who have passed each course in the semester end examination in the first attempt **ONLY** shall be eligible for award of ranks. The University shall notify only top 10 Ranks.

Acronyms Expanded	
CC	Compulsory Course
DSC	Discipline Specific Course
SEC	Skill Enhancement Course
DSE	Discipline Specific Elective
SEE	Semester End Examination
EC & CC	Extra-Curricular & Co-Curricular
CIE	Continuous Internal Evaluation
L+T+P	Lecture + Tutorial + Practical
IAT	Internal Assessment Test
CCE	Continuous and Comprehensive Evaluation

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credit
1	Lang.3.1	Language-I	CC – 7	As decided by Respective BoS				3
2	Lang.3.2	Language–II	CC – 8	As decided by Respective BoS				3
3	B.Com.3.1	Corporate Accounting	DSC – 9	4+0+0	80	20	100	4
4	B.Com.3.2	Marketing Management	DSC – 10	4+0+0	80	20	100	4
5	B.Com.3.3	BUMASTICS - II	DSC – 11	4+0+0	80	20	100	4
6	B.Com.3.4	<ul style="list-style-type: none"> • Event Management • E-Commerce • Fundamentals of LSCM (Any one of the above)	DSE – 1	4+0+0	80	20	100	4
7	B.Com.3.5	Banking & Insurance	SEC – 1	4+0+0	80	20	100	4
8	CC 3.1	Constitutional & Moral Values - 2	CC - 9	As decided by Respective BoS				2
Sub-Total								28
Physical Education – Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								

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+0+0 Hrs	56 Hrs

Course Description

The Course enables the students to learn various aspects of accounting right from preparing the final accounts of Sole Trading Concern to the Non-Profit Organisations, as well as to learn special routine accounting entries in case of Departments and Branches

Course Objectives

- Make the student understand the accounting concepts and conventions
- Gain the knowledge about the preparation of final accounts
- Gain the knowledge on treatment of inter departmental transfers in books of accounts
- Understand the operations of Branch businesses and how the accounting entries are made

Course Outcomes

On successful completion of the course, the student will be able to

CO 1: Prepare the final accounts of a Sole Trading Concern

CO 2: Raise the Fire Insurance Claim for loss of Stock in the business

CO 3: Ascertain the P&L of each department in a Departmental Organisation

CO 4: Ascertain the profit or loss from each branch in Branch Businesses

CO 5: Prepare the final accounts of NPOs

Pedagogy

Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Lab & Field Work etc

Syllabus

Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 12 Hrs

Accounting: Introduction, Meaning & Definition – Book-Keeping & Accounting – Accounting Principles: Concepts and Conventions – Accounting Process: Journal, Ledger, Trial Balance, Final Accounts (Theoretical aspects only) – Preparation of Final Accounts of a Sole Trading Concerns – Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS- Theory only)

Module:2 – FIRE INSURANCE CLAIMS

10 Hrs

Insurance Claims: Introduction & Need – Loss of Stock – Steps for ascertaining Fire Insurance Claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items – Computation of Fire Insurance Claims

Module: 3 - DEPARTMENTAL ACCOUNTS**10 Hrs**

Departmental Accounts: Meaning, Definition, Objectives – Basis of Apportionment of Common Expenses among different Departments – Preparation of Trading and Profit and Loss Account in Columnar Form – Preparation of Balance Sheet in Horizontal Format of Sole Trading Concerns & Partnership Firms (Including Inter Departmental Transfers at Cost Price only)

Module: 4 - BRANCH ACCOUNTS**10 Hrs**

Branch Accounts: Introduction, Meaning, Definition, Objectives – Types of Branches – Dependent Branches: Features & Characteristics – Supply of Goods at Cost Price & Invoice Price – Branch Account in the books of Head Office (Debtors System Only)

Module: 5 - ACCOUNTING FOR NOT-FOR-PROFIT ORGANISATIONS**14 Hrs**

Not for Profit Organizations: Meaning, Features – Capital & Revenue: Receipts, Expenditure and Losses, Deferred Revenue Expenditure – Preparation of Receipts and Payments A/c, Income and Expenditure A/c and Closing Balance Sheet (when Opening Balance Sheet is given)

Skill Development Activities

- Write a neat diagram of accounting cycle
- List any 10 Indian Accounting Standards
- State the steps involved in Fire Insurance Claim
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of Branch Account
- Preparation of Departmental Profit & Loss Account and Balance Sheet with imaginary figures

BOOKS FOR REFERENCE

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Dr. S Muralidhar, Dr. Narasappa.P.R, Dr. S A Jagadeesha, & Dr. K S Sailaja -Financial Accounting- Kalyani Publishers
3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH
4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K, Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications
7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers
8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr.Venkataraman & others (7 lecturers) - Financial Accounting - VBH

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 1.2

Name of the Course: MANAGEMENT DYNAMICS & APPLICATIONS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

Management Dynamics and Applications is a field of management studies, which involves the study of various management concepts and their applicability and enabling students to understand the basic concepts of management such as planning, organizing, directing and controlling and their impact

Course Objectives

1. To provide knowledge about basic concepts of management
2. To impart knowledge about various theories of the Management
3. To impart knowledge and awareness about the applicability of the management concepts
4. To provide knowledge about the factors that influences various management dynamics

Course Outcomes

On successful completion of the course, the student will be able to

CO 1: Understand concepts of business management, principles and its functions

CO 2: Explain the process of planning and decision making

CO 3: Create organization structures based on authority, task, and responsibilities

CO 4: Analyse the skills, roles and responsibilities of a manager

CO 5: Realize the social and ethical responsibilities of business

Pedagogy

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module:1 – INTRODUCTION TO MANAGEMENT

10 Hrs

Management: Introduction, Meaning & Definition – Evolution of Management Thoughts: Pre-Scientific Management Era & Modern Management Era – Nature and Characteristics of Management – Functional Areas of Management – Management as a Science, Art & Profession – Management and Administration – Management Principles: FW Taylor and Henry Fayol

Module:2 – PLANNING, DECISION MAKING & ORGANIZATION STRUCTURE

12 Hrs

Planning: Meaning, Definition, Features, Types, Importance & Challenges – Steps in Planning Process – Types of Plans (Meaning) – MBO & MBE (Meaning)

Decision making: Meaning, Characteristics & Process – Types of Decisions

Organizing: Nature, Need and Importance – Organization Structure – Types of Organization Structures – Formal and Informal Organizations

Module:3 – STAFFING, DIRECTING, CONTROLLING & COMMUNICATION 12 Hrs

Staffing: Meaning & Definition – Functions of Staffing – Staffing Process

Directing: Meaning and Nature – Principles of Direction

Controlling – Meaning & Importance – Steps in Controlling – Essentials of Effective Control system – Techniques of Control (meaning only)

Communication: Meaning, Definition & Process – Barriers to Communication – Steps to Overcome Communication Barriers – Types of Communication

Module:4 – LEADERSHIP, MOTIVATION & CO-ORDINATION**14 Hrs**

Leadership – Meaning – Characteristics of Leadership – Leadership styles – Autocratic style – Democratic Style – Participative Style – Laissez Faire - Transition Style – Charismatic Leadership Style

Motivation: Meaning & Definition – Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Mc. Gregor's X and Y theory

Co-ordination – Meaning – Importance and Principles of Co-ordination

Module:5 – BUSINESS SOCIAL RESPONSIBILITY AND MANAGERIAL ETHICS**8 Hrs**

Business Social Responsibility: Meaning, Need & Importance – Green Management: Meaning, Green Management actions

Managerial Ethics: Meaning, Importance of Ethics in Business, Factors that determine Ethical or Unethical Behaviour

Skill Development Activities

- Two cases on the above syllabus should be analyzed by the teacher in the classroom and the same need to be recorded by the student in the Skill Development Book
- List out recent changes in Management Structure
- Draft chart on Functions of Management
- Prepare a Report on the Application of Artificial Intelligence in Business

BOOKS FOR REFERENCE

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition
2. Rajkumar. S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore
3. Dr. S Muralidhar, Dr. Narasappa.P.R, Prof.Bhagya. G.B, & Dr. K S Sailaja - Management Principles & Application- Kalyani Publishers
4. Stephen P Robbins and Madhushree Nanda Agarwal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
5. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
6. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Book
7. P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
8. LM Prasad, Principles of management, Sultan Chand and Sons

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 1.3

Name of the Course: CORPORATE ADMINISTRATION

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs
<p style="text-align: center;"><u>Course Description</u></p> <p>The course aims at understanding different legal obligations required to start a company to be aware of the corporate personality and also the powers and liabilities of a KMP in a company and the concepts of Corporate Social Responsibility</p>		
<p style="text-align: center;"><u>Course Objectives</u></p> <p>The objective of this Course is to expose the students to understand various theoretical aspects of Company Formation and its Governance. It is an academic discipline in its own right, bringing together the concepts of Company Law and its Governance. The subject offers comprehensive understanding of establishment and management of companies</p>		
<p style="text-align: center;"><u>Course Outcomes</u></p> <p>On successful completion of the course, the student will be able to,</p> <p>CO 1: Understand the difference between Public and Private Companies</p> <p>CO 2: Identify different legal obligations to start a company</p> <p>CO 3: Analyze the role, responsibilities and functions of Key Managerial Personnel</p> <p>CO 4: Understand the procedure of corporate meeting and the role of CS</p> <p>CO 5: Evaluate the role of liquidator in the process of winding up of the company</p>		
<p style="text-align: center;"><u>Pedagogy</u></p> <p>Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works</p>		
<p style="text-align: center;"><u>Syllabus</u></p>		
Module: 1 – INTRODUCTION TO COMPANY		12 Hrs
<p>Company: Introduction, Meaning, Definition, Features, Historical backdrop – Important Provisions of 2013 Companies Act, Kinds of Companies – One Person Company (OPC), Private Company, Public Company, Company Limited by Guarantee, Company Limited by Shares, Holding Company, Subsidiary Company, Government Company, Listed Company, Statutory Company, Registered Company, Foreign Company</p>		
Module: 2 – FORMATION OF COMPANY		14 Hrs
<p>Promotion: Meaning – Promoters: Meaning, Functions, Position, Rights and Duties of Promoters</p> <p>Incorporation: Meaning, Procedure, Certificate of Incorporation, effects of registration, capital subscription, and commencement of business</p> <p>Documents of Companies: Memorandum of Association – Meaning, Clauses, Provisions and Procedures for Alteration, Articles of Association – Definition, Contents, Distinction between MOA and AOA</p>		

Subscription Stage – Meaning & Contents of Prospectus, Red Herring Prospectus, Statement in lieu of Prospectus; Issue, Allotment & Forfeiture of Shares; Book-Building Process, Concept of ASBA & Reverse Book-Building

Commencement Stage – Documents to be filed; e-filing; Registrar of Companies; Certificate of Commencement of Business

Module: 3 – CORPORATE GOVERNANCE

12 Hrs

Corporate Governance: Introduction, Meaning & Definitions, Importance – Corporate Ethics – Corporate Social Responsibility

Key Managerial Personnel (KMP): Managing Director, Whole time Directors, Chief Financial Officer, Resident Director, Independent Director – Auditors: Appointment, Powers - Duties & Responsibilities – Audit Committee & CSR Committee – Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal

Institute of Company Secretaries of India (ICSI): Introduction to ICSI, Establishment, Operations and its role in the promotion of Ethical Corporate Practices

Module: 4 – COMPANY MEETINGS

08 Hrs

Corporate Meetings: Introduction, Importance, Types, Resolutions, Minutes of meeting – Requisites of a valid meeting: Notice, Quorum, Proxy – Voting: Postal Ballot & e-voting – Role of a Company Secretary (CS) in convening the Meetings – Types of Meetings: Annual, Extra-ordinary General Meetings, Board Meetings, Committee Meetings – Resolution types – Meeting through Video Conferencing & Virtual Meetings

Module: 5 – WINDING UP OF COMPANIES

10 Hrs

Winding-up: Introduction & Meaning, Modes of Winding up; Consequence of Winding up; Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency & Bankruptcy Code – Administration of NCLT, NCLAT & Special Courts

