

II B.Com, Semester-IV (SEP Scheme)

B.Com Semester-IV								
Sl.No.	Course	Title of the Course	Category of courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
01	L 4.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L 4.2	Language-II English	LC	4	80	20	100	3
03	Com 4.1	Corporate Accounting-II	DCC	4	80	20	100	4
04	Com 4.2	Cost Accounting-II	DCC	4	80	20	100	4
05	Com 4.3	Business Regulatory Frame Work	DCC	4	80	20	100	4
06	Com 4.4	Elective-II	DEC	4	80	20	100	4
07	Com 4.5	Computer Application in Business	SEC	2	40	10	50	2
Sub Total - D				26	520	130	650	24

LC: Language Course

DCC: Discipline Core Credit

DEC: Discipline Elective

Courses SEC: Skill

Enhancement Course

Instructions for Discipline Elective Courses (DEC):

1. A single elective system shall be followed.
2. Students shall have to opt for any one DEC from the given groups.
3. Students who opt for a DEC in the third semester shall continue with the same DEC for all remaining semesters.

DEC	Accounting	Mathematics for Business Decisions	Finance	Human Resources	Marketing
Course Code	Com. 4.4.A	Com. 4.4.B	Com. 4.4.F	Com. 4.4.H	Com. 4.4.M
Name of the Course	Indian Accounting Standards (IND AS-II)	Business Mathematics-II	Personal Financial Planning	Organizational Behaviour	Service Marketing

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.1 (SEP SCHEME) Name of the Course: Corporate Accounting-II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Know the procedure of redemption of preference shares. Comprehend the different methods of Mergers and Acquisition of Companies Understand the process of internal reconstruction. Prepare the liquidators final statement of accounts. Understand the recent developments in accounting and accounting standards. 		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		12
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capita Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose o redemption – minimum number of shares to be issued for redemption - issue of bonus shares Post Bonus Issue Balance sheet (Schedule III to Companies Act2013) after redemption.		
Module No. 2: Mergers and Acquisition of Companies		16
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
Module No. 3: Internal Reconstruction of Companies		10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Module No. 4: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator’s Statement of Account. Liquidator’s remuneration. Problems on preparation of Liquidator’s Statement of Account.		

Module No. 5: Recent Developments in Accounting and Accounting Standards.	10
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Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.

Note: Minimum five activities should be done by selecting one sub-activity in each activity

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.2 (SEP SCHEME) Name of the Course: Cost Accounting-II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the application of contract costing. Evaluate the benefits of process costing. Examine the importance and apply of service costing. Know the application of marginal costing. Prepare flexible and cash budget with imaginary figures & Analyze the processes involved in standard costing. 		
Syllabus:		Hours
Module No. 1: Contract Costing		12
Introduction - Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.		
Module No. 2: Process Costing		12
Introduction - Meaning, features and applications of Process Costing; advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts – Problems. (Except Joint and By-products and inter process profits)		
Module No. 3: Service Costing		12
Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, Hospitals - problems on preparation of service cost statements for these service sectors.		
Module 4: Marginal Costing		12
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.		
Module No 5: Standard Costing and Variance Analysis		12
Standard Costing: Introduction–Uses and limitations, Variance analysis-Material variances, Labour variances and Overhead variances-problems on Material and Labour variances only.		

Skill Development Activities:

1. Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures
4. Narrate the steps involved in standard costing. System.
5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.

Note: Minimum five activities should be done by selecting one sub-activity in each activity

Text Books for Reference:

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
4. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster,36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York.
6. Mariyappa B Methods and Techniques of Costing. HPH.

