BENGALURU NORTH UNIVERSITY

Tamaka, Kolar – 563 103.

Curriculum, Credits Structure and Syllabus under SEP
for BCOM Under-Graduate Programme of

BCOM GENERAL, 2026-27

BOS IN COMMERCE (UG)

BENGALURU NORTH UNIVERSITY

BENGALURU NORTH UNIVERSITY

Tamaka, Sri Devraj Urs, Extension, Kolar – 563103

DEPARTMENT OF COMMERCE

Chairman, BoS

Dr. Muralidhar S

Professor & Head, Department of Commerce,
GFGC, Kolar

B. COM - GENERAL

Syllabus Framed
as per the
State Educational Policy – 2024, Karnataka
w.e.f.
Academic Year - 2024-25 onwards

BENGALURU NORTH UNIVERSITY

Scheme of Teaching, Evaluation & Curriculum

to be introduced from the

Academic Year 2024-25
based on
State Education Policy – 2024

for
Three Year Under-Graduate Program

BACHELOR OF COMMERCE (B.COM) – GENERAL DEGREE
(SEP – SEMESTER SCHEME)

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

Chairman, BoS
Dr. Muralidhar S
Professor, Department of Commerce, GFGC, Kolar

DEPARTMENT OF COMMERCE
Tamaka, Sri Devraj Urs Extension,
Kolar, 563103

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BENGALURU NORTH UNIVERSITY

Tamaka, Kolar – 563103.

NO. BNU/BOS(UG)/BCOM/[illegible]/2026

28

Date :13.04.2026

NOTIFICATION

Sub: Constitution of Board of Studies BOARD OF STUDIES IN COMMERCE B.Com, B.Com (F&A), B.Com (A& F), B.Com (LSCM), AEDPs namely B.Com (Logistics Operations), B.Com (E-Commerce Operations), B.Com (BFSI), B.Com (Retail Operations) – reg.

Ref: Vice – Chancellor's approval, dated:13.04.2026

*****

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

Sl. No.	Name and Address of Members of Board of Studies	
01	**Dr. S Muralidhar** Professor and Head, Department of Commerce & Management, Government First Grade College, Kolar-563101	**Chairperson**
02	**Dr. T Ashwathanarayana** Professor, Department of Commerce, Government First Grade College, KR Puram, Bangalore	**Member**
03	**Dr. Narendra R S** Associate Professor, Department of Commerce Government First Grade College, Kolar	**Member**
04	**Dr. Sairam A** Assistant Professor, Department of Commerce Government First Grade College & PG Centre, Chintamani	**Member**
05	**Dr. Sumathi** Associate Professor, Department of Commerce Government First Grade College, KGF	**Member**
06	**Dr. G S Ashwathnarayana** Associate Professor, Department of Commerce, Government First Grade College for Women, Chikkaballapura	**Member**
07	**Dr. Chayadevi H B** Principal, Smt. Ramamani Sundararaja Iyengar First Grade College, Bellur, Narasapur, Kolar	**Member**

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KOLAR

08	**Dr. Balaji A** Assistant Professor, Department of Commerce Government First Grade College, Bangarpet	**Member**
09	**Dr. S A Jagadeesh** Principal, SDC Degree College, Bangarpet	**Member**
10	**Dr. Jai Ganesh D** Associate Professor, Department of Commerce, Government First Grade College, Bangaru Thirupathi	**Member**
11	**Dr. D N Madhusudhan Reddy** Associate Professor, Department of Commerce, Government First Grade College, Doddaballapur	**Member**
12	**Smt. Kusuma Mangala D V** Associate Professor, Department of Commerce GFGC & PG Center, Chintamani	**Member**
13	**Dr. Khatijatul Kubra** Associate Professor, Department of Commerce, Government First Grade College, Bangarpet	**Member**
14	**Dr. Harish Kumar N** Associate Professor, Department of Commerce, Government Residential First Grade College, Mulbagal	**Member**
15	**Dr. Anil N** Associate Professor, Department of Commerce Government College for Women, Kolar	**Member**
16	**Smt. G V Sujatha** Assistant Professor, Department of Commerce Government First Grade College, Kadugodi	**Member**
17	**Dr. Shobha K** Associate Professor, Department of Commerce Government First Grade College, Hoskote	**Member**
18	**Dr. Manjula K R** Associate Professor, Department of Commerce, Government First Grade College, K.R.Puram	**Member**
19	**Dr. K Sharada** Associate Professor, Department of Commerce, Government First Grade College, Srinivaspur	**Member**
20	**Dr. Narasappa P R** Associate Professor, Department of Commerce, Government College for Women, Chintamani	**Member**
21	**Dr. Bharathi K V** Associate Professor, Department of Commerce, Government First Grade College, Hoskote	**Member**
21	**Prof. Badarinath B** Principal, Sahyadri Degree College, Kolar	**Member**
22	**Prof. Srinivasa N** Principal, Basavashree Institute of Management Studies, Kolar	**Member**

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23	**Dr. Ashwini K** Principal, Cambridge College, K.R.Puram, Bangalore	**Member**
24	**Dr. Shivashankari V R** Associate Professor Department of Commerce, Government First Grade College, Sidlaghatta.	**Member**
25	**Prof. Bharathi S** Associate Professor Department of Commerce, Government First Grade College, Malur	**Member**
26	**Shri. Vinod Kumar M** Assistant Professor, Department of Commerce, Don Bosco College, KR Puram, Bengaluru	**Member**
26	**Dr. Manasa R** Principal, Vishwa Kavi Kuvempu First Grade College, Mysuru-570012.	**External Member**
27	**Dr. Bhargavi V R** Professor, Department of Commerce, Seshadripuram College, Bangalore	**External Member**
28	**CS Manjunath Hegde** Practicing CS & Founder Partner, KMH Associates, Bengaluru	**Corporate Representative Member**
29	**Shri. Harisha B V** Vice-President, Deutsche Bank, Bengaluru	**Corporate Representative Member**

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

BY ORDER

REGISTRAR

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

Copy to:

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

Office of the Registrar
No. BNU
KOLAR

Dr. Muralidhar S

M. Com, MBA (Finance), MBA (Marketing), MHRM, Ph. D
Professor & Head, Department of Commerce, GFGC, Kolar
Chairman, Board of Studies – Commerce, Bengaluru North University
Mobile: 9036861366 **Email: dr_muralidhar_s@yahoo.co.in**

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

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

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

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

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

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

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

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

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

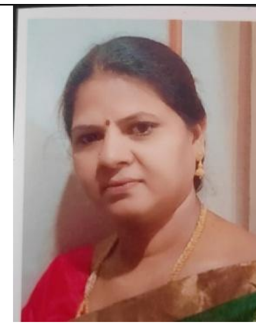
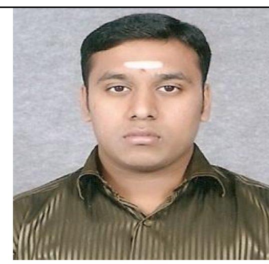
BENGALURU NORTH UNIVERSITY

BOARD OF STUDIES MEMBERS

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

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

Sl. No.	Name and Address of Members of Board of Studies	Responsibility Discharged	Photo
01	**Dr. S Muralidhar** Professor and Head, Department of Commerce & Management, Govt. First Grade College, Kolar-563101	**CHAIRPERSON**	
02	**Dr. T Ashwathanarayana** Professor of Commerce, Government First Grade College, KR Puram, Bangalore	**MEMBER**	
03	**Dr. Narendra R S** Associate Professor, Department of Commerce Government First Grade College, Kolar	**MEMBER**	
04	**Dr. Sairam A** Assistant Professor, Department of Commerce Government First Grade College & PG Centre, Chintamani	**MEMBER**	

05	**Dr. Sumathi** Associate Professor, Department of Commerce Government First Grade College, KGF	**MEMBER**	
06	**Dr. G S Ashwathnarayana** Associate Professor, Department of Commerce Government First Grade College for Women, Chikkaballapura	**MEMBER**	
07	**Dr. Chayadevi H B** Principal, Smt. Ramamani Sundararaja Iyengar First Grade College, Bellur, Narasapur, Kolar	**MEMBER**	
08	**Dr. Balaji A** Assistant Professor, Department of Commerce Government First Grade College, Bangarpet	**MEMBER**	
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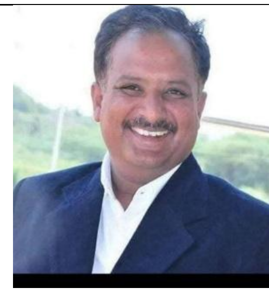
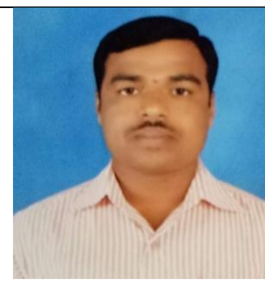
10	**Dr. Jai Ganesh D** Associate Professor of Commerce, Government First Grade College, Bangaru Thirupathi, KGF Taluk	**MEMBER**	

11	**Dr. D N Madhusudhan Reddy** Associate Professor of Commerce, Government First Grade College, doddaballapur	**MEMBER**	
12	**Prof. Kusuma Mangala D V** Associate Professor & Principal Government First Grade College & PG Center, Chintamani	**MEMBER**	
13	**Dr. Khatijatul Kubra** Associate Professor, Department of Commerce, Government First Grade College, Bangarpet	**MEMBER**	
14	**Dr. Harish Kumar N** Associate Professor of Commerce, Government Residential First Grade College, Mulbagal	**MEMBER**	
15	**Dr. Anil N** Associate Professor, Department of Commerce Government College for Women, Kolar	**MEMBER**	
16	**Smt. G V Sujatha** Assistant Professor, Department of Commerce Government First Grade College, Kadugodi	**MEMBER**	

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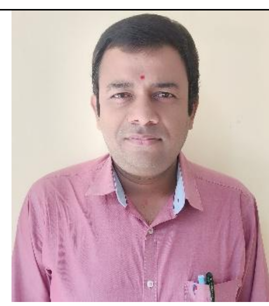
22	**Prof. Badarinath B** Principal, Sahyadri Degree College, Kolar	**MEMBER**	

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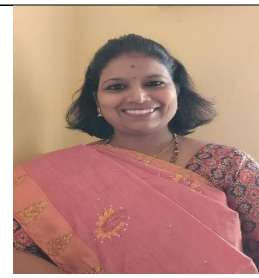
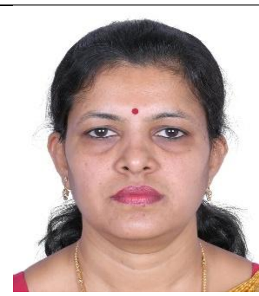
24	**Dr. Ashwini K** Principal, Cambridge College, K.R.Puram, Bangalore	**MEMBER**	
25	**Dr. Shivashankari V R** Associate Professor of Commerce, Government First Grade College, Sidlaghatta.	**MEMBER**	
26	**Prof. Bharathi S** Associate Professor of Commerce, Government First Grade College, Malur	**MEMBER**	
27	**Shri. Vinod Kumar M** Assistant Professor, Department of Commerce, Don Bosco College, Bengaluru	**MEMBER**	
28	**Dr. Manasa R** Principal, Vishwa Kavi Kuvempu First Grade College, Mysuru-570012.	**EXTERNAL MEMBER**	

27	**Dr. Bhargavi V R** Professor, Seshadripuram College, Bangalore	**EXTERNAL MEMBER**	

S Muralidhar

(Dr.S.MURALIDHAR)
CHAIRMAN
Board of Studies in Commerce
Dr.S.MURALIDHAR
Professor & Head
Department of Commerce & Management
Government First Grade College
Kolar-563 101, Karnataka

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

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

I. INTRODUCTION

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

II. OBJECTIVES

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

III. GRADUATE ATTRIBUTES

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

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

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

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

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

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

- **Information and Communication Technology – Digital Literacy**
  Capability to effectively use various ICT tools such as spreadsheet and business applications, for data exploration, analysis and application of information in diverse business contexts.

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

- **Moral and Ethical Awareness/Reasoning**
  Ability to recognize unethical behavior including falsification and manipulation of information; Capable of managing oneself and navigating complex social systems with integrity, empathy and professionalism.

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

IV. <u>ELIGIBILITY FOR ADMISSION</u>

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

V. <u>DURATION OF THE PROGRAMME</u>

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

VI. <u>MEDIUM OF INSTRUCTION</u>

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

VII. <u>ATTENDANCE</u>

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

VIII. <u>TEACHING AND EVALUATION</u>

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

IX. RECORD MAINTENANCE AND SUBMISSION

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

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

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

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

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

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

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

NOTE:

For SEC (Skill Enhancement Courses), the Internal Assessment shall be based on Practical Examination or Field Visit or Survey or Report Writing or any other similar activity, conducted at the College Level itself in place of Internal Assessment Tests (IAT). Records for such activities shall be maintained in the College.

****** For 50 Marks Course, the marks shall be allotted proportionately******

XI. APPEARANCE FOR THE EXAMINATION

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

XII. PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER

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

XIII. MINIMUM FOR A PASS:

a. A Candidate shall be declared to have passed the Semester Examination in a Course/Paper only if he/she secures a minimum of 35% (i.e. 28 marks out of 80) marks in written examination / practical examination and a minimum of 40% marks in aggregate, combining written/ practical examination and internal assessment. There shall be no minimum passing marks required for internal assessment including components such as Viva-Voce, Internship Report, Field Survey Report and similar activities.
b. A Candidate shall be declared to have passed the program if he/she secures at least 40% of the total marks or a CGPA of 4.0 (Course Alpha-

Sign Grade P) in aggregate of both internal assessment and semester end examination marks across all Courses in all Semesters. This includes, theory papers/ practical / field work / internship / project work / dissertation / viva-voce – provided that the candidate secures atleast 40% of total marks in the semester end examinations in each course.

c. A Candidate who passes all Semester Examinations in the first attempt and achieve a minimum CGPA of 6.00 (Alpha-Sign Grade B) shall be eligible for ranks.
d. A Candidate who passes Semester Examinations in parts shall be eligible only for award of Class, CGPA and Alpha-Sign Grade – but not for ranking.
e. A Candidate who passes the final Semester Examination but has not completed the lower Semester Examinations shall have their results declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after successfully completing all the lower semester examinations.
f. If a Candidate fails in any subject/course, whether theory or practical examination, he/she shall reappear only for that particular subject at any subsequent examination, as prescribed. He/she must secure the minimum marks required to pass in that subject (theory and practical examination, separately) as per the above-mentioned criteria.

XIV. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

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

BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

B.COM DEGREE (General)

SEP - 2024 (CBCS -SEMESTER SCHEME) – 2024-25

COURSE MATRIX - FIRST SEMESTER

Semester I								
Sl. No.	**Course Code**	**Title of the Course**	**Category of Courses**	**Teaching Hrs per Week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credit**
1	Lang.1.1	Language-I	CC – 1	As decided by Respective BoS				3
2	Lang.1.2	Language–II	CC – 2	As decided by Respective BoS				3
3	B.Com.1.1	Financial Accounting	DSC – 1	4+0+0	80	20	100	4
4	B.Com.1.2	Management Dynamics and Applications	DSC – 2	4+0+0	80	20	100	4
5	B.Com.1.3	Corporate Administration	DSC – 3	4+0+0	80	20	100	4
6	B.Com.1.4	Business Decisions & Market Structures	DSC – 4	4+0+0	80	20	100	4
7	CC 1.1	Constitutional & Moral Values - 1	CC - 3	As decided by Respective BoS				2
							Sub–Total	**24**
Physical Education – Yoga/Health & Wellness/NCC/NSS/R&R (EC&CC)								

BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

B.COM DEGREE (General)

SEP - 2024 (CBCS -SEMESTER SCHEME) – 2024-25

COURSE MATRIX - 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**	**Credit**
1	Lang.2.1	Language-I	CC – 4	As decided by Respective BoS				3
2	Lang.2.2	Language–II	CC – 5	As decided by Respective BoS				3
3	B.Com.2.1	Advanced Financial Accounting	DSC – 5	4+0+0	80	20	100	4
4	B.Com.2.2	Human Resource Management	DSC – 6	4+0+0	80	20	100	4
5	B.Com.2.3	Indian Financial System	DSC – 7	4+0+0	80	20	100	4
6	B.Com.2.4	BUMASTICS - I	DSC – 8	4+0+0	80	20	100	4
7	CC 2.1	Environmental Studies	CC – 6	As decided by Respective BoS				2
Sub–Total								**24**
Physical Education – Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								

BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

B.COM DEGREE (General)

SEP - 2024 (CBCS -SEMESTER SCHEME) – 2024-25

COURSE MATRIX - 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**	**Credit**
1	Lang.3.1	Language-I	CC – 7	As decided by Respective BoS				3
2	Lang.3.2	Language–II	CC – 8	As decided by Respective BoS				3
3	B.Com.3.1	Corporate Accounting	DSC – 9	4+0+0	80	20	100	4
4	B.Com.3.2	Marketing Management	DSC – 10	4+0+0	80	20	100	4
5	B.Com.3.3	BUMASTICS - II	DSC – 11	4+0+0	80	20	100	4
6	B.Com.3.4	• Event Management • E-Commerce • Fundamentals of LSCM **(Any one of the above)**	DSE – 1	4+0+0	80	20	100	4
7	B.Com.3.5	Banking & Insurance	SEC – 1	3+0+2	80	20	100	4
8	CC 3.1	Constitutional & Moral Values - 2	CC - 9	As decided by Respective BoS				2
							Sub–Total	**28**
Physical Education – Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								

BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

B.COM DEGREE (General)

