



BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

Tamaka, Sri Devraj Urs Extension, Kolar, 563103.



Chairman, BoS

Dr. M Muniraju

Professor, Department of Commerce, Bengaluru City University

**Syllabus Framed as per the National Educational Policy – 2020
Academic Year - 2021-21**

12th , 16th and 22nd OCT 2021

PROCEEDINGS OF UG BOS MEETING OF B.COM (HONS), B.COM(A&F) HONS, B.COM (BUSINESS ANALYTICS) HONS, B.COM (LOGISTICS AND SUPPLY CHAIN MANAGEMENT) HONS, BBA (TRAVEL AND TOURISM MANAGEMENT) HONS, BBA (TRAVEL AND HOSPITALITY MANAGEMENT) BBA (HOSPITAL AND HEALTH CARE MANAGEMENT) COURSES

Proceedings of BOS of-UG - B.Com (Hons), B.Com (A&F) Hons, B.Com (Business Analytics) Hons, B.Com (Logistics and Supply Chain Management) Hons, BBA (Travel and Tourism Management) Hons, BBA(Travel and Hospitality Management) BBA (Hospital and Health Care Management) courses for the academic year 2021-2022 meeting held on 12th, 16th and 22nd October 2021 at the Chamber of the Principal ,Government First Grade College, Hoskote at 10:00 AM under the Chairmanship of Prof. M. Muniraju. The Board has agreed and approved the Course Matrix and the Syllabus of first year for the above mentioned courses. In case of any input requirements, it shall be initiated by the Chairman and necessary modifications shall be done as approved by the Board.

MEMBERS PRESENT

1.	Prof. M.Muniraju Ex- Chairman and Dean, Department of Commerce, Bengaluru City University	Chairman
2.	Prof. R. Sarvamangala , Professor, Department of Commerce, Bangalore University	External Member
3.	Dr.G.H. Nagaraj , Principal, Government First Grade College, Harohalli	External Member
4.	Dr. Chandrakantha K , Professor and Dean, Faculty of Commerce, Bengaluru North University, LBS Government First Grade College, R.T Nagar	External Member
5.	Dr. S. Muralidhar , Associate Professor and Head, Department of Commerce, Government First Grade College, Kolar	MEMBER
6.	Dr. Muninarayanappa , Principal, Government First Grade College, Hosakote	MEMBER
7.	Dr. Milind Dete ,FCMA Director- Learning ISDC	External Member
8.	Sri Gaurav Kapur , Head of Policy ACCA,	External Member
9.	Sri B.V. Murali Krishna , Additional Commissioner Commercial Tax Department , GOK	External Member
10.	Dr. Shailaja K , Associate Professor, Department of Commerce , Government First Grade College for Boys, Kolar	MEMBER
11.	Dr. Sairam A , Assistant Professor, Department of Commerce , Government First Grade College,Vemagal	MEMBER

Co-Opted Members

1.	Dr Gurumurthy , Department of Commerce, Government First Grade College, Magadi	Co-Opted Member
2.	Girish .B.N , Assistant Professor, Department of Commerce, Government First Grade College, Fazer Town, Bengaluru	Co-Opted Member
3.	Dr. Swaminath. S , Department of Commerce, Government First Grade College, Kengeri, Bengaluru	Co-Opted Member
4.	Narendra R S , Department of Commerce, Government First Grade College, Kolar	Co-Opted Member

Minutes of the Meeting

1. Prof.M. Muniraju, Department of Commerce, Bengaluru City University, welcomed all the BOS Members of the B. Com and BBA Board for BOS meeting which was scheduled on 12.10.2021, 16.10.2021 and 22.10.2021.
2. The Chairman of BOS highlighted the importance in implementing the salient features of National Education Policy in the UG curriculum and urged all the BOS members to adopt the innovative and goal-oriented curriculum structure that would enable the students to have a successful career and become responsible citizens.
3. The BOS members presented their views on the inclusion of relevant subjects, contents, modifications required for the existing subjects and also presented a wide list of skill based and value based subjects that are required to be included in the curriculum. All these modifications were extensively discussed and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman.
4. Based on the recommendations of the members of the BOS the Chairman resolved and accepted the New Scheme of Teaching, Evaluation and Curriculum from the Academic year 2021-22 based on NEP 2020 for four year B. Com and BBA Under Graduate Program.



Chairman - BOS

10th, 11th and 12nd OCT 2022

PROCEEDINGS OF UG BOS MEETING OF B.COM (HONS)



Proceedings of BOS of - UG - B.Com (Hons) Program for the Academic Year 2022-2023 – 3rd & 4th Semesters meeting held on 10th, 11th and 12nd October 2022 at the Department of Commerce, Government First Grade College, Kolar at 10:00 AM under the Chairmanship of Dr. M Muniraju:

The Board has agreed and approved the Course Matrix and the Syllabus of second year for the above mentioned course. In case of any input requirements, it shall be initiated by the Chairman and necessary modifications shall be done as approved by the Board.

CORE COMMITTEE MEMBERS PRESENT

1.	Prof. M.Muniraju Ex- Chairman and Dean, Department of Commerce, Bengaluru City University	Chairman
2.	Prof. R. Sarvamangala , Professor, Department of Commerce, Bangalore University	External Member
3.	Dr.G.H. Nagaraj , Principal, Government First Grade College, Harohalli	External Member
4.	Dr. Chandrakantha K , Professor and Dean, Faculty of Commerce, Bengaluru North University, LBS Government First Grade College, R.T Nagar	External Member
5.	Dr. S. Muralidhar , Associate Professor and Head, Department of Commerce, Government First Grade College, Kolar	MEMBER
6.	Dr. Muninarayanappa , Principal, Government First Grade College, Hosakote	MEMBER
7.	Dr. Milind Dete , FCMA Director- Learning ISDC	External Member
8.	Sri Gaurav Kapur , Head of Policy ACCA,	External Member
9.	Sri B.V. Murali Krishna , Additional Commissioner	External Member

	Commercial Tax Department , GOK	
10.	Dr. Shailaja K , Associate Professor, Department of Commerce , Government First Grade College for Boys, Kolar	MEMBER
11.	Dr. Sairam A , Assistant Professor, Department of Commerce , Government First Grade College,Vemagal	MEMBER

Subject Experts & Co-opted Members

1	Dr. Narendra R S Assistant Professor, Department of Commerce, Government First Grade College, Kolar	Co-Opted Member
2	Dr. Girish B N Assistant Professor, Department of Commerce, Government First Grade College, Frazer Town	Co-Opted Member
3	Dr. C K Venkatesh Assistant Professor, Department of Commerce, Government First Grade College, Kadugodi	Co-Opted Member
4	Dr. Bharathi K V Assistant Professor, Department of Commerce, GFGC, Hosakote	Co-Opted Member
5	Dr. Swetha Appaji Parivara Associate Professor & Head, Department of Commerce, Garden City University, Bengaluru	Subject Experts
6	Dr. Khatijatul Kubra Assistant Professor, Department of Commerce, GFGC, KGF	Co-Opted Member
7	Dr. Mala K S Assistant Professor, Department of Commerce, GFGC, Malur	Subject Experts
8	Shri. Narasappa P R Assistant Professor, Department of Commerce, GFGC & PG Centre, Chinthamani	Subject Experts
9	Dr. Balaji A Assistant Professor, Department of Commerce, GFGC, Vemagal	Subject Experts
10	Smt. Prasanna Prakash Head, Department of Commerce. New Horizon College, Marathahalli, Bengaluru	Subject Experts
11	Shri. Naveen S Assistant Professor, Department of Commerce, GFGC, Vemagal	Subject Experts
12	Prof. Jagadish S A Principal, SDC Degree College, Bangarpet	Subject Experts

Minutes of the Meeting

1. Dr. Muralidhar S, Department of Commerce, GFGC, Kolar, welcomed all the BOS Members of the B.Com Board for BOS meeting which was scheduled on 10-10-2022, 11-10-2022 and 12-10-2022
2. Dr. M Muniraju, Chairman, BOS highlighted the importance in implementing the salient features of National Education Policy in the UG curriculum and initiated the discussions with regard to 3rd Sem & 4th Sem Syllabus drafting and stressed on bridging the industry-academia gap
3. Dr. Muralidhar S, Dr. Sailaja K S, Dr. Narendra R S & Dr. Sairam A were given the overall in-charge of coordinating & drafting the syllabus by consulting all the members and present it to the Board for further action
4. The BOS members expressed their views on the inclusion of relevant subjects, contents, modifications required for the existing subjects and also presented a wide list of skill based and value-based subjects that are required to be included in the curriculum. All these modifications were extensively discussed, deliberated and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman
5. Based on the recommendations of the members of the BOS, the Chairman resolved and accepted the syllabus for the 3rd & 4th Semester – B. Com – Hons Program



Chairman - BOS



BENGALURU NORTH UNIVERSITY

**Scheme of Teaching, Evaluation & Curriculum
to be introduced from the
Academic Year 2021-22**

**Based on
National Education Policy – 2020**

**for
Four Year Under-Graduate Program**

**Bachelor of Commerce (B.COM) - HONORS DEGREE
(CBCS -SEMESTER SCHEME)**

- A. Regulations**
- B. Course Matrix**
- C. Curriculum of Courses**

**Chairman, BoS
Dr. M Muniraju
Professor, Department of Commerce, Bengaluru City University**

DEPARTMENT OF COMMERCE

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

REGULATIONS PERTAINING TO B.COM – F&A DEGREE ACCORDING TO NEP – 2020

I INTRODUCTION

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

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 prepare students for professions in the field of Accounting and Finance and the latest developments relating to the Accounting & Finance
3. To incentivize the development of personal and executive skills in the students with the aim of enhancing the efficiency of decision making and strengthening the problem detection, analysis and solving skills
4. To enable students to understand and apply the latest developments in Information Technology to Accounting & Finance areas in order to develop core competencies for generate added value
5. To develop leaders who can head operations or logistics departments in the future in line with the latest developments in the field of Accounting & Finance
6. To develop global middle level managers to address and solve real time operational issues in the areas 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 develop business philosophers with a focus on social responsibility and ecological sustainability

III. GRADUATE ATTRIBUTES

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. graduate will be able to demonstrate through learning various courses which are listed below:

- **Disciplinary Knowledge**
Capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of commerce.
- **Communication Skills**
Ability to communicate long standing, unsolved problems in 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 and Business;
 - Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
- **Problem solving**

Capability to reduce a business problem and apply the classroom learning into practice to offer a solution for the same; 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 search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic;
 - Ability to identify the developments in various branches of Commerce and Business.
- **Information and Communication Technology (ICT) digital literacy**

Capability to use various ICT tools (like spreadsheet) for exploring, analysis, and utilizing the information for business purposes.
- **Self-directed Learning**

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
- **Moral and Ethical Awareness/Reasoning**

Ability to ascertain unethical behavior, falsification, and manipulation of information; Ability to manage self and various social systems
- **Life-long learning**

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

IV. ELIGIBILITY FOR ADMISSION

Candidates who have completed two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time are eligible to seek admission for this course

V. DURATION OF THE PROGRAMME

The Duration of the Programme is Four (04) years of Eight Semesters. Progressive Certificate, Diploma, Bachelor Degree or Bachelor Degree with Honors provided at the end of each year of Exit of the Four years Undergraduate Programme respectively

Exit with	Credits Requirement*
Certificate at the Successful Completion of First Year (Two Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	50
A Diploma at the Successful Completion of the Second Year (Four Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50) 100
Basic Bachelor Degree at the Successful Completion of the Third Year (Six Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50 + 44) 144
Bachelor Degree with Honours in a Discipline at the Successful Completion of the Four Years (Eight Semesters) of the Four Years Bachelor of Commerce Undergraduate Degree Programme	(50 + 50 + 44 + 41) 185

V. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However, a candidate is permitted to write the examination either in English or in Kannada (Kannada version Only for Theory Papers).

VI. ATTENDANCE

- For the purpose of calculating attendance, each semester shall be taken as a Unit.
- A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- A student who fails to satisfy the above condition shall not be permitted to take the University examination.

VII. TEACHING AND EVALUATION

M.Com graduates with B. Com, B.B.M, BBA & BBS as basic degrees from a recognized university are only eligible to teach and to evaluate the Courses (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

VIII. RECORD MAINTENANCE AND SUBMISSION

- Every college is required to establish an Innovative business lab / computer lab to enable students to get practical knowledge of business activities and online learning.
- In every semester, the student should keep a record of the Business Lab/Field Study Activity and submit it to the concerned faculty.
- The BOE is authorized to make random surprise visits to the colleges and verify record-books and the internal marks awarded.