Skill Development Activities

- Collect MOA of different companies and study various clauses.
- Collect AOA of different companies and study various clauses
- Collect prospectus of any recent public issue and study the Book-Building Process
- Analyze the process to fix Cap Price and Floor Price in an IPO
- Examine the difference between IPO and FPO
- Examine different types of IPOs with specific emphasis on Offer for Sale
- Collect a Prospectus of any company which has gone Public recently and analyze ASBA
- Prepare the minutes of company meetings of an imaginary company
- Relevant Case Laws as per the provisions of the Act
- Prepare a Chart showing different types of Companies

BOOKS FOR REFERENCE

1. S.N Maheshwari - Elements of Corporate Law - HPH.
2. Balchandran – Business Law for Management – HPH

3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH
4. .Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH
5. M.C. Shukla & Gulshan - Principles of Company Law
6. K. Venkataramana - Corporate Administration - SHBP
7. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand
8. C.L Bansal - Business and Corporate Law
9. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication
- 10.S.C. Kuchal - Company Law and Secretarial Practice
- 11.S.C. Sharma - Business Law - I.K. International Publishers
- 12.S.N Maheshwari - Elements of Corporate Law - Vikas Publishers
- 13.Dr. Avtar Singh - Company Law 14. Gower & Davies – The Principles of Modern Company Law



Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 1.4

Name of the Course: BUSINESS DECISIONS AND MARKET STRUCTURE

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

This paper provides an overall introduction to business economics as dealing with the problems of allocation of scarce resources in optimum manner. It aims to build a familiarity with the basic tools of consumer and producer theory, the operation of markets and optimisation in an economic context. In order to explain economic issues and solutions in a practical manner, the concepts are to be discussed with case studies and numerical problems wherever applicable

Course Objectives

- The Objective of this Course is to introduce students to the basic elements of business decision and market structure.
- The students need to identify various market structures relevant for commercial transactions and their impact on business decisions
- To illustrate what elements are considered while policy and decision making at the strategic level
- To analyze operations of markets under varying competitive conditions and make optimal business decisions

Course Outcomes

On successful completion of the course, the student will be able to

CO 1: Understand the market structure to become a skilful financial manager

CO 2: Comprehend the economic variables in general business atmosphere

CO 3: Comprehend the relationship between various policies of business

CO 4: Understand the dynamics of various market situations

Pedagogy

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module:1 – INTRODUCTION TO BUSINESS DECISIONS

10 Hrs

Business Decision and Economic Problems – Scarcity and Choice: Nature and Scope – Positive and Normative Science – Micro and Macro aspects – Central Problems of an Economy – Production Possibility Curve – Opportunity Cost – Working of Economic Systems – Business Cycles
Basic Characteristics of the Indian Economy – Recent Trends in Indian Economy

Module 2: CONSUMPTION AND DEMAND ANALYSIS

12 Hrs

Demand: Meaning, Definition, Determinants & Types – Business significance of Consumption and Demand – Demand Schedule – Individual and Market Demand Curve – Law of Demand – Changes in Demand – Elasticity of Demand – Effect of a shift in Demand - Demand Forecasting: Survey and Statistical Methods (numerical problems on Moving Averages Method and Method of Least Square)

Consumption: Cardinal Utility Approach - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility - Indifference Curve Approach - Budget Line - Consumer's Equilibrium

Module 3: PRODUCTION ANALYSIS

8 Hrs

Production Analysis: Theory of Production, Production Function, Factors of Production, Characteristics, Production Possibility Curves - Concepts of Total Product, Average Product and Marginal Product - Fixed and Variable Factors - Classical and Modern approaches to the Law of Variable Proportions - Law of Returns to Scale: Economies and Diseconomies of Scale (Graphical Presentation)

Module 4: SUPPLY AND COST ANALYSIS

13 Hrs

Supply: Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Changes in Supply - Equilibrium of Demand and Supply - Determination of Equilibrium Price and Quantity - Effect of a shift Supply - Elasticity of Supply

Theory of Costs: Basic Concepts, Sunk Costs and Future Costs; Direct Costs and Indirect Costs - Cost Curves: Total, Average, Marginal Cost Curves - Relationship of Marginal Cost to Average Cost - Fixed and Variable Cost

Module 5: ANALYSIS OF REVENUE, PRICE AND MARKETS

13 Hrs

Basic Concepts of Revenue - Revenue Curves: Total, Average, Marginal Revenue Curves - Relationship of Marginal Revenue to Average Revenue

Price and Output decisions in various market forms: Concept of Market and Main forms of Market - Equilibrium of the Firm and Industry - Total Revenue & Total Cost Approach, Marginal Revenue & Marginal Cost Approach - Price and Output Determination in Perfect Competition - Price and Output Determination in Imperfect Competition: Monopoly, Monopolistic Competition and Oligopoly

Skill Development Activities

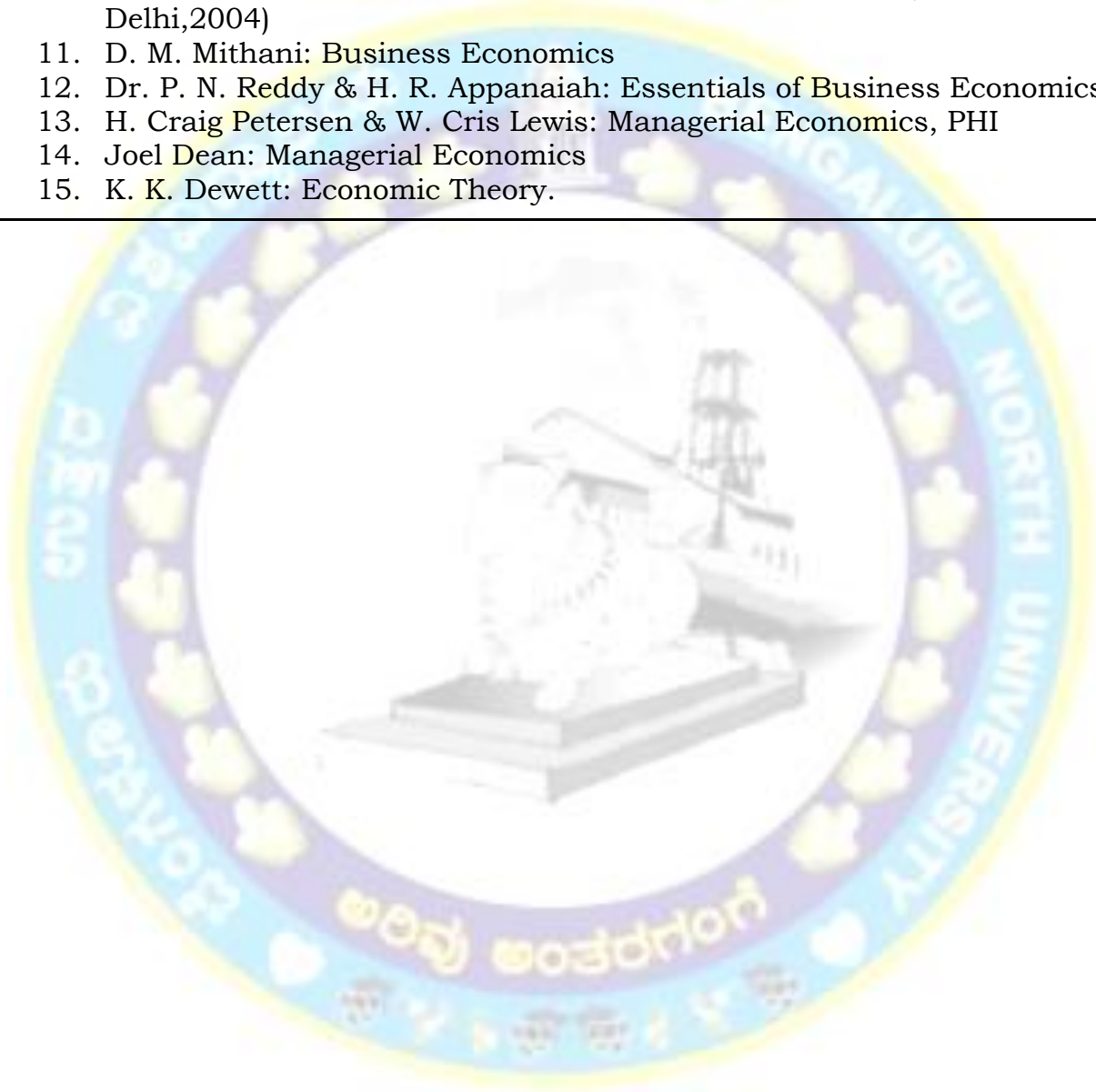
(These activities are only indicative, the Faculty members can innovate)

1. Briefly examine the nature, concept and scope of Elasticity of demand and supply in real life
2. Analyse the impact of changing price on the consumption of necessities by a household
3. A survey report on the demand forecasting for a product
4. Student to choose a product and apply price elasticity in real situation
5. Detail charts on Consumer Surplus
6. Visit any manufacturing unit and study its production process and costing and submit a report

BOOKS FOR REFERENCE

1. P.L. Mehta, Managerial Economics - Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi - 02
2. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03
3. H. L. Ahuja, Business Economics-Micro & Macro-Sultan Chand & Sons- New Delhi
4. M.M Gupta, Business Economics - Sindhu publications - Bangalore

5. Hirchey. M., Managerial Economics, Thomson South western (2003)
6. Salvatore, D: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
7. Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
8. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
9. Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
10. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)
11. D. M. Mithani: Business Economics
12. Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics
13. H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI
14. Joel Dean: Managerial Economics
15. K. K. Dewett: Economic Theory.



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+0+0 Hrs	56 Hrs

Course Description

The Course enables the students to learn accounting for Joint Venture and Partnership Firm & to understand the concept of Royalty Accounting

Course Objectives

- Make the student understand the accounting for Sole Trading Concern.
- Understand the Joint Venture Business and recording joint venture transactions
- Gain the knowledge about the preparation of final accounts of partnership firm
- Gain the knowledge on special entries in case of conversion of firm into a limited company

Course Outcomes

On successful completion of the course, the student will be able

CO 1: Ascertain the Profit or Loss and the Financial Position in case of incomplete accounting records

CO 2: Ascertain the Profits or Loss from Joint Venture Business

CO 3: Prepare the final accounts of Partnership Firm

CO 4: Understand the accounting procedure involved in conversion of Partnership Firm into a Limited Company

CO 5: Understand how to record the transactions in respect of Royalty in the books of lessor and lessee

Pedagogy

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module-1: ACCOUNTS FROM INCOMPLETE RECORDS

10 Hrs

Single Entry System: Meaning, Features – Ascertainment of Profits or Loss of a Sole Trader Using Statement of Affairs Method – Opening & Closing Statement of Affairs – Statement of Profit or Loss – Revised Statement of Affairs

Module: 2 - ACCOUNTING FOR JOINT VENTURES

10 Hrs

Joint Venture: Introduction, Meaning & Objectives – Distinction between Joint Venture and Partnership – Recording of Joint Venture Transactions (both Journal & Ledger): when separate set of books are maintained

Module: 3 - CONSIGNMENT ACCOUNTS**12 Hrs**

Consignment: Introduction & Meaning – Consignor & Consignee – Distinction between Joint Venture and Consignment – Goods Invoiced at Cost Price; Goods Invoiced at Selling Price; Normal Loss & Abnormal Loss; Valuation of Stock; Stock Reserve; Ledger Accounts in the books of Consignor and Consignee

Module: 4 - CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY**12 Hrs**

Conversion: Introduction, Meaning & Objectives – Purchase Consideration – Methods of Calculation of Purchase Consideration: Lump Sum Method, Net Assets Method, Net Payment Method – Mode of Discharge of Purchase Consideration – Ledger Accounts in the Books of Vendor – Incorporation Entries in the Books of Purchasing Company – Preparation of Balance Sheet in Vertical form

Module: 5 - ROYALTY ACCOUNTS**12 Hrs**

Royalty: Introduction, Meaning and Definition – Technical Terms: Royalty, Royalty Agreement, Landlord, Minimum Rent, Short Workings, Recoupment of Short Working under Restrictive (Fixed Period) and Non-restrictive (Floating Period), Recoupment within the Life of the Lease – Accounting Treatment for Strike and Stoppage of work – Ledger Accounts in the books of Lessee and Lessor (with Minimum Rent A/c)

Skill Development Activities

- Write the format of Statement of Profit or Loss using imaginary figures
- Collect the joint venture agreement and discuss on various clauses included in it
- Collect the audited final accounts of a Partnership Firm, compare with the theoretical aspects learnt and give your interpretation
- List out few noted companies which are basically formed as partnership firms
- Collect a Royalty Agreement and discuss in the classroom the various terms included in the agreement

BOOKS FOR REFERENCE

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Dr. S Muralidhar, Dr. Narasappa.P.R, Dr. Jagadish .S.A, & Dr. K S Sailaja - Advanced Financial Accounting- Kalyani Publishers
3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH
4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications
7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers
8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr.Venkataraman & others (7 lecturers) - Financial Accounting - VBH

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 2.2

Name of the Course: HUMAN RESOURCE MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

The Human Resource Management (HRM) course enables the learner to understand the key concepts of managing people of the organization in various facets. The course enables in evaluating HRM related social, economic, environmental and ethical responsibilities and issues in a global context.