SEP - 2024 (CBCS -SEMESTER SCHEME) – 2024-25

COURSE MATRIX - 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**	**Credit**
1	Lang.4.1	Language-I	CC – 9	As decided by Respective BoS				3
2	Lang.4.2	Language–II	CC - 10	As decided by Respective BoS				3
3	B.Com.4.1	Advanced Corporate Accounting	DSC – 12	4+0+0	80	20	100	4
4	B.Com.4.2	Financial Management	DSC – 13	4+0+0	80	20	100	4
5	B.Com.4.3	Cost Accounting	DSC – 14	4+0+0	80	20	100	4
6	B.Com.4.4	• Entrepreneurship & Start-ups • Rural Marketing • International Business Environment **(Any one of the above)**	DSE – 2	4+0+0	80	20	100	4
7	B.Com.4.5	Computer Applications in Business	SEC – 2	1+0+2	40	10	50	2
Sub–Total								**24**
Physical Education – Yoga/ Health & Wellness/NCC/NSS/R&R (EC&CC)								

BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

B.COM DEGREE (General)

SEP - 2024 (CBCS -SEMESTER SCHEME) – 2024-25

COURSE MATRIX - FIFTH SEMESTER

Semester V								
Sl. No.	**Course Code**	**Title of the Course**	**Category of Courses**	**Teaching Hrs per Week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credit**
1	B.Com.5.1	Goods & Services Tax	DSC – 15	4+0+0	80	20	100	4
2	B.Com.5.2	Income Tax – I	DSC – 16	4+0+0	80	20	100	4
3	B.Com.5.3	Costing Methods & Techniques	DSC – 17	4+0+0	80	20	100	4
4	B.Com.5.4	Auditing	DSC - 18	4+0+0	80	20	100	4
5	B.Com.5.5	Specialization - 1	DSS – 1	3+0+0	80	20	100	3
6	B.Com.5.6	Specialization - 2	DSS – 2	3+0+0	80	20	100	3
7	B.Com.5.7	Business Research Methodology	CC - 11	3+0+0	80	20	100	3
							Sub–Total	**25**

Specialization Groups and Courses:

Accounting	**Finance**	**Human Resources**	**Marketing**	**Banking & Insurance**
IND AS - I	Advanced Financial Management	Human Resource Development	Consumer Behaviour & Marketing Research	Digital Banking & Innovation

Note:

Under Specialization Course, Dual Specialization to be offered. Students should choose two Specialization groups from the above five specialization groups. Same specialization groups should be continued in the 6th Semester as well

BENGALURU NORTH UNIVERSITY

DEPARTMENT OF COMMERCE

B.COM DEGREE (General)

SEP - 2024 (CBCS -SEMESTER SCHEME) – 2024-25

COURSE MATRIX - SIXTH SEMESTER

Semester VI								
Sl. No.	**Course Code**	**Title of the Course**	**Category of Courses**	**Teaching Hrs per Week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credit**
1	B.Com.6.1	Business Taxation	DSC – 19	4+0+0	80	20	100	4
2	B.Com.6.2	Income Tax - II	DSC – 20	4+0+0	80	20	100	4
3	B.Com.6.3	Management Accounting	DSC – 21	4+0+0	80	20	100	4
4	B.Com.6.4	Mercantile Law	DSC – 22	4+0+0	80	20	100	4
5	B.Com.6.5	Specialization - 1	DSS – 3	3+0+0	80	20	100	3
6	B.Com.6.6	Specialization - 2	DSS – 4	3+0+0	80	20	100	3
7	CC	Project Work ** (Project – 80 Marks; Viva – 20 marks)	CC - 12	-	80	20	100	3
							Sub–Total	**25**

Specialization Groups and Courses:

Accounting	**Finance**	**Human Resources**	**Marketing**	**Banking & Insurance**
IND AS - II	Investment Management	Strategic Human Resource Management	Global Marketing Management	Insurance & Risk Management

Note:

Under Specialization Course, Dual Specialization to be offered. Students should choose two Specialization groups from the above five specialization groups. Same specialization groups should be continued from the 5th Semester.

**** A Maximum 50 Students shall be allotted to each Guide/Mentor. 2 hours of Guideship/Mentorship - Workload shall be allotted to a teacher. However, the workload for Project Work Guidance should not exceed 4 hrs per week per faculty. Attendance shall be monitored as per University criteria (minimum 75%).**

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 1.1
Name of the Course: FINANCIAL ACCOUNTING

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

Course Description

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

Course Objectives

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

Course Outcomes

On successful completion of the course, the student will be able to
CO 1: Prepare the final accounts of a Sole Trading Concern
CO 2: Raise the Fire Insurance Claim for loss of Stock in the business
CO 3: Ascertain the P&L of each department in a Departmental Organization
CO 4: Ascertain the profit or loss from each branch in Branch Businesses
CO 5: Prepare the final accounts of NPOs

Pedagogy

Classroom Lectures, Tutorials, Group Discussions, Seminars, Case Studies, Lab & Field Work etc

Syllabus

Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 10 Hrs

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

Module:2 – FIRE INSURANCE CLAIMS 10 Hrs

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

Module: 3 - DEPARTMENTAL ACCOUNTS 12 Hrs

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

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

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

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

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

Skill Development Activities

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

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 1.2
Name of the Course: MANAGEMENT DYNAMICS & APPLICATIONS

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

Course Description

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

Course Objectives

1. To provide knowledge about basic concepts of management
2. To impart knowledge about various theories of the Management
3. To impart knowledge and awareness about the applicability of the management concepts
4. To provide knowledge about the factors that influence various managerial decision-making

Course Outcomes

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

CO 1: Understand concepts of business management, principles and its functions
CO 2: Explain the process of planning and decision making
CO 3: Create organization structures based on authority, task, and responsibilities
CO 4: Analyze the skills, roles and responsibilities of a manager
CO 5: Realize the social and ethical responsibilities of business

Pedagogy

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module:1 – INTRODUCTION TO MANAGEMENT 10 Hrs

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

Module:2 – PLANNING, DECISION MAKING & ORGANIZATION STRUCTURE 12 Hrs

Planning: Meaning, Definition, Features, Types, Importance & Challenges – Steps in Planning Process – Types of Plans (Meaning) –- MBO & MBE (Meaning)
Decision making: Meaning, Characteristics & Process – Types of Decisions
Organizing: Nature, Need and Importance – Organization Structure – Types of Organization Structures – Formal and Informal Organizations

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

Staffing: Meaning & Definition – Functions of Staffing – Staffing Process
Directing: Meaning and Nature – Principles of Direction
Controlling – Meaning & Importance – Steps in Controlling – Essentials of Effective Control System – Techniques of Control (meaning only)
Communication: Meaning, Definition & Process – Barriers to Communication – Steps to Overcome Communication Barriers – Types of Communication

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

Leadership – Meaning – Characteristics of Leadership – Leadership styles: Autocratic style, Democratic Style, Participative Style, Laissez Faire, Transition Style, Charismatic Leadership Style
Motivation: Meaning & Definition – Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's X and Y theory
Co-ordination – Meaning – Importance and Principles of Co-ordination

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

Business Social Responsibility: Meaning, Need & Importance – Green Management: Meaning, Green Management actions
Managerial Ethics: Meaning, Importance of Ethics in Business, Factors that determine Ethical or Unethical Behaviour

Skill Development Activities

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

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 1.3
Name of the Course: CORPORATE ADMINISTRATION

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

Course Description

The course aims at understanding different legal obligations required to start a company to be aware of the corporate personality and also the powers and liabilities of a KMP in a company and the concepts of Corporate Social Responsibility

Course Objectives

The objective of this Course is to enable the students to understand various theoretical aspects of Company Formation and its Governance. It is an academic discipline in its own right, bringing together the concepts of Company Law and its Governance. The subject offers comprehensive understanding of establishment and management of companies

Course Outcomes

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

CO 1: Understand the difference between Public and Private Companies
CO 2: Identify different legal obligations to start a company
CO 3: Analyze the role, responsibilities and functions of Key Managerial Personnel
CO 4: Understand the procedure of corporate meeting and the role of CS
CO 5: Evaluate the role of liquidator in the process of winding up of the company

Pedagogy

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – INTRODUCTION TO COMPANY **12 Hrs**

Company: Introduction, Meaning, Definition, Features, Historical backdrop – Important Provisions of 2013 Companies Act, Kinds of Companies – One Person Company (OPC), Private Company, Public Company, Company Limited by Guarantee, Company Limited by Shares, Holding Company, Subsidiary Company, Government Company, Listed Company, Statutory Company, Registered Company, Foreign Company

Module: 2 – FORMATION OF COMPANY **14 Hrs**

Promotion: Meaning – Promoters: Meaning, Functions, Position, Rights and Duties of Promoters
Incorporation: Meaning, Procedure, Certificate of Incorporation, Effects of Registration, Capital Subscription and Commencement of Business
Documents of Companies: Memorandum of Association – Meaning, Clauses, Provisions and Procedures for Alteration, Articles of Association – Definition, Contents, Distinction between MOA and AOA

Subscription Stage – Meaning & Contents of Prospectus, Red Herring Prospectus, Statement in lieu of Prospectus; Issue, Allotment & Forfeiture of Shares; Book-Building Process, Concept of ASBA & Reverse Book-Building
Commencement Stage – Documents to be filed; e-filing; Registrar of Companies; Certificate of Commencement of Business

Module: 3 – CORPORATE GOVERNANCE **12 Hrs**

Corporate Governance: Introduction, Meaning & Definitions, Importance – Corporate Ethics – Corporate Social Responsibility
Key Managerial Personnel (KMP): Managing Director, Whole time Directors, Chief Financial Officer, Resident Director, Independent Director – Auditors: Appointment, Powers - Duties & Responsibilities – Audit Committee & CSR Committee – Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal
Institute of Company Secretaries of India (ICSI): Introduction to ICSI, Establishment, Operations and its role in the promotion of Ethical Corporate Practices

Module: 4 – COMPANY MEETINGS **08 Hrs**

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

Module: 5 – WINDING UP OF COMPANIES **10 Hrs**

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

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

BOOKS FOR REFERENCE

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

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 1.4
Name of the Course: BUSINESS DECISIONS AND MARKET STRUCTURE

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO 1: Understand the market structure to become a skillful financial manager
CO 2: Comprehend the economic variables in general business atmosphere
CO 3: Comprehend the relationship between various policies of business
CO 4: Understand the dynamics of various market situations

Pedagogy

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module:1 – INTRODUCTION TO BUSINESS DECISIONS **10 Hrs**

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

Module 2: CONSUMPTION AND DEMAND ANALYSIS **12 Hrs**

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

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

Module 3: PRODUCTION ANALYSIS **8 Hrs**

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

Module 4: SUPPLY AND COST ANALYSIS **13 Hrs**

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

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

Module 5: ANALYSIS OF REVENUE, PRICE AND MARKETS **13 Hrs**

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

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

Skill Development Activities

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

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

BOOKS FOR REFERENCE

1. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02
2. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur – 03
3. H. L. Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi
4. M.M Gupta, Business Economics – Sindhu publications – Bangalore
5. Hirchey. M., Managerial Economics, Thomson South Western (2003)

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 2.1
Name of the Course: ADVANCED FINANCIAL ACCOUNTING

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO 1: Ascertain the Profit or Loss and the Financial Position in case of incomplete accounting records
CO 2: Ascertain the Profits or Loss from Joint Venture Business
CO 3: Prepare the final accounts of Partnership Firm
CO 4: Understand the accounting procedure involved in conversion of Partnership Firm into a Limited Company
CO 5: Understand how to record the transactions in respect of Royalty in the books of lessor and lessee

Pedagogy

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module-1: ACCOUNTS FROM INCOMPLETE RECORDS **10 Hrs**

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

Module: 2 - ACCOUNTING FOR JOINT VENTURES **10 Hrs**

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

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

Consignment: Introduction & Meaning – Consignor & Consignee - Distinction

between Joint Venture and Consignment – Goods Invoiced at Cost Price; Goods Invoiced at Selling Price; Normal Loss & Abnormal Loss; Valuation of Stock; Stock Reserve; Ledger Accounts in the books of Consignor
Module: 4 - CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY 12 Hrs **Conversion**: Introduction, Meaning & Objectives – Purchase Consideration - Methods of Calculation of Purchase Consideration: Lump Sum Method, Net Assets Method, Net Payment Method – Mode of Discharge of Purchase Consideration – Ledger Accounts in the Books of Vendor – Incorporation Entries in the Books of Purchasing Company – Preparation of Balance Sheet in Vertical form
Module: 5 - ROYALTY ACCOUNTS 12 Hrs **Royalty**: Introduction, Meaning and Definition – Technical Terms: Royalty, Royalty Agreement, Landlord, Minimum Rent, Short Workings, Recoupment of Short Working under Restrictive (Fixed Period) and Non-restrictive (Floating Period), Recoupment within the Life of the Lease – Accounting Treatment for Strike and Stoppage of work – Ledger Accounts in the books of Lessee (with Minimum Rent A/c)
Skill Development Activities • Write the format of Statement of Profit or Loss using imaginary figures • Collect the joint venture agreement and discuss on various clauses included in it • Collect the audited final accounts of a Partnership Firm, compare with the theoretical aspects learnt and give your interpretation • List out few noted companies which are basically formed as partnership firms • Collect a Royalty Agreement and discuss in the classroom the various terms included in the agreement
BOOKS FOR REFERENCE 1. Arulanandam & Raman – Financial Accounting – I, HPH 2. Dr. S Muralidhar, Dr. Narasappa.P.R, Dr. Jagadish .S.A, & Dr. K S Sailaja - Advanced Financial Accounting- Kalyani Publishers 3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH 4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House 5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH 6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications 7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers 8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand 9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers 10. Guruprasad Murthy - Financial Accounting - HPH 11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP 12. Dr.Venkataraman & others (7 lecturers) - Financial Accounting - VBH

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 2.2
Name of the Course: HUMAN RESOURCE MANAGEMENT

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO 1: Acquire conceptual knowledge of managing people-based functions in an organization
CO 2: Demonstrate proficiency in understanding the challenges and opportunities of the industry in the context of human capital
CO 3: Systematically plan, implement and evaluate the HR processes for smooth functioning of the organization
CO 4: Provide innovative solutions to problems in the domain of HRM

Pedagogy

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module:1 - INTRODUCTION TO HUMAN RESOURCE MANAGEMENT 10 Hrs

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

Module: 2 – ACQUISITION OF HUMAN RESOURCES 14 Hrs

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

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

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

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

Performance Appraisal: Meaning, Purpose, Methods & Challenges – Performance Management – Internal Mobility
Promotion: Meaning, Basis of Promotion – Transfer: Meaning & Definition – Concept of Upsizing, Downsizing and Right sizing of Workforce
Employee Compensation: Meaning, influencing Factors & Forms

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

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

SKILL DEVELOPMENT ACTIVITIES

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

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 2.3
Name of the Course: INDIAN FINANCIAL SYSTEM

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

Course Description

The Course incorporates historical practices and current system of Indian Financial System and gives thorough understanding of various issues pertaining to different Financial Markets, Institutions, Services and Regulatory Bodies

Course Objectives

To familiarize the students with the concepts of Indian Financial System and develop their analytical skills, conceptual skills and substantive knowledge in the said field

Course Outcomes:

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

CO 1: Understand the process of Indian Financial System and its functioning
CO 2: Trace the Origin and Growth of Indian Financial Sector
CO 3: Understand various Financial Markets and its functioning
CO 4: Understand the role of Regulatory Institutions & protection of Investors
CO 5: Explore various Investment Avenues in the Financial Market
CO 6: Understand the procedure followed in the process of Credit Rating

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module:1 – INTRODUCTION TO FINANCIAL SYSTEM **10 Hrs**

Financial System: Introduction, Meaning & Components – Financial System and Economic Development – Financial Sector Reforms since 1991 – Concept of Financial Engineering

Module: 2 – FINANCIAL MARKETS **12 Hrs**

Financial Markets: Introduction, Meaning, Classifications & Importance

Money Markets: Meaning, Definition, Features and Instruments
Capital Markets: Meaning & Definition, Features and Instruments
Primary Markets: IPO, FPO, Rights Issue, Private Placements & Open Offer (Concepts)
Secondary Markets: NSE, BSE, OTCEI

Commodity Markets: Introduction & Meaning

Composition of NIFTY & SENSEX
Depositories: Functions of NSDL & CDSL

Module: 3 – FINANCIAL INSTITUTIONS **12 Hrs**

Commercial Banks: Introduction, Classifications & Functions – Commercial and Consumer Financing
Development Banks: Introduction, Types, Functions
Non-Banking Financial Companies: Meaning, Characteristics, Importance, Types & Functions
Regional Rural Banks: Introduction, Meaning, Objectives, Features, Major RRBs
Insurance Organizations: Introduction, Meaning, Importance & Types
Mutual Funds – Introduction & Meaning – Types of mutual fund schemes: Open Ended vs Close Ended, Equity, Debt, Hybrid schemes and ETFs

Module: 4 – FINANCIAL SERVICES **12 Hrs**

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

Module: 5 – REGULATORY INSTITUTIONS **10 Hrs**

RBI: Organization, Objectives, Role, Functions, Monetary Policy
NABARD: Objectives & Functions
SEBI: Role of SEBI and Investor Protection
IRDA: Objectives & Functions
AMFI: Organization, Objectives & Role

Skill Development Activities

- Visit Virtual Trading Platforms and Trade Virtually (Understand Real Time Market Data and Trading Functionalities)
- List out the major players in Insurance Sector
- List out the Non-Banking Financial Services provided by NBFCs
- Prepare a Chart Showing Components of Indian Financial System
- List out the role of Payment Banks and UPIs
- Visit AMFI website and record the NET ASSET VALUES of top ten Mutual Fund Companies
- Write the Rating Procedures & Scales followed by various Credit Rating Agencies

BOOKS FOR REFERENCE

1. Dr. S. B. Deodhar & Mrs. Aditi A. Abbyankar, Indian Financial System, Himalaya Publishing House
2. Bharathi V Pathak, Indian Financial System, Third Edition, Pearson
3. P.N. Varstney & D. K. Mittal, Indian Financial system, Sultan Chand & Sons Vasant Desai, The Indian Financial System, Himalaya Publishing House
4. M.Y. Khan, Indian Financial System,TMH.
5. Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill, New Delhi.