IX. Guidelines for Continuous Internal Evaluation (CIE) and Semester End Examination (SEE)

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100

marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

SL No.	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
A	Continuous & Comprehensive Evaluation (CCE)	20 Marks
B	Internal Assessment Tests (IAT)	20 Marks
	Total of CIE (A+B)	40 Marks
C	Semester End Examination (SEE)	60 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

A. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. The faculty member can select any four of the following assessment methods, Minimum of four of the following assessment methods of (5) marks each:

- Individual Assignments
- Seminars/Classroom Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies/Case lets
- 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 will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 20 marks each and the same is to be scaled down to 10 marks each.

C. In the case of 50 percent of CIE weightage courses, faculty members can choose assessment methods accordingly for the required marks as mentioned above.

Template for IAT
Internal Assessment Test Bachelor of Commerce (B.Com.)

Name of the Course:
Duration: 1 Hours

Course Code:
Total Marks: 20

SECTION-A

I. Answer any two of the following questions.
(Questions related to Concepts) (2X 2 = 4)

- 1.
- 2.
- 3.

SECTION-B

II. Answer any two of the following questions.
(Questions are related to Understanding and Application) (2X 4 = 8)

- 4.
- 5.
- 6.

SECTION- C

III. Answer any one of the following questions.
(Questions are related to analysis and evaluation) (1 X 8 = 8)

- 7.
- 8.

XXXXXXXXXX

X. APPEARANCE FOR THE EXAMINATION

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

XI. PATTERN OF 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 04 = 12 Marks)
SECTION-C: 7,8,9,10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 10 = 30 Marks)
SECTION-D 12	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 8 = 8 Marks)
TOTAL		60 Marks

Notes:

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

Acronyms Expanded

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



BENGALURU NORTH UNIVERSITY
DEPARTMENT OF COMMERCE B.COM DEGREE
(CBCS -SEMESTER SCHEME) – 2021-22

COURSE MATRIX
FIRST SEMESTER

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L + T + P)	SE E	CIE	Total Marks	Credit
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language–II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
7	B.Com.1.5	Physical Education - Yoga	SEC-VB	0 + 0 + 2	-	25	25	1
8	B.Com1.6	Health & Wellness	SEC-VB	0 + 0 + 2	-	25	25	1
9	B.Com.1.7	<u>Any one of the following</u> a. Accounting for everyone b. Financial Literacy c. Entrepreneurship & Start-ups (Refer Annexure)	OEC	3+0+0	60	40	100	3
Sub–Total(A)					390	310	700	25

SECOND SEMESTER

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+ P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language–II	AECC	3+1+0	60	40	100	3
3	B.Com.2.1	Advanced Financial Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.2.2	Corporate Administration or Business Mathematics	DSC	4+0+0	60	40	100	4
5	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
6	B.Com.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
8	B.Com.2.5	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC – VB	0+0+2		50	50	2
7	B.Com 2.7	<u>Any one of the following</u> a. Financial Environment b. Investing in Stock Markets c. Event Management (Refer Annexure)	OEC	3+0+0	60	40	100	3
Sub–Total(B)					390	310	700	25

THIRD SEMESTER

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+ P)	SEE	CIE	Total Marks	Credits
1	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.3.2	Language–II	AECC	3+1+0	60	40	100	3
3	B.Com.3.1	Corporate Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.3.2	Business Statistics	DSC	4+0+0	60	40	100	4
5	B.Com.3.3	Cost Accounting	DSC	4+0+0	60	40	100	4
6	B.Com.3.4	India & Indian Constitution *****	AECC	1+0+2	30	20	50	2
7	B.Com.3.5	Financial Education & Investor Awareness	SEC – SB	0+0+2	30	20	50	2
8	B.Com 3.6	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC – VB	0+0+2	-	50	50	3
Sub–Total(B)					360	290	650	25
<p>*****</p> <p>As per the BNU Circular No. BNU/1161/2022 dt: 30-09-2022 & Model Program Structures for the Under-Graduate Programs – Appendix–A, issued by KSHEC</p> <ul style="list-style-type: none"> • The B. Com, BCA, B. Sc & B. Sc Allied Programs <u>SHALL NOT HAVE OPEN ELECTIVE</u>; instead, they shall study INDIA & INDIAN CONSTITUTION in the 3rd Semester • The BA, BSW, BHM & BBA Programs <u>SHALL HAVE OPEN ELECTIVE</u> in the 3rd Semester • The Commerce OPEN ELECTIVE COURSES are, <ul style="list-style-type: none"> • Business Ethics – 3.6(a) • Corporate Environment – 3.6(b) <p style="text-align: center;">Refer ANNEXURES for the Syllabus of OPEN ELECTIVE COURSES</p>								

FOURTH SEMESTER

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+ P)	SEE	CIE	Total Marks	Credits
1	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.4.2	Language–II	AECC	3+1+0	60	40	100	3
3	B.Com.4.1	Advanced Corporate Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.4.2	Costing Methods & Techniques	DSC	4+0+0	60	40	100	4
5	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
6	B.Com.4.4	Artificial Intelligence	SEC-SB	1+0+2	30	20	50	2
7	B.Com.4.5	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC-VB	0+0+2	-	50	50	2
8	B.Com.4.6	<u>Any one of the following</u> a. Business Ethics b. Corporate Environment (Refer Annexure) *****	OEC	3+0+0	60	40	100	3
Sub–Total(B)					390	310	700	25

As per the BNU Circular No. BNU/1161/2022 dt: 30-09-2022 & Model Program Structures for the Under-Graduate Programs – Appendix–A, issued by KSHEC

- The BA, BSW, BHM & BBA Programs SHALL NOT HAVE OPEN ELECTIVE in the 4th Semester; instead, they shall study INDIA & INDIAN CONSTITUTION in the 4th Semester
- The B. Com, BCA, B. Sc & B. Sc Allied Programs SHALL HAVE OPEN ELECTIVE in the 4th Semester
- The Commerce OPEN ELECTIVE COURSES are,
 - Business Ethics – 4.6(a)
 - Corporate Environment – 4.6(b)

Refer ANNEXURES for the Syllabus of OPEN ELECTIVE COURSES

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 Hrs	56 Hrs
<p style="text-align: center;"><u>Pedagogy:</u></p> <p>Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.</p>		
<p style="text-align: center;"><u>Course Outcomes:</u></p> <p>On successful completion of the course, the student will be able to acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of Business transactions.</p>		
<p style="text-align: center;">Syllabus</p>		
<p>Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 10 Hrs</p> <p>Introduction; Meaning and Definition; Significance of Accounting; Functions of Accounting; Users of Accounting Information; Accounting Principles; Accounting Concepts and Conventions; Accounting equations - Problems on Accounting Equation; Accounting Standards - List of Indian Accounting Standards</p>		
<p>Module:2 - HIRE PURCHASE ACCOUNTING 16 Hrs</p> <p>Meaning of Hire Purchase and Installment Purchase System; Hire Purchase v/s sale; Differences between Hire Purchase and Installment system; Meaning of technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price; Calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession)</p>		
<p>Module: 3 - DEPARTMENTAL ACCOUNTS 16 Hrs</p> <p>Meaning, 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 – (Including Inter Departmental Transfers at cost price only).</p>		
<p>Module: 4 - BRANCH ACCOUNTS 14 Hrs</p> <p>Introduction, Meaning, Objectives, Types of Branches; Dependent Branches – Features; Supply of Goods at Cost Price; Invoice Price; Branch Account in the books of Head Office (Debtors System Only)</p>		
<p>Skill Developments Activities:</p> <ul style="list-style-type: none">• List out any five accounting standards with formats• Collection and recording of Hire Purchase Agreement.• 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.• Calculation of interest under different situations of Hire Purchase System.• Any other activities, which are relevant to the course		
<p>BOOKS FOR REFERENCE:</p> <ol style="list-style-type: none">1. Arulanandam & Raman – Financial Accounting – I, HPH2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Financial Accounting- Kalyani Publishers3. 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 Course: MANAGEMENT PRINCIPLES AND APPLICATIONS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<p style="text-align: center;"><u>Pedagogy:</u></p> <p>Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.</p>		
<p style="text-align: center;"><u>Course Outcomes:</u></p> <p>On successful completion of the course, the students will be able to understand the principles of management of a business entity and life skills needed for effective management and navigate their lives.</p>		
Syllabus		
<p>Module: 1- INTRODUCTION TO MANAGEMENT 10 Hrs</p> <p>Introduction, Meaning, Definitions, Characteristics, Importance and Scope of Management; Management - as a Science, as an Art and as a Profession; Meaning and Definitions of Administration; Differences between Management and Administration; Emerging issues in Management; Outsourcing; Virtual Organizations; TQM; Talent Management</p>		
<p>Module: 2 - PRINCIPLES AND FUNCTIONS OF MANAGEMENT 14 hrs</p> <p>Principles of Management -Nature and Importance, F.W Taylor's Scientific Management; Henry Fayol's 14 Principles of Management; Management By Objectives (MBO) - Meaning, Definition, Need, Benefits and Limitations; Management By Exception (MBE) - Meaning, Definition, Need, Benefits and Limitations; Management functions- Planning, Organizing, Staffing, Directing, Coordinating, Communication & Controlling (Nature, Meaning, Definitions, Characteristics); Benefits & Limitations of Planning; Types of Plans.</p>		
<p>Module: 3 - ORGANISING, STAFFING AND COORDINATION 14 Hrs</p> <p>Organizing - Introduction, Meaning, Concept and Process; An overview of Span of management - Line, Line & Staff, Functional and Matrix Organization; Decentralization; Delegation of authority; Formal and Informal Structure; Principles of Organizing;</p> <p>Staffing – Introduction, Meaning, Nature, Importance, Staffing Process</p> <p>Coordination – Introduction, Concept, Principles of Coordination.</p>		
<p>Module: 4 - LEADERSHIP, MOTIVATION & CONTROLLING 18 Hrs</p> <p>Leadership - Meaning, Definition, Characteristics; Role and Qualities of a good Leader; Leadership Styles—Autocratic, Democratic, Free-rein; New-age leadership styles - servant leadership, level-5 leadership, transformation leadership, transactional leadership, negotiation leadership, moral leadership, women leadership and global business leadership style</p> <p>Motivation- Nature, importance; Theories of Motivation– Maslow's Need Hierarchy Theory, McGregor's Theory, X and Theory Y and Herzberg's Two Factory Theory</p> <p>Controlling: Concept, Process, Limitations; Principles of Effective Control; Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Basic Concepts & Theory only)</p>		
<p>Skill Developments Activities:</p> <p>1. Collect the photographs and bio-data of any three leading contributors of management thoughts.</p>		

2. Visit any business Organization and collect the information on types of planning adopted by them.
3. Develop E-content for application of Maslow's need hierarchy theory in the context of Indian population
4. Analyze the staffing process of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities, which are relevant to the course

BOOKS FOR REFERENCE:

1. Koontz & O'Donnell - Management- McGraw-Hill
2. L M Prasad - Principles of management- Sultan Chand & Sons
3. Rustum & Davar - Principles and practice of Management - Vikas Publishing House
4. Sharma & Shashi K Gupta – Principles of Management - Kalyani Publishing House
5. C. B Gupta-Business Management- Sultan Chand & Sons
6. Dr.S.Muralidhar and et.al - Management Principles and Practice- Kalyani Publishers
7. K Ramachandra and et.al. - Principles of Management - HPH
8. Williams Tripathy- Management- Cengage Publishers

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

Course Code: B.Com. 1.3

Name of the Course: PRINCIPLES OF MARKETING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.,		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able familiarize with the concepts, dimensions and trends in modern marketing practices		
Syllabus		
Module: 1 - INTRODUCTION TO MARKETING 16 Hrs. Marketing - Meaning, Definition, Goals & Concepts; Approaches to Marketing; Selling vs Marketing; Functions of Marketing; Marketing Management – Meaning& importance; Marketing Environment - concept, importance, Micro & Macro Environment		
Module: 2 - CONSUMER BEHAVIOUR & MARKET SEGMENTATION 12 Hrs Consumer Behavior - Nature and Importance; Consumer buying decision process; Factors influencing consumer buying behavior Market segmentation - Concept, importance and bases; Target market selection; Positioning concept - Importance and bases; Product differentiation v/s market segmentation		
Module: 3 - MARKETING MIX 20 Hrs. Marketing Mix - Meaning and Elements Product , Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packing and Packaging Pricing – Factors Influencing Pricing, Methods of Pricing (meanings) and Pricing Policy Physical Distribution – Meaning, Factors affecting Channels of distribution, Types of Marketing Channels Promotion – Meaning and Significance of Promotion, Personal Selling, Sales Promotion, Publicity, Public Relations, Advertising; Advertising Media; Advertising Budget; Bases for Advertising Budget.		
Module: 4 - RECENT DEVELOPMENTS IN MARKETING 08 Hrs Social Marketing; online marketing; direct marketing; services marketing; green marketing; Rural marketing; Consumerism; Search Engine Marketing; Mobile Marketing; Marketing Analytics; Social Media Marketing; Email Marketing; Live Video Streaming Marketing; Network Marketing		
Skill Developments Activities: <ol style="list-style-type: none">1. Suggest strategies for development of a new product2. Study of Consumer Behavior for a product of your choice3. Develop an Advertisement copy for a product4. Prepare a chart for distribution network for different products5. SWOC (Strengths, Weakness, Opportunities & Challenges) – of Digital Marketing6. Structure of Point-of-sale System, E-Way Bill, Fast Tag & Wireless Swiping Machines		
BOOKS FOR REFERENCE:		