Course Objectives

- To understand the important concepts and principles of HRM
- To understand the criticality of human resources in the development of an organization
- To gain knowledge of HRM practices in the workplace locally and globally
- To develop skills in leading the organization to success

Course Outcomes

On successful completion of the course, the student will be able to,

CO 1: Acquire conceptual knowledge of managing people-based function in an organization

CO 2: Demonstrate proficiency in understanding the challenges and opportunities of the industry in the context of human capital

CO 3: Systematically plan, implement and evaluate the HR processes for smooth functioning of the organization

CO 4: Provide innovative solutions to problems in the domain of HRM

Pedagogy

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module:1 - INTRODUCTION TO HUMAN RESOURCE MANAGEMENT 10 Hrs

HRM: Meaning, Nature and Scope of HRM (Objectives and Functions) – Evolution of HRM – Concept of Human Capital Management – HRM and Personnel Management – Process of HRM Changing role of HR officials – Emerging issues in managing Human Resources

Module: 2 – ACQUISITION OF HUMAN RESOURCES 14 Hrs

Human Resource Planning (HRP): Meaning and Importance of HRP - Factors affecting HRP – Process of HRP: Job Analysis and Design: Meaning, Need and Components of Job Analysis and Design – Recruitment: Meaning, Process and Sources of Recruitment – Selection: Meaning, Process, Types of Selection: Tests and Interviews - Placement and Onboarding: Meaning and Importance

Module: 3 - TRAINING & DEVELOPMENT**10 Hrs**

Training and development: Meaning, Importance, Method – Recent trends in Training and Development – Concept of Career Management and Management Development Programs

Module: 4 - PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT**12 Hrs**

Performance Appraisal: Meaning, Purpose, Methods & Challenges – Performance Management – Internal Mobility

Promotion: Meaning, Basis of Promotion – Transfer: Meaning & Definition – Concept of Upsizing, Downsizing and Right sizing of Workforce

Employee Compensation: Meaning, influencing Factors & Forms

MODULE: 5 – MAINTENANCE OF HUMAN RESOURCE**10 Hrs**

Employee Engagement: Meaning & Types – Employee Welfare: Concept and Measures – Employee Health and Wellbeing: Meaning & Measures - Hybrid Work Model – Diversity, Equity, Inclusion and Belongingness (DEIB) initiatives – Professional Career Development – Knowledge based Organizations (KBO) – Sexual Harassment Redressal and Workplace Bullying (VISHAKA CELL)

SKILL DEVELOPMENT ACTIVITIES

- Choose an organization and record the latest training programs designed
- Collect at least five different job descriptions from Pharma organizations and compare the descriptions, emphasizing similarities and differences
- Find at least five employment ads, either on the Internet or in a local newspaper, that is creative
- Identify the different Technology oriented selection tests used in organizations
- Meet a HR Executive and discuss the job role and challenges faced
- Imagine yourself as a Human Resource Manager of your college and conduct a survey to measure the engagement levels of your Faculty and Admin Staff

BOOKS FOR REFERENCE

1. Gary Dessler, Biju Varkkey - Human Resource Management – Pearson
2. Aswathappa, K. & Dash, S. - Human Resource Management-Text and cases - Tata McGraw-Hill
3. Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich - HR from the Outside In: Six Competencies for the Future of Human Resources – Peacock Books
4. Alan Collins - The New HR Leader's First 100 Days: How To Start Strong, Hit The Ground Running & Achieve Success Faster As A New Human Resources Manager, Director or VP – Successinhr.com
5. Beginning Management of Human Resources - University of Minnesota Libraries Publishing
6. Lucy Adams - HR Disrupted: It's Time for Something Different - Practical Inspiration Publishing
7. Subba Rao P, Human Resource Management and Industrial Relations, HPH

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 2.3

Name of the Course: INDIAN FINANCIAL SYSTEM

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs
<p style="text-align: center;"><u>Course Description</u></p> <p>The Course incorporates historical practices and current system of Indian Financial System and gives thorough understanding of various issues pertaining to different Financial Markets, Institutions, Services and Regulatory Bodies</p>		
<p style="text-align: center;"><u>Course Objectives</u></p> <p>To familiarize the students with the concepts of Indian Financial System and develop their analytical skills, conceptual skills and substantive knowledge in the said field</p>		
<p style="text-align: center;"><u>Course Outcomes:</u></p> <p>On successful completion of the course, the student will be able to,</p> <p>CO 1: Understand the process of Indian Financial System and its functioning</p> <p>CO 2: Trace the Origin and Growth of Indian Financial Sector</p> <p>CO 3: Understand Various Financial Markets and its Functioning</p> <p>CO 4: Understand the role of Regulatory Institutions & protection of Investors</p> <p>CO 5: Explore various Investment Avenues in the Financial Market</p> <p>CO 6: Understand the procedure followed in the process of Credit Rating</p>		
<p style="text-align: center;"><u>Pedagogy:</u></p> <p>Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works</p>		
<p style="text-align: center;">Syllabus</p>		
Module:1 – INTRODUCTION TO FINANCIAL SYSTEM		10 Hrs
<p>Financial System: Introduction, Meaning & Components – Financial System and Economic Development – Financial Intermediation – An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1991 – Concept of Financial Engineering</p>		
Module: 2 – FINANCIAL MARKETS		12 Hrs
<p>Financial Markets: Introduction, Meaning, Classifications & Importance</p> <p>Money Market: Meaning, Definition, Features, Classifications and Instruments –</p> <p>Capital Markets: Meaning & Definition, Features, Classifications and Instruments</p> <p>Primary Markets: IPO, FPO, Rights Issue, Private Placements & Open Offer –</p> <p>Secondary Markets: NSE, BSE, OTCEI - Composition of NIFTY & SENSEX –</p> <p>Depositories: NSDL & CDSL – Commodity Markets: Introduction & Meaning</p>		
Module: 3 – FINANCIAL INSTITUTIONS		12 Hrs
<p>Commercial Banks: Introduction, Classifications, Management of Loans – Commercial and Consumer Financing – Recent developments in Commercial Banks</p>		

Development Banks: Introduction, Types, Functions & Working of Development Banks

Non-Banking Financial Companies: Meaning, Characteristics, Importance, Functions & Types

Regional Rural Banks: Introduction, Meaning, Objectives, Features, RBI Assistance, Major RRBs

Insurance Organisations: Introduction, Meaning, Importance, Types & Major Players

Mutual Funds – Introduction & Meaning – Types of mutual fund schemes: Open Ended vs Close Ended, Equity, Debt, Hybrid schemes and ETFs

Module: 4 – FINANCIAL SERVICES

12 Hrs

Financial Services: Overview of Financial Services Industry – Merchant Banking: Pre and Post Issue Management, Underwriting, Book Running Lead Manager (BRLM): Role of BRLM – Leasing and Hire Purchase – Consumer and Housing Finance – Venture Capital Finance – Factoring: Meaning & Types – Credit Rating Agencies: CRISIL, ICRA, CARE, Moody's, S&P

Module: 5 – REGULATORY INSTITUTIONS

10 Hrs

RBI: Organisation, Objectives, Role, Functions, Monetary Policy of RBI, RBI & Inflation Management

NABARD: Objectives & Functions

SEBI: Role of SEBI and Investor Protection

IRDA: Objectives & Functions

AMFI: Organization, Objectives & Role

Skill Development Activities

- Visit Virtual Trading Platforms and Trade Virtually (Understand Real Time Market Data and Trading Functionalities).
- List out the Non-Banking Financial Services provided by NBFCs
- Prepare a Chart Showing Components of Indian Financial System
- List out the role of Payment Banks and UPIs
- List out Pre and Post Issue Management Services
- Visit AMFI website and record the NET ASSET VALUES of top ten Mutual Fund Companies
- Write the Rating Procedure followed by CRISIL

BOOKS FOR REFERENCE

1. Dr. S. B. Deodhar & Mrs. Aditi A. Abbyankar, Indian Financial System, Himalaya Publishing House
2. Bharathi V Pathak, Indian Financial System, Third Edition, Pearson
3. P.N. Varstney & D. K. Mittal, Indian Financial system, Sultan Chand & Sons
Vasant Desai, The Indian Financial System, Himalaya Publishing House

4. M.Y. Khan, Indian Financial System, TMH.
5. Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
6. Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
7. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
8. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
9. Khan M.Y. and Jain, P.K Financial Services, Tata McGraw Hill.
10. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, India.



Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 2.4

Name of the Course: BUMASTICS - I

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

The Course is designed to impart basic knowledge about fundamental mathematics and statistics and its application in business

Course Objectives

- To familiarize the students with basic concepts of the Business Mathematics & Statistics and a hands-on practice of the various mathematical & statistical tools and techniques
- It will enable them to improve their logical reasoning ability and interpretation of various business results
- The course aims at acquainting the students with the emerging issues in business, trade and commerce regarding analyzing business facts

Course Outcomes

On successful completion of the course, the student will be able to

CO 1: Familiarize with the basic concepts of Business Mathematics and hands on practice of the various mathematical tools and techniques

CO 2: Boost quantitative thinking and develop numerical abilities

CO 3: Acquaint with the emerging mathematical and statistical issues in business, trade and commerce

CO 4: Improve their logical reasoning and interpretation of various business results

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – NUMBER SYSTEM AND EQUATIONS

12 Hrs

Number System: Introduction, Meaning of Number and Number system. Types of Numbers-Natural Numbers, Integers, Prime Numbers, Rational and Irrational Numbers, Real Numbers. Computation of HCF and LCM

Equations: Linear Equations-Simultaneous Equations (only two variables): Elimination and Substitution Methods only. Quadratic Equations-Formula Method with $ax^2 + bx + c = 0$ form. Application of Equations in Business.

Module: 2 - COMMERCIAL ARITHMETIC

08 Hrs

Interest: Meaning of Interest, Simple Interest & Compound Interest – Calculation of Simple Interest & Compound Interest including yearly and half yearly – Percentages & Percentiles: Meaning, Difference between Percentage and Percentile – Concept of CAGR

Ratios and Proportions: Meaning, Duplicate-Triplicate and Sub-Duplicate of a Ratio – Problems – Application in Business

Module: 3 – INTRODUCTION TO STATISTICS**08 Hrs**

Statistics: Meaning, Definitions, Uses and Limitations - Data: Meaning, Types of Data – Methods of Collection of Primary Data – Classification of Data: Meaning, Types of Classification of Data – Statistical Series: Problems on Univariate Data - Tabulation of Data: Meaning, Parts of a Good table - Problems on Tabulation (Problems on 2-way Tables)

Module: 4 – MEASURES OF CENTRAL TENDENCY**14 Hrs**

Average: Meaning, Essentials of good average – Computation of Mean, Median & Mode for Individual, Discrete and Continuous Series under Direct & Indirect Method – Graphical Representation of Median (Ogive Curves) and Mode (Histogram)

Module: 5 – MEASURES OF DISPERSION**14 Hrs**

Measures of Dispersion: Meaning, Types – Absolute measures: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance (Problems)
Relative Measures: Co-efficient of Range, Co-efficient of Quartile Deviation, Co-efficient of Mean Deviation, Co-efficient of Variation (Problems)

Skill Development Activities

- Draft a chart on number system and its application
- Show a chart for different kinds of equations
- Learning Mathematical applications and decision-making using Spread sheet
- Application of statistical functions in spreadsheet software and students should submit output of the same

BOOKS FOR REFERENCE

1. Dr. S Muralidhar, Dr. Narasappa P R & Dr. Sailaja K S – Bumatics-I, Kalyani Publishers.
2. Dr. S Muralidhar, Dr. Narasappa P R & Dr. Sailaja K S – Business Mathematics
3. R G Saha – Methods and Techniques for Business Decisions - VBH
4. Dr. Sancheti and Kapoor - Business Mathematics and Statistics - Sultan Chand
5. Madappa, Mahadi Hassan, M Iqbal Taiyab –Business Mathematics - Subhash
6. Rajesh S Rajaghatta - Methods and Techniques for Business Decisions - Kalyani Publishers
7. Gupta, S.P. and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi
8. Vohra N. D., Business Statistics, McGraw Hill Education
9. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House
10. D N Elhance, Fundamentals of Statistics
11. Sen Chetty and Kapoor, Mathematical Statistics

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	4+0+0 Hrs	56 Hrs

Course Description

The course is designed to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies

Course Objectives

- To understand the concepts and accounting treatment of Issue of shares under various types
- To familiarize the students with regard to treatment of underwriting of shares
- To comprehend the process of redemption of Preference Shares
- To prepare the financial statements of companies as per companies act, 2013.