Note: Latest edition of Text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.3 (SEP SCHEME) Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Objectives: To ensure legal compilation, facilitate business transactions, protect the rights and interest of the business and stake holders Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Recognize the laws relating to Contracts and its application in business activities. Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. Distinguish the partnership laws, its applicability and relevance. Rephrase the cyber law in the present context. 		
Syllabus:		Hours
Module No. 1: Indian Contract Act, 1872		16
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract.		
Module No. 2: The Sale of Goods Act, 1930		12
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions-Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer.		
Module No. 3: Competition and Consumer Protection Act		12
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. Consumer Protection Act 2019 – Introduction, Need for the new act - Objectives, Applicability, Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer - Consumer Redressal Agencies – Structure of District Forum, State Commission and National Commission – Mediation cell – Central Consumer protection authority-E-filing of complaints- Product liability and penal consequences.		
Module No. 4: WTO Patent Rules		10
Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.		
Module 5: Environment and Cyber Laws		10
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. Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber Security		

Skill Development Activities:

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Discuss any one case law relating to minor.
4. State the procedure for getting patent for „inventions“ and / or „non- inventions“.
5. List at least 5 items which can be categorized as „hazardous substance“ according to Environment Protection Act.
6. List out any top upcoming jobs in cyber security and examine the skills required for the same.

Note: Minimum five activities should be done by selecting one sub-activity in each activity

Books for Reference:

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

Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com)
Course Code: BCOM-4.4 A (IND AS-II) (DEC) (SEP SCHEME)
Name of the Course: (ELECTIVE-Accounting)
Indian Accounting Standards-II

Course Credits	No. of Hours per Week	Total No of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> a) Understand the preparation of consolidated financial statements as per Ind AS b) Learn the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analyse the Revenue based accounting standard. 		
Syllabus		Hours
Module No. 1 : Revenue based Accounting Standard		12
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) - Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
Module No. 2: Disclosures in the Financial Statements		12
Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102)- Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
Module No. 3: Measurement Based on Accounting Policies		12
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)- Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
Module No. 4: Accounting and Reporting of Financial Instruments		12
Financial Instruments: Presentation (Ind AS 32) –Financial Instruments (Ind AS 39) – Financial Instruments: Disclosures (Ind AS 107) - Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
Module No. 5: Consolidated Financial Statement (Ind AS 110)		12
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non- controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.		
<p>Skill development Activities</p> <ol style="list-style-type: none"> 1. Prepare consolidated Balance sheet with imaginary figures. 2. Make a list of Indian Accounting Standards 3. Make disclosures of any five Indian Accounting Standards. 4. Classify items into current and non-current as per Ind AS 1. 5. Explain Other Comprehensive Income (OCI) with examples. 		
Note: Minimum five activities should be done by selecting one sub-activity in each activity		

Books for Reference:

1. Study material of the Institute of Chartered Accountants of India
2. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
3. Dr.A.L.Saini IFRS for India, Snow white publications. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
4. 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. 4.4.B (SEP SCHEME) DEC: Mathematics for Business Decision Name of the Course: Business Mathematics-II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Class rooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Make use of Permutations & Combinations solving business problems. Understand and apply the concepts of Set Theory. Applies knowledge of progressions to solve problems in areas like finance and physics. Application of matrix in business problems. 		
Syllabus:		Hours
Module No.1: Permutations and Combinations		10
Linear Permutations and Circular Permutations, Combination – Simple Problems		
Module No.2: Theory of Sets		12
Sets – Elements, Representation, Types of sets, Operation on sets, Laws of sets, and Venn Diagram, Business Application Problems on theory of sets.		
Module No.3: Progressions		12
Arithmetic and Geometric Progression – Problems on Finding nth term of AP and GP. Insertion of Arithmetic and Geometric Mean.		
Module No.4: Matrices and Determinants		14
Matrices – Meaning, Types, Operations – Addition, Subtraction and Multiplication. Transpose of Matrix. Determinants – Minor, Co-factor, Adjoint and Inverse of a Square Matrix, Application of Cramer’s Rule in two variables		
Module No.5: Solids		12
Introduction and Meaning of Measurement of Solids. Simple problems on Triangle, Square, Rectangle and Circle.		
Skill Developments Activities: <ol style="list-style-type: none"> Students create a secret code using a set of symbols and calculate all possible permutations of the code. To sort them into appropriate Venn diagrams representing union, intersection, and difference. A shopkeeper buys an article for ₹2,500 and sells it for ₹2,875. Find profit percentage. Trader marks goods 20% above cost price and gives 10% discount. Find profit % The ratio of boys to girls is 5:4. If total students are 360, find number of girls. 		
Note: Minimum five activities should be done by selecting one sub-activity in each activity		
Books for Reference Business Mathematics – Doriraj.S.N. Business Mathematics – D.C. Sancheti and V.K. Kapoor Business Mathematics – G.K. Ranganath. C.S. Sampangiram and Y.Rajaram. Business Mathematics – Madappa and Sreedhar Rao. Business Mathematics – S.K. Sharma and Gurmeet Kaur Business Mathematics – R.G. Saha, Note: Latest edition of text books may be used		