1. Philip Kotler - Marketing Management- PHI
2. Sontakki - Marketing Management - Kalyani Publishers
3. Davar - Marketing Management - Vikas Publishing House
4. Dr.S.Muralidhar and et.al - Modern Marketing- Kalyani Publishers
5. Rekha. M.P. &Vibha V – Marketing & Services Mgt – VBH
6. Sunil B. Rao - Marketing & Services Mgt – HPH
7. Janardhan T.G., Leelavathy AM, Bhagya G.B – Marketing & Service Management - Kalyani Publishers
8. Dr. Alice Mani - Marketing & Services Management - SBH
9. J.C. Gandhi - Marketing Management - TMH
10. Stanton W.J, Michael & Walker - Fundamentals of Management - TMH
11. Jayachandran - Marketing Management - Excel Books
12. K. Venkatramana - Marketing Management – SHBP
13. P N Reddy & Appanniah - Essentials of Marketing Management – HPH
14. K. Karunakaran - Marketing Management - HPH
15. Ramesh and Jayanthi Prasad - Marketing Management - I.K. International Publishers
16. Lamb & Hair- Marketing- Cengage Publishers

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 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions		
<u>Syllabus:</u>		
Module: 1 - CONSIGNMENT ACCOUNTS		14 Hrs
Consignment - Introduction & Meaning; Consignor & Consignee; Goods Invoiced at Cost Price; Goods Invoiced at Selling Price; Normal Loss & Abnormal Loss; Valuation of Stock; Stock Reserve; Journal Entries & Ledger Accounts in the books of Consignor and Consignee		
Module: 2 - ACCOUNTING FOR JOINT VENTURES		14 Hrs
Joint Venture – Introduction, Meaning & Objectives; Distinction between Joint Venture and Consignment; Distinction between Joint Venture and Partnership; Maintenance of Accounts in the books of co-ventures; Maintaining Separate Books for Joint Venture; Preparation of Memorandum Joint Venture – Problems		
Module: 3 - ROYALTY ACCOUNTS		14 Hrs
Royalty - 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; Accounting Treatment in the books of Lessee and lessor – Journal entries and Ledger Accounts with minimum rent account		
Module: 4 - CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPAN		14 Hrs
Meaning & Objectives of Conversion; 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.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Preparation of Consignment account with imaginary figures 2. List the types of business which comes under consignment 3. Preparation of Joint Venture Agreement 4. Collection & recording of Royalty agreement with regard to any suitable situation 5. Preparation of list of items which comes under Royalty accounts 		
BOOKS FOR REFERENCE <ol style="list-style-type: none"> 1. Arulanandam & Raman - Advanced Accountancy - HPH 2. Dr.S.Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Advanced Financial Accounting- Kalyani Publishers 3. Anil Kumar, Rajesh Kumar and Mariyappa - Advanced Financial Accounting - HPH 4. Dr. Alice Mani - Advanced Financial Accenting - SBH 5. Dr. S.N. Maheswari - Financial Accounting - Vikas Publication 6. S P Jain and K. L. Narang - Financial Accounting - Kalyani Publication 7. Souandrajana & K. Venkataramana - Financial Accounting - SHBP 8. Dr.Janardhanan - Advanced Financial Accounting - Kalyani Publishers 9. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand 10. M.C. Shukla and Grewel - Advanced Accounting 		

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: B.Com. 2.2(a)****Name of the Course: CORPORATE ADMINISTRATION**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work		
<u>Course Outcomes:</u> On successful completion of the course, enable the students to get familiarized with the existing Corporate Law and Governance		
<u>Syllabus:</u>		
Module:1 - INTRODUCTION TO COMPANY		12 hrs
Company – Introduction, Meaning, Definition, Features; Companies Act 1956 as repealed by Companies Act 2013; Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company		
Module: 2 - FORMATION OF COMPANY		16 hrs
Introduction to Formation of Company Promotion Stage; Meaning of Promoter, Position of Promoter & Functions of Promoter Incorporation Stage; Meaning & contents of Memorandum of Association & Articles of Association; Distinction between Memorandum of Association and Articles of Association; Certificate of Incorporation Subscription Stage – Meaning & contents of Prospectus; Statement in lieu of Prospects; Issue, allotment & Forfeiture of shares; Book Building Process, Commencement Stage – Document to be filed; e-filing; Registrar of Companies; Certificate of Commencement of Business		
Module: 3 - CORPORATE GOVERNANCE		18 hrs
Key Managerial Personnel – 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. Corporate Meetings – Introduction, Importance, types, Resolutions, Minutes of meeting; Requisites of a valid meeting – Notice, Quorum, Proxies, Voting; Registration of resolutions; Role of a company secretary in convening the meetings. Internal Audit for Governance – nature, scope, function, planning process, investigation of fraud, internal audit reports; Statutory Audit for Governance An introduction to e-governance and XBRL.		
Module: 4 - 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 Code; Administration of NCLT, CLAT & Special Courts		
Skill Development Activities: 1. Drafting of Memorandum of Association, Drafting Articles of Association. 2. Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings. 3. Drafting Resolutions of various meetings – different types. 4. Chart showing different types of Companies. 5. Collecting & recording the practice of corporate governance in India		
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

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcome:</u> On successful completion of the course, the students will be familiarized with various applications of mathematical techniques towards solving business problems and develop reasoning ability.		
<u>Syllabus:</u>		
Module: 1 - NUMBERSYSTEM AND SET THEORY		12Hrs
Number System: Introduction, Natural Numbers, Integers, Prime Numbers, Rational and Irrational numbers, Real Numbers, HCF and LCM (Simple problems)		
Set Theory: Theory of Sets – Set Theory- Venn diagram		
Module: 2 - TYPES OF EQUATIONS AND MATRICES		18 Hrs
Equations: Linear equations, Simultaneous equations (only two variables), Elimination and substitution methods only, Quadratic equations - Factorization and formula methods ($ax^2 + bx + c = 0$ form only); Application of equations in business and management.		
Matrices: Algebra of Matrices, Inverse of a Matrix, Problems on linear equations in two variables using Cramer's rule. Application of Matrices in Business		
Module: 3 - PROGRESSIONS		10 Hrs
Arithmetic Progression, Finding the ' n^{th} ' term of AP & Sum to n^{th} term of AP; Geometric Progression – Finding the ' n^{th} ' term of GP and sum to ' n^{th} ' term of GP		
Module: 4 - COMMERCIAL ARITHMETIC AND LOGICAL REASONING		16 hrs
Interest: Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio.		
Proportions: Third, fourth and inverse proportion- problems.		
Logical Reasoning: Number Series, Coding and Decoding and Odd man out; Direction Tests, Seating Arrangements; Blood Relations, Syllogism		
SKILL DEVELOPMENT ACTIVITIES:		
<ol style="list-style-type: none"> 1. Draft a chart on number system and its application 2. Show a chart for different kinds of equations 3. Application of Matrix in Business Problems 4. Develop an example on application of progression in real life situation 5. Draft the procedure of discounting of bills by commercial banks 6. Take the previous UPSC, KPSC, Banks, Insurance company, Railway board question papers and solve numerical aptitude and reasoning segments 7. Learning Mathematical applications and decision-making using MS-Excel Functions 		
BOOKS FOR REFERENCE		
<ol style="list-style-type: none"> 1. Albright - Business Analytics - Cengage 2. R.G.Saha – Methods and Techniques for Business Decisions - VBH 3. Dr. Sancheti and Kapoor - Business Mathematics and Statistics - Sultan Chand 4. Zamarudeen - Business Mathematics Vikas 5. R.SBhardwaj - Mathematics for Economics and Business 6. Anderson & Sweeny - Essentials of Business Analytics - Cengage 7. Madappa, Mahadi Hassan, M .Iqbal Taiyab –Business Mathematics - Subhash 8. G.R.Veenaand Seema - Business Mathematics and Statistics - I. K. International Publishers 9. Rajesh S Rajaghatta - Methods and Techniques for Business Decisions - Kalyani Publishers 		

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: B.Com. 2.3****Name of the Course: LAW & PRACTICE OF BANKING**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u> On successful completion of the course, the students shall be able to <ol style="list-style-type: none"> Summarize the relationship between Banker & customer and different types of functions of banker. Analyze the role, functions and duties of paying and collecting banker. Make use of the procedure involved in opening and operating different accounts. Examine the different types of negotiable instrument & their relevance in the present context. Estimate possible developments in the banking sector in the upcoming days 		
<u>Syllabus</u>		
Module: 1 - INTRODUCTION TO BANKING		20 Hrs
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions. Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
Module: 2 – CUSTOMERS & ACCOUNT HOLDERS		12 Hrs
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.		
Module: 3 – NEGOTIABLE INSTRUMENTS		12 Hrs
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.		
Module: 4 – RECENT DEVELOPMENTS IN BANKING		12 Hrs
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.		
SKILL DEVELOPMENT ACTIVITIES: <ul style="list-style-type: none"> Refer RBI website and identify the different types of banks operating in India. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker. Collect and fill dummy account opening forms as different types of customer Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques. 		
BOOKS FOR REFERENCE <ol style="list-style-type: none"> Gordon & Natarajan - Banking Theory Law and Practice - HPH S. P Srivastava - Banking Theory & Practice Maheshwari. S.N - Banking Law and Practice, Kalyani Publishers Shekar. K.C - Banking Theory Law and Practice, Vikas Publication Dr. Alice Mani - Banking Law and Operation - SBH. 		

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 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u> On successful completion of the course, the students shall be able to Understand the treatment of Underwriting of Shares, Know the process of redemption of Preference Shares, Know the valuation of goodwill, Prepare the financial statements of companies as per companies act, 2013		
<u>Syllabus</u>		
Module: 1 - UNDERWRITING OF SHARES		12 Hrs
Underwriting: Introduction, Meaning, Advantages, Types; SEBI Regulations; Underwriting commission; Underwriters' functions; Marked and Unmarked Applications; Determination of Underwriters' Liability; Firm & Pure Underwriting; Full & Partial Underwriting		
Module: 2 – REDEMPTION OF PREFERENCE SHARES		14 Hrs
Redemption of Preference Shares: Meaning & legal provisions; Treatment regarding Premium on Redemption; Creation of Capital Redemption Reserve Account; Fresh Issue of Shares; 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 to Companies Act 2013		
Module: 3 – VALUATION OF GOODWILL & INTANGIBLE ASSETS		12 Hrs
Valuation of Goodwill: Introduction & Meaning; Factors influencing valuation of goodwill; Circumstances of Valuation of Goodwill; Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Average Profit & Super Profit Method and Annuity Method Brand valuation and Intellectual Property Rights (IPR) – Theory Only		
Module: 4 – FINANCIAL STATEMENTS OF COMPANIES & RECENT DEVELOPMENTS		18 Hrs
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, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves; Preparation of Statement of Profit and Loss and Balance Sheet Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting (Theory Only)		
SKILL DEVELOPMENT ACTIVITIES: <ul style="list-style-type: none"> • 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. • Collect the annual reports of company and calculate the value of goodwill under different methods • Any other activities, which are relevant to the course 		
BOOKS FOR REFERENCE <ol style="list-style-type: none"> 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 & Prof. P R Narasappa– 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 Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: B.Com. 3.2****Name of the Course: BUSINESS STATISTICS**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u> On successful completion of the course, the Students will be able to familiarizes statistical data and descriptive statistics for business decision-making, Comprehend the measures of variation and measures of skewness, Demonstrate the use of probability and probability distributions in business, Validate the application of correlation and regression in business decisions, Understand the use of index numbers in business		
<u>Syllabus</u>		
Module: 1 - : STATISTICAL DATA AND DESCRIPTIVE STATISTICS		14 Hrs
Introduction to Data: Meaning, Types, Methods of Collection of Data; Classification of data: Univariate (simple problems), Bivariate and Multivariate data (Concept only) Measures of Central Tendency: Mathematical Averages - Arithmetic Mean; Positional Averages – Median & Mode (graphical determination of Mode)		
Module: 2 – MEASURES OF VARIATION AND SKEWNESS		14 Hrs
Measures of Variation: Meaning, Types – Absolute and Relative – Range, Quartile Deviation, Mean Deviation, Standard Deviation & Variance Skewness: Meaning, Karl Pearson's and Bowley's measures; Kurtosis – Concept & Types (theory only)		
Module: 3 – PROBABILITY DISTRIBUTIONS		08 Hrs
Probability: Meaning & Concepts; Theory of Probability: Addition and multiplication laws of probability; Conditional probability and Bayes' Theorem (Theory only); Normal Distribution (Theory only)		
Module: 4 – CORRELATION AND REGRESSION ANALYSIS		12 Hrs
Correlation: Meaning, Types of correlation- Positive and negative; Simple, Partial and Multiple; Linear and Non-linear; Measurement: Pearson's co-efficient of Correlation & Probable error; Spearman's Rank co-efficient of Correlation Regression: Meaning, Regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients		
Module: 5 – INDEX NUMBERS		08 Hrs
Index Numbers: Meaning, Uses, Construction of index numbers - Fisher's ideal index number with Time Reversal and Factor Reversal Tests; Construction of Consumer Price Indices – Aggregative Expenditure Method & Family Budget Method.		
<u>SKILL DEVELOPMENT ACTIVITIES:</u> <ul style="list-style-type: none"> • Application of statistical functions in spreadsheet software and students should submit output of the same • Collect the demographics statistics of selected group and calculate Correlation Coefficient • Recall the use of probability theory in business • Identify the applicability of correlation and regression in business decision-making • Any other activities, which are relevant to the course 		
<u>BOOKS FOR REFERENCE</u> <ol style="list-style-type: none"> 1. Gupta, S.P. and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi 2. Vohra N. D., Business Statistics, McGraw Hill Education 3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House 4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning 5. D N Elhance, Fundamentals of statistics 6. Sen Chetty and Kapoor, Mathematical statistics Note: Latest edition of textbooks may be used		