Course Outcomes

On successful completion of the course, the student will be able to

CO 1: Construct the financial statements of company within the frame work of Ind AS.

CO 2: Devise a plan for Redemption of Preference shares

CO 3: Reconstruct the capital structure in the financial statement of Joint stock company ltd.

CO 4: Evaluate the Restructuring of capital structure of public company ltd.

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – ACCOUNTING FOR SHARE CAPITAL – ISSUE OF SHARES 08 Hrs

Shares – Meaning, features and types of shares – Issue of Shares: Fresh Issue, Issue of Rights and Bonus Shares, ESOPs and Buy-Back of shares - Subscription of shares: Minimum subscription, Over subscription & Under Subscription - Pro-Rata allotment & Book Building procedure for issue of shares.

Problems related to Journal entries on Issue of Shares at par & premium - Special cases, where shares can be issued at a discount

Module: 2 - ACCOUNTING FOR SHARE CAPITAL – UNDERWRITING OF SHARES 10 Hrs

Underwriting: Introduction, Meaning & Definition - Advantages of Underwriting – Types of Underwriting – Underwriting Commission- Guidelines under Company's Act and SEBI - Types of applications - Calculation of Underwriters' Liability: Firm & Pure Underwriting; Full & Partial Underwriting - Calculation of underwriting commission (excluding Journal entries)

Module: 3 – FINANCIAL STATEMENTS OF A COMPANY**16 Hrs**

Financial Statements: 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: TDS, Advance Payment of Tax, Provision for Tax, Depreciation & Amortization, Interest on Debentures, Dividends - Rules regarding payment of Dividends - Transfer to Reserves - Preparation of Statement of Profit and Loss and Balance Sheet

Module: 4 – REDEMPTION OF PREFERENCE SHARES**12 Hrs**

Redemption of Preference Shares: Meaning & Legal Provisions - Treatment regarding Premium on Redemption - Creation of Capital Redemption Reserve Account - Fresh Issue of Shares for the purpose of Redemption - Arranging for 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: 5 – INTERNAL RECONSTRUCTION**10 Hrs**

Internal Reconstruction: Introduction, Meaning, Definition, Objectives – Capital Reduction: Meaning, Modes & Objectives – Provisions for Reduction of Share Capital under Companies Act, 2013 – Accounting for Capital Reduction – Reorganization through Sub Division and Consolidation of shares –Preparation of Capital Reduction Account and Balance Sheet after Reduction as per Schedule III of Companies Act 2013

Skill Development Activities

- Compile the list of Indian Companies issued shares through IPO / FPO in the current financial year
- Determine Underwriters' Liability in case of an IPO, with imaginary figures
- Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
- Collect annual report of a Company and List out its assets and Liabilities.
- Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi
2. Dr. S Muralidhar, Dr. S A Jagadeesha, Dr. K S Sailaja & Dr. C K Venkatesh– Corporate Accounting- Kalyani Publishers
3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi
4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning
5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi
6. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 3.2

Name of the Course: MARKETING MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs
<p style="text-align: center;"><u>Course Description</u></p> <p>The Course enables students to understand basic concepts of Marketing and Marketing Management, 7P's of Marketing Mix, the course also enables the student to know the recent trends in Marketing Management</p>		
<p style="text-align: center;"><u>Course Objectives</u></p> <ul style="list-style-type: none">• To understand and appreciate the Importance of Marketing.• To familiarize the students with Product Marketing and service Marketing• To Understand the Ethics in Marketing Management.		
<p style="text-align: center;"><u>Course Outcomes</u></p> <p>On successful completion of the course, the student will be able to</p> <p>CO 1: Familiarize with the basic concepts and functions of marketing</p> <p>CO 2: Understand Product and Pricing strategies</p> <p>CO 3: Analyse promotion methods and distribution channels</p> <p>CO 4: Describe the consumer behaviour process and market segmentation</p> <p>CO 5: Understand the concept of recent trends in Marketing</p>		
<p style="text-align: center;"><u>Pedagogy:</u></p> <p>Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works</p>		
<p style="text-align: center;">Syllabus</p>		
Module: 1 – INTRODUCTION TO MARKETING		12 Hrs
<p>Marketing: Meaning, Definition, Nature, Scope, Importance and Functions - Marketing Management: Meaning and Importance – Marketing Environment – Micro and Macro environment – Marketing Mix: Meaning, Elements of Marketing Mix (7 Ps) – Services Marketing: Meaning, Characteristics & Importance</p>		
Module: 2 – CONSUMER BEHAVIOUR & MARKET SEGEMENTATION		12 Hrs
<p>Consumer Behaviour: Meaning & Definition, Factors influencing Consumer Behaviour, Buying Decision Process: Individual & Organization</p> <p>Market Segmentation: Introduction, Meaning, Importance & Basis</p> <p>Targeting: Meaning & Definition – Strategies: Undifferentiated, Differentiated & Niche</p> <p>Positioning: Meaning, Importance & Process</p>		
Module: 3 - PRODUCT AND PRICING		12 Hrs
<p>Product: Concepts and Classification – Product Life Cycle: Meaning, Stages & influencing Factors – Product Innovation & Development Process – Reasons for failure of New Product – Branding, Packaging, Labelling & Warranty (Concepts only)</p>		

Pricing: Meaning, Objectives - Factors influencing Pricing Decisions – Different Pricing Methods

Module: 4 – PROMOTION AND DISTRIBUTION

10 Hrs

Promotion Decision - Promotion mix - Advertising Decision, Advertising objectives – Advertising and Sales Promotion – Developing Advertising Programme – Role of Media in Advertising – Effective Advertisement – Sales force Decision

Distribution Channels and Physical Distribution - Channels of distribution: Meaning and Importance – Types of distribution channels – Factors affecting choice of distribution channel.

Module: 5 – CURRENT DYNAMICS AND ETHICS IN MARKETING

10 Hrs

Digital Marketing, Green & Sustainable Marketing – Rural Marketing – Agile Marketing – Experiential Marketing & Neuromarketing – Influencer Marketing & Creator Economy – Modern Catalogue marketing & Kiosk marketing (Concepts Only)

Marketing Automation and AI-powered Marketing: Voice Search and Smart Device Marketing, Chatbot, Virtual Reality & Augmented Reality

Ethical Issues in Marketing

Skill Development Activities

- Discuss the various Roles of Marketing Personnel at different levels of Management
- Analyse the marketing environment of your locality and identify need, wants and purchasing power of consumers.
- Collect the information on consumer behaviour towards home appliances in your locality.
- Visit any organisation and collect the information towards pricing of the products
- Visit any wholesalers'/Retailers outlets and list out their role in marketing
- Identify the recent developments in the field of marketing.

BOOKS FOR REFERENCE

1. Philip Kotler, Marketing Management – Analysis Planning and control, Prentice Hall of India, New Delhi
2. William J Stanton, Fundamentals of Marketing
3. J.C Gandhi, Marketing Management, Tata Mc Graw Hill
4. P.N. Reddy & Appanaiah, Marketing Management
5. Govindarajan, Marketing Management Concepts, Cases, Challenges and Trends , Prentice Hall of India, New Delhi, 2009
6. Chhabra T.N. and S.K. Grover Marketing Management, Fourth Edition
7. Majaro, Simon. The Essence of Marketing , Pearson Education, New Delhi
8. Essentials Of Marketing Management S.A. SHIRLAKAR

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 3.3

Name of the Course: BUMASTICS - II

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

The Course is designed to impart basic knowledge about fundamental mathematics and statistics and its application in business

Course Objectives

- To familiarize the students with basic concepts of the Business Mathematics & Statistics and a hands-on practice of the various mathematical & statistical tools and techniques
- It will enable them to improve their logical reasoning ability and interpretation of various business results
- The course aims at acquainting the students with the emerging issues in business, trade and commerce regarding analyzing business facts

Course Outcomes

On successful completion of the course, the student will be able to

CO1: Understand the basic concepts and operations of matrices and apply them in business decision-making

CO2: Analyses numerical sequences using arithmetic and geometric progressions.

CO3: Interpret and analyse relationships between variables using correlation and regression techniques.

CO4: Apply time series analysis techniques for forecasting business trends.

CO5: Construct and interpret index numbers and consumer price indices.

Pedagogy:

Interactive lectures, presentations, Hands-on sessions, Use of real-life business data, Group discussions on applications in business and statistics, Demonstration of software tools (e.g., Excel), Case studies, Seminar & field work etc.,

Syllabus

Module: 1 – MATRICES

14 Hrs

Matrices: Introduction & Meaning – Types of matrices: Column Matrix, Row Matrix, Square Matrix, Diagonal Matrix, Scalar Matrix, Unit Matrix, Null Matrix, Rectangular matrix, Equal matrix, Equivalent matrices

Algebra of Matrices: Addition, Subtraction and Multiplication of matrices

Transpose of a matrix – Adjoint of a square matrix, Inverse of a Matrix (2 by 2 matrix) – Problems on linear equations in two variables using Cramer's rule – Application of Matrices in Business.

Module: 2 - PROGRESSIONS

8 Hrs

Progression: Meaning & Types - Arithmetic Progression: Meaning, Finding the N^{th} term of AP & Sum to N^{th} term of AP – Geometric Progression: Meaning, Finding the N^{th} term of GP and sum to N^{th} term of GP.

Module: 3 – CORRELATION AND REGRESSION ANALYSIS**16 Hrs**

Correlation: Introduction & Meaning – Types of Correlation: Positive and Negative; Simple, Partial and Multiple; Linear and Non-Linear – Problems on Karl Pearson's Co-efficient of Correlation & Probable Error; Spearman's Rank Correlation Co-efficient.

Regression: Meaning, Regression Lines, Regression Equations and Estimation; Relationship between Correlation and Regression Coefficients – Problems. (Obtaining regression equations through regression co-efficients only)

Module: 4 – TIME SERIES**08 Hrs**

Time Series: Introduction, Meaning, Uses and Components – Fitting a straight line trend by the method of least squares and Computation of Trend Values & Estimation (when $\sum X = 0$) including Graphical presentation of trend values – Problems.

Module: 5 – INDEX NUMBERS**10 Hrs**

Index numbers: Meaning, Uses, Construction - Fisher's Ideal Index Number with Time Reversal and Factor Reversal Tests: Problems.

Construction of Consumer Price Indices – Aggregative Expenditure Method & Family Budget Method: Problems.

Skill Development Activities

- Use Excel to perform matrix operations (addition, subtraction, multiplication, inverse).
- Solve linear equations using Cramer's Rule for business-related problems.
- Create an investment plan using arithmetic and geometric progressions.
- Calculate Karl Pearson's correlation using real sales and advertisement data.
- Conduct a rank survey and compute Spearman's rank correlation.
- Calculate regression equations and estimate future sales or costs.
- Fit a straight-line trend to time series data using the least squares method.
- Construct Fisher's Ideal Index Number and verify Time & Factor Reversal tests.
- Conduct a market survey and build a Consumer Price Index using the Family Budget Method.
- Prepare a group presentation on the application of matrices in business scenarios.

