

# **KUVEMPU UNIVERSITY**

**Scheme of Teaching and Evaluation**

**For**

**Bachelor of Commerce (B.Com)**

**As Per**

**State Education Policy (SEP)**

**Under Choice Based Credit System (CBCS)**

**Academic Year: 2024-25**



**Department of Studies in Commerce**  
**Jnanasahyadri, Shankaraghatta 577 451**  
**Shimoga (Dist), Karnataka**

<b>B.Com Semester-I</b>								
<b>Sl.No.</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Category of courses</b>	<b>Teaching Hours per Week</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
01	L C 1.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L C 1.2	Language-II English	LC	4	80	20	100	3
03	Com 1.1	Financial Accounting	DCC	4	80	20	100	4
04	Com 1.2	Principles and Practice of Management	DCC	4	80	20	100	4
05	Com 1.3	Principles of Marketing	DCC	4	80	20	100	4
06	Com 1.4	Law and Practice of Banking	DCC	4	80	20	100	4
07	CV 1.5	Indian Constitution-1	CVC	2	40	10	50	2
<b>Sub Total - A</b>				<b>26</b>	<b>520</b>	<b>130</b>	<b>650</b>	<b>24</b>

**LC: Language Course**

**DCC: Discipline Core Credit**

**CVC: Compulsory Value Course**

<b>B.Com Semester-II</b>								
<b>Sl.No.</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Category of courses</b>	<b>Teaching Hours per Week</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
01	L C 2.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L C 2.2	Language-II English	LC	4	80	20	100	3
03	Com 2.1	Advanced Financial Accounting	DCC	4	80	20	100	4
04	Com 2.2	Human Resource Management	DCC	4	80	20	100	4
05	Com 2.3	Business Environment and Government Policy	DCC	4	80	20	100	4
06	Com 2.4	Corporate Administration	DCC	4	80	20	100	4
07	CV 2.5	Environmental Studies	CVC	2	40	10	50	2
08	CV 2.6	Indian Constitution-2	CVC	2	40	10	50	2
<b>Sub Total - B</b>				<b>28</b>	<b>560</b>	<b>140</b>	<b>700</b>	<b>26</b>

<b>B.Com Semester-III</b>								
<b>Sl.No.</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Category of courses</b>	<b>Teaching Hours per Week</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
01	L C 3.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L C 3.2	Language-II English	LC	4	80	20	100	3
03	Com 3.1	Corporate Accounting-I	DCC	4	80	20	100	4
04	Com 3.2	Cost Accounting-I	DCC	4	80	20	100	4
05	Com 3.3	Principles and Practice of Insurance	DCC	4	80	20	100	4
06	Com 3.4	Elective-I	DEC	4	80	20	100	4
07	Com 3.5	Personality Development	SEC	2	40	10	50	2
<b>Sub Total - C</b>				<b>26</b>	<b>520</b>	<b>130</b>	<b>650</b>	<b>24</b>

**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.

<b>DEC</b>	<b>Accounting</b>	<b>Mathematics for Business Decisions</b>	<b>Finance</b>	<b>Human Resources</b>	<b>Marketing</b>
<b>Course Code</b>	Com. 3.4.A	Com. 3.4.B	Com. 3.4.F	Com. 3.4.H	Com. 3.4.M
<b>Name of the Course</b>	Indian Accounting Standards (IND AS-I)	Business Mathematics-I	Indian Financial System	Human Resources Development	Retail Management

<b>B.Com Semester-IV</b>								
<b>Sl.No.</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Category of courses</b>	<b>Teaching Hours per Week</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
01	L C 4.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L C 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
<b>Sub Total - D</b>				<b>26</b>	<b>520</b>	<b>130</b>	<b>650</b>	<b>24</b>

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**DEC: Discipline Elective Courses**

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**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.

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

<b>B.Com Semester-V</b>								
<b>Sl.No.</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Category of courses</b>	<b>Teaching Hours per Week</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
01	Com 5.1	Financial Management	DCC	4	80	20	100	4
02	Com 5.2	Business Research Methods and Statistics	DCC	4	80	20	100	4
03	Com 5.3	Income Tax-I	DCC	4	80	20	100	4
04	Com 5.4	Principles and Practices of Auditing	DCC	4	80	20	100	4
05	Com 5.5	Elective-III	DEC	4	80	20	100	4
06	Com 5.6	Business and Corporate Etiquettes	SEC	2	40	10	50	2
07	Com 5.7	Employability Skills	SEC	2	40	10	50	2
<b>Sub Total - E</b>				<b>24</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>24</b>

**LC: Language Course**

**DCC: Discipline Core Credit**

**DEC: Discipline Elective Courses**

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**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.