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: B.Com. 3.3****Name of the Course: COST ACCOUNTING**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to Understand concepts of cost accounting & Methods of Costing, Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory, make use of payroll procedures & compute idle and over time Discuss the methods of allocation, apportionment & absorption of overheads, prepare cost sheet & discuss cost allocation under ABC		
<u>Syllabus</u>		
Module: 1 – INTRODUCTION TO COST ACCOUNTING		12 Hrs
Cost, Costing, Cost Accounting & Cost Accountancy - Meaning and definition; Objectives, Importance and Uses of Cost Accounting; Difference between Cost Accounting and Financial Accounting; Elements and Classification of Cost; Cost Object, Cost Unit, Cost Centre; Limitations of Cost Accounting Cost Sheet: Meaning and Preparation of Cost Sheet including Tenders and Quotations		
Module: 2 – MATERIAL COST		14 Hrs
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material; - Inventory Control: Meaning & Techniques; Problems on level setting and EOQ; Procurement: Procurement Procedure; Relevant Documents; Material Storage: Duties of Storekeeper; Pricing of Material Issues: Preparation of Stores Ledger Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Method		
Module: 3 – EMPLOYEE COST		10 Hrs
Employee Cost: Meaning & Types, Labour Cost Control – Time-keeping and Time-booking; Payroll Procedure: Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time - Causes and Treatment; Labour Turnover: Reasons and Effects of Labour turnover; Methods of Wage Payment: Time rate system, Piece rate system and Incentive schemes- Halsey's Plan, Rowan's Plan, Taylor's Differential Piece Rate System & Merrick's Multiple Piece Rate System		
Module: 4 – OVERHEADS COST		12 Hrs
Overheads: Introduction, Meaning and Classification; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption; Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption; Computation of Machine Hour Rate		
Module: 5 – RECONCILIATION OF COST AND FINANCIAL ACCOUNTS		08 Hrs
Reconciliation: Introduction & Meaning; Reasons for differences in Profits under Financial and Cost Accounts; Ascertainment of Profits as per Financial Accounts and Cost Accounts; Reconciliation of Profits of both sets of Accounts; Preparation of Reconciliation Statement		
SKILL DEVELOPMENT ACTIVITIES: <ul style="list-style-type: none"> • Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory. • 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. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education
2. Jawahar Lal, Cost Accounting., McGraw Hill Education
3. Madegowda J, Cost Accounting, HPH.
4. Rajiv Goel, 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 & 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

Note: Latest edition of text books may be used.

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 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u> On successful completion of the course, the Students will be able to Prepare the liquidators final statement of accounts, Comprehend the different methods of Mergers and Acquisition of Companies, Understand the process of internal reconstruction		
<u>Syllabus</u>		
Module: 1 – LIQUIDATION OF COMPANIES		12 Hrs
Liquidation: Introduction & Meaning, Modes of Winding up: Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court; Order of payments in the event of Liquidation; Liquidator's remuneration; Preparation of Liquidator's Statement of Account Insolvency & Bankruptcy Code, 2016: Introduction, Objective & Applicability		
Module: 2 – INTERNAL RECONSTRUCTION OF COMPANIES		12 Hrs
Internal Reconstruction: Introduction, Meaning & Need; Capital Reduction: Meaning, Modes & Objectives; Provisions for Reduction of Share Capital under Companies Act, 2013; Accounting for Capital Reduction; Preparation of Capital Reduction Account and Balance Sheet after Reduction as per Schedule III to Companies Act 2013		
Module: 3 – VALUATION OF SHARES		12 Hrs
Valuation of Shares: Introduction, Meaning & Need; Factors Affecting Valuation; Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares; Rights Issue and Valuation of Rights Issue		
Module: 4 – MERGERS AND ACQUISITION OF COMPANIES		20 Hrs
Mergers & Acquisition: Meaning, Types & Objectives; AS-14: Types of Amalgamation - Amalgamation in the Nature of Merger & Amalgamation in the Nature of Purchase; AS-14: Accounting for Amalgamation - Pooling of Interest Method and Purchase Method; Purchase Consideration: Meaning, Methods – Lumpsum Method, Net Assets Method, Net Payment Method & Shares Exchange Ratio Method; Discharge of Purchase Consideration; Journal Entries and Ledger Accounts in the Books of Transferor Company; Journal Entries in the books of Transferee Company; Preparation of Balance Sheet after Merger as per Schedule III to Companies Act 2013		
SKILL DEVELOPMENT ACTIVITIES: 1. List out the recent Joint Stock Companies that have undergone Liquidation 2. Calculation of Purchase consideration with imaginary figures 3. List any five cases of amalgamation of Joint Stock Companies 4. List out legal provisions in respect of internal reconstruction 6. Any other activities, which are relevant to the course		
BOOKS FOR REFERENCE 1. Anil Kumar S, Rajesh Kumar V & Mariyappa B, Advanced Corporate Accounting, HPH 2. Dr. S Muralidhar, Dr. K S Sailaja & Others, Advanced Corporate Accounting- Kalyani Publishers 3. S.N. Maheswari, Financial Accounting, Vikas Publishing 4. Dr. Sairam A, Dr. Yathiraju & Prof. Pramod, Advanced Corporate Accounting 5. RL Gupta, Advanced Accountancy, Sultan Chand 6. Jain and Narang, Corporate Accounting 7. Tulsian, Advanced Accounting 8. Shukla and Grewal – Advanced Accountancy, Sultan Chand		
Note: Latest edition of text books may be used.		

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: B.Com. 4.2****Name of the Course: COSTING METHODS & TECHNIQUES**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u> On successful completion of the course, the Students will be able to, understand method of costing applicable in different industries, determination of cost by applying different methods of costing, analyse the processes involved in standard costing, familiarize with the Activity Based Costing and its applications		
<u>Syllabus</u>		
Module: 1 – JOB AND CONTRACT COSTING		12 Hrs
Job Costing: Meaning, Features, Objectives, Advantages and Disadvantages, Applications; Job costing procedure; Preparation of Job Cost Sheet		
Contract Costing: Meaning, Features & Applications; Job costing & Contract Costing – Similarities & Dissimilarities; Preparation of Contract Accounts; Treatment of profit on incomplete contracts		
Module: 2 – PROCESS AND SERVICE COSTING		12 Hrs
Process Costing: Meaning, Features, Advantages, Disadvantages and Applications; Comparison between Job Costing and Process Costing; Treatment of Process Losses and Gains in Cost Accounts; Preparation of Process Accounts		
Service Costing: Meaning, Features, Types & Application; Cost units for different service sectors; Preparation of Operation Cost Sheet – Transport Sector		
Module: 3 – ACTIVITY BASED COSTING		10 Hrs
ABC: Introduction & Meaning; ABC system over Conventional Costing System, Characteristics of ABC - Kaplan and Cooper's Approach; Cost drivers and Cost Pools; Allocation of overheads under ABC; Steps in the implementation of ABC; Benefits of ABC system – Challenges in the implementation of ABC; Preparation of Statement of Cost		
Module: 4 – MARGINAL COSTING		12 Hrs
Marginal Cost & Marginal Costing: Meaning, Definition & Features; Concepts: P/V ratio, BEP, Margin of Safety, Angle of Incidence; Break Even Analysis: Assumptions, Uses & Break Even Chart; CVP analysis		
Module: 5 – STANDARD COSTING		10 Hrs
Standard Costing: Introduction, Meaning & Definition, Uses and limitations; Variance Analysis - Material, Labour and Overhead Variances (Computation of Material and Labour variances only)		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none"> Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel List out the modern costing tools in accounting field Narrate the steps involved in standard costing. System Explain ABC. Illustrate how ABC can be applied. Any other activities in addition to the above, which are relevant to the course 		
BOOKS FOR REFERENCE		
<ol style="list-style-type: none"> John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York Lin Thomas, Cases and Readings in Strategic Cost Management, Mc Graw Hill Publications, New York Mariyappa B Methods and Techniques of Costing. HPH 		
Note: Latest edition of textbooks may be used		

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: B.Com. 4.3****Name of the Course: BUSINESS REGULATORY FRAMEWORK**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<u>Pedagogy:</u> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u> On successful completion of the course, the Students will be able to recognize the laws relating to Contracts and its application in business activities, understand Environmental Laws, IPRs & cyber law in the present context		
<u>Syllabus</u>		
Module: 1 – INDIAN CONTRACT ACT, 1872		14 Hrs
Introduction – Meaning & Definition of Promise, Agreement & Contract; Classification of Contract; Essentials of Valid Contract u/s 10; Offer and Acceptance – Meaning, Essentials & Types only; Consideration – Meaning & Essentials only, Contractual capacity – Minors, Unsound mind & Insolvents; Free consent; Discharge of a contract; Breach of Contract and Remedies to Breach of Contract		
Module: 2 – INSOLVENCY & BANKRUPTCY CODE, 2016		14 Hrs
Insolvency – Concepts and Evolution; Bankruptcy/Insolvency; Historical Developments of Insolvency Laws in India; Need for the Insolvency and Bankruptcy Code, 2016; Overall scheme of the Insolvency and Bankruptcy Code; Important Definitions: Board, Claim, Corporate Debtor, Creditor, Debt, Default, Financial Information, Insolvency Professional, Insolvency Professional Agency; Institutions under Insolvency and Bankruptcy Code, 2016; Fast-track Corporate Insolvency Resolution Process & Voluntary Liquidation of Corporate Persons: Legal Provisions		
Module: 3 – COMPETITION AND CONSUMER LAWS		12 Hrs
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India – Objectives, Composition & Functions Consumer Protection Act 1986 – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency; Unfair Trade Practices and Services – Definition & types; Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission		
Module: 4 – ECONOMIC LAWS		12 Hrs
Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. FEMA 1999 – Objectives, Salient Features; Definitions – Authorized Dealer, Currency, Foreign Currency, Foreign Exchange, Foreign Security		
Module: 5 – ENVIRONMENT AND CYBER LAWS		10 Hrs
Environment Protection Act 1986 – Objectives of the Act, Definitions – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier; Types of Pollution; Powers of Central Government to protect Environment in India; Recent Developments – Steps taken with regard to Environmental Protection Cyber Law – Introduction & Need; Areas of Cyber Law; Cyber space and Cyber security;		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none"> • Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case • Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”. • Discuss any one case law relating to minor • State the procedure for getting patent for ‘inventions’ and / or ‘non- inventions’ • List any 5 ‘hazardous substance’ according to Environment Protection Act • List out any top upcoming jobs in cyber security and examine the skills required for the same • Any other activities, which are relevant to the course 		