BOOKS FOR REFERENCE

1. Anderson & Sweeny - Essentials of Business Analytics - Cengage
2. D N Elhance, Fundamentals of statistics.
3. Dr. S Muralidhar, Dr. Narasappa.P.R & Dr. Sailaja.K.S – Bumastics-II, Kalyani Publishers.
4. Dr. Sancheti and Kapoor - Business Mathematics and Statistics - Sultan Chand
5. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House
6. Gupta, S.P. and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi

7. J.K. Sharma – Business Statistics, Pearson Education
8. Madappa, Mahadi Hassan, M .Iqbal Taiyab –Business Mathematics - Subhash
9. N.G. Das – Statistical Methods, Tata McGraw Hill
10. P.R. Vittal – Business Mathematics and Statistics, Margham Publications
11. R.G.Saha – Methods and Techniques for Business Decisions - VBH
12. R.S Bhardwaj - Mathematics for Economics and Business
13. R.S. N. Pillai & V. Bagavathi – Statistics, S. Chand & Company
14. Rajesh S Rajaghatta - Methods and Techniques for Business Decisions - Kalyani Publishers
15. S.C. Gupta – Fundamentals of Statistics, Himalaya Publishing House
16. S.P. Gupta – Statistical Methods, Sultan Chand & Sons
17. Sancheti & Kapoor – Business Mathematics, Sultan Chand & Sons
18. Sen Chetty and Kapoor, Mathematical statistics
19. Vohra N. D., Business Statistics, McGraw Hill Education



Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 3.4(a)

Name of the Course: EVENT MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

The course is designed to provide students insights into the events, types, framework and required skill-sets for Event Management, Event Services & Conducting Event

Course Objectives

- To familiarize the students with the basics and foundations of event management.
- The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations
- To make the students aware about the different events

Course Outcomes

On successful completion of the course, the student will be able to

CO 1: Define an overview on events and concept, nature, typologies and practices of event management, particularly sustainable and green event practices which are most relevant in the field of event management

CO 2: Classify events and its typologies and understand their importance in destination marketing and branding

CO 3: Identify different marketing strategies for events, including social media marketing, traditional advertising, public relations, and influencer partnerships

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – INTRODUCTION TO EVENT MANAGEMENT

12 Hrs

Event: Introduction, Meaning and Definition – Event Management: Introduction, Meaning, Definition & Objectives - Types of events: Educational, Corporate, Social, Cultural, Political, Sports, Exhibitions - Importance and Scope of Event Management – Functions of Event Management – Principles of Event Management - Skills and qualities of an Event Manager – Event Committee and its Structure

Module: 2 - EVENT PLANNING, BUDGETING & MANAGING TEAM

12 Hrs

Meaning of Event Planning - Steps in Event Planning - Setting objectives and defining target audience - Site selection and venue management – Budgeting & Sponsorship – Risk management and legal considerations - Permissions, licenses, and contracts

Team Building and Managing Team: Concept, Nature, Approaches and Practices

Module: 3 – EVENT MARKETING AND ADVERTISING**10 Hrs****Event Marketing:** Nature, Process & Scope

Advertising – Image building, Branding, Publicity and Public relations, Campaigning & Canvassing, Merchandising – Media Invitations: Press Releases, TV, Radio – Promotional tools: Flyers, Posters, Invitations, Website, Newsletters & Social Media

Module: 4 – EVENT EXECUTION AND REPORTING**12 Hrs**

Preparing an Event Schedule – Steps in Organizing an Event – Assigning Responsibility - Event Safety and Security – Conducting the Event - Checklist (Pre, during and post event) – Communication – Channels of Communications for different types of Events – Reporting an Event

Module: 5 – EMERGING TRENDS AND CAREER OPPORTUNITIES IN EVENT MANAGEMENT**10 Hrs**

Emerging trends in Event Management: Green & Sustainable, Virtual, Hybrid, Micro Events, Niche Events & Immersive Events (Virtual Reality & Metaverse) – Event Management & AI

Career opportunities in Event Management

Skill Development Activities

- Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC
- Prepare a logistics plan for conducting National level Sports Events
- Preparation of Event Plan for College Day Celebrations
- Preparation of Budget for Conducting inter collegiate Commerce Fest
- Draft a structure of event committees
- Prepare a plan to procure an Event Partner or Event Associate or Sponsor for College Annual Day Celebrations
- 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.
2. Ghouse Basha – Advertising & Media Mgt, VBH.
3. Anne Stephen – Event Management, HPH.
4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Management (Paperback) – Nick Hayed (Author)
9. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009

Name of the Program: Bachelor of Commerce (B. Com)**Course Code: B.Com. 3.4(b)****Name of the Course: E-COMMERCE**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

The course provides basic introduction to e-commerce and concepts relating to e-business, e-marketing, e-payment, e-commerce securities and cyber law

Course Objectives

- To understand the basics of e-commerce
- To have knowledge about hardware and software requirements of e-commerce
- To get acquainted with e-security concepts
- To have basic knowledge of e-payment and e-marketing
- To make students aware of Information Technology Act, 2000

Course Outcomes

On successful completion of the course, the student will be able to

CO1: Understand various e-commerce and e-business revenue models

CO2: Demonstrate basic understanding of e-commerce hardware, software and network

CO3: Understand various e-commerce threats and various protection measures

CO4: Have knowledge of e-payment and e-marketing concepts

CO5: Understand and be aware of Information Technology Act, 2000

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus**Module: 1 – INTRODUCTION TO E-COMMERCE****10 Hrs**

e-commerce: Evolution, Meaning, Features, Components, Merits & Demerits - Traditional commerce v/s e-commerce - e-Commerce Business Models - Web auctions (Online Auctions): Types of online auctions - Virtual Communities: Types - e-commerce Transaction - e-Commerce Technologies - e-business revenue models

Module 2: - E-COMMERCE INFRASTRUCTURE**10 Hrs**

Client- Server Architecture: Introduction, Procedure of Client-server communication - Infrastructure requirements for e-commerce - E-Commerce Software - E-Commerce Hardware - Factors determining web server hardware and software requirements

Web Hosting - Steps to Hosting a Website: Features provided by Web Hosting Service Providers - Selecting best Web Hosting Provider - Types of Web Hosting - Web Site And Internet Utility Programs - Shopping Cart Software: Types of Shopping Cart Software

Module: 3 – SECURITY FOR E-BUSINESS**12 Hrs**

Electronic Security Features- Major vulnerability points in E-commerce – E-commerce threats - Steps to be taken to provide E-business security - Encryption and Cryptography - Types of Encryptions – Digital Signature and Digital certificate - Secure Sockets Layer (SSL) and Transport Layer Security (TSL) – Firewalls - Virtual Private Networks (VPNs) - Network security policy: Steps in creating a network security policy

Module 4: E- PAYMENT AND E- MARKETING**14 Hrs**

Generic E-Payment System - Differences between B2B and B2C Payments - Types of E-Payment system - Secure Electronic Transaction protocol (SET Protocol) – Cards - USSD - UPI – AEPS – Mobile Wallets

E-Business marketing environment - Characteristics of Marketing In B2B Environment and B2C Marketing, Differences between B2B And B2C – Cookies: Uses of Cookies, Types of Cookies - Shopping Cart – Latest development in E – marketing: chatbots, AI, SEO, Social engine marketing, Social media marketing, Content marketing (concepts only)

Module 5: LEGAL ASPECTS OF E-COMMERCE**10 Hrs**

Cyber Crimes: Definition of Cyber law - Definition of Cyber Crimes - Nature of Cyber Crimes - Types of Cyber Crimes - Preventing of computer crimes

Information Technology Act, 2000: Objectives of the Act – Definitions - Digital signature Certificate: Procedure of Digital Signature - Penalties and Adjudication - Types of Penalties - Power of the Controller - Powers of the Adjudicating Officer

Skill Development Activities

- Make a list of e-auction website
- Draw a chart of various steps when you make a purchase online
- Make a list of E-commerce threats occurred in recent news
- Enumerate how individuals use whatsapp, instagram and facebook for marketing

BOOKS FOR REFERENCE

1. P.T Joseph – “E-commerce – An Indian Perspective”, PHI
2. David Whiteley - “ E-commerce strategy, Technologies and Applications”, Tata McGraw Hill
3. Ravi Kalakota, Adrew B Whinston – Frontiers of Electronic Commercs”, Pearson
4. Daniel Amor - “ E- Business R(Evolution)”, Pearson
5. Krishnamurthy – “E-commerce Management”. Vikas Publishing HOuse

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 3.4(c)

Name of the Course: FUNDAMENTALS OF LOGISTICS & SUPPLY CHAIN MANAGEMENT (LSCM)

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs
<p style="text-align: center;"><u>Course Description:</u></p> <p>The Course covers five basic concepts of logistics, supply chain, operations, planning, and sourcing. The Logistics & Supply Chain course will cover transportation, warehousing and inventory, and logistics network design. The Supply Chain Operations deals with the techniques that are used to optimize flow in various sectors mainly the manufacturing sectors. The Supply Chain Sourcing deals with different techniques that help us to create lasting and productive supplier relationships. Supply Chain Management Strategy will resolve and solve a real-life business case.</p>		
<p style="text-align: center;"><u>Course Objectives:</u></p> <ol style="list-style-type: none">1. Impart the fundamentals of logistics and supply chain management and to apply them to various manufacturing problems.2. Describe the increasing significance of logistics and its impact on both costs and service in business and commerce.3. Incorporate and learn the critical elements of logistics and supply-chain management processes based on the most relevant application in forward-thinking companies.4. 4. Develop criteria and standards to achieve improved business performance by integrating and optimizing the total logistics and supply-chain process.		
<p style="text-align: center;"><u>Course Outcomes:</u></p> <p>On successful completion of the course, the student will be able to,</p> <p>CO 1: Illustrate the role and importance of logistics and supply chains in the business context.</p> <p>CO 2: Integrate knowledge and skills in logistics and supply chain operations across a wide range of business domains and levels.</p> <p>CO 3: Develop critical thinking and analytical skills to identify and assist the management in solving problems related to logistics and supply chains.</p> <p>CO 4: Understand the applications and forecasting of warehousing& Distribution</p> <p>CO 5: Analyze the demand forecasting techniques to meet the needs of the market</p> <p>CO 6 : Understand practices in SC and LM that differentiate successful firms from others and the challenges in SC and LM through a real industry project.</p>		
<p style="text-align: center;"><u>Pedagogy:</u></p> <p>Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Field work</p>		
<p style="text-align: center;">Syllabus</p>		
Module:1 – INTRODUCTION TO LOGISTICS		10 Hrs
<p>Logistics: Meaning, Definition, Features, Objectives and Significance – Components of Logistics – Types of Logistics – Logistics in Global Organizations - Components of</p>		

7R – Marketing and Logistics Channel – Logistics Cost - Reduction in Logistics Cost – Benefits of Efficient Logistics – Technology & Logistics – Informatics – Logistics Optimization – Listing of Sub-sectors of Logistics

Module: 2 – INTRODUCTION TO SUPPLY CHAIN MANAGEMENT

12 Hrs

SCM: Meaning, Definition & Functions – Types of Supply Chain (lean, agile, responsive, digital & green) – Differences between logistics & supply chain management – Linkage between Logistics & SCM – Stages of Supply Chain – Supply Chain Push and Pull Strategies - Role of Supply Chain Management in achieving organizational goals – Demand forecasting and its impact on supply chain planning - Supply Chain Risk Management – Key issues in supply chain management & Conflict resolution

Module: 3 – PROCUREMENT & WAREHOUSE SYSTEM

12 Hrs

Procurement: Meaning and Definition – Purchasing and Supply - Difference between Procurement and Purchasing – Sources of Procurement – Procedures for Procurement – Direct and Indirect Procurements – Capital and Operational Expenditure – Invoice Clearance and Payment - Organization structures for Procurement Functions - IT systems in procurement: e-requisitioning, e-catalogue, e-sourcing, e- payment technologies. Product Packaging

Ware housing: Meaning & Definition – Types of warehouses – Bonded warehousing – Role of Warehousing in the Supply Chain - Warehouse Management System (WMS) - Warehouse Design and Layout Storage System and Equipment

Module: 4 – INVENTORY MANAGEMENT AND DISTRIBUTION

12 Hrs

Inventory management – Types of Inventories - Different Costs of Inventory – Inventory Control Techniques - Economic Order Quantity – JIT, ABC analysis, MRP.