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 2.4
Name of the Course: BUMASTICS - I

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO 1: Familiarize with the basic concepts of Business Mathematics and hands-on practice of the various mathematical tools and techniques
CO 2: Boost quantitative thinking and develop numerical abilities
CO 3: Acquaint with the emerging mathematical and statistical issues in business, trade and commerce
CO 4: Improve their logical reasoning and interpretation of various business results

Pedagogy:

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

Syllabus

Module: 1 – NUMBER SYSTEM AND EQUATIONS **12 Hrs**

Number System: Introduction, Meaning of Number and Number system. Types of Numbers-Natural Numbers, Integers, Prime Numbers, Rational and Irrational Numbers, Real Numbers. Computation of HCF and LCM
Equations: Linear Equations-Simultaneous Equations (only two variables): Elimination method only. Quadratic Equations-Formula Method with $ax^2 + bx + c = 0$ form. Application of Equations in Business.

Module: 2 - COMMERCIAL ARITHMETIC **08 Hrs**

Interest: Meaning of Interest, Simple Interest & Compound Interest – Calculation of Simple Interest & Compound Interest including yearly and half yearly – Percentages & Percentiles: Meaning, Difference between Percentage and Percentile – Concept of CAGR
Ratios and Proportions: Meaning, Duplicate, Triplicate and Sub-Duplicate of a Ratio – Problems – Application in Business

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

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

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

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

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

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

Skill Development Activities

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

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 3.1
Name of the Course: CORPORATE ACCOUNTING

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO 1: Construct the financial statements of company within the framework of IND-AS
CO 2: Devise a plan for Redemption of Preference Shares
CO 3: Reconstruct the capital structure in the financial statement of Joint Stock Company Ltd
CO 4: Evaluate the Restructuring of capital structure of Public Company Ltd

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

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

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

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

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

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

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

Financial Statements: Statutory Provisions regarding preparation of Financial Statements of Companies as per Schedule III of Companies Act, 2013 and IND AS-1 - Treatment of Special Items: TDS, Advance Payment of Tax, Provision for Tax, Depreciation & Amortization, Interest on Debentures, Dividends - Rules regarding payment of Dividends - Transfer to Reserves - Preparation of Statement of Profit and Loss and Balance Sheet

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

Redemption of Preference Shares: Meaning & Legal Provisions - Treatment regarding Premium on Redemption - Creation of Capital Redemption Reserve Account - Fresh Issue of Shares for the purpose of Redemption - Arranging for Cash Balance for the purpose of Redemption - Minimum Number of Shares to be issued for Redemption - Issue of Bonus Shares - Preparation of Balance sheet after Redemption as per Schedule III of Companies Act 2013

Module: 5 – INTERNAL RECONSTRUCTION **10 Hrs**

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

Skill Development Activities

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

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 3.2
Name of the Course: MARKETING MANAGEMENT

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

Course Description

The Course enables students to understand basic concepts of Marketing and Marketing Management, 7P's of Marketing Mix, the course also enables the student to know the recent trends in Marketing Management

Course Objectives

- To understand and appreciate the Importance of Marketing
- To familiarize the students with Product Marketing and Service Marketing
- To understand the Ethics in Marketing Management

Course Outcomes

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

CO 1: Familiarize with the basic concepts and functions of marketing
CO 2: Understand Product and Pricing strategies
CO 3: Analyze promotion methods and distribution channels
CO 4: Describe the consumer behaviour process and market segmentation
CO 5: Understand the concept of recent trends in Marketing

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – INTRODUCTION TO MARKETING **12 Hrs**

Marketing: Meaning, Definition, Nature, Scope, Importance and Functions - Marketing Management: Meaning and Importance – Marketing Environment – Micro and Macro environment – Marketing Mix: Meaning, Elements of Marketing Mix (7 Ps) – Services Marketing: Meaning, Characteristics & Importance

Module: 2 – CONSUMER BEHAVIOUR & MARKET SEGEMENTATION **12 Hrs**

Consumer Behaviour: Meaning & Definition, Factors influencing Behaviour, Buying Decision Process: Individual & Organization
Market Segmentation: Introduction, Meaning, Importance & Basis
Targeting: Meaning & Definition – Strategies: Undifferentiated, Differentiated & Niche
Positioning: Meaning, Importance & Process

Module: 3 - PRODUCT AND PRICING **12 Hrs**

Product: Concepts and Classification – Product Life Cycle: Meaning, Stages & influencing Factors – Product Innovation & Development Process – Reasons for failure of New Product – Branding, Packaging, Labelling & Warranty (Concepts only)

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

Module: 4 – PROMOTION AND DISTRIBUTION **10 Hrs**

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

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

Module: 5 – CURRENT DYNAMICS AND ETHICS IN MARKETING **10 Hrs**

Digital Marketing, Green & Sustainable Marketing – Rural Marketing – Agile Marketing – Experiential Marketing & Neuromarketing – Influencer Marketing & Creator Economy – Modern Catalogue marketing & Kiosk marketing (Concepts Only)
Marketing Automation and AI-powered Marketing: Voice Search and Smart Device Marketing, Chatbot, Virtual Reality & Augmented Reality
Ethical Issues in Marketing

Skill Development Activities

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

BOOKS FOR REFERENCE

1. Philip Kotler, Marketing Management – Analysis Planning and Control, Prentice Hall of India, New Delhi
2. William J Stanton, Fundamentals of Marketing
3. J.C Gandhi, Marketing Management, Tata Mc Graw Hill
4. P.N. Reddy & Appanaiah, Marketing Management
5. Dr. S Muralidhar, K S Sailaja, C K Venkatesh, R S Narendra, Jagadeesh S A, G V Sujatha & Balaji C, Marketing Management, Kalyani Publishers
6. Govindarajan, Marketing Management Concepts, Cases, Challenges and Trends, Prentice Hall of India, New Delhi, 2009
7. Chhabra T.N. and S.K. Grover Marketing Management, Fourth Edition
8. Majaro, Simon. The Essence of Marketing, Pearson Education, New Delhi
9. Essentials of Marketing Management S.A. SHIRLAKAR

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 3.3
Name of the Course: BUMASTICS - II

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO1: Understand the basic concepts and operations of matrices and apply them in business decision-making
CO2: Analyze numerical sequences using arithmetic and geometric progressions.
CO3: Interpret and analyze relationships between variables using correlation and regression techniques.
CO4: Apply time series analysis techniques for forecasting business trends.
CO5: Construct and interpret index numbers and consumer price indices.

Pedagogy:

Interactive Lectures, Presentations, Hands-on Sessions, Use of real-life business data, Group Discussion on applications in business and statistics, Demonstration of Software Tools (e.g., Excel), Case Studies, Seminar & Fieldwork etc.,

Syllabus

Module: 1 – MATRICES **14 Hrs**

Matrices: Introduction & Meaning – Types of matrices**:** Column Matrix, Row Matrix, Square Matrix, Diagonal Matrix, Scalar Matrix, Unit Matrix, Null Matrix, Rectangular matrix, Equal matrix, Equivalent Matrices
Algebra of Matrices: Addition, Subtraction and Multiplication
Transpose of a Matrix – Adjoint of a square Matrix, Inverse of a Matrix (2 by 2 matrix) – Problems on linear equations in two variables using Cramer's rule – Application of Matrices in Business.

Module: 2 - PROGRESSIONS **8 Hrs**

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

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

Correlation: Introduction & Meaning – Types of Correlation: Positive and Negative; Simple, Partial and Multiple; Linear and Non-Linear – Problems on Karl Pearson's Co-efficient of Correlation & Probable Error; Spearman's Rank Correlation Co-efficient.
Regression: Meaning, Regression Lines, Regression Equations and Estimation; Relationship between Correlation and Regression Coefficients – Problems. (Obtaining regression equations through regression co-efficients only)

Module: 4 – TIME SERIES **08 Hrs**

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

Module: 5 – INDEX NUMBERS **10 Hrs**

Index numbers: Meaning, Uses, Construction - Fisher's Ideal Index Number with Time Reversal and Factor Reversal Tests: Problems.
Construction of Consumer Price Indices – Aggregative Expenditure Method & Family Budget Method: Problems.

Skill Development Activities

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

BOOKS FOR REFERENCE

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

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 3.4(a)
Name of the Course: EVENT MANAGEMENT

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO 1: Define an overview on events and concept, nature, typologies and practices of event management, particularly sustainable and green event practices which are most relevant in the field of event management
CO 2: Classify events and its typologies and understand their importance in destination marketing and branding
CO 3: Identify different marketing strategies for events, including social media marketing, traditional advertising, public relations, and influencer partnerships

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – INTRODUCTION TO EVENT MANAGEMENT 12 Hrs

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

Module: 2 - EVENT PLANNING, BUDGETING & MANAGING TEAM 12 Hrs

Meaning of Event Planning - Steps in Event Planning - Setting objectives and defining target audience - Site selection and venue management – Budgeting & Sponsorship – Risk management and legal considerations - Permissions, licenses, and contracts
Team Building and Managing Team: Concept, Nature, Approaches and Practices

Module: 3 – EVENT MARKETING AND ADVERTISING **10 Hrs**

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

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

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

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

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

Skill Development Activities

- Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC
- Prepare a logistics plan for conducting National level Sports Events
- Preparation of Event Plan for College Day Celebrations
- Preparation of Budget for Conducting inter-college Commerce Fest
- Draft a structure of event committees
- Prepare a plan to procure an Event Partner or Event Associate or Sponsor for College Annual Day Celebrations
- Prepare a brief report of a students' seminar conducted in your college

BOOKS FOR REFERENCE

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

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

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO1: Understand various e-commerce and e-business revenue models
CO2: Demonstrate basic understanding of e-commerce hardware, software and network
CO3: Understand various e-commerce threats and various protection measures
CO4: Have knowledge of e-payment and e-marketing concepts
CO5: Understand and be aware of Information Technology Act, 2000

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

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

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

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

Client-Server Architecture: Introduction, Procedure of Client-server communication - Infrastructure requirements for e-commerce - e-Commerce Software - e-Commerce Hardware - Factors determining web server hardware and software requirements
Web Hosting - Steps to Hosting a Website: Features provided by Web Hosting Service Providers - Selecting best Web Hosting Provider - Types of Web Hosting - Website & Internet Utility Programs - Shopping Cart Software: Types of Shopping Cart Software

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

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

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

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

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

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

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

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

Skill Development Activities

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

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 3.4(c)
Name of the Course: FUNDAMENTALS OF LOGISTICS & SUPPLY CHAIN MANAGEMENT (LSCM)

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

Course Description:

The Course covers five basic concepts of logistics, supply chain, operations, planning, and sourcing. The Logistics & Supply Chain course will cover transportation, warehousing and inventory, and logistics network design. The Supply Chain Operations deals with the techniques that are used to optimize flow in various sectors mainly the manufacturing sectors. The Supply Chain Sourcing deals with different techniques that help us to create lasting and productive supplier relationships. Supply Chain Management Strategy will resolve and solve a real-life business case.

Course Objectives:

1. Impart the fundamentals of logistics and supply chain management and to apply them to various manufacturing problems
2. Describe the increasing significance of logistics and its impact on both costs and services in business and commerce
3. Incorporate and learn the critical elements of logistics and supply-chain management processes based on the most relevant application in forward-thinking companies
4. Develop criteria and standards to achieve improved business performance by integrating and optimizing the total logistics and supply-chain process

Course Outcomes:

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

CO 1: Illustrate the role and importance of logistics and supply chains in the business context
CO 2: Integrate knowledge and skills in logistics and supply chain operations across a wide range of business domains and levels
CO 3: Develop critical thinking and analytical skills to identify and assist the management in solving problems related to logistics and supply chains
CO 4: Understand the applications and forecasting of warehousing& Distribution
CO 5: Analyze the demand forecasting techniques to meet the needs of the market
CO 6: Understand practices in SC and LM that differentiate successful firms from others and the challenges in SC and LM through a real industry project

Pedagogy:

Classroom Lecture, Tutorials, Group Discussion, Seminar, Case studies, Fieldwork

Syllabus

Module:1 – INTRODUCTION TO LOGISTICS **10 Hrs**

Logistics: Meaning, Definition, Features, Objectives and Significance – Components of Logistics – Types of Logistics – Logistics in Global Organizations - Components of

7R – Marketing and Logistics Channel – Logistics Cost - Reduction in Logistics Cost – Benefits of Efficient Logistics – Technology & Logistics – Informatics – Logistics Optimization – Listing of Sub-sectors of Logistics
Module: 2 – INTRODUCTION TO SUPPLY CHAIN MANAGEMENT 12 Hrs **SCM**: Meaning, Definition & Functions – Types of Supply Chain (lean, agile, responsive, digital & green) – Differences between logistics & supply chain management – Linkage between Logistics & SCM – Stages of Supply Chain – Supply Chain Push and Pull Strategies - Role of Supply Chain Management in achieving organizational goals – Demand forecasting and its impact on supply chain planning - Supply Chain Risk Management – Key issues in supply chain management & Conflict resolution
Module: 3 – PROCUREMENT & WAREHOUSE SYSTEM 12 Hrs **Procurement**: Meaning and Definition – Purchasing and Supply - Difference between Procurement and Purchasing – Sources of Procurement – Procedures for Procurement – Direct and Indirect Procurements – Capital and Operational Expenditure – Invoice Clearance and Payment - Organization Structures for Procurement Functions - IT systems in procurement: e-requisitioning, e-catalogue, e-sourcing, e- payment technologies. Product Packaging **Warehousing**: Meaning & Definition – Types of warehouses – Bonded warehousing – Role of Warehousing in the Supply Chain - Warehouse Management System (WMS) - Warehouse Design and Layout Storage System and Equipment
Module: 4 – INVENTORY MANAGEMENT AND DISTRIBUTION 12 Hrs **Inventory Management** – Types of Inventories - Different Costs of Inventory – Inventory Control Techniques - Economic Order Quantity – JIT, ABC analysis, MRP. **Distribution Management**: Introduction, Meaning & Definition – Distribution channels – First Mile, Middle Mile and Last Mile Delivery – Mother Hubs, Hub and Spoke – Milk run Delivery – Distribution Network Design – DRP – Reverse and Return Logistics
Module: 5 – TRANSPORTATION 10 Hrs **Transport Management**: Introduction & Meaning – Different Modes of Transportation: Ocean, Air, Rail, Road, Inland Waterways & Pipeline – Multimodal transportation – Fleet Management – Road Transportation Documentation and Regulations – Vehicle Scheduling and Routing - Volumetric Freight Calculations – POD (port of discharge and proof of discharge) and its Importance – Transportation Performance Metrics – Technology in Transportation – GPRS Tracking – Transport Security – Drone for last mile delivery
Skill Development Activities: *(These activities are only indicative, the Faculty members can innovate)* 1. Visit any business organization and collect the information on materials requirement planning and budgeting 2. Collect the information on the procedure of evaluating and selection of suppliers of any business firm

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

BOOKS FOR REFERENCE:

1. Muninarayanappa. M and Raju G.S (2021), Fundamentals of Logistics and Supply Chain Management, Jayvee International Publication, Bangalore
2. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
3. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
4. D. K. Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, Cengage
5. Venkatesh Prabhu Parthasarathy, Dr. Venkatesh C K, G V Sujatha & Dr. Manisha Maddel, Supply Chain Management, Scientific International Publishing House
6. David Simchi-Levi, Philip Kamiusky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
7. Janat Shah, Supply Chain Management Text and Cases, Pearson Education
8. Rahul Valtekar, Supply Chain Management – Concepts and Cases, PHI

Note: Latest edition of text books to be used.