BOOKS FOR REFERENCE

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

Note: Latest edition of textbooks may be used

ANNEXURE –
OPEN ELECTIVES

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 1.5 (a)****Name of the Course: Accounting for Everyone**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.		
Syllabus		
Module: 1 – Introduction to Accounting		12 Hrs
Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals; Accounting Concepts & Conventions Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
Module: 2 – Recording of Transactions		12 Hrs
Transactions and recording of transactions Features of recordable transactions and events, Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger – Simple problems		
Module: 3 – Final Accounts of Sole Proprietorship Concerns		12 Hrs
Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet		
Module: 4 – Computerized Accounting		4 Hrs
Introduction to Computerized Accounting Systems: Introduction to popular accounting softwares		
Skill Developments Activities: <ul style="list-style-type: none">• Prepare a set of Final Accounts with imaginary figures• List out the popular Accounting Software in practice• Visit an outlet near your place and understand the process of accounting followed		
Reference Books: <ol style="list-style-type: none">1. Hatfield, L - Accounting Basics - Amazon Digital Services LLC.2. Dr. Muralidhar S & others – Basics of Financial Accounting – Kalyani Publishers3. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D - Introduction to Financial Accounting - Pearson Education4. Siddiqui, S. A - Book Keeping &Accountancy -Laxmi Publications Pvt. Ltd.5. Sehgal, D - Financial Accounting -Vikas Publishing House Pvt. Ltd6. Tulsian, P. C - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd.7. Mukharji, A., & Hanif, M - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd.8. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K - Financial Accounting - Vikas Publishing House Pvt. Ltd9. Mukherjee, S., & Mukherjee, A. K - Financial Accounting - Oxford University Press10. Jain, S. P., & Narang, K. L – Financial Accounting – Kalyani Publishers		

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 1.5 (b)****Name of the Course: Financial Literacy**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to understand the basics of savings, investments, institutions, financial markets, insurance which enables the student to take sound financial decisions		
Syllabus		
Module: 1 – Basics of Savings and Investment		10 Hrs
Concept of Savings & Investment; Savings Vs Investment, Power of Compounding; investment objectives; Risk and Return; Inflation effects on Investment; Various Assets Class		
Module: 2 - Financial Markets		10 Hrs
Capital Market; Money Market, Securities - Equity, Debentures or Bonds, IPOs and FPOs, Mutual Funds, Types of Mutual Funds, Brokers, sub-brokers, Process for becoming a capital market investor		
Module: 3 – Insurance Products		10 Hrs
Insurance Policies - Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Understanding of Ponzi Schemes		
Module: 4 - Tax saving Schemes		10 Hrs
Government Schemes; National Saving Certificates; Public Provident Fund; Post Office Schemes; Equity Linked Savings Schemes; Retirement Benefits Schemes - NPS (New Pension System)		
Skill Development: <ul style="list-style-type: none">Analyze the risk-return factors of any 4 asset classesList out the top 10 Mutual Funds based on their performance for the past 5 yearsList out at least 10 stock-brokers in Equity MarketsList out the 10 IPOs that have been issued in the recent pastCritically analyze the performance of PPF & ELSS		
Books for Reference: <ol style="list-style-type: none">Meir Kohn - Financial Institutions and Markets - Tata Mc Graw HillR.M Srivastava & D. Nigam - Dynamics of Financial Markets & Institutions in India - Excel BooksL M Bhole - Financial Institutions and Markets - Tata Mc Graw HillMurthy E.N - International Finance & Risk ManagementHowells, P and K. Bain - Financial Markets and Institutions - Prentice HallValdez, S. & P. Molyneux - An Introduction to Global Financial Markets - MacmillanMishkin, F. and S. Eakins - Financial Markets and Institutions - Pearson EducationDr. K. Venkataramanappa - SHB Publications		

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

Course Code: B.Com. 1.5 (c)

Name of the Course: Entrepreneurship & Start-ups

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<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;"><u>Course Outcomes:</u></p> <p>On successful completion of the course, the students develop the entrepreneurship abilities and opportunities and the course aims at imparting skills and techniques of exploring these opportunities through the formulation of a bankable project. It is also aimed to study the formalities of setting up of a company and its management</p>		
<p style="text-align: center;">Syllabus</p>		
Module: 1 - INTRODUCTION TO ENTREPRENEURSHIP		10 Hrs
Introduction – Meaning& Definition of Entrepreneurship, Entrepreneur & Enterprise –Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs		
Module: 2 – BUSINESS PLAN		10 Hrs
Business model: Meaning, designing, analyzing and improvising; Business Plan – Meaning, Scope and Need; Financial, Marketing, Human Resource and Production/Service Plan; Business plan Formats; Project report preparation and presentation; Why some Business Plan fails?		
Module: 3 – FORMATION OF A BUSINESS ENTITY		08 Hrs
Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.		
Module: 4 – GOVERNMENT SCHEMES & POLICIES		12 Hrs
Government Schemes and Policies for Entrepreneurship Development: Start up India, Make in India, Atal Innovation Mission, STEP, JAM, STAND-UP India, TREAD, PMKVY, Schemes of DST, DIPPI, MSME Single Point Registration Scheme, Ministry of Agriculture and Farmers Welfare-The Venture Capital Assistance Scheme, GoI-Pradhan Mantri Mudra Yojana, Small Industries Development Bank of India (SIDBI), Sustainable Finance Scheme, Department Of Science & Technology (DST)		
<p>Skill Developments Activities:</p> <ul style="list-style-type: none">• A detailed Business plan is to be prepared, submitted and presented as process of CEE• Preparation of a Project report to start a SSI Unit.• Preparing a letter to the concerned authority-seeking license for the proposed SS Unit• Format of a business plan.• A Report on the survey of SSI units in the region where college is located.• Chart showing financial assistance available to SSI along with rates of interest.• Chart showing tax concessions to SSI both direct and indirect.• Success stories of Entrepreneurs in the region		

REFERENCE BOOKS

1. Vasanth Desai - Management of Small Scale Industry - HPH
2. Mark. J. Dollinger - Entrepreneurship – Strategies and Resources - Pearson Edition
3. Dr. Venkataramana - Entrepreneurial 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
7. B. Janakiraman , Rizwana M - Entrepreneurship Development - Excel Books
8. Srivastava - A Practical Guide to Industrial Entrepreneurs
9. Anil Kumar - Small Business and Entrepreneurship I.K. International Publishers
10. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
11. Bharusali - Entrepreneur Development
12. Satish Taneja - Entrepreneur Development
13. Vidya Hattangadi - Entrepreneurship
14. N.V.R Naidu - Entrepreneurship Development, I.K. International Publishers

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 2.5 (a)****Name of the Course: Financial Environment**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

Course Outcomes:

On successful completion of the course, the students will be able to understand the conceptual framework of the fundamentals of Indian Economy and its significance, evaluate the impact of monetary policy on the stakeholders of the economy, assess the impact of fiscal policy on the stakeholders of the economy & the financial sector reforms in India.

Syllabus**Module: 1 - Fundamentals of Indian Economy****10 Hrs**

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Macro financial indicators

Module: 2 - MONETARY POLICY**10 Hrs**

Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

Module: 3- FISCAL POLICY**10 Hrs**

Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

Module: 4 - FINANCIAL SECTOR REFORMS**10 Hrs**

Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act- Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.

Skill Development:

1. Collect last ten year GDP rate and examine the same.
2. Collect last two years monetary policy rates of RBI and analyse the impact of the same
3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India
6. Any other activities, which are relevant to the course.

Books for Reference:

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, McGraw Hill Education, 8th edition
5. RBI working papers
6. Ministry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 2.5 (b)****Name of the Course: Investing in Stock Markets**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to understand the basics of investing in the stock market, the investment environment as well as risk & return; analyze Indian securities market; examine EIC framework and conduct fundamental analysis; perform technical analysis; invest in mutual funds market.		
Syllabus		
Module: 1- BASICS OF INVESTING		10 Hrs
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
Module: 2-FUNDAMENTALS ANALYSIS		10 Hrs
Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
Module: 3 – TECHNICAL ANALYSIS		10 Hrs
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.		
Module: 4 - INDIAN STOCK MARKETS		10 Hrs
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations		
Skill Development: <ol style="list-style-type: none">1. Work on the spreadsheet for doing basic calculations in finance.2. Learners will also practice technical analysis with the help of relevant software.3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.4. Calculate of risk and return of stocks using price history available on NSE website.5. Prepare equity research report-use of spreadsheets in valuation of securities,		
Books for Reference: <ol style="list-style-type: none">1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.4. 4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House		

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 2.5 (c)****Name of the Course: Event Management**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy:

Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work

Course Outcomes:**On successful completion of the course, the students will be able to understand the** conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations**Syllabus****Module: 1- INTRODUCTION TO EVENT MANAGEMENT****10 Hrs**

Event- Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers- Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.

Module: 2-EVENT MANAGEMENT PROCEDURE**10 Hrs**

Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable.

Module: 3-CONDUCT OF AN EVENT**10 Hrs**

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management– Roles & Responsibilities of Event Managers for Different Events.

Module: 4 CORPORATE EVENTS**10 Hrs**

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events And Reporting.

Skill Development:

1. Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC.
2. Preparing Budget for conduct of National level intercollegiate sports events.
3. Preparation of Event Plan for College day Celebrations
4. Preparation of Budget for Conducting inter collegiate Commerce Fest.

Books for Reference:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Dr. Muralidhar & others – Event Management – Kalyani Publishers
3. Ghouse Basha – Advertising & Media Mgt, VBH.
4. Anne Stephen – Event Management, HPH.
5. K. Venkataramana, Event Management, SHBP.
6. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
7. The Complete Guide to successful Event Planning – Shannon Kilkenny
8. Human Resource Management for Events – Lynn Van der Wagen (Author)
9. Successful Team Manageemnt (Paperback) – Nick Hayed (Author)
10. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
11. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher - 2009

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 3.6 (a)****Name of the Course: Business Ethics**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to understand the basic knowledge of managerial ethics and values and its relevance in modern context.		
Syllabus		
Module: 1 – Introduction to Ethical Concepts 10 Hrs Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial ethics; Corporate Social Responsibility – Issues of Management – Crisis Management		
Module: 2 – Personal Ethics 10 Hrs Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.		
Module: 3 –Ethics in Management 10 Hrs Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.		
Module: 3 –Corporate Governance 10 Hrs Corporate Governance: Meaning, scope; composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.		
Skill Development: <ul style="list-style-type: none">• State the arguments for and against business ethics• Make a list of unethical aspects of finance in any organization• List out ethical problems faced by managers• List out issues involved in Corporate Governance.• List out unethical aspects of Advertising		
Books for Reference: <ol style="list-style-type: none">1. Murthy CSV - Business Ethics and Corporate Governance - HPH2. Dr. Muralidhar S & others – Managerial Ethics – Kalyani Publishers3. Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.4. Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH5. H.R.Machiraju - Corporate Governance6. K. Venkataramana - Corporate Governance - SHBP7. N.M.Khandelwal - Indian Ethos and Values for Managers8. S Prabhakaran - Business ethics and Corporate Governance9. C.V. Baxi - Corporate Governance10. R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics11. B O B Tricker - Corporate Governance - Principles , Policies and Practices12. Michael, Blowfield - Corporate Responsibility13. Andrew Crane - Business Ethics14. Ghosh - Ethics in Management and Indian ethos		

Course Code: B.Com. 3.6 (b)
Name of the Course: Corporate Environment

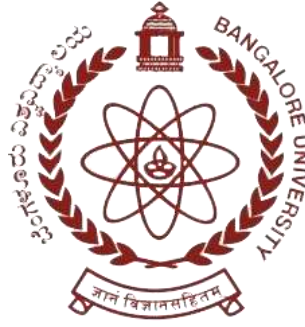
Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<p style="text-align: center;"><u>Pedagogy:</u></p> <p>Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work</p>		
<p style="text-align: center;"><u>Course Outcomes:</u></p> <p>On successful completion of the course, the students will be able to understand the corporate style of working and the laws governing the corporate administration</p>		
<p style="text-align: center;">Syllabus</p>		
<p>Module: 1 - INTRODUCTION TO COMPANY 10 Hrs</p> <p>Company: Meaning, Definition, Features; Steps in formation of Joint Stock Company; Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company.</p>		
<p>Module: 2 - FORMATION OF A COMPANY 12 Hrs</p> <p>Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation Subscription Stage: Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building Commencement Stage: Document to be filed; Registrar of Companies, Certificate of Commencement of Business.</p>		
<p>Module: 3 – COMPANY ADMINISTRATION 10 Hrs</p> <p>Key Managerial Personnel: Managing Director, Whole time Directors, the Companies Secretary, 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</p>		
<p>Module: 4 - CORPORATE MEETINGS 08 Hrs</p> <p>Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting</p>		
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> • Drafting of Memorandum of Association, Drafting Articles of Association. • Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings. • Drafting Resolutions of various meetings – different types. • Chart showing Company's Organization Structure. • Chart showing different types of Companies. 		
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. S.N Maheshwari - Elements of Corporate Law - HPH. 2. Dr. Muralidhar & Others – Corporate Environment – Kalyani Publishers 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. K. Venkataramana - Corporate Administration – SHBP 6. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand. 7. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication 8. S.C. Kuchal - Company Law and Secretarial Practice 		