Distribution Management: Introduction, Meaning & Definition – Distribution channels – First Mile, Middle Mile and Last Mile Delivery – Mother Hubs, Hub and Spoke – Milk run Delivery – Distribution Network Design – DRP – Reverse and Return Logistics

Module: 5 – TRANSPORTATION

10 Hrs

Transport Management: Introduction & Meaning – Different Modes of Transportation: Ocean, Air, Rail, Road, Inland Waterways & Pipeline – Multimodal transportation – Fleet Management – Road Transportation Documentation and Regulations – Vehicle Scheduling and Routing - Volumetric Freight Calculations – POD (port of discharge and proof of discharge) and its Importance – Transportation Performance Metrics – Technology in Transportation – GPRS Tracking – Transport Security – Drone for last mile delivery

Skill Development Activities:

(These activities are only indicative, the Faculty members can innovate)

1. Visit any business organization and collect the information on materials requirement planning and budgeting.
2. Collect the information on the procedure of evaluating and selection of suppliers of any business firm.

3. Visit any business organization and collect information on inventory control system
4. adopted by them.
5. Analyze the various supply chain strategies adopted by any select five companies.
6. Collect the information on vendor management system of any business organization.
7. Any other activities, which are relevant to the course

BOOKS FOR REFERENCE:

1. Muninarayanappa. M and Raju G.S (2021), Fundamentals of Logistics and Supply Chain Management, Jayvee International Publication, Bangalore
 2. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
 3. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
 4. D. K. Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, Cengage
 5. David Simchi-Levi, Philip Kamiusky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
 6. JanatShah, Supply Chain Management Text and Cases, Pearson Education
 7. Rahul VAltekar, Supply Chain Management – Concepts and Cases, PHI
- Note: Latest edition of text books to be used.*

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 3.5

Name of the Course: BANKING & INSURANCE

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

This course provides a comprehensive overview of the banking and insurance sectors, focusing on their structure, functions, and role in the economy. Students will gain insights into the operations of commercial and central banks, types of banking services, risk management, regulatory frameworks, and the evolution of digital banking. The insurance component covers the principles of insurance, types of insurance products, underwriting processes, and the role of insurance in financial planning and risk mitigation.

Course Objectives

- Understand the fundamental principles and functions of Banking and Insurance systems.
- Analyse the structure and operations of Commercial and Central Banks.
- Evaluate various banking services and products, including Digital and Electronic banking.
- Understand the principles of Risk Management and their application in Banking and Insurance.
- Examine different types of insurance—Life, Health, General—and their significance in financial planning.
- Interpret regulatory and legal frameworks governing the Banking and Insurance Industries.
- Develop the ability to assess customer needs and recommend appropriate Banking and Insurance solutions.
- Apply theoretical knowledge to real-world scenarios through case studies and industry practices

Course Outcomes

On successful completion of the course, the student will be able to

CO 1: Understand the complete process of Banking Operations

CO 2: Understand different policies of Reserve Bank of India

CO 3: Understand the Regulatory Intuitions with respect to Banking and Insurance Sectors

CO 4: Analyse and interpret different types of Insurance

CO 5: Evaluate the role of Banking and Insurance Sectors in Financial Planning and Risk Mitigation

Pedagogy:

Classroom Lectures, PPT Presentations, Case Studies, Group Discussions, Discussions on Banking and Insurance Magazines and Journals

Syllabus

MODULE: 1 – INTRODUCTION TO BANKING**12 Hrs**

Bank: Introduction, Meaning, Definition, Functions & Types – Banking: Meaning, Definition & Types – Know Your Customer (KYC) Norms – Banker and Customer Relationship – Types of Customers: General and Special – Banking Innovations: Digital Banking, NEFT, RTGS, ECS, UPI

MODULE: 2 – NEGOTIABLE INSTRUMENTS**10 Hrs**

Negotiable Instruments: Meaning, Characteristics and Types – Cheques, Promissory Note, Bill of Exchange & Certificate of Deposits – Cheques: Meaning & Definition – Crossing of Cheques: Meaning, Types and rules – Material Alterations – Endorsement: Meaning & Definition - Kinds of Endorsement

MODULE: 3 – BANKING OPERATIONS**14 Hrs**

Collecting Banker: Meaning, Duties & Responsibilities, Statutory Protection – Banker as a holder in due course and holder for value

Paying Banker: Meaning – Precautions – Statutory Protection to the Paying Banker – Grounds for Dishonour of Cheques – Consequences of wrongful dishonour of Cheques

Lending Operations: Principles of Bank Lending – Kinds of lending facilities: Loans, Cash Credit, Overdraft, Bills Discounting, Letter of Credit – NPA: Meaning, Circumstances & Impact – Regulations of Priority Sector lending for Commercial Banks

MODULE: 4 – INTRODUCTION TO INSURANCE**10 Hrs**

Basic concept of Risk - Types of Business Risk – Risk and Return Relationship – Risk Assessment and transfer

Insurance: Introduction, Meaning and Definition – Insurance v/s Assurance – Insurance Intermediaries – Types & Basic Principles of Insurance: Life and General – New Insurance Products – Underwriting Process & Re-insurance

MODULE: 5 – CONTEMPORARY ISSUES AND INTEGRATION OF BANKING & INSURANCE**10 Hrs**

Banking & Insurance Ombudsman — Bancassurance: Models and Benefits – Financial Inclusion and Pradhan Mantri Jan Dhan Yojana – Anti-Money Laundering (AML) – Mergers & Acquisitions in BFSI Sector – Digital Disruption in the BFSI Sector – Blockchain & Fintech – Cyber Security and Data Protection in Banking and Insurance

Skill Development Activities

- Document few historical case laws on paying banker and collecting banker.
- List out AI applications in digital banking
- List the latest strategic insurance technology trends
- Prepare a report on latest case laws of insurance ombudsman in India
- Enumerate essential features of Insurance Act, 1938; LIC Act, 1956; GIC Act, 1972; COPA, 1986; IRDA, 1999
- Discuss the recent Mergers, Acquisitions, Joint Ventures in BFSI Sector
- Analyze the role of FDI in Insurance Sector

BOOKS FOR REFERENCE

1. Gordon, E., Gupta, P.K. Banking and Insurance, Mumbai: Himalaya Publishing House.
2. Murali, S.& Subba Krishna, K.R., Bank Credit Management. Mumbai: Himalaya Publishing House.
3. Mishra, & Sukhwinder, Banking Law and Practice. New Delhi: S.Chand Publications
4. Periasamy, P., Principles and Practice of Insurance. Mumbai: Himalaya Publishing.
5. Bodla, B.S., Garg, M.C., Singh. K. P., Insurance Fundamentals, Environment and Procedures. New Delhi: Deep & Deep Publications



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	4+0+0 Hrs	56 Hrs

Course Description

The course is designed to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the concepts relating to valuation of goodwill, valuation of shares, mergers and acquisition, liquidation of companies

Course Objectives

- To understand the concepts and accounting treatment mergers & acquisitions
- To familiarize the students with regard to Valuation of Goodwill & Shares
- To comprehend the process of Liquidation of a Company
- To prepare the financial statements of companies as per companies act, 2013 post Merger & Acquisitions

Course Outcomes

On successful completion of the course, the student will be able to

CO 1: Construct the financial plan for liquidation of a company within the frame work of Ind AS.

CO 2: Devise a plan for Merger of similar Companies

CO 3: Reconstruct the Goodwill in the financial statement of Joint stock company ltd.

CO 4: Evaluate the Valuation of Shares of a Public Ltd. Company under Net Assets Method

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – VALUATION OF GOODWILL

10 Hrs

Goodwill: Introduction, Meaning & Definition – Origin of Goodwill – Factors affecting Goodwill – Provision regarding Goodwill in various accounting standards – Need for valuation of Goodwill – Methods of valuation of Goodwill: Average Profit Method (Simple and Weighted); Super Profit Method; Capitalization of profit method (Capitalization of Average profit and Super profit); Annuity method

Module: 2 - VALUATION OF SHARES

10 Hrs

Valuation of Shares: Introduction, Need for Valuation & Factors affecting valuation of shares – Methods of valuation of shares – Valuation of fully paid-up and partly paid-up equity shares – Net Assets Method – Yield Method – Fair value Method – Earning Capacity Method

Module: 3 – LIQUIDATION OF COMPANY**10 Hrs**

Liquidation of Company: Introduction, Meaning & Definition - Methods of Liquidation: Compulsory Winding up by National Law Tribunal, Voluntary Winding up – Consequences of Winding up (Concepts only) - Preferential Payments – Overriding Preferential Payment as per the Insolvency and Bankruptcy Code – Powers and Duties of Liquidators (Concepts only) – Liquidator's Remuneration – Order of disbursement to be made by Liquidator – Preparation of Liquidator's Final Statement of Account

Module: 4 – MERGERS & ACQUISITIONS – 1**10 Hrs**

Mergers & Acquisition: Meaning, Types & Objectives – Provisions of AS-14: Types of Amalgamation: Amalgamation in the Nature of Merger & Amalgamation in the Nature of Purchase - Accounting for Amalgamation: Pooling of Interest Method & Purchase Method - Purchase Consideration: Lumpsum Method, Net Assets Method Net Payment Method, Shares Exchange Ratio Method – Discharge of Purchase Consideration

Module: 5 – MERGERS & ACQUISITIONS - 2**16 Hrs**

Closing Journal Entries and Ledger Accounts in the Books of Transferor Company – Opening Journal Entries in the Books of Transferee Company – Calculation of Goodwill/Capital Reserve – Preparation of Balance Sheet after Merger as per Schedule III of Companies Act 2013

Skill Development Activities

- List out the recent Joint Stock Companies that have undergone Liquidation
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Calculation of Purchase consideration with imaginary figures
- List any five cases of amalgamation of Joint Stock Companies in the recent past
- List out legal provisions in respect of internal reconstruction
- Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi
2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & C K Venkatesh – Corporate Accounting- Kalyani Publishers
3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi
4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning
5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi
6. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 4.2

Name of the Course: FINANCIAL MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

The Course enable students to learn various aspects of Financial Management and it exposes the students to various techniques of Financial Management and digital aspects which are applied in the industry.

Course Objectives

- To understand the role of financial manager in business
- To develop knowledge on various sources of finance
- To know the significance of time value of money in decision making
- To develop an ability to make certain important decisions relating to capital budgeting, cost of capital, capital structure, and working capital management for effective utilization of resources.

Course Outcomes

On successful completion of the course, the student will be able to

CO1: Understand the fundamental concepts and goals of financial management.

CO2: Apply time value of money techniques for evaluating investment and financing decisions.

CO3: Analyse and determine optimum capital structure and cost of various capital sources.

CO4: Evaluate investment and dividend decisions using traditional and modern techniques.

CO5: Understand and apply concepts related to working capital management and short-term financial planning.

CO6: Gain insights into recent trends like Fintech, ESG investing, and AI in finance.

Pedagogy:

Chalk and Talk / PPT-Based Lectures, Tutorials, Problem-solving and Case Analysis, Group Discussion, Seminar, Assignments and Presentations etc.,

Syllabus

Module: 1 – INTRODUCTION TO FINANCIAL MANAGEMENT

8 Hrs

Finance: Introduction, Meaning & Definition – Business Finance – Sources of Finance - Financial Management: Meaning, Definition, Goals & Functions – Financial Planning – Steps in Financial Planning – Essentials of Effective Financial Planning – Factors influencing a Financial Plan – Recent Trends in Financial Management: Fintech, Sustainable Finance and ESG Investing, Crypto currency market, AI in Financial management (Concepts only)

Module: 2 - TIME VALUE OF MONEY & COST OF CAPITAL**12 Hrs**

Time Value of Money: Introduction, Meaning, Definition & Need – Future Value: Single Flow, Uneven Flow & Annuity – Present Value: Single Flow, Uneven Flow & Annuity – Doubling Period (Simple Problems)

Cost of Capital: Meaning & Definition – Computation: Cost of Equity, Debt, Preference Shares & Weighted Average Cost of Capital (WACC)

Module: 3 – FINANCING DECISIONS**08 Hrs**

Financing Decision: Introduction, Meaning, Definition & Importance – Capital Structure: Meaning & Definition – Factors influencing Capital Structure – Optimum Capital Structure – Leverages: Meaning, Types, Computation and Implications – Computation & Analysis of EBIT, EBT, EPS

Module: 4 – INVESTMENT & DIVIDEND DECISIONS**14 Hrs**

Capital Budgeting: Introduction, Meaning, Definition, Objectives & Significance – Factors affecting capital budgeting – Techniques of Capital Budgeting – Traditional Methods: Payback Period and Accounting Rate of Return – Discounted Cash Flow Methods: Net Present Value, Internal Rate of Return and Profitability Index.