<b>DEC</b>	<b>Accounting</b>	<b>Mathematics for Business Decisions</b>	<b>Finance</b>	<b>Human Resources</b>	<b>Marketing</b>
<b>Course Code</b>	Com. 5.4.A	Com. 5.4.B	Com. 5.4.F	Com. 5.4.H	Com. 5.4.M
<b>Name of the Course</b>	Advanced Cost & Management Accounting	Quantitative Techniques -I	Investment Management	Cultural Diversity at Work Place	Digital Marketing

<b>B.Com Semester-VI</b>								
<b>Sl.No.</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Category of courses</b>	<b>Teaching Hours per Week</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
01	Com 6.1	Management Accounting	DCC	4	80	20	100	4
02	Com 6.2	Business Statistics	DCC	4	80	20	100	4
03	Com 6.3	Income Tax-II	DCC	4	80	20	100	4
04	Com 6.4	Goods and Services Tax	DCC	4	80	20	100	4
05	Com 6.5	Elective-IV	DEC	4	80	20	100	4
06	Com 6.6	Entrepreneurial Skills	SEC	2	40	10	50	2
07	Com 6.7	Internship /Minor Research Project Work	SEC	2	40	10	50	2
<b>Sub Total – F</b>				<b>24</b>	<b>480</b>	<b>120</b>	<b>600</b>	<b>24</b>
<b>Grand Total</b>				<b>152</b>	<b>3040</b>	<b>760</b>	<b>3800</b>	<b>144</b>

**LC: Language Course**

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**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.

<b>DEC</b>	<b>Accounting</b>	<b>Mathematics for Business Decisions</b>	<b>Finance</b>	<b>Human Resources</b>	<b>Marketing</b>
Course Code	Com. 6.4.A	Com. 6.4.B	Com. 6.4.F	Com. 6.4.H	Com. 6.4.M
Name of the Course	ERP Applications in Accounting	Quantitative Techniques -II	Investing in Stock Market	Labour Laws & Practice	Consumer Behaviour

## INTERNAL ASSESSMENT AND SEMESTER END EXAMINATION

As per SEP, the IA and SEE to carry 20% and 80% weightage each, to enable the course to be evaluated for a total of 100/50 marks. The evaluation system of the course is compressive & continuous during the entire period of the semester.

Sl.No.	Parameters of the Evaluation	Marks
01	Attendance*	05 Marks
02	Assignments / Seminars	05 Marks
03	Internal Assessment Tests (IAT)	10 Marks
	Total of IA	20 Marks
03	Semester End Examination (SEE)	80 Marks
<b>Total of IA &amp; SEE</b>		<b>100 Marks</b>

\*Distribution of Marks for Attendance

Sl.No.	% of Attendance	Marks to be Awarded
01	75-80	1
02	80-85	2
03	85-90	3
04	90-95	4
05	95-100	5

# **QUESTION PAPER PATTERN for 2024-25**

## **Semester Examinations**

### **B.Com Program**

**Name of the Course.....**

**Time: 3 Hrs Max. Marks: 80**

#### **Section – A**

**I Answers any THREE questions. Each question carries Five Marks (3x5=15 Marks)**  
**(Two Theory Questions and Three Problems-For Problem Papers)**

- 1.
- 2.
- 3.
- 4.
- 5.

#### **Section – B**

**II Answers any TWO questions. Each question carries Ten Marks (2x10=20 Marks)**  
**(One Theory Question and Three Problems-For Problem Papers)**

- 6.
- 7.
- 8.
- 9.

#### **Section – C**

**III Answers any THREE questions. Each question carries Fifteen Marks (3x15=45 Marks)**  
**(One Theory Question and Four Problems-For Problem Papers)**

- 10.
- 11.
- 12.
- 13.
- 14.

**Note:** The question papers for theory subject shall be prepared in both Kannada and English version. Problem subject papers shall prepared in English version.