Name of the Program: Bachelor of commerce (B.Com.)**Course Code: B.Com. 4.6 (a)****Name of the Course: Business Ethics**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<u>Pedagogy:</u> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<u>Course Outcomes:</u> On successful completion of the course, the students will be able to understand the basic knowledge of managerial ethics and values and its relevance in modern context.		
Syllabus		
Module: 1 – Introduction to Ethical Concepts 10 Hrs Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial ethics; Corporate Social Responsibility – Issues of Management – Crisis Management		
Module: 2 – Personal Ethics 10 Hrs Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.		
Module: 3 – Ethics in Management 10 Hrs Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.		
Module: 3 – Corporate Governance 10 Hrs Corporate Governance: Meaning, scope; composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.		
Skill Development: <ul style="list-style-type: none">• State the arguments for and against business ethics• Make a list of unethical aspects of finance in any organization• List out ethical problems faced by managers• List out issues involved in Corporate Governance.• List out unethical aspects of Advertising		
Books for Reference: <ol style="list-style-type: none">15. Murthy CSV - Business Ethics and Corporate Governance - HPH16. Dr. Muralidhar S & others – Managerial Ethics – Kalyani Publishers17. Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.18. Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH19. H.R.Machiraju - Corporate Governance20. K. Venkataramana - Corporate Governance - SHBP21. N.M.Khandelwal - Indian Ethos and Values for Managers22. S Prabhakaran - Business ethics and Corporate Governance23. C.V. Baxi - Corporate Governance24. R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics25. B O B Tricker - Corporate Governance - Principles , Policies and Practices26. Michael, Blowfield - Corporate Responsibility27. Andrew Crane - Business Ethics28. Ghosh - Ethics in Management and Indian ethos		

Course Code: B.Com. 4.6 (b)
Name of the Course: Corporate Environment

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<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;"><u>Course Outcomes:</u></p> <p>On successful completion of the course, the students will be able to understand the corporate style of working and the laws governing the corporate administration</p>		
<p style="text-align: center;">Syllabus</p>		
<p>Module: 1 - INTRODUCTION TO COMPANY 10 Hrs</p> <p>Company: Meaning, Definition, Features; Steps in formation of Joint Stock Company; Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company.</p>		
<p>Module: 2 - FORMATION OF A COMPANY 12 Hrs</p> <p>Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation Subscription Stage: Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building Commencement Stage: Document to be filed; Registrar of Companies, Certificate of Commencement of Business.</p>		
<p>Module: 3 – COMPANY ADMINISTRATION 10 Hrs</p> <p>Key Managerial Personnel: Managing Director, Whole time Directors, the Companies Secretary, 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</p>		
<p>Module: 4 - CORPORATE MEETINGS 08 Hrs</p> <p>Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting</p>		
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> • Drafting of Memorandum of Association, Drafting Articles of Association. • Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings. • Drafting Resolutions of various meetings – different types. • Chart showing Company's Organization Structure. • Chart showing different types of Companies. 		
<p>Reference Books:</p> <ol style="list-style-type: none"> 9. S.N Maheshwari - Elements of Corporate Law - HPH. 10. Dr. Muralidhar & Others – Corporate Environment – Kalyani Publishers 11. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH 12. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH. 13. K. Venkataramana - Corporate Administration – SHBP 14. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand. 15. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication 16. S.C. Kuchal - Company Law and Secretarial Practice 		



Karnataka State Higher Education Council

BANGALORE UNIVERSITY

DEPARTMENT OF COMMERCE

Scheme of Teaching & Evaluation and

Curriculum for the

V and VI Semester B. Com (Regular)

for the Academic Year 2023-24

(NEP – 2020)



A. Scheme of Teaching & Evaluation for B.Com.

B.com Regular-Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
36	COM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
39	COM 5.4	Elective 1	DSE-1	3+0+2	60	40	100	3
40	COM 5.5	Elective 2	DSE-2	3+0+2	60	40	100	3
41	COM 5.6	A. GST- Law & Practice B. Digital Marketing	Vocational-1 Anyone to be chosen	3+0+2	60	40	100	3
42	COM 5.7	Cyber Security/ Employability Skills	SEC - SB	2+0+2	60	40	100	3
Sub -Total (D)					420	280	700	24

Elective Groups and Courses:

Discipline Specific Electives – V Semester (5.4 / 5.5)										
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A1	Indian Accounting Standards-I	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development	I1	Basics of Business Analytics

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
- Course contents of DSE & vocational courses increases by 10-20% accordingly, work load increase from 3 Hrs to 4 Hrs (3+0+2), 3 Hrs- lecture , 0 Hrs- tutorial and 2 Hrs- practical equals to 1 Hr theory, however, credit will remain the same (3). It has been approved by BOS.
- Employability skills should be taught by commerce faculty and it has been approved by BOS.

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
43	COM 6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
45	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4
46	COM 6.4	Elective 1	DSE-3	3+0+2	60	40	100	3
47	COM 6.5	Elective 2	DSE 4-	3+0+2	60	40	100	3
48	COM 6.6	A. Assessment of persons other than Individuals & filing of ITRs B. E- Commerce	Vocational -2 Anyone to be chosen	3+0+2	60	40	100	3
49	COM 6.7	Internship	I-1	4 to 5 weeks		100	100	3
Sub -Total (D)					360	340	700	24

Elective Groups and Courses:

Discipline Specific Electives – VI Semester (6.4/6.5)										
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A2	Indian Accounting Standards- 2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place	I2	HR Analytics

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
- Course contents of DSE & vocational courses has been increases by 10-20% accordingly, work load increase from 3 Hrs to 4 Hrs (3+0+2), 3 Hrs- lecture, 0 Hrs- tutorial and 2 Hrs- practical equals to 1 Hr theory, however, credit will remain the same (3). It has been approved by BOS.

GUIDELINES FOR INTERNSHIP BACHELOR OF COMMERCE (B.Com.)

1. Objectives:

- a) The internship aims at enabling the students to get a practical exposure to the working/ functioning of the industry.
- b) The internship provides an opportunity to students to substantiate their classroom learning with practical experience.

2.Guidelines for Internship:

- 1) Students of the V Semester, after completion of the End Semester Examination have to undergo the internship for a minimum of 4-6 weeks (min 90 hours). The area of Internship can be only in the fields of Commerce or Management. The choice of internship is no way associated with choice of electives
- 2) The choice of organization for Internship is restricted to business enterprises and corporate establishments only like Micro, Small, Medium, and Large-Scale organizations, Sole Proprietary and Partnership firm, Government Organizations, Government departments and local bodies, Public and private sector banks like SBI, Canara, Bank of Baroda, HDFC Bank, ICICI Banks, Axis bank and Non-Govt. Organizations (NGOs), Development agencies , Any other organizations with minimum of four functional departments and internships can be pursued in any location (anywhere in India or abroad).
- 3) On completion of the internship, a certificate from the company is to be obtained stating the period of the internship and a brief description of the nature of the internship i.e. responsibilities handled. Also, the Confidential rating on various parameters (1-6) (Like Regularity to work, Attitude towards work, Professional Competence, Ability to interact with other staff/colleagues, Willingness to learn etc,) has to be obtained from the Company.
- 4) A report of internship undertaken along with certificate and confidential rating will have to be submit to the Department of the concerned College.

3. The Internship Report should include Four (4) chapters

- 1. **Chapter-1 Introduction:-** Introduction of the organization includes - Inception, SWOC analysis, nature of business, profile, Organizational Structure, Functional Areas.
- 2. **Chapter-2 Design of the study:-** Objective of study, methodology adopted-source of data - technique, limitation of the study etc
- 3. **Chapter -3 Discussion:-** Discussion/ Analysis and Interpretation/Findings of the study, conclusions, and suggestions

4. **Chapter-4 Learning Outcomes:-** Learning Experience like Work profile and job responsibilities handled by the students during internship, their contribution and learning experience. Weekly report of work done etc.

4. Evaluation of the Report:

1. After the successful submission of the report by students, concerned Colleges shall evaluate the report for 60 marks as per the Evaluation Format. The following is the break up used for evaluation of Internship.

Internship Report	- 60 Marks
Presentation	- 30 Marks
Confidential Rating by the company/business establishment	- <u>10 Marks</u>

Total= 100 Marks

The HOD, Department of commerce, Concerned College shall conduct Presentation for 30 marks as per format and calendar of events notified by the University.

5. Presentation of the Report:

1. Typing should be done on one side of the A-4 size paper.
2. The margin left side 1.75 inches, the right, top and bottom margin should be 1 inch each.
3. Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12.
4. Fonts to be used are Times New Roman.
5. The text of the report should have 1.5 line spacing; quotations and foot notes should be in single-line space
6. The total of the report to be in the range of 70 to 80 pages
7. The report should be presented in hardbound/ Spiral (Normal binding) for report evaluation
8. The students shall also submit the hard & PDF Soft copy of the report to the HOD, Department of Commerce, Concerned College should keep the record in library
9. In case of any doubt or ambiguity in the interpretation of the guidelines mentioned in the guidelines, the decision of the Dean, Faculty of Commerce, shall be final.

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

Course Code: COM .5.1 DSC-13

Name of the Course: Financial Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none">a) Understand the role of financial managers effectively in an organization.b) Apply the compounding & discounting techniques for time value of money.c) Take investment decision with appropriate capital budgeting techniques for investment proposals.d) Understand the factors influencing the capital structure of an organization.e) Estimate the working capital requirement for the smooth running of the business		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		12
Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance manager in India- Financial planning- Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan, Financial analyst-Role of Financial analyst.		
Module No. 2: Time Value of Money		10
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.		
Module No. 3: Financing Decision		14
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.		
Module No. 4: Investment Decision		12
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- Problems.		
Module 5: Working Capital Management		12
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements -problems. Sources of working capital, Cash Management, Receivable Management, and Inventory Management (Concepts only).		

Skill Development Activities:

1. Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager.
2. As a finance manager of a company advice the management in designing an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money.
5. Estimate working capital requirements of an organization with imaginary figures.
6. Any other activities, which are relevant to the course.

Books for reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
9. Moneycontrol.com

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.2 DSC-14 Name of the Course: Income Tax Law and Practice – I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understanding the legal framework. Understand the provisions for determining the residential status & Incidence of tax of an Individual. Comprehend the of assessment of salary income Understand and assessment of taxable house property income. Comprehend TDS , advances tax Ruling & deductions under section 80C to 80U. 		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		12
Introduction –Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961 (concept only). Slab rate- Under Old tax and new tax regime 115BAC		
Module No. 2: Residential Status and Incidence of Tax		10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.		
Module No. 3: Income from Salary		18
Introduction - Meaning of Salary -Basis of charge, Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. Retirement Benefits – Gratuity, pension and Leave salary. Deductions u/s 16 and Problems on Computation of Income from Salary.		
Module No. 4: Income from House Property		10
Introduction - Basis for charge - Deemed owners -House property: incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions u/s 24 from Annual Value - Problems on Computation of Income from House Property.		
Module No. 5: Tax Deduction at Sources & Advance Tax Ruling		10
Introduction – TDS Sec 192, Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals.		

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out exempted incomes under section 10 of an Individual as per IT Act 1961.
4. Prepare the chart of perquisites received by an employee in an organization.
5. List out required documents for filling returns of an Individual.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House. 7.Income tax department website www.incometax.gov.in

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.3 DSC-15 Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the conceptual framework of auditing. Examine the risk assessment and internal control. Comprehend the relevance of IT in audit and audit sampling for testing. Examine the company audit and the procedure involved in the audit of different entities. Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants. 		
Syllabus:		Hours
Module No. 1: Introduction to Auditing		10
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparations before commencement of new audit - Working Papers -Audit Note Book, Audit Programme. Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.		
Module No. 2: Risk Assessment and Internal Control		12
Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.		
Module No. 3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.		
Module No. 4: Company Audit and Audit of other Entities		13
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.		
Module 5: Audit Report &Professional Ethics		13
Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.		

Skill Development Activities:

- Design and develop an audit plan program for a joint stock company
- List the various documents necessary to be verified in the audit process
- Draft an audit report (qualified or clean) with imaginary data.
- Record the verification procedure with respect to any one fixed asset.
- Prepare an E-content on professional ethics of an auditor.
- Any other activities, which are relevant to the course.

Books for Reference:

1. ICAI Study Materials on Auditing and Assurance
2. B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
3. T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
4. J.M. Manjunatha and others, Auditing and Assurance, HPH.
5. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.
6. R.G. Saxena, Principles of Auditing.