Dividend Decisions: Introduction, Meaning and Definition – Types of Dividends – Determinants of Dividend Policy

Module: 5 – WORKING CAPITAL MANAGEMENT**14 Hrs**

Working Capital: Introduction, Meaning & Definition – Significance of Adequate Working Capital – Consequences of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital

Cash Management: Meaning & Definition – Motives of Holding Cash – Cash Management Tools: Cash budget, Lock-box system, playing the float (concepts only).

Receivables management: Meaning, Definition, Importance and Purpose

Inventory Management: Meaning, Definition, Importance and Purpose

Skill Development Activities

- Solve time value of money problems using Excel
- Prepare a sample financial plan for a small business
- Analyze case studies related to capital budgeting
- Practice leverage and EPS analysis through exercises
- Conduct group discussions on sustainable finance and AI in finance
- Participate in mock financial decision-making scenarios
- Attend expert talks on cryptocurrency and modern finance tools

BOOKS FOR REFERENCE

1. I.M. Pandey – Financial Management, Vikas Publishing
2. Prasanna Chandra – Financial Management: Theory and Practice, McGraw Hill
3. Khan and Jain – Financial Management, Tata McGraw Hill
4. Dr. S.N. Maheshwari & Dr. S.K. Maheshwari – Financial Management, Sultan Chand & Sons
5. M.Y. Khan & P.K. Jain – Basic Financial Management, Tata McGraw Hill

6. Jonathan Berk & Peter DeMarzo – Fundamentals of Corporate Finance, Pearson
7. Eugene F. Brigham & Joel F. Houston – Fundamentals of Financial Management, Cengage Learning
8. James C. Van Horne & John M. Wachowicz Jr. – Fundamentals of Financial Management, Pearson Education
9. Richard A. Brealey, Stewart C. Myers & Franklin Allen – Principles of Corporate Finance, McGraw Hill
10. Ravi M. Kishore – Financial Management, Taxmann Publications
11. Rajiv Srivastava & Anil Mishra – Financial Management, Oxford University Press
12. Vyuptakesh Sharan – Fundamentals of Financial Management, Pearson Education
13. Paresh Shah – Financial Management, Biztantra Publications
14. P.V. Kulkarni & B.G. Satyaprasad – Financial Management, Himalaya Publishing House
15. S.C. Kuchhal – Financial Management: An Analytical and Conceptual Approach, Chaitanya Publishing House
16. R.P. Rustagi – Financial Management: Theory, Concepts and Problems, Taxmann Publications
17. Bhalla V.K. – Financial Management and Policy, S. Chand & Company
18. M. Y. Khan – Indian Financial System, Tata McGraw Hill (for understanding Indian finance environment)
19. Chandra Bose D. – Fundamentals of Financial Management, PHI Learning
20. Anil Kumar, B. Rajesh Kumar & B. Mariappan – Financial Management, Himalaya Publishing House
21. Shashi K. Gupta & R.K. Sharma – Financial Management: Theory and Practice, Kalyani Publishers
22. Tulsian P.C. & Vishal Pandey – Financial Management, S. Chand Publishing
23. Sanjay Dhamija – Financial Management, SAGE Publishing India.

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 4.3

Name of the Course: COST ACCOUNTING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

The Course enables the students to learn various fundamental aspects of Cost Accounting right from preparing the Cost Sheet, concepts relating to Material Cost, Employee Cost, Overhead Cost as well as to learn various elements of Cost Accounting

Course Objectives

- Make students understand the cost accounting concepts
- Gain the knowledge about the preparation of Cost Sheet
- Gain the knowledge on determination of Material Cost, Employee Cost, Overhead cost.
- Understand the reconciliation of Financial Accounting and Cost Accounting Transaction.

Course Outcomes

On successful completion of the course, the student will be able to

CO1: Students should be able to demonstrate an understanding of elements of cost & prepare a cost sheet

CO2: Students should be able to prepare material related documents, understand the management of stores & issue procedures

CO3: Students should have the ability in determining the various basis of Employee cost

CO4: Ability to classify, allocate Overheads and preparation of Primary and Secondary Overhead distribution statement and calculate OH absorption rates

CO5: Understand and Reconcile cost and financial accounts

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – INTRODUCTION TO COST ACCOUNTING

14 Hrs

Cost Accounting: Introduction, Meaning, Objectives, Importance, Uses & Functions – Difference between Cost Accounting and Financial Accounting – Elements of Cost – Classification of Cost – Cost Reduction and Cost Control – Limitation of Cost Accounting – Methods and Techniques of Cost Accounting (in brief)

Cost Sheet: Meaning, Proforma of a Cost Sheet, Problems on Cost Sheet on unit base, Tenders and Quotations.

Module: 2 - MATERIAL COST**12 Hrs**

Material Cost: Introduction, Meaning, Importance and Types – Procedure for procurement of materials – Duties of Store Keeper, Stock Level Settings (Theory Only) – Concept of EOQ (Problems)

Valuation of Material Issues: Preparation of Stores Ledger: FIFO, LIFO, Simple Average Price and Weighted Average Price Methods

Module: 3 – EMPLOYEE COST**10 Hrs**

Employee Cost: Meaning, Components, Classification and Importance – Attendance procedure – Time Keeping and Time Booking, Idle Time–Causes and Treatment of Normal and Abnormal Idle Time, Overtime–Causes and Treatment (Theory Only).

Methods of Remuneration: Computation of Wage under Time and Piece Rate – Incentive Schemes: Halsey, Rowan Plan; Taylor's & Merrick's Differential Piece rate System

Module: 4 – OVERHEAD COSTING**12 Hrs**

Overheads: Introduction, Meaning and Classification – Accounting for Overheads: Estimation, Collection & Cost Allocation – Apportionment, Re-apportionment and Absorption: Primary and Secondary Overhead Distribution using Repeated Distribution & Simultaneous Equation methods - Absorption of Overhead: Meaning & Methods of Absorption – Computation of Machine Hour Rate

Module: 5 – RECONCILIATION OF COST & FINANCIAL ACCOUNTS 8 Hrs

Reconciliation: Introduction, Meaning & Definition – Reasons for difference in Profits under Financial and Cost Accounts – Procedure of Reconciliation – Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement & Memorandum Reconciliation Account

Skill Development Activities

- Prepare a Cost Sheet with Imaginary Figures.
- Draw the format of five documents used for material accounting
- Prepare dummy Payroll with imaginary figures.
- Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
- Visit any manufacturing entity and collect the cost data and prepare the cost sheet.
- Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. Jawahar Lal, Cost Accounting, Mc Graw Hill Education
2. Dr. S Muralidhar, Dr. Narasappa P R, Dr. K S Sailaja, Dr. Jagadish S A - Cost Accounting Kalyani Publishers

3. Made gowda J, Cost Accounting, HPH.
4. RajivGoel, Cost Accounting, International Book House
5. Jain,S.P. and K.L.Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
7. Maheshwari.S.N. and S.N.Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar.S.P. Cost Accounting, Sultan Chand & Sons
9. Mariyappa.B. Cost Accounting, HPH



Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 4.4(a)

Name of the Course: ENTREPRENEURSHIP & START-UPS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

The Course enables the students to understand the basic concepts of entrepreneurship and start-ups, scanning business environment for identifying the business opportunities and implementing the same and also to understand the government support and funding agencies.

Course Objectives

- To provide knowledge about basic concepts entrepreneurship and start-ups
- To impart knowledge about entrepreneurial culture and various factors affecting the Entrepreneurship
- To impart knowledge about the various government initiatives and funding incentives agencies supporting the entrepreneurship and start ups

Course Outcomes

On successful completion of the course, the student will be able to

CO1: Understand the concept of Entrepreneur and Entrepreneurship

CO2: Understand the concept of small-scale Industries and its business structures

CO3: Understand the concept of start-ups and its registration process.

CO4: Understand the concept of generation of business ideas and preparation of Business plan

CO5: Understand the Government support and schemes to encourage entrepreneurship and start-ups

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – INTRODUCTION TO ENTREPRENEURSHIP

12 Hrs

Entrepreneurs: Introduction, Meaning, Definitions, importance, types and functions – Factors influencing entrepreneurship – Qualities of a successful entrepreneur - Entrepreneur v/s Manager - Role of entrepreneur in Economic Development.

Women Entrepreneur: Meaning, Definition, Importance – Associations promoting women entrepreneurs – Problems and Challenges of women entrepreneurs

Rural Entrepreneur: Meaning, Definitions, Importance of rural entrepreneurs - Problems and Challenges of rural entrepreneurs

Module: 2 - SMALL SCALE INDUSTRY AND BUSINESS STRUCTURES 10 Hrs

Small-scale industry, Tiny, Ancillary, Cottage Industries: Meaning, Definition & Importance – Product range – Ownership pattern of small-scale industries –

Advantages of small-scale industries – Role of small-scale industry in economic development - Problems faced by SSI – Policies governing SSI's

Module: 3 – START UPS

12 Hrs

Start-ups: Introduction, Meaning, Definition, Characteristics, Types, Objectives, Scope & Functions – Eligibility Criteria for start-ups – Stand-up India – Single Point Registration Scheme (SPRS) - Steps in starting new venture – Location, clearances and permits required – Licensing and registration process – Start-up life cycle – Challenges faced by Start-ups in India

Module: 4 – BUSINESS IDEA GENERATION, IMPLEMENTATION AND BUSINESS PLAN

12 Hrs

Idea Generation: Meaning & Steps in Idea Generation

Business Plan: Introduction, Meaning, Definition, Importance – Preparation of Business Plan – Typical format of Business Plan – Financial, Marketing, Human Resource, Technical and Social Aspects of Business Plan – Common pitfalls to be avoided in preparation of Business Plan

Types of New Age Business: FinTech, EdTech, HealthCare, Agri Tech, Defence, IT, Space, Robotics, Digital Transformation (concepts only)

Module: 5 – GOVERNMENT INITIATIVES & FUNDING AGENCIES FOR START-UPS

10 Hrs

Government Initiatives and funding agencies for Start-ups: Handholding, Funding /Incentives – Incubation Centres: Meaning, Objectives, Services, Credit Guarantee Scheme for Start-ups, Tax Exemptions & Legal support by government, Other State Initiatives to support start-ups – Pradhan Mantri MUDRA Yojana – Venture Capital Schemes - Angel investors (concepts only) – Support for International Patent Protection in Electronics & Information Technology (SIP-EIT) – Extra Mural Research Funding

Skill Development Activities

- Preparation of project proposal to start a SSI unit.
- Prepare a business plan as per the typical BP format
- Suggest different traits from identified problem
- Chart showing financial assistance available to start-ups, along with the rate of interest.
- List of recent successful start-ups in India and their stories

BOOKS FOR REFERENCE

1. Vasanth Desai , Management of small scale industry, HPH
2. Mark. J. Dollinger, Entrepreneurship-Strategies and Resources , pearson's Edition
3. Dr. Venkataramana; Entrepreneurship Development , SHB publications
4. Udai Pareek and T.V. Rao, Developing Entrepreneurship
5. Rekha & Vibha-Entrepreneurship, Development, VBH
6. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 4.4(b)

Name of the Course: RURAL MARKETING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

This course is designed to provide students with a comprehensive understanding of the rural markets in India. It equips students with the knowledge to analyze rural consumer behaviour, formulate marketing strategies, and apply the marketing mix effectively in rural settings. The course also explores emerging digital trends and innovations influencing rural marketing practices.

Course Objectives

- To provide an understanding of the nature and importance of rural marketing
- To analyze the behavior of rural consumers
- To understand and apply marketing mix elements in rural settings.
- To develop rural-specific marketing strategies
- To explore innovations and future trends in rural marketing

Course Outcomes

On successful completion of the course, the student will be able to

- CO1:** Define and describe the structure and evolution of rural markets in India.
CO2: Analyse the behaviour and buying decisions of rural consumers.
CO3: Apply the 4Ps of marketing in the context of rural markets.
CO4: Design effective rural marketing strategies with institutional support.
CO5: Evaluate emerging trends and innovations in rural marketing.