**Name of the Program: Bachelor of Commerce
Course (B.Com.) Code: 4.4.F Elective (SEP SCHEME)
Subject: FINANCE
Name of the Course: Personal Financial Planning**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 credits	4 Hrs	60 Hrs
<p>Objective: To equip students with knowledge and skills for managing personal finances, understanding financial products, and planning for short-term and long-term financial goals.</p> <p>Pedagogy: Lectures, Case Studies, Financial Tools/Apps Demonstration, Group Projects & Presentations, Practical Assignments using MS Excel or Financial Calculators.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to;</p> <ol style="list-style-type: none"> Understand the concept and importance of personal financial planning in managing income, expenses, savings, and investments effectively. Analyze various income sources, develop budgets, and manage cash flow to ensure financial stability and discipline. Evaluate different investment avenues (e.g., stocks, bonds, mutual funds, insurance, and real estate) to make informed investment decisions aligned with personal financial goals. Apply principles of risk management and insurance planning to protect against financial uncertainties. Use financial planning tools and techniques such as net worth statements, budgeting worksheets, and online calculators for goal-based planning. Interpret and analyze financial statements and ratios to assess individual financial health and improve decision-making. 		
Module No– 1: Introduction to Financial Planning:		12 hours
Introduction, Significance, Process of Financial Planning, Professionalism in Financial Planning, Components of Financial Plan, , Life Cycle and Financial Goals, Role of Financial Planner.		
Module No– 2: Savings and Investment Planning:		12 hours
Introduction, Savings Instruments – Setting -Up a Savings Plan – Tax Saving Schemes; Investment, Need for Investment, Financial Markets and Instruments, Investment Planning Strategies, Risk and Return Analysis.		
Module No– 3: Insurance Plans:		12 hours
Need for Insurance, types of Insurance- Life Assurance, Health Insurance, Property Insurance, Credit Insurance, Crop Insurance (Weather Based Crop Insurance) , Motor Vehicle Insurance, Role of Insurance in Financial Planning, Selection of Suitable Insurance Policies, Risk and Return Assessment.		
Module No– 4: Tax and Estate Planning:		12 hours
Basics of Income Tax in India, Tax Planning through Investments, Deductions under Sections like 80C, 80D, 80 DD,80 E, 80G, etc., Filing Income Tax Returns, Estate Planning and Will Writing, Power of Attorney and Nomination.		
Module No– 5: Retirement planning:		12 hours
Introduction, Importance, Process of Retirement planning, Types of Pensions and Annuity Plans.		

Skill Development Activities:

1. Preparation of Personal Financial Plan with imaginary figures
2. List the Sources of Finance to meet the personal needs
3. Collect the Innovative Savings Schemes of Banks, Post office and Insurance Company
4. Prepare Tax Planning for a hypothetical individual.
5. To know different source of Investment to Retirement Employee

Note: Minimum five activities should be done by selecting one sub–activity in each activity

Books for Reference:

1. Khan M. Y, Financial Services, Tata McGraw Hill
2. Kotreshwar G, Risk management, Insurance and Derivatives, HPH
3. Jeff Madura, Personal Financial Planning, Pearson Edition
4. ICFAI, Personal Financial Planning
5. Mishra K. C and Steward Doss, Personal Financial Planning, Cengage Learning India.

Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.4.H (SEP SCHEME) DEC: ELECTIVE-Human Resources Name of the Course: Organizational Behavior		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Objectives: It aims to understand, predict and influence human behavior within organizations to enhance individual and organizational effectiveness</p> <p>Pedagogy: Classroom lectures, Tutorials, Role Plays and Case study method.</p>		
<ul style="list-style-type: none"> a. Demonstrate an understanding of the role of OB in business organization. b. Demonstrate an ability to understand individual and group behavior in an organization. c. Be able to explain the effectiveness of organizational change and development of organization. d. Demonstrate an understanding of the process of organizational development and OD Interventions. 		
Syllabus:		Hours
Module No. 1: Organizational Behavior and Foundations Of Individual Behavior Organization Behavior		16
Meaning, Definition of OB Importance of OB, Foundations of OB. Individual behavior - Personal Factors Environmental Factors, organization systems and resources. Personality -Meaning, Determinants and Traits of Personality. Perception - Meaning Factors influencing perception, Perceptual Process.		
Module No. 2: Group and Team Dynamics Group Dynamics		12
Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour. Team Dynamics - Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.		
Module No. 3: Change Management Introduction to Change Management		10
Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change Resistance to Change, Overcoming Resistance to Change.		
Module No. 4: Organizational Development Organizational Development:		12
Meaning and Nature of Organizational Development (OD), Process of Organizational Development: Overview of Entering and Contracting, Diagnosing: Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level). the steps in the OD process that can be followed by XYZ firm. Identify the four targets of change - Human Resources, Functional Resources, Technological Capabilities and Organizational Capabilities.		
Module No. 5: Employee Retention and Strategies		10
Employee retention is a critical issue in your E-Commerce organisation. The talented employees are moving to competitive firms. Chart an organizational development intervention plan to maximize effectiveness and minimize organizational strain.		

Skill Development Activities:

1. A Study on Job Satisfaction of Employees in a Retail Store
2. Study of Personality Traits of Employees using Big Five Model
3. Work from Home Culture – Advantages & Challenges
4. Leadership Style Analysis of a Manager in a Company
5. Emotional Intelligence and Employee Performance

Note: Minimum five activities should be done by selecting one sub–activity in each activity

Books for Reference :

1. Fred Luthans, Organizational Behaviour. McGraw Hill
2. Robbins, Organizational Behaviour, International Book House.
3. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
4. K. Aswathappa, Organizational Behaviour, HPH.
5. Appanniah and, Management and Behavioural Process, HPH
6. Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
7. Rekha and Vibha – Organizational Behavioural, VBH.
8. P.G. Aquinas Organizational Behaviour, Excel Books.
9. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B. Com. 4.4.M, (DSE) (SEP SCHEME)
Name of the Course: ELECTIVE –MARKETING
Services Marketing

Course credits	No. of Hours per week	Total No. Teaching Hours
04	04	60

Objective: The objective of the course is to understanding the unique characteristics of services, effective service marketing strategies, recognizing customer experience, service quality, and acquiring skills for careers in the Service industry.

Pedagogy: Class-room Lecturers, Assignments and Presentations.

Course Outcomes: Upon successful completion of the course the student will be able to;

- a) Understand Fundamentals of services and the reasons for growth of service sector.
- b) Identify, analyze, and apply the various components of the service marketing mix
- c) Describe segmentation strategies in service marketing.
- d) Suggest measures to improve services quality and their service delivery.
- e) Examine the marketing strategies of Banking Services, insurance and education services.

Syllabus

Hours

Module - 1: Introduction to Services Marketing

12

Introduction, The concept of Services Marketing, Nature and Scope of services, difference between goods and services, Characteristics of services, classification of services – Importance of service marketing - Four I's of services - Intangibility, Inconsistency, Inseparability and Inventory. Factors contributing growth of Service Sector in India & Role of services in Modern Economy,

Module - 2: Service Marketing Mix and Segmentation

12

Concept of Marketing Mix - & 7Ps of service Marketing - Product, price, place, promotion, People, Process, Physical evidence, Services Market Segmentation: - Market Segmentation - Basis & Need for segmentation of services, Bases of segmentation services, Segmentation strategies in service marketing.

Module - 3: Consumer Behavior in Services

12

Introduction, Importance of consumer behavior, Factors Influencing Consumer Behavior, Stages of the buying decision process, Customer Expectations on Services – Consumer perception, Consumer decision making roles – **Initiator, Influencer, Gatekeeper, Decider, Buyer, & User** - Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight.

Module - 4: Service Development and Quality Improvement.

12

Service Development- need, importance, Stages in development of new services, Service Quality Dimensions- Service Quality Measurement and Service Mapping, Improving Service Quality - Service Delivery, Service Failure, and Service Recovery.