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 3.5
Name of the Course: BANKING & INSURANCE

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO 1: Understand the complete process of Banking Operations
CO 2: Understand different policies of Reserve Bank of India
CO 3: Understand the Regulatory Intuitions with respect to Banking and Insurance Sectors
CO 4: Analyse and interpret different types of Insurance
CO 5: Evaluate the role of Banking and Insurance Sectors in Financial Planning and Risk Mitigation

Pedagogy:

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

Syllabus

MODULE: 1 – INTRODUCTION TO BANKING	**12 Hrs**
Bank: Introduction, Meaning, Definition, Functions & Types – Banking: Meaning, Definition & Types – Know Your Customer (KYC) Norms – Banker and Customer Relationship – Types of Customers: General and Special – Banking Innovations: Digital Banking, NEFT, RTGS, ECS, UPI	
MODULE: 2 – NEGOTIABLE INSTRUMENTS	**10 Hrs**
Negotiable Instruments: Meaning, Characteristics and Types – Cheques, Promissory Note, Bill of Exchange & Certificate of Deposits – Cheques: Meaning & Definition – Crossing of Cheques: Meaning, Types and rules – Material Alterations – Endorsement: Meaning & Definition - Kinds of Endorsement	
MODULE: 3 – BANKING OPERATIONS	**14 Hrs**
Collecting Banker: Meaning, Duties & Responsibilities, Statutory Protection – Banker as a holder in due course and holder for value **Paying Banker:** Meaning – Precautions – Statutory Protection to the Paying Banker – Grounds for Dishonour of Cheques – Consequences of wrongful dishonour of Cheques **Lending Operations**: Principles of Bank Lending – Kinds of lending facilities: Loans, Cash Credit, Overdraft, Bills Discounting, Letter of Credit – NPA: Meaning, Circumstances & Impact – Regulations of Priority Sector lending for Commercial Banks	
MODULE: 4 – INTRODUCTION TO INSURANCE	**10 Hrs**
Basic concept of Risk - Types of Business Risk – Risk and Return Relationship – Risk Assessment and transfer **Insurance**: Introduction, Meaning and Definition – Insurance v/s Assurance – Insurance Intermediaries – Types & Basic Principles of Insurance: Life and General – New Insurance Products – Underwriting Process & Re-insurance	
MODULE: 5 – CONTEMPORARY ISSUES AND INTEGRATION OF BANKING & INSURANCE	**10 Hrs**
Banking & Insurance Ombudsman — Bancassurance: Models and Benefits – Financial Inclusion and Pradhan Mantri Jan Dhan Yojana – Anti-Money Laundering (AML) – Mergers & Acquisitions in BFSI Sector – Digital Disruption in the BFSI Sector – Blockchain & FinTech – Cyber Security and Data Protection in Banking and Insurance	
Skill Development Activities • Document few historical case laws on paying banker and collecting banker. • List out AI applications in digital banking • List the latest strategic insurance technology trends • Prepare a report on latest case laws of insurance ombudsman in India • Enumerate essential features of Insurance Act, 1938; LIC Act, 1956; GIC Act, 1972; COPA, 1986; IRDA, 1999 • Discuss the recent Mergers, Acquisitions, Joint Ventures in BFSI Sector • Analyze the role of FDI in Insurance Sector	

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 4.1
Name of the Course: ADVANCED CORPORATE ACCOUNTING

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

Course Description

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

Course Objectives

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

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

CO 1: Construct the financial plan for liquidation of a company within the frame work of IND-AS.
CO 2: Devise a plan for Merger of similar Companies
CO 3: Reconstruct the Goodwill in the financial statement of Joint Stock Company ltd.
CO 4: Evaluate the Valuation of Shares of a Public Ltd. Company under Net Assets Method

Pedagogy:
Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Field Works

Syllabus

Module: 1 – VALUATION OF GOODWILL **10 Hrs**

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

Module: 2 - VALUATION OF SHARES **10 Hrs**

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

Module: 3 – LIQUIDATION OF COMPANY	**10 Hrs**
Liquidation of Company: Introduction, Meaning & Definition - Methods of Liquidation: Compulsory Winding up by National Law Tribunal, Voluntary Winding up – Consequences of Winding up (Concepts only) - Preferential Payments – Overriding Preferential Payment as per the Insolvency and Bankruptcy Code – Powers and Duties of Liquidators (Concepts only) – Liquidator's Remuneration – Order of disbursement to be made by Liquidator – Preparation of Liquidator's Final Statement of Account	
Module: 4 – MERGERS & ACQUISITIONS – 1	**10 Hrs**
Mergers & Acquisition: Meaning, Types & Objectives – Provisions of AS-14: Types of Amalgamation: Amalgamation in the Nature of Merger & Amalgamation in the Nature of Purchase – Accounting for Amalgamation: Pooling of Interest Method & Purchase Method - Purchase Consideration: Lumpsum Method, Net Assets Method Net Payment Method, Shares Exchange Ratio Method – Discharge of Purchase Consideration	
Module: 5 – MERGERS & ACQUISITIONS - 2	**16 Hrs**
Closing Journal Entries and Ledger Accounts in the Books of Transferor Company – Opening Journal Entries in the Books of Transferee Company – Calculation of Goodwill/Capital Reserve – Preparation of Balance Sheet after Merger as per Schedule III of Companies Act 2013	

Skill Development Activities

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

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 4.2
Name of the Course: FINANCIAL MANAGEMENT

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

Course Description

The Course enables students to learn various aspects of Financial Management and it exposes the students to various techniques of Financial Management and digital integration in the Industry

Course Objectives

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

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

CO1: Understand the fundamental concepts and goals of financial management
CO2: Apply time value of money techniques for evaluating investment and financing decisions
CO3: Analyse and determine optimum capital structure and cost of various capital sources
CO4: Evaluate investment and dividend decisions using traditional and modern techniques
CO5: Understand and apply concepts related to working capital management and short-term financial planning
CO6: Gain insights into recent trends like FinTech, ESG investing, and AI in finance

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

Syllabus

Module: 1 – INTRODUCTION TO FINANCIAL MANAGEMENT 8 Hrs

Finance: Introduction, Meaning & Definition – Business Finance – Sources of Finance - Financial Management: Meaning, Definition, Goals & Functions
Financial Planning – Steps in Financial Planning – Essentials of Effective Financial Planning – Factors influencing a Financial Plan

Recent Trends in Financial Management: FinTech, Sustainable Finance and ESG Investing, Cryptocurrency Market, AI in Financial management (Concepts only)

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

Time Value of Money: Introduction, Meaning, Definition & Need – Future Value: Single Flow, Uneven Flow & Annuity – Present Value: Single Flow, Uneven Flow & Annuity – Doubling Period (Simple Problems)
Cost of Capital: Meaning & Definition – Computation: Cost of Equity, Debt, Preference Shares & Weighted Average Cost of Capital (WACC)

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

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

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

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

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

Working Capital: Introduction, Meaning & Definition – Significance of Adequate Working Capital – Consequences of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital
Cash Management: Meaning & Definition – Motives of Holding Cash – Cash Management Tools: Cash budget, Lock-box system, playing the float (concepts only).
Receivables management: Meaning, Definition, Importance and Purpose
Inventory Management: Meaning, Definition, Importance and Purpose

Skill Development Activities

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

BOOKS FOR REFERENCE

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

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 4.3
Name of the Course: COST ACCOUNTING

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

Course Description

This course provides students with an understanding of the essential principles of Cost Accounting. It covers the elements of cost, including Material Cost, Employee Cost, and Overhead Cost. Furthermore, students are guided through the process of preparing a Cost Sheet, equipping them with practical skills required for cost analysis

Course Objectives

- To Make students understand the fundamental concepts of cost accounting
- To develop the ability to determine Material Cost, Employee Cost and Overhead Cost
- To enable students to apply inventory control techniques and prepare stores ledger accounts
- To equip students with skills in preparation of cost sheet, job cost sheet and batch costing
- To develop the ability to reconcile cost and financial accounts and analyze differences in profit

Course Outcomes

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

CO1: Demonstrate understanding of cost accounting concepts, elements and classification of cost
CO2: Apply inventory control techniques including EOQ, stock levels and prepare stores ledger accounts using different pricing methods
CO3: Compute employee cost using various wage payment systems and incentive schemes
CO4: Analyze and allocate overhead costs using appropriate methods and compute overhead absorption rates
CO5: Prepare cost sheet, job cost sheet and batch costing statements, and reconcile cost and financial accounts

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Fieldwork

Syllabus

Module: 1 – INTRODUCTION TO COST ACCOUNTING & MATERIAL COST 14 Hrs

Cost Accounting: Introduction, Meaning, Objectives, Importance, Uses & Functions – Difference between Cost Accounting and Financial Accounting – Elements of Cost – Classification of Cost – Cost Reduction and Cost Control –

Limitation of Cost Accounting – Methods and Techniques of Cost Accounting (Concepts in brief)
Material Cost: Introduction, Meaning, Importance and Types – Procedure for procurement of materials – Duties of Storekeeper, Stock Level Setting (Concepts only) – EOQ (Problems)
Valuation of Material Issues: Preparation of Stores Ledger - FIFO, LIFO, Simple Average Price and Weighted Average Price Method

Module: 2 - EMPLOYEE COST **10 Hrs**

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

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

Module: 3 – OVERHEAD COSTING **12 Hrs**

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

Module: 4 – COST SHEET **12 Hrs**

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

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

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

Skill Development Activities

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

BOOKS FOR REFERENCE

1. Jawahar Lal, Cost Accounting, Mc Graw Hill Education
2. Dr. S Muralidhar, Dr. Narasappa P R, Dr. K S Sailaja, Dr. Jagadish S A - Cost Accounting Kalyani Publishers
3. Made Gowda J, Cost Accounting, HPH.
4. 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 and S N Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar S P Cost Accounting, Sultan Chand & Sons
9. Mariyappa B Cost Accounting, HPH

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 4.4(a)
Name of the Course: ENTREPRENEURSHIP & START-UPS

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO1: Understand the concept of Entrepreneur and Entrepreneurship
CO2: Understand the concept of Small-scale Industries and its business structures
CO3: Understand the concept of start-ups and its registration process
CO4: Understand the concept of generation of business ideas and preparation of Business plan
CO5: Understand the Government support and schemes to encourage entrepreneurship and start-ups

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussions, Fieldwork

Syllabus

Module: 1 – INTRODUCTION TO ENTREPRENEURSHIP 12 Hrs

Entrepreneurs: Introduction, Meaning, Definitions, importance, types and functions – Factors influencing entrepreneurship – Qualities of a successful entrepreneur - Entrepreneur v/s Manager - Role of entrepreneur in Economic Development.
Women Entrepreneur: Meaning, Definition, Importance – Associations promoting women entrepreneurs – Problems and Challenges of women entrepreneurs
Rural Entrepreneur: Meaning, Definitions, Importance of rural entrepreneurs - Problems and Challenges of rural entrepreneurs

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

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

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

Module: 3 – START UPS **12 Hrs**

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

Module: 4 – BUSINESS IDEA GENERATION, IMPLEMENTATION AND BUSINESS PLAN **12 Hrs**

Idea Generation: Meaning & Steps in Idea Generation
Business Plan: Introduction, Meaning, Definition, Importance – Preparation of Business Plan – Typical format of Business Plan – Financial, Marketing, Human Resource, Technical and Social Aspects of Business Plan – Common pitfalls to be avoided in preparation of Business Plan
Types of New Age Business: FinTech, EdTech, HealthCare, Agri Tech, Defence, IT, Space, Robotics, Digital Transformation (concepts only)

Module: 5 – GOVERNMENT INITIATIVES & FUNDING AGENCIES FOR START-UPS **10 Hrs**

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

Skill Development Activities

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

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 4.4(b)
Name of the Course: RURAL MARKETING

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

Course Description

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

Course Objectives

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

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

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

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussion, Fieldwork

Syllabus

Module 1: INTRODUCTION TO RURAL MARKETING **10 Hrs**

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

Module: 2 - RURAL CONSUMER BEHAVIOUR **12 Hrs**

Rural Consumer Behaviour: Characteristics of Rural Consumers - Factors Influencing Rural Consumer Behaviour - Cultural, Social & Economic aspects of Rural Buyers – Buying Decision Process in Rural Households - Role of Opinion Leaders & Reference Groups

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

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

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

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

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

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

Skill Development Activities

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

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 4.4(c)
Name of the Course: INTERNATIONAL BUSINESS ENVIRONMENT

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

Course Description

The Course is designed to equip students with the knowledge and skills to understand the complex global landscape and its impact on businesses, which includes understanding the PESTLE factors that shape the environment in which international businesses operate

Course Objectives

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

Course Outcomes

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

CO1: To identify the concepts of International Business Environment
CO2: To evaluate the concepts of Political and legal factors that influence International Business Environment
CO3: To appraise the Social and Cultural Environment of Business
CO4: To evaluate the reasons for fluctuations in exchange rates and analyze the various theories of Foreign Exchange Rate
CO5: To develop Sustainability Strategies for conservation of Natural Environment

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussion, Fieldwork

Syllabus

Module: 1 – INTRODUCTION **12 Hrs**

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

Module: 2 - POLITICAL ENVIRONMENT & LEGAL ENVIRONMENT **12 Hrs**

Political Environment: Introduction & Meaning – Features of Political Risk – Sources of Political Risk - Types of Political Risk – Remedial Measures to be undertaken by MNC to tackle Political Risk
Legal environment - Systems of law - International disputes – Dispute Settlement Mechanisms and resolution implications for International Manager

Module: 3 – SOCIO-CULTURAL ENVIRONMENT **12 Hrs**

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

Module: 4 – ECONOMIC & FINANCIAL ENVIRONMENT **10 Hrs**

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

Module: 5 – NATURAL & TECHNOLOGICAL ENVIRONMENT **10 Hrs**

Natural Environment: Meaning & Importance – Evaluation of Interaction between Foreign trade and Environment – Green Business – Sustainability Strategies – Essential Characteristics – Green Business Practices- Ecomarks – EIS – EMP - ISO 14000
Information Technology – Impact of Information Technology on International Business – Role played by Satellite Signals in assisting Government and Private Sectors

Skill Development Activities

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

BOOKS FOR REFERENCE

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

Edition, HPH.
9. Vishal Kumar, International Business, 1st Edition, 2015, Kalyani Books.
10. Rosy Joshi and Sangam Kapoor, Business Environment, 2nd Edition, 2015, Kalyani Books.
11. A Mustafa, International Business Environment, 1st Edition 2013, Kalyani Books.

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 4.5
Name of the Course: COMPUTER APPLICATIONS IN BUSINESS

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

Course Description

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

Course Objectives

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

Course Outcomes

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

CO1: Demonstrate basic understanding of computer hardware, software and Network.
CO2: Apply skills and concepts for basic use of a computer.
CO3: Identify appropriate tool of MS office to prepare basic documents, charts, spreadsheets and presentations.
CO4: Create personal, academic and business documents using MS office.
CO5: Create spreadsheets, charts and presentations.
CO6: Analyze data using charts and spread sheets.

Pedagogy:

Classroom Lectures, Videos, Case Studies, Lab Activities, Group Discussion

Syllabus

Module: 1 – INTRODUCTION TO COMPUTER **10 Hrs**

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

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

Module: 2 – SOFTWARES 10 Hrs **Software:** Meaning of Software, Difference between open source and proprietary software, advantages and disadvantages of Open source and proprietary software **Operating System:** Operating Systems for Desktop and Laptop (Microsoft windows, UNIX & BSD, GNU Linux OS like Debian, Redhat, Ubuntu, Apple Mac OS) - Operating Systems for Mobile Phone and Tablets **File extensions:** Types of File Extensions – Open document format (ODF): odt, ods, odp – MS office document format; docx, xlsx, pptx – txt, pdf file extensions **Web Clients:** Popular Web Browsers (Mozilla firefox, Internet Explorer/Edge, Chrome, Safari, etc.) – URL: Meaning and structure - Popular Search Engines - Downloading and Printing Web Pages
Module: 3 – WORD PROCESSOR 10 Hrs **Office suites (Libre office or Microsoft office):** Word processing , presentation and spreadsheet – Introduction, Uses, scope and applications of each program **Word Processing Basics (Libre office writer or Microsoft word):** Opening Word Processing Package - Title Bar, Menu Bar, Toolbars & Sidebar - Creating a New Document - Opening and Closing Documents - Opening Documents - Save and Save As Closing Document along with shortcut keys - Page Setup - Print Preview - Printing of Documents along with shortcut keys- Saving a Document as PDF - Text Creation and manipulation - Document Creation - Editing Text - Text Selection - Cut, Copy and Paste along with shortcut keys - Font, Color, Style and Size selection - Alignment of Text – Undo & Redo along with short cut keys - Formatting the Text - Bullets and Numbering - Header & Footer – Insert Table, pictures and cliparts – Mail Merge
Module: 4 – SPREADSHEET 10 Hrs **Elements of Spread Sheet (Libre office Calc or Microsoft Excel):** Creating of Spread Sheet - Concept of Cell Address [Row and Column] and selecting a Cell - Entering Data [text, number, date] in Cells - Page Setup - Printing of sheet - Saving Spread sheet - Modifying / Editing Cell Content - Freeze pane - Auto completion of series - Sort and filter - Charts **Formulas and Functions:** Perform calculations by using the SUM, MIN and MAX, COUNT, AVERAGE; logical operations by using the IF function, SUMIF, AVERAGEIF, COUNTIF; Text Functions: LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE
Skill Development Activities • Prepare a presentation with your achievements and experiences in College • Type your curriculum vitae in a word processor, with proper formatting and export it to pdf • Enter your semester marks in a spreadsheet and find the percentage of your marks and also conditionally format cells where your marks is more than 75. • Discuss the difference between IMAP and POP3 protocols and link your email to a email client

BOOKS FOR REFERENCE

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

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 5.1
Name of the Course: GOODS & SERVICES TAX (GST)

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

Course Description

The Course provides a comprehensive overview of the Goods and Services Tax framework in India, focusing on legal provisions, compliance, and practical application

Course Objectives

- To understand the GST framework, principles, process, compliance requirements, and tax filing procedures
- To familiarize the students with different types of GST & input tax credit mechanisms
- To comprehend the invoicing, and the impact of GST on businesses

Course Outcomes

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

CO 1: Comprehend the concepts of Goods and Services tax
CO 2: Understand the fundamentals of GST
CO 3: Analyze the GST Procedures in the Business
CO 4: Know the GST Assessment and its computation

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussions

Syllabus

Module: 1 – INTRODUCTION TO GST **10 Hrs**

Tax: Meaning, Definition & Objectives –Direct Tax v/s Indirect Tax - Basic Features of Indirect Taxes – Principal Indirect taxes in India – Source Based Vs Destination Based Taxation Structure and its Features – Need for GST in India - Historical background of GST in India – Framework of GST (Dual Model) – Taxes subsumed under GST – Benefits of Implementing GST – Significant Amendments made in Constitution (101st Amendment) Act, 2016
GST Council: Constitution, Power and Functions

Module: 2 – KEY DEFINITIONS AND CONCEPT OF SUPPLY UNDER GST 12 Hrs

Definitions: GST, Goods, Services, Person, Consideration, Aggregate Turnover, Fixed Establishment, Casual Taxable Person

Schedule I, II, and III to the GST Act

Supply: Taxable Event – Types of Supply - Supply with Consideration in course/ furtherance of Business – Supply without Consideration – Continuous Supply – Composite Supply & Mixed Supply (Problems)