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module 1: INTRODUCTION TO RURAL MARKETING

10 Hrs

Rural Marketing: Meaning, Nature and Scope – Features of Rural Markets – Evolution and Development of Rural Marketing in India – Classification of Rural Markets - Rural v/s Urban Markets – Rural Business Environment – Challenges and opportunities in Rural Marketing – Government Initiatives for Rural Development and its role in Rural Marketing

Module: 2 - RURAL CONSUMER BEHAVIOUR

12 Hrs

Rural Consumer Behaviour: Characteristics Of Rural Consumers - Factors Influencing Rural Consumer Behaviour - Cultural, Social & Economic Aspects Of Rural Buyers – Buying Decision Process In Rural Households - Role Of Opinion Leaders And Reference Groups

Module: 3 – RURAL MARKETING MIX**10 Hrs**

Rural Marketing Mix - Product planning and design for rural markets, pricing strategies for rural consumers, rural distribution channels and logistics, role of retailers in distribution, promotional tools and media in rural areas, packaging and branding for rural markets.

Module: 4 – RURAL MARKETING STRATEGIES**12 Hrs**

Market Segmentation - Targeting and Positioning in rural context – Distribution Strategies and Rural Supply Chain Management – Promotion and Communication strategies for Rural Consumers - Role of Sales Force & Personal Selling in Rural Areas - Institutional Support in Rural Marketing including NGOs, SHGs, and Cooperatives

Module: 5 – EMERGING TRENDS AND INNOVATIONS IN RURAL MARKETING**12 Hrs**

Impact of Digital Technology on Rural Marketing – e-rural Marketing - Role of Microfinance and Rural Credit Systems - Green marketing and Sustainable practices in Rural Areas – Circular Economy & Rural Innovation - Emerging Business Models and Rural Entrepreneurship - Future Outlook of Rural Marketing in India

Skill Development Activities

- Prepare a report on different types of rural markets
- Design a rural marketing mix for a selected product
- Survey and analyse buying behaviour in a nearby village
- Chart on communication tools suitable for rural promotion
- Presentation on innovations in rural e-marketing.

BOOKS FOR REFERENCE

1. Dogra B. & Ghuman K., Rural Marketing: Concepts and Practices, Tata McGraw-Hill
2. Kashyap P. & Raut S., The Rural Marketing Book, Biztantra
3. Krishnamacharyulu C.G. & Ramakrishnan L., Rural Marketing: Text and Cases, Pearson
4. Mathur U.C., Rural Marketing: Text and Cases, Excel Books
5. Velayudhan S.K., Rural Marketing: Targeting the Non-Urban Consumer, Response Books
6. Dr. C. N. Sontakki – **Rural Marketing**, Kalyani Publishers.
7. Gopalaswamy, T. P. – *Rural Marketing: Environment, Problems and Strategies*, Vikas Publishing House.
8. Dr. Rajagopal – **Rural Marketing**, Himalaya Publishing House.
9. Dr. S. A. Sherlekar, Dr. Nirmala Prasad – **Rural Marketing**, Himalaya Publishing House.
10. Sukhpal Singh – **Rural Marketing: Issues and Strategies**, Himalaya Publishing House.

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 4.4(c)

Name of the Course: INTERNATIONAL BUSINESS ENVIRONMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs

Course Description

The Course is designed to equip students with the knowledge and skills to understand the complex global landscape and its impact on businesses, which includes understanding the various social, political, economic, and institutional factors that shape the environment in which international businesses operate, as well as the strategies and structures employed in this context.

Course Objectives

- Understand the influence of various environment factors and the main drivers of globalization on international business operation
- Describe the historical development of modern global monetary system
- Be familiar with the political systems of different countries; and the economic and political arguments for regional economic integration
- Recognize the current trends related to FDI in world economy

Course Outcomes

On successful completion of the course, the student will be able to

CO1: To Identify the concepts of International Business Environment

CO2: To Evaluate the concepts of Political and legal factors that influence International Business Environment

CO3: To Appraise the Social and Cultural Environment of Business

CO4: To Evaluate the reasons for fluctuations in exchange rates and analyze the various theories of Foreign Exchange Rate

CO5: To Develop Sustainability Strategies for Conservation of Natural Environment

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – INTRODUCTION

12 Hrs

International Business: Meaning & Definition - International Business Environment: Meaning, Definition, Importance & Features - Micro and Macro Environment (PESTLE) – Approaches to International Business – Stages of Internationalization – Modes of Entry – Ripple effects of Globalization – Multinational Corporations – Advantages to Host and Home Countries – Criticisms of MNC's – India's presence in global business

Module: 2 - POLITICAL ENVIRONMENT & LEGAL ENVIRONMENT

12 Hrs

Political Environment: Introduction & Meaning – Features of Political Risk – Sources of Political Risk - Types of Political Risk – Remedial Measures to be undertaken by MNC to tackle Political Risk

Legal environment - Systems of law - International disputes – Dispute Settlement Mechanisms and resolution implications for International Manager

Module: 3 – SOCIO-CULTURAL ENVIRONMENT

12 Hrs

Social Environment: Introduction, Meaning, Need, Importance – Impact of Social Environment on International Trade

Culture: Introduction, Meaning, Features – Elements of Culture: Language, Religion, Education, Aesthetics & Attitudes – Multiculturalism – Managing Multiculturalism – Indian Culture – Impact of Global Culture on Indian Culture – Cross Cultural Communication – Hofstede's Cultural Dimensions Theory

Module: 4 – ECONOMIC & FINANCIAL ENVIRONMENT

10 Hrs

Economic Environment: Meaning and Importance - Economic Policies – Discretionary Policy and Policy rules - Macro Economic Factors affecting Investment Decisions - Foreign Investments Sources – Foreign Direct Investment (FDI) - Factors influencing FDI – Inbound FDI – Outbound FDI – Foreign Portfolio Investment (FPI)- FPI Vs FDI – Advantages and Disadvantages of Inflow and Outflow of Capital

Module: 5 – NATURAL & TECHNOLOGICAL ENVIRONMENT

10 Hrs

Natural Environment: Meaning & Importance – Evaluation of Interaction between Foreign trade and Environment – Green Business – Sustainability Strategies – Essential Characteristics-Green Business Practices- Ecomarks – EIS – EMP - ISO 14000

Information Technology – Impact of Information Technology on International Business – Role played by Satellite Signals in assisting Government and Private Sectors

Skill Development Activities

- Prepare Country-specific Cross-Cultural Management Presentation, wherein Student has to perform verbal and non-verbal as per allotted country
- Conduct a Cross-Cultural Negotiation Role Play, wherein student has to perform verbal-non-verbal and gestures as per country allotted
- Prepare a Cross-Cultural Scenario Analysis and Presentation, wherein the student needs to conduct a Meeting between a Japanese and an American company

BOOKS FOR REFERENCE

1. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi, 1996.
2. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth, 1999.
3. John D Daniel, Lee H Radebaugh and Daniel P Sullivan, International Business: Environment and Operations, 10th Edition., Pearson Education.
4. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective, Addison Wesley, Readings, 1999.
5. Hill, Charles W. L., International Business, McGraw Hill, New York, 2000.

6. Aswathappa K, Essentials of Business Environment, 10th Revised Edition, HPH.
7. Francis Cherunilam, International Business , Revised Edition, PHI
8. Francis Cherunilam, Global Economy and Business Environment , Revised Edition, HPH.
9. Vishal Kumar, International Business, 1st Edition, 2015, Kalyani Books.
10. Rosy Joshi and Sangam Kapoor, Business Environment, 2 nd Edition, 2015, Kalyani Books.
11. A Mustafa, International Business Environment, 1st Edition 2013, Kalyani Books.



Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.Com. 4.5

Name of the Course: COMPUTER APPLICATIONS IN BUSINESS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	1+0+2 Hrs	40 Hrs

Course Description

This Course provides a basic introduction to a computer system, networks, office suites application word processor, spreadsheet, presentation software, web clients, Emails etc

Course Objectives

- To understand the basics a computer system and concepts.
- To have a working knowledge in word processor software with basic functions.
- To have a working knowledge in spreadsheet software with basic functions.
- To have a working knowledge in presentation software with basic functions.
- To get acquainted with email and web browsing

Course Outcomes

On successful completion of the course, the student will be able to

CO1: Demonstrate basic understanding of computer hardware, software and Network.

CO2: Apply skills and concepts for basic use of a computer.

CO3: Identify appropriate tool of MS office to prepare basic documents, charts, spreadsheets and presentations.

CO4: Create personal, academic and business documents using MS office.

CO5: Create spreadsheets, charts and presentations.

CO6: Analyze data using charts and spread sheets.

Pedagogy:

Class Room Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – INTRODUCTION TO COMPUTER

10 Hrs

Basics of Computers: Definition of a Computer - Characteristics of computers, Applications of Computers – Elements of Computing Process – Classification of Computers - Block Diagram of a Digital Computer – I/O Devices, hardware, software, application software, system software, Memories - Primary, Auxiliary and Cache Memory

Network: Basics of Computer network: Local area network, wide area network, Internet: Concept of Internet & WWW - Applications of Internet - Website Address and URL - ISP and Role of ISP - Modes of Connecting Internet (Hotspot, Wi-Fi, LAN Cable, Broadband, USB Tethering)

Module: 2 – SOFTWARES**10 Hrs**

Software: Meaning of Software, Difference between open source and proprietary software, advantages and disadvantages of Open source and proprietary software

Operating System: Operating Systems for Desktop and Laptop (Microsoft windows, UNIX & BSD, GNU Linux os like Debian, Redhat, Ubuntu, Apple Mac os) - Operating Systems for Mobile Phone and Tablets

File extensions: Types of File Extensions – Open document format (ODF): odt, ods, odp – MS office document format; docx, xlsx, pptx – txt, pdf file extensions

Web Clients: Popular Web Browsers (Mozilla firefox, Internet Explorer/Edge, Chrome, Safari, etc.) – URL: Meaning and structure - Popular Search Engines - Downloading and Printing Web Pages

Module: 3 – WORD PROCESSOR**10 Hrs**

Office suites (Libre office or Microsoft office): Word processing , presentation and spreadsheet – Introduction, Uses, scope and applications of each program

Word Processing Basics (Libre office writer or Microsoft word): Opening Word Processing Package - Title Bar, Menu Bar, Toolbars & Sidebar - Creating a New Document - Opening and Closing Documents - Opening Documents - Save and Save As Closing Document along with shortcut keys - Page Setup - Print Preview - Printing of Documents along with shortcut keys- Saving a Document as PDF - Text Creation and manipulation - Document Creation - Editing Text - Text Selection - Cut, Copy and Paste along with shortcut keys - Font, Color, Style and Size selection - Alignment of Text – Undo & Redo along with short cut keys - Formatting the Text - Bullets and Numbering - Header & Footer – Insert Table, pictures and cliparts – Mail Merge

Module: 4 – SPREADSHEET**10 Hrs**

Elements of Spread Sheet (Libre office Calc or Microsoft Excel): Creating of Spread Sheet - Concept of Cell Address [Row and Column] and selecting a Cell - Entering Data [text, number, date] in Cells - Page Setup - Printing of sheet - Saving Spread sheet - Modifying / Editing Cell Content - Freeze pane - Auto completion of series - Sort and filter - Charts

Formulas and Functions: Perform calculations by using the SUM, MIN and MAX, COUNT, AVERAGE; logical operations by using the IF function, SUMIF, AVERAGEIF, COUNTIF; Text Functions: LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE

Skill Development Activities

- Prepare a presentation with your achievements and experiences in College
- Type your curriculum vitae in a word processor, with proper formatting and export it to pdf
- Enter your semester marks in a spreadsheet and find the percentage of your marks and also conditionally format cells where your marks is more than 75.
- Discuss the difference between IMAP and POP3 protocols and link your email to a email client

BOOKS FOR REFERENCE

1. Computer Fundamentals–Pradeep. K. Sinha: BPB Publications.
2. Fundamentals of Computers – Reema Thareja, Oxford University Press India
3. Fundamentals of Computer – V. Rajaraman, Printice Hell of India.
4. Introduction to Computers–Peter Norton McGraw-Hill