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**I B.Com Semester-I (SEP Scheme)**

<b>B.Com Semester-I</b>								
<b>Sl.No.</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Category of courses</b>	<b>Teaching Hours per Week</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
01	L C 1.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L C 1.2	Language-II English	LC	4	80	20	100	3
03	Com 1.1	Financial Accounting	DCC	4	80	20	100	4
04	Com 1.2	Principles and Practice of Management	DCC	4	80	20	100	4
05	Com 1.3	Principles of Marketing	DCC	4	80	20	100	4
06	Com 1.4	Law and Practice of Banking	DCC	4	80	20	100	4
07	CV 1.5	Indian Constitution	CVC	2	40	10	50	2
<b>Sub Total - A</b>				<b>26</b>	<b>520</b>	<b>130</b>	<b>650</b>	<b>24</b>

**LC: Language Course**

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**CVC: Compulsory Value Course**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com.1.1 (SEP SCHEME)</b> <b>Name of the Course: Financial Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Objective:</b> The objective of the course is to expose the students to the various aspects of financial accounting to better maintenance of accounts and its principles in the business firms.  <b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the theoretical framework of accounting and the application of accounting standards.</li> <li>Demonstrate the preparation of financial statements for both manufacturing and non-manufacturing sole proprietorships.</li> <li>Apply the accounting treatments for consignment transactions and events in the books of consignor and consignees.</li> <li>Understand the accounting treatment for royalty transactions and articulate royalty agreements.</li> <li>Learn and apply various methods of accounting for hire purchase transactions.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Theoretical Framework of Accounting</b>		<b>10</b>
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
<b>Module No. 2: Financial Statements of Sole Proprietors</b>		<b>15</b>
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account - Balance Sheet.		
<b>Module No. 3: Consignment Accounts</b>		<b>12</b>
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice- Accounts Sales-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		

<b>Module No. 4: Royalty Accounts</b>	<b>15</b>
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.	
<b>Module No. 5: Hire Purchase Accounting</b>	<b>08</b>
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.	
<b>TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES</b> <ol style="list-style-type: none"> <li>1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.</li> <li>2. Collect Annual Reports of sole proprietors and identify the different components.</li> <li>3. Preparation of Proform invoice and accounts sales with imaginary figures.</li> <li>4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.</li> <li>5. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. ICAI Study Materials on Principles &amp; Practice of Accounting, Accounting and Advanced Accounting.</li> <li>2. SPIyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol. 1.</li> <li>3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.</li> <li>4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.</li> <li>5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.</li> <li>6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.</li> <li>7. B.S. Raman (2008), Financial Accounting Vol. I &amp; II, United Publishers &amp; Distributors</li> <li>8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.</li> </ol> <p><b>Note: Latest edition of text books may be referred.</b></p>	

<p align="center"><b>Name of the Program: Bachelor of Commerce (B.Com.)</b>  <b>Course Code: B.Com.1.2 (SEP SCHEME)</b>  <b>Name of the Course: Principles and Practices of Management</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Objective:</b> To familiarize the students with the basic concepts of Business Management  <b>Pedagogy:</b> Class-room Lectures, Case Study Discussion and Presentations.</p>		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ol style="list-style-type: none"> <li>Understand and identify classical, neo-classical, and modern organizational theories, and evaluate their relevance in the present context.</li> <li>Design and demonstrate the strategic plan for the attainment of organisational goals.</li> <li>Differentiate the different types of authority and choose the best one in the present context.</li> <li>Compare and choose the different types of motivation factors and leadership styles.</li> <li>Choose the best controlling techniques for better productivity of an organisation.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management</b>		<b>12</b>
Introduction–Meaning and importance of Management–Managerial Functions –Management-as Science, Art and Profession, Administration V/S Management, Evolution of the Management thoughts: Contributions of F.W. Taylor, Henry Fayol, Elton Mayo, and C.K Prahlad.		
<b>Module No. 2: Planning</b>		<b>11</b>
Introduction – Meaning – Nature – Purpose-Types of plans-Planning process; Strategic planning: Concept-Process–Importance and Limitations; Decision Making Meaning, Role, Steps involved in Decision Making Process, Significance of Decision Making, and Guidelines for effective Decision Making.		
<b>Module No. 3: Organising</b>		<b>12</b>
Introduction – Meaning–Concept and Process of Organising – An overview–Span of management–Different types of authority (line, staff and functional)–Decentralization–Delegation of authority; Formal and Informal, organization Structure, Principles of Organising; Network Organisation Structure.		
<b>Module No. 4: Staffing and Leading</b>		<b>15</b>
Introduction– <b>Staffing:</b> Concept of Staffing–Staffing Process; Motivation: Concept– Importance–extrinsic and intrinsic motivation–Major Motivation theories: Maslow’s Need Hierarchy Theory– Herzberg’s Two-factor Theory. <b>Leadership:</b> Concept– Importance – Styles of leadership. Communication: Concept–purpose–process–Types, Barriers and Overcoming barriers of communication.		
<b>Module No. 5: Controlling and Coordination</b>		<b>10</b>