Exempt Supply – Education Sector, Government Organization, Agriculture Sector, Interest Income, Rental Income, Transportation, Health Sector (Concepts)

Taxability of Interstate Supply and Intra State Supply (Problems)

Module: 3 – PROCEDURE AND LEVY UNDER GST **10 Hrs**

Concept of Aggregate Turnover & its Computation (Problems) – GST Registration based on Turnover – Casual Registration – Composition Levy Scheme – Levy and Collection of CGST/SGST/IGST – Concept of Reverse Charge Mechanism (RCM) – Concept of Branch Transfers

Tax Invoice and Essential Elements in Invoice
Concept of GST on items containing Alcohol; Petroleum Products & Tobacco Products

Module: 4 – TIME AND VALUE OF SUPPLY **10 Hrs**

Time of Supply for Goods & Services (Point of Tax) for both Forward and Reverse Charge when consideration is received in money and when consideration other than money, Residuary Cases (Problems)

Value of Supply to Unrelated Persons when price is the sole consideration of the Supply; Computation of Value of supply of Goods & Services (Inclusions and Exclusions), Concept of Discount and its treatment

Module: 5 – INPUT TAX CREDIT AND PAYMENT OF TAXES **14 Hrs**

Input: Input Goods, Input Services, Input Capital goods – Concept of elimination of Tax Cascading Effect through Value Added Tax System – Input Tax Credit – Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, Blocked Credits Sec17(5) – Concept of Electronic Credit Ledger, Electronic Cash Ledger – Setting-off of ITC and Payment of Tax- Computation of GST- Full-fledged Problems

GST Returns: Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2A and 2B), Final Monthly Returns (GSTR-3B). Due Dates, Late Fees and Interest

Skill Development Activities

- Prepare a tax invoice under the GST Act
- Write the procedure for registration under GST
- Prepare a chart showing rates of GST
- Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST
- List out the exempted Goods and Services under GST
- Analyze the custom duties rates of last five years

Any other activities, which are relevant to the course

BOOKS FOR REFERENCE

1. V.S.Datey, Goods and Services Taxes, Taxman
2. Sathpal Puliana, 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
8. Customs Act, Himalaya Publishing House
9. 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: B.Com. 5.2
Name of the Course: INCOME TAX – I

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

Course Description

This course provides a comprehensive introduction to the Indian Income Tax Act, 2025 focusing on the legal framework and fundamental concepts of direct taxation for individuals. Learners will develop practical skills in determining residential status and computing taxable income from **Salaries** and **House Property** while applying relevant exemptions and deductions

Course Objectives

- To understand the legal framework, tax concepts, and administrative powers
- To distinguish capital vs. revenue and identify exempted incomes
- To understand the concept of residential status and its impact on tax liability
- To compute taxable salary including allowances, perks, and retirement benefits
- To calculate taxable income from various types of house properties

Course Outcomes

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

CO 1: Interpret basic tax definitions and navigate the administrative hierarchy of the Income Tax department
CO 2: Identify and compute agricultural income and other exempted incomes
CO 3: Determine an individual's residential status and compute their Gross Total Income
CO 4: Be proficient in preparing detailed statements of taxable salary
CO 5: Be capable of computing income from let-out and self-occupied house properties, accounting for factors like vacancy period and unrealised rent

Pedagogy:

Classroom lecture, Case-based numerical Problem-solving, Practical Demonstrations, Group discussion, Seminar & Fieldwork etc

Syllabus

Module: 1 – DEFINITIONS AND ASSESSMENT PROCESS **10 Hrs**

Tax: Introduction, Meaning, Definition, Objectives – Income-Tax Act, 2025: Scope and Framework – Basic principles for charging Income Tax [Sec. 4] – Assessment – Types of Assessment – Procedure for Assessment – Finance Bill & Finance Act

Definitions – Tax Year [Sec. 3], Assessee [Sec. 2(11)], Person [Sec. 2 (77)], Income [Sec. 2(49)], Heads of Income [Sec. 13], Gross Total Income (GTI) [Sec. 122], Total Income [Sec. 2(108)]

Chapter XIV: Tax Administration – Authorities

Module: 2 – DETERMINATION OF RESIDENTIAL STATUS AND INCIDENCE OF TAX **12 Hrs**

Residential Status: Introduction & Need – Determination of Residential Status of Individuals u/s [Sec. 6(2)] to [Sec. 6(8)] (Problems)

Incidence of Tax for Individual Assessee [Sec. 5] (Problems)

Module: 3 – INCOME TAX CONCEPTS **6 Hrs**

Capital Receipts & Revenue Receipts – Rate of Tax Under Old Tax Regime – Rate of Tax Under Default Tax Regime (New Regime) u/s 202 – Income Not be included in the Total Income [Sec. 11]

Module: 4 – INCOME FROM SALARIES **16 Hrs**

Salary: Introduction, Basic Elements, Employer-employee relationship, Basis of Charge [Sec. 15] – Definition of Salary [Sec. 16] – Deduction from Salary [Sec. 19] – Allowances – Perquisites [Sec. 17] – Retirement Benefits: Gratuity, Leave Salary & Pension – Computation of Taxable Salary

Module: 5 – INCOME FROM HOUSE PROPERTY **12 Hrs**

Income from House Property: Introduction, Basic Concepts – Chargeability [Sec. 20] – Determination of Annual Value [Sec. 21] – Computation of Income: Let-out Property, Self-occupied Property – Deemed to be Let-out Property – Property not actually occupied by the owner – Partly Let-out and Partly Self-occupied Property – Recovery of Arrears of Rent and Unrealized Rent – Deductions u/s 22: Standard Deduction & Interest on Borrowed Capital – Treatment of Pre and Post Construction Interest – Computation of Income from House Property

Skill Development Activities

- Prepare a chart on slab rates for different Individual assesses.
- Visit any Chartered Accountant office - Collect and record the procedure involved in filing the Income tax returns of a Salaried Individual
- Prepare the list of Allowances and Perquisites payable by an employer in any organization
- 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. Bhagawathi Prasad, Direct Taxes.
4. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
5. B. Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 5.3
Name of the Course: COSTING METHODS & TECHNIQUES

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

Course Description

This course covers costing methods and techniques for multiple industries, focusing on cost ascertainment, control, and decision-making and also introduces recent trends providing practical skills for modern business

Course Objectives

- To enable students to understand different costing methods applicable to various industries and business situations
- To develop the ability to prepare cost accounts under contract, process and service costing
- To equip students with analytical skills for decision-making using marginal costing techniques
- To provide knowledge of standard costing and variance analysis for cost control and performance evaluation
- To introduce modern costing techniques and trends such as Activity-Based Costing and strategic cost management

Course Outcomes

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

CO1: Understand the concepts and methods of costing applicable to various industries
CO2: Apply process costing, service costing, and contract costing techniques
CO3: Analyze cost-volume-profit relationships using marginal costing
CO4: Evaluate cost control through standard costing and variance analysis
CO5: Assess recent developments in costing techniques, including strategic and technological trends

Pedagogy:

Classroom Lectures, Videos, Tutorials, Case Studies, Role Play, Group Discussion, Fieldwork

Syllabus

Module: 1 – CONTRACT COSTING **10 Hrs**

Contract Costing: Meaning, Features & Applications; Preparation of Contract Accounts; Treatment of Profit on incomplete Contracts

Module: 2 - PROCESS COSTING AND SERVICE COSTING **20 Hrs**

Process Costing: Meaning, Features, Advantages, Disadvantages and Applications; Treatment of Process Losses and Gains in Cost Accounts; Preparation of Process

Accounts (including Abnormal gains and losses), Joint and By-Products – Concept only

Service Costing: Meaning, Features, Application; Cost Units for different Service Sectors; Preparation of Operation Cost Sheet – Transport Sector (computation of Per Passenger kilometer and Per ton kilometer) – Contract Costing, Process Costing and Service Costing: A Comparison

Module: 3 – MARGINAL COSTING **10 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: 4 – STANDARD COSTING **10Hrs**

Standard Costing: Introduction, Meaning & Definition, Uses and Limitations; Variance Analysis - Material, Labour and Overhead (Computation of Material and Labour Variances only)

Module: 5 – RECENT TRENDS IN COSTING TECHNIQUES **06 Hrs**

Strategic Cost Management Techniques -Target Costing, Activity-Based Costing, Life Cycle Costing, Throughput Accounting, Kaizen Costing (concepts only)
Technological Integration - AI and Automation (predictive Cost Analytics, Automated Expense Management - Robotic Process Automation (RPA), Real-time Cost Monitoring Value (concepts only)
Operational Shifts: Remote Work Expenses – Agile Accounting (concepts only)

Skill Development Activities

- Identify appropriate costing methods for different industries such as paper mill, sugar mill, rice mill, hospital, oil refinery, KSRTC, and hotel, with justification
- Compute and analyze break-even point, P/V ratio, and margin of safety using marginal costing
- Solve practical problems on process costing including treatment of normal and abnormal losses
- Prepare cost sheets for service sectors such as transport and hospitality
- Compute material and labour variances under standard costing
- Conduct case study on application of ABC costing in modern organizations.
- Analyze recent trends such as target costing, life cycle costing, and cost analytics

BOOKS FOR REFERENCE

1. John K. Shank & Vijay Govindarajan – Strategic Cost Management – Free Press, New York
2. S.P. Jain & K.L. Narang – Advanced Cost Accounting – Kalyani Publications
3. M.N. Arora – Cost Accounting – Himalaya Publishing House
4. S N Maheshwari & S K Maheshwari – Cost Accounting, Vikas Publishing House
5. Robert S. Kaplan & Anthony A. Atkinson – Advanced Management Accounting

– PHI, New Delhi
6. Shank, Govindarajan, & Rajendra – Strategic Cost Management – Simon & Schuster
7. Charles T. Horngren et al. – Cost Accounting: A Managerial Emphasis – McGraw Hill
8. Ravi M. Kishore – Cost Management – Taxmann Publications

Note: Latest edition of books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 5.4
Name of the Course: AUDITING

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

Course Description

The course aims to provide knowledge of auditing concepts, principles, procedures and techniques in accordance with the current legal requirements

Course Objectives

- To make students understand the concept of present-day Auditing Practices
- To enable the students to gain knowledge of various techniques of Auditing
- To introduce the concept of Forensic Accounting to the students
- To introduce to students the various audit procedures and documentation

Course Outcomes

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

CO 1: Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing
CO 2: Describe the need of auditing and the role of auditors
CO 3: Demonstrate the principles, procedures and techniques of auditing
CO 4: Interpret the contents of audit reports
CO 5: Analyze the provisions of Companies Act, 2013 relating to auditor and auditing

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussion

Syllabus

Module: 1 – INTRODUCTION TO AUDITING 12 Hrs

Auditing: Meaning, Definition, Nature, Importance and limitations – Basic Principles governing an audit – Ethical principles and concept of Auditor's Independence – Relationship of auditing with other disciplines.
Standards on Auditing and Guidance Notes: Overview – Standard-setting process – List of Standards on Auditing issued by the ICAI – List of Guidance Note(s)

Module: 2 – INTERNAL CONTROL 12 Hrs

Concept of Materiality - Materiality in Planning and Performing an Audit – Auditor's responsibility to apply the concept of materiality.
Internal control: Evaluation of internal control system – Testing of Internal control – Internal Control and IT Environment
Digital Audit: Key features of an automated environment – Impact of IT related Risks – Impact on Controls – Internal Financial Controls as per Regulatory requirements – Types of Controls – Audit approach – Understanding and documenting Automated environment

Module: 3 – AUDIT PROCEDURE **14 Hrs**

Auditing engagement: Audit planning (SA 300 Planning an Audit of Financial statements), Audit Programme, Control of quality of audit work — Delegation and supervision of audit work.
Documentation (SA 230 Audit Documentation)**:** Audit working papers, Audit files: Permanent and current audit files – Ownership and custody of working papers – Obtaining certificate.
Audit evidence (SA 500 Audit Evidence)**:** Audit procedures for obtaining evidence – Sources of evidence
Reliability of audit evidence – Methods of obtaining audit evidence — Physical verification – Audit trail – Direct confirmation – Re-computation – Analytical review techniques – Representation by management
Audit Sampling (SA 530 Audit Sampling): Meaning of Audit Sampling – Designing an audit sample – Types of Sampling (Approaches to Sampling) – Sample Size and selection of items for testing – Sample selection methods

Module: 4 – AUDIT OF COMPONENTS OF FINANCIAL STATEMENTS **10 Hrs**

Vouching: Meaning and objectives - Procedure of Vouching – Audit of Payments – Audit of Receipts – Audit of Purchases – Audit of Sales – Audit of supplier's ledgers and debtor's ledger
Verification: Meaning and objectives – Impersonal Ledger – Audit of Assets and Liabilities
Valuation: Meaning and objectives – Inventory Valuation

Module: 5 – COMPANY AUDIT & AUDIT REPORT **08 Hrs**

Company Audit: Audit of Shares – Qualifications and Disqualifications of Auditors - Appointment of auditors – Removal of auditors – Powers and duties of auditors – Branch audit – Joint audit – Special audit – Reporting requirements under the Companies Act, 2013

Audit Report: Qualifications – Disclaimers – Adverse opinion – Disclosures, Reports and Certificates

Skill Development Activities

- Critically analyze auditing-based case studies with the help of focussed group discussions
- Examine the audit reports published by Indian companies
- Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities
- Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm
- Examine the Statement of P&L and Balance Sheet of listed Companies and identify gaps for forensic audit

BOOKS FOR REFERENCE

1. Ainapure, V., & Ainapure, M. (2019). Auditing & Assurance. Delhi, India: PHI Learning.
2. Garg, P. (2022). Auditing & Assurance. Delhi, India: Taxmann Publication.
3. Kumar, R. & Sharma, V. (2019). Auditing Principles and Practice. Delhi, India: PHI Learning.
4. Roy (2019). Auditing & Assurance. Delhi, India: Oxford University Press.
5. Singh A. K., & Gupta, L. (2021). Auditing Theory and Practice. Noida, India: Galgotia Publishing.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 5.4
Name of the Course: BUSINESS RESEARCH METHODOLOGY

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs lecture	48 Hrs

Course Description:

The Course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process

Course Objectives:

1. The intent of the course is to provide an introduction to fundamental research and a basic grounding in, fundamental research methods as they relate to the modern practice of management and to academic research
2. By examining the applications, strengths and major criticisms of methodologies drawn from both the qualitative and quantitative traditions, this course permits an understanding of the various decisions and steps involved in conducting research
3. To develop the skills required for preparing research reports while adhering to ethical standards

Course Outcomes:

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

CO1: Define various research concepts, its types and steps in the research process
CO2: Analyze and formulate research problems and assimilate various types of research design
CO3: Discuss different scales, sampling techniques and design data collection tools
CO4: Interpret and get acquainted with various techniques of data analysis and interpretation
CO5: Analyze and prepare a complete research report in appropriate format

Pedagogy:

Classroom Lecture, Tutorials, Group Discussion, Seminar, Case Studies & Fieldwork

Syllabus

Module:1 – INTRODUCTION TO RESEARCH **10 Hrs**

Meaning and Scope of Research - Application of research in Business - Types of Research - Characteristics of Good Research - Steps in Research Process; Terminologies of research - Concept, Construct, Variables, Proposition and Theory & Model

Module 2: RESEARCH DESIGN **8 Hrs**

Selecting a Topic for Research - Types of Research Problems in Social Science - Components & Sources of Research Problem
Review of Literature: Need, Purpose - Research Gap Identification.

Introduction to Research Design: Meaning, Need & Importance - Uses of Research Design - Features of Good Research Design

Module 3: SCALES OF MEASUREMENT AND DATA PROCESSING 10 Hrs

Data: Meaning and Types – Sources of Primary and Secondary Data – Questionnaire, Survey, Schedule & Observation
Sampling: Probability and Non-Probability Sampling Techniques
Measurement and Scaling: Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio) – Scales for Measurements of Constructs- Likert and Semantic Differential Scale

Module 4: DATA ANALYSIS 12 Hrs

Frequency Distribution, Descriptive Statistics, Graphical Representation of Data
Hypothesis: Concepts – Types – Level of Significance - Steps in Hypothesis Testing; Hypothesis Testing- parametric (Z test and t test) and non-parametric (chi- square test) (only theory)

Module 5: REPORT WRITING AND ETHICS 8 Hrs

Types of Reports - Steps in Report Writing - Format and Presentation of Report, Referencing and Citation (APA, HBR)
Ethics in Business Research: Plagiarism, Data Privacy, Informed Consent & Academic Misconduct

Skill Development Activities:

- Prepare literature review from a topic of your choice involving business and economics
- Identify the type of a research design that will be most appropriate in a given scenario
- Apply online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem
- Use spreadsheet to practice t- test, z-test and Chi- square test on the secondary data from a given sample set of data
- Prepare a brief report following proper format in Word processing software

BOOKS FOR REFERENCE:

1. Krishnaswamy O.R, Methodology of Research in Social Sciences, Himalaya Publishing house
2. Kothari. C.R, Methodology of Research, Vikas Publishing House
3. K.R. Sharma, Research Methodology, National Publishers, Jaipur
4. C.R. Kothari & Gaurav Garg – Research Methodology: Methods and Techniques – New Age International (P) Limited Publishers, New Delhi.
5. S. N. Murthy & U. Bhojanna – Business Research Methods – Excel Books, New Delhi.
6. Deepak Chawla & Neena Sondhi – Research Methodology: Concepts and Cases – Vikas Publishing House Pvt. Ltd., New Delhi.
7. Donald R. Cooper & Pamela S. Schindler – Business Research Methods – McGraw-Hill Education, New Delhi.

8. Uma Sekaran & Roger Bougie – Research Methods for Business: A Skill-Building Approach – John Wiley & Sons (Wiley India Pvt. Ltd.), New Delhi.