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com)**Elective: Accounting****Course Code: COM A1 (DSE)****Name of the Course: Indian Accounting Standards-1**

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	(3+0+2) 04 Hrs	60 Hrs
Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none">Understand the need and benefits of accounting standards.Prepare the financial statements as Indian Accounting standards.Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statementsUnderstand the Accounting Standards for Items that do not Appear in Financial Statements		
Syllabus		Hours
Module No. – 1: Introduction to Indian Accounting Standards.		12
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.		
Module No. – 2: Assets based Accounting Standards		16
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) – objectives, Scope definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Problems on the above standards.		
Module No. – 3: Liability Based Indian Accounting Standards.		12
Provisions, Contingent liabilities & Contingent Assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent Assets, Relationship between provisions and contingent liability, Disclosure of Information in the Financial Statements. Employee Benefits (Ind AS 19)- Scope- Employee Benefits- Short-term employee benefits, post-employment benefits- Other long term employee benefits- termination benefits- Problems		
Module No. -4: Ind-AS 115: Revenue form contract with Customer		08
Revenue from Contracts with Customers (Ind AS 115)- Scope – Definitions: Contract, Customer, Income, Revenue, Contract Asset, Contract Liability- Performance obligation- Transaction Price- Overview of Five Step Model- Problems		
Module No. 5 : Ind-AS 1: Financial statements		12
Frame work for preparation of Financial Statements, Objectives of Financial statements-Qualitative Characteristics of financial statements-Users of Financial statements-pillars of financial statements- presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Problems on preparation of Statement of Profit and Loss, Balance sheet & other comprehensive Income Statement as per Ind-As 1.		

Skill Development Activities:

1. Detailed note on structure and functions of Indian Accounting Standards Board
2. List out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. Collect the format of any company as per Ind AS 1 (moneycontrol.com).
4. Prepare a chart on different types of employee benefits.

Books for Reference:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of books may be used s

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Finance Course Code: COM F1 (DSE) Name of the Course: Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the structure of Indian financial system and its constituents. Outline the role of capital and money market in economic development. Comprehend primary and secondary market and its relevance in capital formation. Appraise the role played by banking and development financial institutions in economic development so far. Understand the different types of NBFCs and their contribution. 		
Syllabus:		Hours
Module No. 1: Financial System in India		12
Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.		
Module No. 2: Capital Market & Money Market		12
Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.		
Module No. 3: Primary Market		12
Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets— Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets;		
Module No. 4: Secondary Market		12
Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market.		
Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market		12
Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies-Investment Companies — Leasing & Hire Purchase - Housing Finance,— Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning-Importance-Merits of Forex market- Fluctuations in foreign exchange rates- Causes and Effects.		

Skill Developments Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
4. Identify the Different types of Venture capital firms operating in Karnataka and their investment.

Books for Reference:

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.
4. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
5. E Gordon, K.Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi
6. Shashi k Guptha, Nisha Aggarwal & Neeti Guptha (2008), Financial Markets. Kalyani Publishers, New Delhi
7. Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Human Resource Course Code: COM H1 (DSE) Name of the Course: Human Resources Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the need of HRD. Comprehend the framework of HRD. Know the models for evaluating the HRD programs. Comprehend the need for employee counselling. Apprehend the HR performance. 		
Syllabus:		Hours
Module No. 1: Conceptual Analysis of HRD		12
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor		
Module No. 2: Frame Work of Human Resource Development		12
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
Module No. 3: HR Performance		12
Introduction -HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - Work Force Reduction, Realignment and Retention - HRD programs for diverse employees - Expatriate & Repatriate support and development. Realistic Job Review.		
Module No. 4: HRD Programs		12
Introduction-Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization.		
Module No. 5: Management Development		12
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
Skill Development Activities: <ol style="list-style-type: none"> Discuss with HR manager on HRD and report on the same. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company. Meet HR trainer, discuss their role and responsibilities. Visit any Organisation, discuss with employees about effectiveness of training. Visit any Organisation in your locality, collect information and report on employee wellness and health promotion programme provided by the company 		

Books for Reference:

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

Note: Latest Edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Information Systems Course Code: COM I1 (DSE) Name of the Course: Basics of Business Analytics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	60Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students 'will be able to <ol style="list-style-type: none"> Understand analytical applications in practice. Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real-time problems. Be aware about the emerging trends in the world of analytics. 		
Syllabus:		Hours
ModuleNo.1: Introduction to Business Analytics		10
Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.		
ModuleNo.2: Technology of Big Data		10
Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS Map Reduce-Features of Map Reduce.		
ModuleNo.3: Data Scientists and Data Visualization		14
Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation		
ModuleNo.4: Practices of Analytics		14
Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees -Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis-Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models		
ModuleNo.5: Social Network Analytics		12
Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inference –Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle- Facebook-Amazon. Google Analytics – Practical Approach		
Skill Development Activities: Course teacher can identify and give the skill development activities.		

Books for Reference:

1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.
2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.
3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, New Jersey, 2014.
4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Marketing Course Code: COM M1 (DSE) Name of the Course: Retail Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the contemporary of retail management, issues, strategies and trends in Retailing. Utilize the theories and strategies of retail planning. Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. Prioritize the factors to be considered while fixing the price in retailing. Comprehend the emerging trends in Retail Industry. 		
Syllabus:		Hours
Module No. 1: Introduction to Retailing		08
Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing- Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.		
Module No. 2: Consumer Behaviour in Retail Business		10
Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.		
Module No. 3: Retail Operations		16
Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.		
Module No. 4: Retail Marketing Mix		16
Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service. Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing. Place: Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies. Promotion: Setting objectives – Communication Effects - Promotional Mix.		
Module No. 5: Impact of Information Technology in Retailing		11
Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic Shelf Labels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.		

Skill Developments Activities:

- 1) Identify any 10 Retail Business Stores at your Convenues
- 2) Make a list of factors influencing choice of retail stores
- 3) Conduct a survey after sale service of any retail outlet
- 4) Collect the information on factors influencing retail pricing.

Books for Reference:

1. Barry Berman and Joel Evans: "Retail Management – A Strategic Approach", PHI New Delhi,
2. A.J.Lamba, "The Art of Retailing", Tata McGrawHill, New Delhi,
3. Swapna Pradhan: Retailing Management, TMH
4. James R. Ogden & Denise T: Integrated Retail Management
5. Levy & Weitz: Retail Management -TMH
6. Rosemary Varley, Mohammed Rafiq: Retail Management
7. Chetan Bajaj: Retail Management -Oxford Publication.
8. Uniyal & Sinha: Retail Management - Oxford Publications.
9. Suja Nair: Retail Management
10. R.S Tiwari: Retail Management, HPH, New Delhi

Note: Latest edition of books may be used.

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.6 (Vocational) Name of the Course: GST-Law & Practice</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Comprehend the concepts of Goods and Services tax. Understand the fundamentals of GST. Comprehend the GST registration procedure Analyse the GST Procedures in the Business. Know the GST Assessment and its computation. 		
Syllabus:		Hours
Module No. 1: Introduction to GST		10
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017-Features		
Module No. 2: GST Registration and Taxable Event		10
Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. List of exempted goods and services- GST Rates on different goods and services.		
Module No. 3: Valuations of Goods and Services Under GST		16
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		
Module No. 4: Input Tax Credit& GST Assessment		14
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering-Problems on input tax credit		
Module No. 5: Imports on GST		10
Levy and collection of customs duty- goods included under customs duty ACT-methods of valuation of customs duty -problems		

Skill Development Activities:

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

Books for Reference:

1. V.S.Datey, Goods and Services Taxes, Taxman.
2. SathpalPuliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
3. Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
4. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
5. H.C. Mehotra and S.P. Goyal, Goods and Services Tax.
6. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore.
7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and Customs Act, Himalaya Publishing House.
8. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.6 (B) (Vocational)
Name of the Course: Digital Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs

Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the students' will be able to

- Gain knowledge on Digital Marketing, Email marketing and Content marketing.
- Understand Search Engine Optimization tools and techniques
- Gain skills on creation of Google AdWords & Google AdSense
- Gain knowledge on Social Media Marketing and Web Analytics.
- Gain knowledge on YouTube Advertising & Conversions.

Syllabus:	Hour
Module No. 1: Introduction to Digital Marketing	12
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analysing Your Content.	
Module No. 2: Search Engine Optimization (SEO)	10
Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.	
Module No. 3: Google AdWords & Google AdSense	12
Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Keyterminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types, Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions, Creating location extensions, creating call extensions, Create Review extensions, Bidding techniques – Auto, Demographic Targeting / Bidding, CPC-based, CPA based & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense: Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, creating new ad units, Displaying ads on a website, Configuring channels and ad s Allowing and blocking ads, Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.	
Module No. 4: Social Media Marketing (SMM)	16

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management. YouTube Advertising (Video Ads): YouTube advertising? ,Why should one advertise on YouTube? , Creating YouTube campaigns, Choose the audience for video ads, Instream ads, In video ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analysing conversion data, Conversion optimizer.

Module No. 5: Web Analytics

10

Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Reporting, Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.

Skill Development Activities:

1. List out the key digital marketing activities.
2. Develop E-content on digital marketing.
3. List out the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.

Books for Reference:

1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation : Damian Ryan & Calvin Jones
2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson
3. Internet Marketing: a practical approach By Alan Charlesworth
4. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F. Bormann, Krista E Neher
5. Note: Latest edition of text books may be used.

B.com Regular- VI SEMESTER

<p style="text-align: center;">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 (DSC) Name of the Course: Advanced Financial Management</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</p>		
<p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> Understand and determine the overall cost of capital. Comprehend the different advanced capital budgeting techniques. Understand the importance of dividend decisions. Evaluate mergers and acquisition. Understand the ethical and governance issues in financial management. 		
Syllabus:		Hours
Module No. 1: Cost of Capital and Capital Structure Theories		14
<p>Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.</p> <p>Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.</p>		
Module No. 2: Risk Analysis in Capital Budgeting		14
<p>Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks –Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis –Problems. .</p>		
Module No. 3: Dividend Decision and Theories		14
<p>Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.</p>		
Module No. 4: Mergers and Acquisitions		10
<p>Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS ,Market Price and Market capitalization.</p>		
Module No. 5: Ethical and Governance Issues		08
<p>Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.</p>		

Skill Development Activities:

1. Visit an organization in your town and collect data about the financial objectives.
2. Compute the specific cost and Weighted average cost of capital of an Organization, you have visited.
3. Case analysis of some live merger reported in business magazines.
4. Meet the financial manager of any company, discuss ethical issues in financial management.
5. Collect the data relating to dividend policies practices by any two companies.

Books for Reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B.Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
9. Moneycontrol.com

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 (DSC) Name of the Course: Income Tax Law & Practice – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the procedure for computation of income from business and Profession. b) Understand the provisions of capital gains. c) Comprehend the sources of income under the income from other source. d) Demonstrate the computation of total income of an Individual. e) Comprehend the assessment procedure and to know the power of income tax authorities.		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		20
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
Module No. 2: Capital Gains		10
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
Module No. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.		10
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual under old tax regime and new tax regime 115BAC		
Module No. 5: Assessment Procedure and Income Tax Authorities:		10
Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.		

Skill Development activities:

1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House. 7. Income tax department website: www.incometax.gov.in Note: Latest edition of text books may be used.

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.3 (DSC) Name of the Course: Management Accounting</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</p>		
<p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> Demonstrate the significance of management accounting in decision making. Analyse and interpret the corporate financial statements by using various techniques. Compare the financial performance of corporate through ratio analysis. Understand the latest provisions in preparing cash flow statement. Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance. 		
Syllabus:		Hours
Module No. 1: Introduction to Management Accounting		12
Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
Module No. 2: Financial Statements Analysis and Interpretation		14
Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.		
Module No. 3: Ratio Analysis		14
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.		
Module No. 4: Cash flow Analysis		12
Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.		
Module No. 5: Management Audit & Reports on Management		08
Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.		

Skill Development Activities:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis
4. Meet the management accountant; discuss the steps involved in management audit.
5. Collect reports of any two corporate, analyse the management review and governance of the same.