Module - 5: Service Marketing Applications

12

Marketing of Services in Banking Sector - Insurance Sector - Health Services - Hospitality Services including Travel, Hotels and Tourism - Professional Services - Public Utility Services - Communication Services - Educational Services – E-Services

Skill Development Activities

1. Visit any Bank of your choice and analyze strategies of banks to build customer trust and loyalty, including digital banking, customer service, and financial advice.
2. Explore the challenges and opportunities of e-commerce service marketing, including online advertising, shipping, and customer service.
3. Visit any Established Retail store and collect the service marketing initiatives adopted by the store for customer retention.
4. Analyze the determinants of customer satisfaction and how service providers can improve their customer satisfaction levels.
5. Discuss strategies for managing service failures and effectively recovering customer loyalty.
6. Any activities relevant to the service marketing can be considered

Note: Minimum five activities should be done by selecting one sub-activity in each activity

Books for References

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
7. Web sources suggested by the concerned teacher and college librarian including reading material.

Note: Latest edition of text books may be referred.

Name of the Programme: Bachelor of Commerce B. Com
Course Code: BCom 4.5 SEC (SEP SCHEME)
Name of the Course: Computer Application in Business

Course credits	No. of Hours per week	Total No. Teaching Hours
02	02	30

COURSE OBJECTIVES:

The Subject Computer Accounting- tally prime typically aims to introduce students to the fundamentals of computerized accounting skills and Microsoft office with practical business applications, focusing on how accounting information is recorded in Tally software.

PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

Course Outcomes: Upon successful completion of the course the student will be able to;

1. Familiarizing with the user interface, menu options, and navigation within Tally Prime.
2. To gain practical knowledge about Microsoft office like M.S Word, M.S Excel and M.S PowerPoint.
3. Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.
4. Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime
 Managing stock items, recording stock transactions (inward and outward), handling stock transfers, and maintaining stock records.

Syllabus	Hours
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Module - 1: Introduction	08
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Meaning and Definition, Characteristics of Computers, Types of Computers, Application of Computers in Business Operating System – Meaning and Functions of Operating System; Introduction to Windows OS, Computer Memory – Primary and Secondary, RAM and ROM.

Module - 2: Microsoft Office	08
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Microsoft word: Meaning, New folder creation, copying, moving, deleting files and develop word document, Inserting of bullet points, inserting header and footer, page borders, shortcut keys, insert of columns, tables and charts. **M.S Power point:** Meaning, preparing and formatting presentations and insert of animation and slide transition to the presentation. **Microsoft Excel:** Meaning, Creating spreadsheet, performing basic arithmetic, statistical and financial functions, sorting and filtering data, inserting tables and charts and shortcut keys.

Module - 3: Tally	06
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Introduction, Features, Advantages, Basic Rules - Real, Personal and Nominal Accounts, Assets and Liabilities, Debtors and Creditors, Menus in Tally, Company Creation, Company Info Menu, Creating Inventory of Products, Company Features (F11) and Configuration of Tally (F12), Gateway of Tally Menu, Master, Transaction, Import and Report.

Module - 4: Accounting Ledger and Vouchers	12
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Predefined Accounting Groups, Primary Groups and Sub Groups, Steps for Creating - Alter and Delete Ledgers and Groups, Types of Ledgers, Types of Vouchers, Rules of Vouchers Entry, Balance Sheet, Profit and Loss Account, Trial Balance, Stock Summary, Computation of GST and TDS, and Exercises for making Voucher Entries.

Skill Development Activities

1. Write steps for creating a new company in Tally
2. Create ledgers under Capital/ assets/liability/income and expenses/
Bank
3. Generate different types of vouchers
4. Solve the two exercise problems with GST
5. Any other activities, which are relevant to the course.

Note: Minimum five activities should be done by selecting one sub-activity in each activity

Books for References

1. Ashok K Nandani, Advanced Tally 9.0 ERP, 2017 Edition.
2. Niranjana Shrivastava, Computer Application In Management (Dream tech Press)
3. P. Mohan, Computer Application Business (Himalaya Publication)
4. Sanjay Saxena, A First Course in Computers (Vikas Publishing House)
5. Ivan Bayross: Oracle – 7 (BPB Publications)

Note: Latest edition of text books may be referred.