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 5.5 (A)
Name of the Course: IND AS - 1

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

The Course provides a comprehensive understanding of the concept of IND AS; discuss the IND AS transition and benefits thereof; identify the format of financial statements in their preparation

Course Objectives

- To develop a comprehensive knowledge of IND AS, their practical applications, and their comparison with IFRS
- To ensure that financial statements provide a true and fair view of a company's financial position and performance
- To develop skills to accurately recognize and measure complex financial transactions
- To understand company disclosure obligations to ensure stakeholders are not misled

Course Outcomes

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

CO 1: Understand the need and benefits of accounting standards
CO 2: Prepare the financial statements as Indian Accounting standards
CO 3: Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
CO 4: Understand the Accounting Standards for Items that do not Appear in Financial Statements

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussion

Syllabus

Module: 1 – INTRODUCTION TO ACCOUNTING STANDARDS 8 Hrs

Accounting Standards: Introduction, Meaning, Definition, Objectives – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (IND AS)
International Financial Reporting Standards: Introduction & Features – Benefits of Convergence with IFRS – Applicability of IND AS in India - Challenges in implementation of IND AS

Module: 2 – PREPARATION OF FINANCIAL STATEMENTS (IND AS 1) 10 Hrs

Frame work for preparation of Financial Statements – Presentation of Financial Statement as per IND AS 1: Statement of Profit and Loss (SoPL), Balance Sheet (SoFP), Statement of changes in Equity (SoCE), Statement of Cash flow and Notes to accounts.

Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Division II of Schedule III of Companies Act, 2013

Module: 3 – STANDARDS RELATED TO FINANCIAL REPORTING & DISCLOSURES 10 Hrs

First Time Adoption of Indian Accounting Standards (IND AS 101) – Interim Financial Reporting (IND AS 34) – Inventories (IND AS 2)

(Objectives, Scope, Definitions, Recognition, Measurement and Disclosures of the above-mentioned Standards)
Problems on IND AS 2

Module: 4 – PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT APPEAR IN FINANCIAL STATEMENTS 12 Hrs

Property, Plant and Equipment (IND AS 16) – Intangible assets (IND AS 38) – Impairment of assets (IND AS 36) – Borrowing costs (IND AS 23) – Investment Property (IND AS 40)

(Objectives, Scope, Definitions, Recognition Measurement and Disclosures of the above-mentioned Standards)
Problems on IND AS 16, IND AS 36 & IND AS 23

Module: 5 – PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS 8 Hrs

Segment Reporting (IND AS 108); Related Party Disclosure (IND AS 24) – Events after the Balance Sheet Date (IND AS10)
(Objectives, Scope, Definitions and Disclosures of the above-mentioned Standards)

Skill Development Activities

- Explain the structure and functions of Indian Accounting Standards Board
- Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board
- List out the financial statements in accordance with IND AS 1 and prepare and present the formats of the same with imaginary figures
- Explain the main provisions of IND AS 2, IND AS 16 and IND AS 18
- State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under IND AS

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)
Course Code: B.Com. 5.5 (F)
Name of the Course: ADVANCED FINANCIAL MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

This Course provides an advanced understanding of financial management concepts and techniques relating to cash flow analysis, risk evaluation, capital structure decisions, dividend policies, and contemporary trends in financial management

Course Objectives

- To familiarize students with advanced concepts of financial management and cash flow analysis
- To develop competency in evaluating investment decisions under risk and uncertainty
- To provide knowledge of capital structure, cost of capital, and dividend decision-making
- To develop analytical skills relating to corporate financial planning and financing decisions
- To familiarize students with contemporary trends and innovations in financial management

Course Outcomes

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

CO1: Apply cash flow concepts and techniques in financial decision-making
CO2: Evaluate investment proposals using risk analysis techniques and capital budgeting tools
CO3: Analyze cost of capital and capital structure decisions of business organizations
CO4: Assess dividend policies and their implications for shareholder value
CO5: Analyze contemporary trends and innovations in financial management and corporate finance

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussion

Syllabus

Module: 1 – CASH FLOWS CONCEPTS & MEASUREMENTS 8 Hrs

Cash Flow: Introduction & meaning, Utility of Cash Flow Measurements, Classification of Cash Flows, Benefits from using Cash Flows
Concepts of Cash Flows: Discounted cash flow analysis, Financing flows, Free cash flow, Investment flows, Liability swap, Net Present Value, Operating Cash Flows, Period Payout, Price to Cash Flow Ratio Cash Flow & Capital Budgeting
Principles of Cash Flow Estimation, Factors influencing Cash Flow Estimation, Relationship between Cash Flow & Profit, Incremental Cash Flows
Components of Cash Flows: Initial Investment, Annual Cash Flows & Terminal Cash Flow

Module: 2 – RISK ANALYSIS IN CAPITAL BUDGETING **10 Hrs**

Risk Analysis: Introduction, Meaning, Types of Risks – Systematic & Unsystematic Risks, Risk and Uncertainty
Techniques of Measuring Risks: RADR, Certainty Equivalent Approach, Sensitivity Analysis, Probability Approach - Decision Tree Analysis (Problems)

Module: 3 – CAPITAL STRUCTURE THEORIES **12 Hrs**

Concepts: Cost of capital, Cost of Equity, Cost of Debt, WACC, Value of the Firm, Market Value of Equity, Value of Debt, Optimum Capital Structure

Theories of capital structures: Concept of Relevant & Irrelevant Theories, Net Income Approach, Net Operating Income Approach, Traditional Approach and MM Hypothesis (including Problems on NI, NOI & MM Approach)

Module: 4 – DIVIDEND DECISION THEORIES **10 Hrs**

Dividend Policies: Introduction, Meaning, Definition and Types, Significance of Stable Dividend Policy, Determinants of Dividend Policy
Dividend Theories: Concept of Relevant & Irrelevant Theories - Walter's Model and Gordon's Model and The Miller-Modigliani (MM) Hypothesis - Problems

Module: 5 – RECENT TRENDS & INNOVATION **8 Hrs**

Technology-Enabled Financial Management - Digital Transformation in Financial Management, FinTech and Corporate Finance – Financial Analytics and AI in Decision Making – Real-time Finance and Predictive Planning – Sustainable and Future-oriented Finance – ESG and Sustainable Finance (Triple Bottom Line Approach and Green Finance) – Emerging Trends in Financing and Capital Markets

Skill Development Activities

- Analyze the cash flow statement of a listed company and prepare a report on its financial position
- Collect data from the annual report of a company and identify its sources and uses of funds
- Compute the specific cost and weighted average cost of capital of a selected company
- Discuss with a finance professional and collect secondary information relating to ethical issues in financial management
- Collect and compare dividend policies of any two companies
- Prepare a report on contemporary trends in financial management

BOOKS FOR REFERENCE

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Gupta, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sultan Chand & Sons, New Delhi.

5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, NewDelhi.
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.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 5.5 (HR)
Name of the Course: HUMAN RESOURCE DEVELOPMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

This Course explores strategies for enhancing workforce capabilities through training, career planning, and organizational development. It equips students with the skills needed to design learning programs, manage employee performance, and align individual growth with overarching business goals

Course Objectives

- To know the basics of HRD (training, development, careers)
- To learn different methods of training
- To evaluate different HRD Programs
- To help employees grow and improve
- To analyze the Performance Management System

Course Outcomes

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

CO 1: Understand the need for HRD
CO 2: Comprehend the framework of HRD
CO 3: Know the models for evaluating the HRD Programs
CO 4: Comprehend the need for management development & employee counselling
CO 5: Apprehend the HR performance

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussion

Syllabus

Module: 1 – INTRODUCTION TO HRD **10 Hrs**

Human Resource Development: Introduction, Meaning, Definition, Need & Objectives – HRD Process – Functions of HRD Manager – Difference between HRM and HRD – Role of HRD in Organizational Effectiveness – Principles of HRD – HRD Climate – Features of a healthy HRD Climate – Recent trends in HRD

Module: 2 – TRAINING AND DEVELOPMENT **12 Hrs**

Training & Development: Meaning, Differences and Importance – Training need analysis: Meaning and Levels – Training Process – Training Methods – Concept of Learning – Methods of On-the-Job and Off-the-Job Training
On-the-Job: Job Instruction Training, Coaching, Mentoring, Job Rotation, Apprenticeship Training, Micro Learning, AR & VR Simulation
Off-the-Job: Brainstorming, Case Studies, Role Plays, Simulations, T-Groups, Transactional Analysis, Lecture Method, In-basket Exercise, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training

Modern Learning Practices: Micro Learning, Blended Learning, Self-paced Learning & Project-based Learning
Knowledge Management - Knowledge Management Strategies, HR Contributions in Knowledge Management
Talent management: Process, Career Management

Module: 3 – PERFROMANCE MANAGEMENT 10 Hrs

Performance Management: Introduction, Scope & Objectives – Performance Appraisal v/s Performance Management – Challenges to Performance Management – Performance Feedback & Feed-forward: Meaning and Importance

Module: 4 – CAREER PLANNING & DEVELOPMENT 10 Hrs

Career Planning & Development: Meaning & Importance – Career Stages: Exploration, Establishment, Mid-career, Late career & Decline
Career Development Practices: Mentoring, Career Counselling, Career Pathing, Concept of Brain-drain to Brain-retain

Module: 5 – MANAGEMENT DEVELOPMENT & EMPLOYEE WELLNESS 8 Hrs

Management Development – Managerial Global Competencies – Management Development Process
Employee Wellness: Counselling, Mental Health, Stress Management, Financial & legal guidance, Work-life balance
Workplace Safety: POSH, Substance Abuse Assistance, First-aid Training, Fire-safety Training

Skill Development Activities

- Discuss with the 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 the HR trainer, discuss their role and responsibilities.
- Visit any Organisation, discuss with employees about the effectiveness of training
- List the various employee welfare schemes
- Conduct role play, taking a real-world scenario
- Any other activities, that are relevant to the course

BOOKS FOR REFERENCE

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice
3. -Hall, New Jerse
4. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
5. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
6. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
7. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource

Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
8. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
9. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
10. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Publications Pvt Ltd., New Delhi, 2003.
11. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
12. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw- Hill, New York.
13. Rao, T.V: Human Resource Development, Sage Publications, New Delhi
14. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 5.5 (M)
Name of the Course: CONSUMER BEHAVIOUR & MARKET RESEARCH

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

This Course provides a comprehensive understanding of the concept of consumer behaviour, factors influencing individual and group behaviour with an application to the buying decision process and discusses models of consumer behaviour, understand marketing research and its applications

Course Objectives

- Understand the concepts and importance of consumer behaviour in marketing decisions
- Examine psychological, social, cultural, and personal factors that influence consumer buying behaviour
- Study different models of consumer behaviour and the consumer decision-making process
- Learn the fundamentals of marketing research, research methods and applications of research in business and marketing
- Develop analytical and practical skills required for understanding consumers and conducting marketing research effectively

Course Outcomes

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

CO1: Understand the basic concepts and models of consumer behaviour in marketing
CO2: Analyze factors influencing consumer buying decisions
CO3: Evaluate Consumer decision-making models and diffusion of innovative process
CO4: Apply marketing research methods for solving business and marketing problems
CO5: Recognise ethical issues and modern applications of marketing research in business organizations

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussion

Syllabus

UNIT 1: INTRODUCTION TO CONSUMER BEHAVIOUR 10 Hrs

Consumer Behaviour: Meaning, Definition, Scope & Importance – Interdisciplinary nature of Consumer Behaviour – Consumer Behaviour and Consumer Research – Models of Consumer Behaviour: Input–Process–Output Model, Nicosia Model, Howard Sheth Model, Engel–Kollat–Blackwell Model – Application of Consumer Behaviour in Marketing – Profile of Indian Consumers

Module: 2 – INDIVIDUALS & GROUP DETERMINANTS OF CONSUMER BEHAVIOUR 10 Hrs

Individual Determinants: Consumer Needs & Motivation – Personality and Self-Concept – Psychological Determinants: Motivation, Perceptions, Learning, Belief and Attitudes – Consumer Attitude Formation and Change
Group Determinants: Reference group influence and types of consumer groups - Factors affecting group influence – Family functions and family decision-making – Social class and Lifestyle – Culture: Characteristics and understanding Cross-cultures

Module: 3 – CONSUMER DECISION MAKING PROCESS 10 Hrs

Consumer Decision making Process: Introduction & Importance – Routine response behaviour – Limited and extensive problem-solving behaviour – Impulsive Buying Behaviour – Diffusion of Innovation: Elements, Decisions, Adoption categories, Adoption process – Opinion leadership – Dynamics of opinion leadership process – Environmentally Responsible Consumer Behaviour

Module: 4 – INTRODUCTION TO MARKETING RESEARCH 10 Hrs

Marketing Research: Meaning, Definition, Nature, Significance, Types, Problems and Precautions – Marketing Research & Marketing Information System – Marketing Research Process – Marketing Research during different business phases

Module: 5 – EMERGING FRONTIERS IN MARKETING RESEARCH 8 Hrs

Product Research – Advertising Research – Copy Testing – Test Marketing – Effectiveness Research – Internet Marketing Research – Cool Hunting – Commercial Eye Tracking – Marketing Research in India – Ethical issues in Marketing Research

Skill Development Activities

- Create detailed profiles of Indian Consumer covering demographics, psychographics
- Prepare a questionnaire to conduct consumer survey to assess the important factor influencing purchases of products like mobile, shoes, bags etc
- Take a recent brand campaign, map the campaign to a model and identify which stage the ad targets
- Write a report on the marketing problem faced by an organization of your choice
- Conduct a structured debate on ethical and unethical stance in marketing research

BOOKS FOR REFERENCE

1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; PHI, New Delhi
2. Sontakki; Consumer Behaviour, HPH.
3. Schiffman; Consumer Behaviour, Pearson Education.
4. Suja.R.Nair, Consumer Behaviour in Indian perspective, Himalaya Publishing House, Mumbai
5. Malhotra, N. K. Marketing Research: An applied orientation Pearson.
6. Beri, G. C. Marketing Research, McGraw Hill Education.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 5.5 (B&I)
Name of the Course: DIGITAL BANKING & INNOVATION

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

This course offers students a comprehensive understanding of the digital banking ecosystem, covering digital financial services, electronic payment systems, FinTech innovations, cyber security frameworks, and emerging developments in the financial sector

Course Objectives

- To develop a foundational understanding of digital banking concepts, evolution, and their role in the modern financial system
- To familiarize students with digital payment mechanisms, electronic banking services, and the regulatory environment governing digital financial transactions
- To examine the role of FinTech and technological innovations in transforming banking products, services, and business models
- To enhance awareness of cyber security issues, digital fraud risks, and consumer protection measures in digital financial services
- To enable students to critically evaluate emerging trends, sustainable banking practices, and future opportunities within the digital banking and FinTech sectors

Course Outcomes

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

CO 1: Describe the evolution, features, benefits, and challenges of digital banking and explain its contribution to financial inclusion
CO 2: Apply knowledge of digital payment systems, electronic banking channels, and fund transfer mechanisms operating within the Indian banking environment
CO 3: Interpret and evaluate various FinTech innovations and assess their influence on contemporary banking and financial services
CO 4: Identify cyber security threats and digital banking risks, and examine the mechanisms adopted for fraud prevention, risk mitigation, and customer protection
CO 5: Analyze emerging developments in digital banking and FinTech, including sustainability initiatives, and assess their implications for the future of financial services

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussion

Syllabus

Module: 1 – FOUNDATIONS OF DIGITAL BANKING **10 Hrs**

Evolution of Banking: Traditional to Digital Transformation – Comparison between Traditional Banking and Digital Banking – Digital Banking: Meaning, Features, Scope and Significance – Advantages and Limitations of Digital Banking –

Branchless Banking – Digital Banking Channels and Platforms – Digital Banking Ecosystem in India – Financial Inclusion Initiatives: Jan Dhan, Aadhaar, and Mobile Banking Initiatives – Role of Reserve Bank of India (RBI) in Digital Banking Regulation.