Books for Reference:

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
4. B Mariyappa Management Accounting Himalaya Publishing House New Delhi
5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com)**Elective 2: Accounting****Course Code: COM A2 (DSE)****Name of the Course: Indian Accounting Standards-2**

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	(3+0+2) 04Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the preparation of consolidated financial statements as per Ind AS Understand the disclosures in the financial statements Understand the latest provisions of measurement-based accounting policies. Comprehend the Accounting and Reporting of Financial Instruments Analyse the Revenue based accounting standard. 		
Syllabus		Hours
Module-1 Consolidated & Separate Financial Statements of Group Entities		14
<ul style="list-style-type: none"> Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Bargain Purchase Calculations as per Ind AS 103. Problems on Consolidated Financial Statements (as per Ind AS 110)- Joint Arrangements (Ind AS 111)-Scope-Assessment- Types of Joint Arrangements (Theory only)- Investment in Associates and Joint Ventures (Ind AS 28)- Scope-Significant Influence-Equity Method (Theory only)- Separate Financial Statements (Ind AS 27) -Scope- Preparation and Presentation of Separate financial Statement (Theory only) 		
Module No. 2 Disclosures in the Financial Statements (Theory only)		12
<ul style="list-style-type: none"> Related party disclosures (Ind AS 24)-Scope-Definitions- Understanding relationship between reporting entity and a person/other entity- Related party transactions- Disclosure of related party transactions Earnings per Share (Ind AS 33)-Scope- Definitions – Measurement- Basic earnings per share- Diluted earnings per share-Presentation-Disclosures Operating Segment (Ind AS 108)-Scope-Definitions- Discontinued operations -Disclosures 		
Module No. 3 Measurement Based on Accounting Policies		12
<ul style="list-style-type: none"> Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8)-Scope- Definitions- Accounting Policies- Changes in Accounting Policies-Changes in Accounting Estimates-Errors – Disclosures of Changes in Accounting policies Events after the reporting Period (as per Ind AS 10)- Scope-Definitions-Types of Events- Disclosure require as per Ind AS 10 Fair Value Measurement (Ind as 113)-Scope-Definitions- Unit of Account-The Transaction- Market Participants-The Price- Fair Value at Initial Recognition-Valuation Techniques-Disclosures 		
Module No. 4 Accounting and Reporting of Financial Instruments		12
Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, De-recognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)		
Module No.5 Ind AS on Items impacting the Financial Statements- Ind AS 12 Income Tax		10
Introduction, Scope, Important definitions, Tax Expense-Current Tax-Deferred tax, Current tax: Recognition, Measurement & Accounting of current tax effects, Deferred tax: Determine the tax rate(law), Measurement, Recognition and Accounting of deferred tax, Practical Application-Deferred tax arising from a business combination.		

Skill Development Activities:

1. Prepare consolidated Balance sheet with imaginary figures.
2. Justify any five disclosures of Ind AS.
3. Enumerate accounting policies of any two companies.
4. Enlist the compliance requirements of Ind AS disclosed in the Notes to Accounts in Annual Reports.

Books for Reference:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B.Com.) Elective 2: Finance Course Code: COM F2 (DSE) Name of the Course: Investment Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the concept of investments, its features and various instruments. b) Comprehend the functioning of secondary market in India. c) Underline the concept of risk and return and their relevance in purchasing and selling of securities. d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities. e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.		
Syllabus:		Hours
Module No. 1: Concept of Investment		10
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market instruments, Capital Market Instruments. Derivatives.		
Module No. 2: Fundamental Analysis		12
Fundamental analysis-EIC Frame Work, Global Economy-, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.		
Module No. 3: Technical Analysis		12
Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency		
Module No. 4: Risk & Return		12
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.		
Module No. 5: Portfolio Management		14
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).		

Skill Developments Activities:

1. Collect and compare the data on financial instruments selected for investment from any five investors.
2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.
5. Summarise the parameters of 'Economy Analysis' of any five countries and give your inference.

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective 2: Human Resource Course Code: COM H2 (DSE) Name of the Course: Cultural Diversity at Work Place		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand, interpret question reflect upon and engage with the notion of “diversity”. b) Recall the cultural diversity at work place in an organization. c) Support the business case for workforce diversity and inclusion. d) Identify diversity and work respecting cross cultural environment. e) Assess contemporary organizational strategies for managing workforce diversity and inclusion.		
Syllabus:		Hours
Module No. 1: Introduction to Diversity		10
Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope, Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.		
Module No. 2: Exploring Differences , Skills and Competencies		14
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression. Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations		
Module No. 3: Visions of Diversity		12
Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-		
Module No. 4: Cross Cultural Management		12
Cultural Management: Kluckhohn and Strobeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study.		
Module No 5: Recent Trends in Diversity Management		12
Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.		
Skill Development Activities: 1. Visit any MNCs, identify and report on the cultural diversity in an organization. 2. Interact and List out the ways in which dehumanization done in public/ private sector organization. 3. Interact with HR Manager of any MNCs, explore and report on cross cultural management. 4. Explore the benefits of multi-cultural organizations. 5. Examine and report on diversity management in select IT organizations.		

Books for Reference:

1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
2. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity:
3. Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective 2: Information system Course Code: COM I2 (DSE) Name of the Course: Human Resource Analytics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the role of Analytics in Human Resource. b) Identify a list of HR metrics relevant to an organization's mission or goals. c) Apply best practices for using HR analytics to support making data-driven decisions. d) Demonstrate the use of Analytical techniques to analyse and interpret HR data		
Syllabus:		Hours
Module No. 1: HR Decision-making and HR Analytics		12
Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.		
Module No. 2: HR Business Process		12
Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard		
Module No. 3: Forecasting and Measuring HR value propositions with HR analytics		10
Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics		
Module No. 4: HR Data Analytics		14
HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs,		
Module No. 5: HR Analytics and Productive Modelling		12
Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.		
Skill Development Activities: 1. Draft a procedure for implantation of HR analytics 2. List out various statistical tools in HR analytics. 3. List out the HR activities for the sustainable trained workforce. 4. List out the HR analytics tools to improve the business.		

Books for Reference:

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications, 2017
2. Ron Person, Balanced Scorecards & Operational Dashboards with Microsoft Excel, Wiley Publications.
3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. Jac Fitz-enz, John R. Mattox II, Predictive Analytics for Human Resources, Wiley & SAS Business Series.
3. **Note: Latest edition of text books may be used.**

Name of the Program: Bachelor of Commerce (B.Com.) Elective 2 : Marketing Course Code: COM .M2 (DSE) Name of the Course: Customer Relationship Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the concept of CRM Analyze the CRM link with the other aspects of marketing. Understand the Role of CRM in the performance of the company. Understand the CRM models in service industry. Comprehend the different issues in CRM 		
Syllabus:		Hours
Module No. 1: Evolution of Customer Relationship		12
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
Module No. 2: CRM Concepts		12
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
Module No. 3: Planning for CRM		14
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
Module No. 4: CRM Planning and Implementation		12
Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.		
Module No. 5: CRM and Marketing Strategy		10
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		
Skill Development Activities: <ol style="list-style-type: none"> List out the CRM programs in banks. Conduct online survey on customer satisfaction of insurance products of any company. List out the CRM activities of Retail telecommunication outlet. Interact with five call centre employees on CRM strategies to maintain the customer relationship. 		

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (Vocational 2) Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the calculation of Depreciation and allowance b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.		
Syllabus:		Hours
Module No. 1: Depreciation and Investment Allowance		08
Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.		
Module No. 2: Assessment of Partnership firms		12
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)		
Module No. 3: Assessment of Companies.		16
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act — Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB)Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of available Software Package)		
Module No. 4: Tax Under E-Environment		12
Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.]		
Module No. 5: Filing of Income tax returns (ITR)		12
Filing of Income tax returns (ITR) as per IT Act – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form16 - 26AS & AIS significance returns- E-filing of return on Income Tax Portal, Verification of ITR. Problems on Section 234(A) 234(B) 234(c)		
Skill Development Activities: 1. Prepare a chart showing rates of depreciation for different assets. 2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures. 3. Narrate the procedure for calculation of Book Profit. 4. Students should able to e-file and understand ITR forms. 5. Any other activities, which are relevant to the course		

Books for Reference:

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax 5. Santhil&Santhil : Business taxation.
5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (B) (Vocational 2) Name of the Course: E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Comprehend the concepts of E-commerce Understand the e-retailing benefits Analyse the benefits of EDI Understand the issues of Cyber security 		
Syllabus:		Hours
Module No. 1: E-commerce and its Technological Aspects		12
Overview of developments in Information Technology and Defining E-Commerce: The scope of Ecommerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
Module No. 2: Consumer Oriented E Commerce		12
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of E-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
Module No. 3: Electronic Data Interchange:		12
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.		
Module No. 4: Security Threats in E-Commerce		12
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic		
Module No. 5: Issues in E-Commerce		12
Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		
Skill Development Activities: <ol style="list-style-type: none"> Develop the E-content on marketing Prepare the chart for B2B List out the methods of e-payments Enlist the IPR in e-commerce. 		

Reference Books:

1. Dr. C. S. Rayudu – E Commerce, HPH
2. C.S.V Murthy- E Commerce, HPH 9
3. Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Business, Tata McGraw-Hill, 1 st Edition, 2005.
4. J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case Studies, University Press, 1st Edition, 1999.
5. Dr. Sudeshna Chakraborty , Priyanka Tyagi - E Commerce for Entrepreneurs-1st edition BPB Publications
6. S.J. P.T. Joseph-E-COMMERCE : An Indian Perspective- 6th edition -PHI Learning Pvt. Ltd

Name of the Program: Bachelor of Commerce			
Course Code: B.com 5.7 (SEC-VB)			
Course Title	Cyber Security (Theory)		
Course Code:	COM 5.7	No. of Credits	03
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to: <ul style="list-style-type: none"> • CO1: After completion of this course, students would be able to understand the concept of Cyber security and issues and challenges associated with it. • CO2: Students, at the end of this course, should be able to understand the cybercrimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures. • CO3: On completion of this course, students should be able to appreciate various privacy and security concerns on online social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of Social media platforms. 	
Contents	45 Hrs
Module-I. Introduction to Cyber security: Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security.	15
Module-II . Cyber crime and Cyber law: Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi, Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cybercrime and offences, Organizations dealing with Cybercrime and Cyber security in India, Case studies.	15
Module III. Social Media Overview and Security: Introduction to Social networks. Types of social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.	15

Pedagogy: Problem Solving

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Test=2 Nos	(30% of 40) 2 =24
Assignment/Surprise Test= 2 Nos	(20%of 40) 2 =16
Total	40 Marks
<i>Formative Assessment as per guidelines.</i>	

Text/References	
1	Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010
2	Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)
3	Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13 th November, 2001)
4	Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
5	Fundamentals of Network Security by E. Maiwald, McGraw Hill.
6	Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.

Name of the Program: Bachelor of Commerce (B.Com.)			
Course Code: COM 5.7 (SEC-VB)			
Course Title	EMPLOYABILITY SKILLS		Teaching hrs=03
Course Code:	COM 5.7	No. of Credits	03
Formative Assessment =40 marks		Summative Assessment =60 marks	
Learning Objectives: the course is designed to suit the need of the outgoing students to face various competitive examination and campus interview by acquainting them quantitative aptitude, logical reasoning and analytical reasoning			
Course outcomes: on the successful completion of the course the students will able to understand			
a) The basic concept of quantitative ability			
b) the basic concept of logical reasoning skill			
c) the basic concept of analytical ability			
d) acquire satisfactory competency in the use of reasoning			
e) able to solve the placement and various competitive examination papers quantitative aptitude, logical reasoning and analytical ability			
Contents			45 hrs
Unit-1 Quantitative Aptitude			20 hrs
1.1 Number System, 1.2 LCM and HCF, 1.3 Decimal fraction 1.4 Square roots & Cub roots 1.5 Surds, and Indices, 1.6 Averages 1.7 Percentage 1.8 Problems on ages 1.9 Profit and Loss, 1.10 simple and compound Interest 1.11 Ratio and Proportion 1.12 Probability 1.13 Time and Work, 1.14 Time, Speed and Distance, 1.15 Permutation and Combination.			
Unit-2 Logical Reasoning (Deductive Reasoning)			12 hrs
2.1 Analogy 2.2 Coding and decoding 2.3 Blood Relations, 2.4 Directional series 2.5 Number and letter 2.6 calendars 2.7 clocks 2.8 Venn Diagram 2.9 Seating Arrangements 2.10 mathematical operations			
Unit-3 Analytical Reasoning			13 hrs
3.1 Statement and Arguments 3.2 Statements and Assumptions 3.3 Statements and conclusion 3.4 Passage and conclusion 3.5 Assertion and reason 3.6 causes and effects 3.7 simple and coded inequality 3.8 conditions and grouping 3.9 critical reasoning 3.10 syllogism			
Reference books			
1. A modern Approach to verbal and Non- verbal Reasoning by R S Agarwal			
2. Analytical and Logical reasoning By Sijiwali B S			
3. Quantitative Aptitude for Competitive examination by R S Agarwal			
4. Analytical and logical reasoning for CAT and other management entrance test by Sijiwal B S			
5. Quantitative aptitude for competitive examinations by Abhijit Guha 4 th edition			
6. Hand book on Employability skills by Karnataka State Higher Education Council and Karnataka Skill development corporation (download from Bangalore university website)			
7. http://orepinsta.com .			
8. http://www.indiabix.com			
9. http://www.javatpoint.com			