Module: 2 – DIGITAL PAYMENT SYSTEMS AND SERVICES 10 Hrs

Domestic Payment Systems: RuPay, AEPS, and NACH – Unified Payments Interface (UPI) and its Architecture – Role of National Payments Corporation of India (NPCI) – Mobile Wallets, Prepaid Payment Instruments, and QR Code Payments – Cards, ATMs and Cash Deposit Machines (CDM) – Internet Banking and Mobile Banking Services – Electronic Fund Transfers (NEFT, RTGS, and IMPS) – Personal Financial Management (PFM) Tools – Case Studies of Digital Payment Platforms such as Google Pay, PhonePe, Paytm, and BHIM

Module: 3 – FINANCIAL TECHNOLOGY (FINTECH) INNOVATIONS 10 Hrs

Introduction and Evolution of FinTech – Role of Start-ups in Financial Innovation – Neobanks and Digital Banking Business Models – Digital Lending Platforms and Peer-to-Peer Lending – Artificial Intelligence (AI) and Machine Learning Applications in Banking – Digital Investment Platforms and Robo-Advisory Services – InsurTech, RegTech, and WealthTech – Impact of FinTech on Traditional Banking Services

Module: 4 – CYBER SECURITY AND RISK MANAGEMENT IN DIGITAL BANKING 10 Hrs

Types of Cyber Threats: Phishing, Malware, Identity Theft, and Social Engineering Attacks – Payment Security Mechanisms: OTP, Two-Factor Authentication (2FA), and Tokenization – Data Privacy and Protection Frameworks – Cyber Security Guidelines Issued by RBI – Risk Management in Digital Transactions – Fraud Detection Systems – Customer Protection in Unauthorized Electronic Transactions – Grievance Redressal Mechanisms – Consumer Awareness and Safe Digital Practices – Cyber Fraud Case Studies in Digital Banking

Module: 5 – EMERGING TRENDS AND FUTURE OF DIGITAL BANKING 8 Hrs

Open Banking and Application-Based Banking Services – Central Bank Digital Currency (CBDC) – Cryptocurrencies and their Role in Finance – Global Trends in Digital Payments – Virtual Banking and Metaverse Banking Concepts – Green Banking and Sustainable Digital Banking Practices – Impact of Digital Banking on Traditional Banking Structure – Career Opportunities in Digital Banking and FinTech – Challenges, Opportunities, and Future Outlook of Digital Banking in India

Skill Development Activities

- Preparation of comparative charts on traditional banking and digital banking services
- Analysis of the advantages and limitations of digital banking from customer and banker perspectives
- Case study analysis of digital payment platforms such as Google Pay, PhonePe, Paytm, and BHIM

- Practical exposure to internet banking, mobile banking, and UPI transactions
- Group discussions on cyber frauds, digital security practices, and customer awareness
- Analysis of selected cyber fraud case studies and preventive measures
- Seminar presentations on FinTech innovations such as neobanks, AI in banking, digital investment platforms, and CBDC
- Collection and analysis of RBI notifications and NPCI initiatives related to digital banking
- Preparation of reports on green banking and sustainable banking practices
- Field visits to banks or interaction with banking professionals to understand digital banking operations and career opportunities
- Preparation of project reports on recent developments and emerging trends in digital banking in India

BOOKS FOR REFERENCE

1. Indian Institute of Banking and Finance (IIBF), Digital Banking.
2. Sanjib Kumar Das and Others, Technology in Banking.
3. Brett King, Bank 4.0: Banking Everywhere, Never at a Bank.
4. Parag Kulkarni, Digital Banking.
5. Pranay Gupta and T. Mandy Tham, FinTech: The New DNA of Financial Services.
6. Reserve Bank of India (RBI), Publications on Digital Payments, Cyber Security, and Financial Inclusion.
7. National Payments Corporation of India (NPCI), Reports, Circulars, and Operational Guidelines.
8. Publications and reports issued by RBI, NPCI, SEBI, Ministry of Finance, and other regulatory bodies related to Digital Banking and FinTech

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 6.1
Name of the Course: BUSINESS TAXATION

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

Course Description

This Course provides advanced expertise in computing Customs Duty, taxable income with special reference to Firms & Companies and in addition to learn the concepts of Depreciation Allowance, Advance Tax & TDS

Course Objectives

- To compute Assessable Value under Customs Act and calculation of Customs Duty
- To calculate Depreciation Allowance including Additional Depreciation
- To understand the provisions relating to Firm Assessee and calculation of Income of Firms & Partners
- To calculate the Income of Companies considering the provisions of MAT & other specific provisions relating to Companies
- To explain procedural requirements for Advance Tax & TDS

Course Outcomes

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

CO 1: Determine the Assessable Value and Customs Duty under Customs Act
CO 2: Calculate Depreciation Allowance as per the Income Tax Act, 2025
CO 3: Accurately compute income of Firms and individual Partners
CO 4: Arrive at total taxable income of Companies considering specific provisions relating to Companies
CO 5: Gain the technical skills to handle Advance Tax & TDS

Pedagogy:

Classroom lecture, Numerical Problem Solving, Case Study Analysis, Hands-on e-filing, Regulatory Discussions, Procedural Training, Logical Drill Sessions, Seminar & field work etc.

Syllabus

Module: 1 – CUSTOMS LAW **12 Hrs**

Constitutional Provisions – Overview of Customs Law in India – Basic Concepts and Definitions – Types of Duty – Levy of Tax – Point and Circumstances of Levy – Classification of Goods – Taxable event for Customs Duty – Valuation and Valuation Rules – Exemptions from Customs Duty – Warehousing – Import Export Procedure – Duty drawback

Module: 2 – PROVISIONS OF DEPRECIATION **10 Hrs**

Depreciation: Introduction, Meaning, Conditions for allowance of Depreciation, Assets eligible for Depreciation, Block of Assets, Provisions u/s 33 of Income Tax Act, 2025 (Problems)

Module: 3 – ASSESSMENT OF PARTNERSHIP FIRMS **12 Hrs**

Definition: Partnership, Firm and Partners; Assessment of Firms (Section 184) – Computation of Firm's Business Income; Treatment of Interest, Commission, Remuneration received by partners u/s Sec 35 of Income Tax Act, 2025
Problems on Computation of Total Income and Tax Liability of Firms

Module: 3 – ASSESSMENT OF COMPANIES **14 Hrs**

Companies: Introduction, Meaning, Definition, Types of Companies under Income tax Act; Provisions of MAT u/s 206 as per Income Tax Act, 2025; Problems on Computation of Total Income of Companies, Problems on Computation of Tax Liability

Module: 5 – ADVANCE TAX & TAX DEDCUTED AT SOURCE **8 Hrs**

Advance Tax – Concept of Liability to pay Advance Tax u/s 403, 404, 405, 406, 407 as per Income Tax Act, 2025 – Instalments of Advance Tax and Due Dates u/s 408 – Simple Problems
Tax Deducted at Source – Concept of TDS u/s 393 (including Simple Problems)

Skill Development Activities

- Visit any chartered accountant office and identify the procedure involved in the computation of income from Business and profession.
- List out the different types of capital assets and identify the procedure involved in the computation of tax on Capital Gains.
- List out the incomes taxable under the head income from other sources.
- Identify the Due date for filing the returns and rate of taxes applicable for individuals

BOOKS FOR REFERENCE

1. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
2. Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
3. Mehrotra H.C and T S Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
4. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
5. Bhagawathi Prasad, Direct Taxes.
6. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 6.2
Name of the Course: INCOME TAX – II

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

Course Description

This course provides expertise in computing Taxable Income from Business, Profession, Capital Gains and Other Sources; with focus on deductions, set-offs to determine final tax liability and e-filing

Course Objectives

- To compute taxable profits for sole traders and professionals as per law
- To calculate Capital Gains by identifying asset types and applying statutory exemptions
- To understand the rules for grossing-up interest and taxing miscellaneous income sources
- To apply Chapter VI-A deductions and rules for setting off and carrying forward losses
- To understand the concepts of TDS, Advance Tax & PAN

Course Outcomes

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

CO 1: Determine taxable income for both business entities and professional practitioners
CO 2: Calculate short and long-term capital gains with relevant exemptions
CO 3: Accurately compute income from securities and other miscellaneous sources
CO 4: Arrive at total taxable income after applying loss set-offs and deductions
CO 5: Gain the technical skills to handle e-filing, PAN applications, and tax payments

Pedagogy:

Classroom lecture, Numerical Problem Solving, Case Study Analysis, Hands-on e-filing, Regulatory Discussions, Procedural Training, Seminar

Syllabus

Module: 1 – PROFITS AND GAINS FROM BUSINESS OR PROFESSION 10 Hrs

Meaning of Business [Sec. 2(20)] – Definition of Profession [Sec. 2(86)] – Income chargeable under the head Profits & gains of business or profession [Sec. 26]- Incomes not taxable under the head Profits and gains of business or profession [Sec. 27]- Expenditures allowed as deduction [Sections 28 to 32]. Depreciation [Sec. 33]. Expenses not allowed as deduction.
Profession: Doctors, Lawyers, CA, CS & CMA

Module: 2 – CAPITAL GAINS 12 Hrs

Basis of Charge-Capital Asset [Sec. 2(22)]- Types of Capital Asset-Transfer [Sec. 2(109)]- Basis of Charge – Capital Gain [Sec. 67] Transactions not regarded as transfer (Sec. 70)- Meaning of “adjusted”, “cost of improvement” and “cost of

acquisition" (Sec.90) Computation of Long Term Capital Gain (LTCG) (Sec. 72) - Deemed or Notional Cost of Acquisition [Sec. 73]- Computation of capital gain in certain cases- Computation of Capital gain in case of depreciable assets [Sec. 74]- Deductions from Capital Gains. [Sections 82, 83, 84, 85, 86]
- Tax on Capital Gain.

Module: 3 – INCOME FROM OTHER SOURCES 12 Hrs

Introduction - Basis of chargeability [Sec.92]- Casual Income: Winning from lotteries, crossword puzzles, etc. [Sec. 92(2)(b)]- Family pension- Gift [Sec. 92(2)(m)]- Interest on Securities [Sec. 92(2)(e)]- Sum received under a Life Insurance Policy [Sec. 92(2)(l)- Dividend [Sec. 2(40)]- Specific disallowance [Sec. 94]-Computation of Income from other Source.

Module: 4 – CLUBBING OF INCOMES AND SET-OFF & CARRY-FORWARD OF LOSSES
12 Hrs

Income of Other Persons included in Total Income of the Assessee [Sections 96 to 100], Aggregation of Income [Sections 101 to 107], Set-off and Carry-forward of Losses [Sections 108 to 117]. Advance Tax [Sections 403 to 405] and Deduction of Tax at Source [Sec. 393]

Module: 5 – DEDUCTIONS FROM GROSS TOTAL INCOME AND COMPUTATION OF TAX LIABILITY 10 Hrs

Deductions under Chapter VIII – Category A: General Deductions, Category B: Deductions in respect of certain payments, Category D: Deduction in respect of other incomes, Category E: Other Deductions.
Schedule III -Rebate u/s 156
Computation of Tax: Gross Total Income and Tax Liability
Adjustment for Agricultural Income in computing Tax Liability

Skill Development Activities

- Visit any chartered accountant office and identify the procedure involved in the computation of Income from Business and profession
- List out the different types of capital assets and identify the procedure involved in the computation of Tax on Capital Gains
- List out the incomes taxable under the head Income from Other Sources
- Identify the Due-date for filing the returns and rate of taxes applicable for individuals

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. Bhagawathi Prasad, Direct Taxes.
4. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.

5. B. Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 6.3
Name of the Course: MANAGEMENT ACCOUNTING

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

Course Description

This Course teaches students how accounting information supports managerial decisions, focusing on financial statement analysis, planning, control, and recent trends in management accounting and corporate reporting

Course Objectives

- To enable students to understand the concepts and significance of management accounting
- To develop analytical skills for interpretation of financial statements using ratio analysis and comparative techniques
- To equip students to prepare and interpret fund flow and cash flow statements
- To apply budgetary control techniques for planning and control
- To familiarize with management reporting practices and recent trends in management accounting

Course Outcomes

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

CO1: Demonstrate the significance and scope of management accounting in decision-making
CO2: Analyze and interpret financial statements using ratio analysis and comparative techniques
CO3: Prepare and analyze funds flow and cash flow statements for financial planning
CO4: Apply budgetary control techniques including preparation of cash budget and flexible budget
CO5: Assess recent trends in management accounting

Pedagogy:

Classroom lecture, Numerical Problem Solving, Case Study Analysis, Seminar & Fieldwork etc

Syllabus

Module: 1 – INTRODUCTION TO MANAGEMENT ACCOUNTING 8 Hrs

Management Accounting: Meaning, Concept and Definitions; Significance, Scope, Objectives, and Functions of Management Accounting; Distinction between Financial Accounting, Cost Accounting, and Management Accounting; Advantages and Limitations of Management Accounting; Role and Functions of a Management Accountant in modern business organizations

Module: 2 – RATIO ANALYSIS 16 Hrs

Ratio Analysis: Introduction, Meaning and Definition, Uses, Limitations-Classification of Ratios Financial Ratios

Liquidity Ratios: Current Ratio, Liquid Ratio and Absolute Liquid Ratio
Solvency Ratios: Debt Equity Ratio, Proprietary Ratio and Capital Gearing Ratio
Turnover Ratios: Inventory Turnover Ratio - Debtors Turnover Ratio, Debt Collection Period - Creditors Turnover Ratio -Debt Payment Period, Assets Turnover Ratio
Profitability Ratios: Gross Profit Ratio - Net Profit Ratio – Operating Ratio and Operating Profit Ratio, Earnings Per Share and Price Earnings Ratio, Return on Capital Employed
Problems on Ratio Analysis - Preparation of Financial Statements with the help of Accounting Ratios

Module: 3 – FUND FLOW ANALYSIS 12 Hrs

Fund: Introduction, Meaning & Definition – Fund Flow Statement - Meaning, Definition, Uses and Limitations – Preparation of Fund Flow Statement - Statement of Changes in Working Capital - State the reasons for increase or decrease in Working Capital – Statement of Funds from Operation - Statement of Sources and Application of Funds

Module: 4 – CASH FLOW ANALYSIS 10 Hrs

Cash Flow: Introduction, Meaning & Definition – Cash and Cash Equivalent – Differences between Fund Flow and Cash Flow Statements – Preparation of Cash Flow Statement as per IND AS 7

Module: 5 – MANAGEMENT REPORTING & RECENT TRENDS 10 Hrs

Management Reporting: Meaning, Definition and Objectives of Management Reporting; Requisites of a Good Report; Types of Reports (Internal, External, Routine and Special reports); Methods of Reporting; Tools of Reporting including Ratio Analysis and Budget Reports; Limitations of Management Reporting

Recent Trends: Value Added Statements – Economic Value Added (EVA) – Enterprise Performance Management and Enterprise Resource Planning- Meaning, Features, Key Components and Benefits

Skill Development Activities

- Preparation of simple management reports
- Preparation of financial statements using ratios
- Compute and interpret key financial ratios (liquidity, solvency, profitability, and turnover ratios)
- Prepare a Funds Flow Statement and analyze changes in working capital
- Prepare a Cash Flow Statement as per AS-3.
- Conduct case analysis on financial performance and reporting practices of companies
- Analysis of budget vs actual performance
- Compare management reporting practices between two companies
- Case study on recent trends in management accounting
- Analysis of budget vs actual performance

BOOKS FOR REFERENCE

1. M.N. Arora – Management Accounting, Himalaya Publishing House
2. Sashi K. Gupta – Management Accounting, Kalyani Publications
3. Study Materials of ICAI on Management Accounting (Updated)
4. Study Materials of ICMAI on Management Accounting
5. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg
6. Introduction to Management Accounting, Pearson Education
7. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
8. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
9. 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 Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 6.4
Name of the Course: MERCANTILE LAW

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

Course Description

The Course is designed to impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws

Course Objectives

- To introduce the students to the various business regulations
- To familiarize them with common issues of relevance

Course Outcomes

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

CO 1: Recognize the laws relating to Contracts and its application in business activities

CO 2: Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller

CO 3: Gain knowledge and its applicability about the Competition Act and COPRA Act

CO 4: Develop acceptable attitudes and viewpoints with respect to IPR and FEMA Act

CO 5: Understand the Environment Protection Act and cyber law in the present context

Pedagogy:

Classroom Lectures, Videos, Tutorials, Case Studies, Role Play, Group Discussion, Fieldworks

Syllabus

Module: 1 Law of Contract **12 Hrs**

Mercantile Law - Meaning and Scope - Sources of Law - Laws applicable to Business

Indian Contract Act, 1872: Introduction – Definition of Contract, Classification of Contract, Essentials of Valid Contract

Offer, Acceptance & Consideration: Meaning, Definition, Validity & Types

Contractual Capacity - Free consent - Legality of the object

Classification of Contract – Discharge of a Contract, Breach of Contract and Remedies for Breach of Contract

Module: 2 - The Sale of Goods Act, 1930 **10Hrs**

Sale of Goods Act: Introduction - Definition of Contract of Sale of Goods - Essentials of Contract of Sale – Price – Sale v/s Agreement to Sell – Rights and Duties of Buyer – Rights of an Unpaid seller - Conditions and Warranties – Transfer of ownership in goods including sale by a non- owner and exceptions – Performance of contract sales

Module: 3 – Competition and Consumer Laws **12 Hrs**

The Competition Act, 2002 – Meaning - Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India.

Consumer Protection Act, 2019 – Definitions of the terms: Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer – Consumer Redressal Agencies – District Forum, State Commission and National Commission – Central

Module: 4 – Economic Laws **10 Hrs**

Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions

FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms: Authorized Dealer, Currency, Foreign Currency, Foreign Exchange, Foreign Security, Capital Account & Current Account Transactions

Module: 5 – Environment and Cyber Laws **12 Hrs**

Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.

Information Technology Act, 2000 - Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security – Cybercrimes – Types of crimes – Nature and Punishment

Skill Development Activities

- 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 at least 5 items which can be categorized as 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. K. Aswathappa, Business Laws, HPH
5. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.

6. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
7. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
8. Sushma Arora, Business Laws, Taxmann Pulications.
9. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
10. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
11. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
12. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
13. N.D. Kapoor, Business Laws, Sultan Chand Publications
14. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
15. Chanda.P.R, Business Laws, Galgotia Publishing Company

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 6.5 (A)
Name of the Course: IND AS – II

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

The Course provides a comprehensive understanding of the concept of IND AS; discuss the IND AS transition and benefits thereof; identify the format of financial statements in their preparation

Course Objectives

- To develop a comprehensive knowledge of IND AS, their practical applications, and their comparison with IFRS
- To ensure that financial statements provide a true and fair view of a company's financial position and performance
- To develop skills to accurately recognize and measure complex financial transactions
- To understand company disclosure obligations to ensure stakeholders are not misled

Course Outcomes

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

CO 1: Understand the need and benefits of accounting standards
CO 2: Prepare the financial statements as Indian Accounting standards
CO 3: Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
CO 4: Understand the Accounting Standards for Items that do not Appear in Financial Statements

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussion

Syllabus

Module: 1 – CONSOLIDATED FINANCIAL STATEMENT (IND AS 110) 10 Hrs

Holding Company: Meaning and Definition – Subsidiary Company: Meaning and Definition – Steps in Preparation of Consolidated Financial Statements; Concepts of Capital Profit, Revenue profit, Non-controlling Interest and Goodwill (Cost of Control) or Capital Reserve (Gain on Bargain Purchase), Unreleased Profit, Mutual indebtedness (Inter-Company Owings)
(Problems on Preparation of Consolidated Balance Sheet, Non-controlling Interest & Goodwill)

Module: 2 – DISCLOSURES IN THE FINANCIAL STATEMENTS 10 Hrs

Employee benefits (IND AS 19) – Earnings per Share (IND AS 33) – Lease (IND AS 116) – Share-based Payment (IND AS 102)

(Objectives, Scope, Definitions, Recognition Measurement and Disclosures of the above-mentioned Standards)
Problems on IND AS 116

Module: 3 – MEASUREMENT BASED ON ACCOUNTING POLICIES 10 Hrs

Accounting Policies, Changes in Accounting Estimates and Errors (IND AS 8); Accounting for Government Grants and Disclosure of Government Assistance (IND AS 20)

(Objectives, Scope, Definitions, Recognition Measurement and Disclosures of the above-mentioned Standards)
Problems on IND AS 20

Module: 4 – ACCOUNTING AND REPORTING OF FINANCIAL INSTRUMENTS 10 Hrs

Presentation of Financial Instruments (IND AS 32): Meaning, Financial Assets, Financial Liabilities; Presentation Recognition and Measurement of financial Instruments (IND AS 109): Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities; Disclosures of Financial Instruments (IND AS 107)

(Objectives, Scope, Definitions, Recognition Measurement and Disclosures of the above-mentioned Standards)
Problems on IND AS 109

Module: 5 – REVENUE BASED ACCOUNTING STANDARD 8 Hrs

Revenue from Contracts with Customers (IND AS 115); Fair Value Measurement (IND AS 113)

(Objectives, Scope, Definitions, Recognition Measurement and Disclosures of the above-mentioned Standards)
Problems on IND AS 113

Skill Development Activities

- Prepare consolidated Balance sheet with imaginary figures
- Make a list of Indian Accounting Standards
- Make disclosures of any five Indian Accounting Standards
- Study the compliance with the requirements of Indian Accounting standards 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)
Course Code: B.Com. 6.5 (F)
Name of the Course: INVESTMENT MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

This Course provides an understanding of investment concepts, security valuation, risk-return analysis, technical and fundamental analysis, portfolio management, and contemporary developments in investment management

Course Objectives

- To familiarize students with various investment avenues and investment decision-making processes
- To develop analytical skills relating to security valuation through fundamental and technical analysis
- To understand risk-return relationships and portfolio management techniques
- To provide knowledge of contemporary investment instruments and emerging investment opportunities
- To expose students to technological innovations, sustainable investing, and behavioural aspects influencing investment decisions

Course Outcomes

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

CO1: Explain investment concepts, investment avenues, and the investment decision-making process.
CO2: Analyze risk and return characteristics of individual securities and portfolios.
CO3: Apply fundamental and technical analysis techniques for evaluating securities.
CO4: Construct and evaluate investment portfolios using appropriate portfolio management techniques.
CO5: Assess contemporary developments in investment management including AI-driven investing

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussion

Syllabus

Module: 1 – CONCEPT OF INVESTMENT 10 Hrs

Investment: Introduction, Meaning, Attributes, Objectives & Constraints; An overview of various investment avenues – Investment & Speculation – Features of a good investment – Investment Process

Portfolio Management: Meaning, Need, Objectives, Process of Portfolio management, Selection of securities and Portfolio analysis; Concept of Optimal Portfolio – Portfolio Performance evaluation (Theory only)

Module: 2 – RISK & RETURN	**10 Hrs**
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return	
Module: 3 – FUNDAMENTAL ANALYSIS	**10 Hrs**
Fundamental analysis: Economic Analysis, Industry Analysis & Company Analysis Valuation of securities: Valuation of Bonds and debentures, Valuation of equity - No Growth Rate, Normal Growth Rate and super normal growth rate.	
Module: 4 – TECHNICAL ANALYSIS	**10 Hrs**
Technical Analysis: Concept, Theories: Dow Theory, Eliot wave theory - Support & Resistance Levels Charts: Types, Trend and Trend Reversal Patterns (Candle Stick, Double Top, Double Bottom, Shoulder-Head-Shoulder, Triangular and Coil Formation) - RSI Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency	
Module: 5 – CONTEMPORARY TRENDS IN INVESTMENT MANAGEMENT	**8 Hrs**
Technology and Innovation in Investment Management - AI & Technology in Investment Management, AI-Driven Portfolio Management and Passive & Smart Beta Investing Emerging Investment Opportunities and Investor Behaviour - ESG & Sustainable Investing, Alternative Investment Frontiers, Emerging Investment Instruments (Gold-based Investment Instruments, Green and Sustainable Bonds, ETFs, Infrastructure Bonds and Innovative Fixed-Income Securities)	
Skill Development Activities	
• Collect and compare data on financial instruments selected for investment from any five investors • Open a Demat account or study the process of opening a Demat account and submit a report on stock trading and its challenges • Discuss with investors on systematic and unsystematic risk and submit a report • Calculate the intrinsic value of any five bonds listed on BSE/NSE by making suitable assumptions • Prepare a report on any contemporary trend in investment management such as ESG investing, AI-driven portfolio management, passive investing, alternative investments, or behavioural finance • Prepare a portfolio consisting of selected securities and evaluate its performance	
BOOKS FOR REFERENCE	
1. Bodie Zvi, Kane Alex, Marcus Alan J. and Mohanty Pitabas, Investments,	

Tata McGraw-Hill Publishing Company Ltd, 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
7. V.A. Avadhani – Investment and Securities Markets in India, Himalaya Publishing House Pvt. Ltd., Mumbai.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 6.5 (HR)
Name of the Course: STRATEGIC HUMAN RESOURCE MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

This Course focuses on integrating human resource practices with organizational strategy to achieve sustainable competitive advantage. It provides students with an understanding of strategic HR functions including workforce planning, talent acquisition, performance and reward management, competency mapping, strategic learning, HR analytics, and HR audit

Course Objectives

- To understand the concepts, principles, and strategic importance of Human Resource Management in achieving organizational objectives
- To analyze strategic workforce planning, talent acquisition, and talent management practices to build a competent workforce
- To evaluate strategic performance management and reward systems that improve employee and organizational performance
- To develop an understanding of competency mapping, strategic learning, knowledge management, and AI-enabled employee development
- To apply HR analytics and HR audit techniques to support strategic HR decision-making and continuous organizational improvement

Course Outcomes

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

CO 1: Explain the concepts, principles, and strategic role of Human Resource Management in organizational success

CO 2: Analyze strategic workforce planning, talent acquisition, and talent management practices to build organizational capability

CO 3: Evaluate strategic performance management and reward systems that align employee performance with business objectives

CO4: Apply competency mapping, strategic learning, and knowledge management practices to support employee development and organizational learning

CO 5: Utilize HR analytics and HR audit techniques for evidence-based HR decision-making and continuous organizational improvement

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play & Group Discussion

Syllabus

Module: 1 – INTRODUCTION TO SHRM **10 Hrs**

Strategy: Meaning, Levels, Alignment Between Business Strategy and HR Strategy SHRM: Introduction, Definition, Nature and Scope, Components – HRM v/s SHRM – HR as an Asset – Role of HR as Strategic partner – Approaches to SHRM: Universalistic, Contingency and Best fit Approaches

Module: 2 – STRATEGIC WORKFORCE PLANNING & TALENT MANAGEMENT 10 Hrs

Workforce Planning: Meaning, importance, Workforce Demand and Supply Forecasting- Workforce DEI Initiatives (Inclusive hiring and equal opportunity) - Competency Mapping
Strategic talent acquisition: Strategic Recruitment and Selection- Employer branding- Employee value proposition.
Talent Management: Meaning, importance, Identifying, Developing and Retaining Talent

Module: 3 – STRATEGIC PERFORMANCE AND REWARD MANAGEMENT 8 Hrs

Performance Management: Meaning, Importance, Link between Performance and Business Goals – KRAs & KPIs – Performance review
Reward Management: Meaning and Importance- Financial and Non- Financial rewards – Pay for Performance

Module: 4 – COMPETENCY MAPPING AND STRATEGIC LEARNING 10 Hrs

Competency Mapping: Meaning and importance – Types of Competencies: Core, Functional and Behavioural
Learning and Development (L&D): Learning Organization Concept – Training ROI – Learning Culture- Reskilling and Upskilling – AI enabled Learning
Competency Mapping: Meaning and Importance – Types of Knowledge (Tacit, Explicit and Codified Knowledge) – Nonaka & Takeuchi Model

Module: 5 – HR ANALYTICS AND HR AUDIT 10 Hrs

HR Analytics: Meaning & Importance – HR Metrics: Absenteeism Rate, Attrition rate, Cost per Hire, Training effectiveness and Employee Productivity
HR Audit: Meaning & Scope – Types of HR Audit – HR Audit Process, HR Audit Strategy

Skill Development Activities

- Prepare a Job Description (JD) & Job Specification (JS) for a selected job role
- Develop a competency mapping framework for any two positions in an organization
- Design a strategic recruitment plan, including a job advertisement and interview schedule
- Conduct a mock interview and performance appraisal through role play using KRAs and KPIs
- Prepare an Employee Value Proposition (EVP) and employer branding strategy for a company
- Calculate and interpret HR metrics such as attrition rate, absenteeism rate, cost per hire, and employee productivity using Excel
- Conduct a mini-HR audit of an organization using a structured HR audit checklist and prepare a report
- Develop a Learning and Development (L&D) plan incorporating reskilling,

upskilling, and AI-enabled learning initiatives

BOOKS FOR REFERENCE

1. Strategic Human Resource Management – Jeffrey A. Mello, Cengage Learning.
2. Strategic Human Resource Management – Michael Armstrong & Stephen Taylor, Kogan Page.
3. Human Resource Management – Gary Dessler, Pearson Education.
4. Strategic Human Resource Management: A Guide to Action – Michael Armstrong, Kogan Page.
5. Strategic Human Resource Management – Charles R. Greer, Pearson.
6. Human Resource Management – K. Aswathappa, McGraw Hill Education.
7. Human Resource Management – P. Subba Rao, Himalaya Publishing House.
8. Strategic Human Resource Management – Oxford University Press.
9. Human Resource Management – Excel Books.
10. Human Resource Management in Practice – Palgrave Macmillan.
11. Strategic Human Resource Management - Catherine Bailey, David Mankin, Clare Kelliher, and Thomas Garavan
12. Strategic Human Resource Management - Karen Beaven
13. Strategic Human Resource Management - Prof. Nivedita P Patil, Sindhu M & Mrs. Rohini Murthy
14. Strategic Human Resource Management - by Ekta Sharma

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 6.5 (M)
Name of the Course: GLOBAL MARKETING MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

The Course equips student to navigate international business environments by analyzing complex market dynamics and developing cross-border strategies; focus on evaluating global opportunities, adapting the marketing mix to diverse cultures, and executing international expansion

Course Objectives

- Understand the concepts and scope of global marketing management
- Examine international market environments and trade practices
- Analyze global consumer behavior and market entry strategies
- Study global marketing mix decisions and digital marketing practices
- Develop strategic thinking for managing global marketing operations

Course Outcomes

On successful completion of the course, the student will be able to
CO 1: Explain the fundamentals of global marketing management
CO 2: Analyze international business environments and market opportunities
CO 3: Evaluate entry strategies for global markets
CO 4: Design global product, pricing, promotion, and distribution strategies
CO 5: Apply digital and ethical marketing practices in global business context

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussion, Fieldwork

Syllabus

Module: 1 – INTRODUCTION TO GLOBAL MARKETING **10 Hrs**

Global Marketing: Meaning, Definition, Features and Importance – Difference between Domestic and Global Marketing – Global Marketing Management – Globalization and International Trade – Stages of Global Marketing – Emerging Trends in Global Marketing – Role of Technology in Global Marketing, Challenges in International Markets

Module: 2 - GLOBAL MARKETING ENVIRONMENT **8 Hrs**

Political Environment – Economic Environment – Socio-Cultural Environment – Legal Environment – Technological Environment – Role of International Trade Institutions - WTO, IMF and World Bank: A Marketing Perspective – Trade Barriers and Trade Agreements

Module: 3 – INTERNATIONAL MARKET SELECTION AND ENTRY STRATEGIES 10 Hrs

International Market Research, Global Market Segmentation, Targeting and Positioning in International Markets, Selection of Foreign Markets, Exporting, Licensing and Franchising, Joint Ventures and Strategic Alliances, Foreign Direct Investment (FDI)

Module: 4 – GLOBAL MARKETING MIX STRATEGIES 10 Hrs

Product Decisions - Product Standardization vs Adaptation, Branding and Packaging Strategies, Product Life Cycle in International Markets
Pricing Decisions - International Pricing Methods, Dumping and Transfer Pricing, Factors Affecting Global Pricing
Distribution Decisions - International Distribution Channels, Logistics and Supply Chain Management
Promotion Decisions - Global Advertising, Personal Selling and Sales Promotion, Digital and Social Media Marketing

Module: 5 – CONTEMPORARY ISSUES IN GLOBAL MARKETING 10 Hrs

e-Commerce and Global Marketing, Sustainable and Green Marketing, Ethical Issues in Global Marketing, Cross-Cultural Consumer Behaviour, Global Customer Relationship Management (CRM), Artificial Intelligence in Global Marketing, Case Studies of Multinational Companies

Skill Development Activities

- Prepare a list of five global brands available in India and identify their country of origin
- Compare the culture and consumer preferences of India with any one foreign country
- Suggest a suitable foreign market entry method for a small Indian business
- Design a simple advertisement for an international product
- Identify any two companies using digital marketing effectively in global markets

BOOKS FOR REFERENCE

1. *Marketing Management: Indian Context, Global Perspective* by V.S. Ramaswamy & S. Namakumari (Sage Publications)
2. *International Marketing* by Rakesh Mohan Joshi (Oxford University Press)
3. *Marketing Management: A Strategic Approach* by A. Ganesh-Kumar
4. *International Marketing* by Dr. Satish Kumar Saha & Anju Agarwal

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B. Com)
Course Code: B.Com. 6.5 (B&I)
Name of the Course: INSURANCE & RISK MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	48 Hrs

Course Description

This Course provides students with a comprehensive understanding of insurance concepts, risk management practices and the operational framework of the insurance industry in India

Course Objectives

- Develop a foundational understanding of insurance concepts, principles, and their significance in modern economies
- Introduce students to the nature of risk and the various techniques employed for effective risk management
- Familiarize learners with life insurance and general insurance products, policy features, and claim settlement processes
- Examine the institutional and regulatory framework governing the insurance sector in India
- Enable students to evaluate contemporary developments, technological innovations, and emerging opportunities in the insurance industry

Course Outcomes

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

CO 1: Explain the fundamental concepts, principles, functions, and economic significance of insurance

CO 2: Classify different types of risks and apply appropriate risk management techniques for their assessment and control

CO 3: Demonstrate an understanding of life insurance and general insurance products, policy features, and claim settlement procedures

CO 4: Analyze the role of insurance institutions, regulatory authorities, and governance mechanisms in the development of the insurance sector

CO 5: Evaluate emerging trends, technological advancements, ethical considerations, and future prospects in the insurance industry

Pedagogy:

Classroom Lectures, Videos, Case Studies, Role Play, Group Discussion, Fieldwork

Syllabus

Module: 1 – INTRODUCTION TO INSURANCE **10 Hrs**

Insurance: Meaning, Definition, Nature, Importance, Functions – Principles of Insurance: Utmost good faith, Insurable interest, Indemnity, Contribution, Subrogation and Proximate cause – Insurance Contract and its Features – Insurance Penetration and Insurance Density - Role of Insurance in Economic Development

Module: 2 - RISK AND RISK MANAGEMENT **8 Hrs**

Risk: Meaning & Concept – Types of Risk: Pure Risk, Speculative Risk, Fundamental Risk and Particular Risk – Risk Management Process – Risk Identification and Evaluation – Risk Control Techniques – Risk Financing Methods – Role of Risk Manager

Module: 3 – LIFE INSURANCE **10 Hrs**

Life Insurance: Meaning, Features and Importance – Types of Life Insurance Policies: Whole Life Policy, Endowment Policy, Term Insurance, Money-back Policy, and ULIP - Basic concepts of Premium Determination - Nomination and Assignment - Procedure for Settlement of Life Insurance Claims - Role of Life Insurance Corporation (LIC)

Module: 4 – GENERAL INSURANCE **10 Hrs**

General Insurance: Meaning & Importance – Fire Insurance - Marine Insurance – Motor Insurance & Third-party Insurance – Health Insurance – Miscellaneous Insurance – Reinsurance – Claim Settlement Procedure in General Insurance - Role of IRDAI in Insurance Regulation

Module: 5 – EMERGING TRENDS IN INSURANCE **10 Hrs**

Digital Insurance Services and Online Insurance Platforms – Bancassurance – Micro Insurance and Social Insurance – InsurTech – Insurance Sector Reforms in India – Challenges and Opportunities in the Insurance Industry - Ethics in Insurance Business

Skill Development Activities

- Preparation of charts showing different types of insurance policies
- Comparative analysis of life insurance and general insurance products
- Case studies on insurance claims and settlement procedures
- Group discussions on risk management practices and insurance frauds
- Collection and analysis of insurance advertisements and policy brochures
- Seminar presentations on digital insurance services and InsurTech innovations
- Interaction with insurance agents or officials to understand insurance operations
- Preparation of reports on recent developments and reforms in the Indian insurance sector

BOOKS FOR REFERENCE

1. *Marketing Management: Indian Context, Global Perspective* by V.S. Ramaswamy & S. Namakumari (Sage Publications)
2. *International Marketing* by Rakesh Mohan Joshi (Oxford University Press)
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Note: Latest edition of text books may be used