Concept–Process–Limitations–Principles of Effective Control–Major Techniques of control: Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. (Theory only) **Co-ordination:** Meaning–Nature–Importance–Principles of Coordination. Emerging issues in Management.

### **TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES**

1. Prepare a chart showing the chronological order in which management thought has developed into its present form.
2. Collect the photographs and Bio-Data of any three contributors to management thoughts.
3. Collect one organisation chart of any establishment in your area and describe its structure.
4. Describe the basis of departmentation followed by anyone of the following Organisations- Telecom, Banks, Manufacturing Organisation.
5. Analyse the leadership styles of any select five companies of different sectors.
6. Describe the feedback control/feed forward control system followed by any Nationalized Bank of your area.

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

### **Text Books:**

1. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.
2. Peter F Drucker: The Practice of Management, Allied, Management Task.
3. Davar R.S.: The Process of Management (Sulthanchand).
4. Prasad L.M. Principles of Management (Sulthanchand).
5. P.N. Reddy and H.R. Appannian: Business Management (Himalaya Publishing House)
6. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
7. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
8. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
9. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
10. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.

**Note: Latest edition of text books may be referred.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com.1.3 (SEP SCHEME)</b> <b>Name of the Course: Principles of Marketing</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Objective:</b> The objective of the course is to help the students to understand the different dimensions of marketing and their applications. <b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the fundamental concepts of marketing and assess the micro and macro marketing environments.</li> <li>Analyze consumer behavior and market segmentation strategies in the contemporary market environment.</li> <li>Explore new product development processes and identify the factors influencing product pricing in the current market context.</li> <li>Evaluate the impact of various promotional techniques on customer behavior and the significance of distribution channels.</li> <li>Outline recent advancements and trends in marketing practices.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Marketing</b>		<b>12</b>
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance.		
<b>Module No. 2: Consumer Behaviour &amp; Market segmentation</b>		<b>13</b>
<b>Consumer Behaviour:</b> Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; <b>Market segmentation:</b> Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product differentiation vs. market segmentation. <b>Marketing Mix:</b> Product-Price-Place & Promotion.		
<b>Module No. 3: Product and Pricing</b>		<b>12</b>
<b>Product:</b> Concept and importance-Product classifications-Concept of product mix; Branding-packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. <b>Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies.		

<b>Module No. 4:Promotion and Distribution</b>	<b>15</b>
<p><b>Promotion:</b> Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations &amp; sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.</p> <p><b>Distribution Channels and Physical Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Physical Distribution.</p>	
<b>Module No. 5: Recent Developments in Marketing</b>	<b>08</b>
<p>Introduction - Social Marketing, online marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing-Network Marketing and Customer acquisition and retention.</p>	
<p><b>TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES</b></p> <ol style="list-style-type: none"> <li>1. Conduct an analysis of the marketing environment in your locality to identify customer needs, wants, and purchasing power.</li> <li>2. Gather and analyze consumer behavior data regarding home appliances in your locality.</li> <li>3. Visit an organization to collect information about their product pricing strategies and factors influencing their pricing decisions.</li> <li>4. Visit wholesalers or retailers to understand their role in the marketing and distribution process.</li> <li>5. Research and report on recent developments and trends in the field of marketing.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Reference Materials:</b></p> <ol style="list-style-type: none"> <li>1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.</li> <li>2. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.</li> <li>3. Kumar Arun&amp;MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition</li> <li>4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.</li> <li>5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education</li> <li>6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.</li> <li>7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.</li> <li>8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.</li> <li>9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.</li> </ol> <p><b>Note: Latest edition of text books may be referred.</b></p>	

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

**Course Code: B.Com. 1.4 (SEP SCHEME)**

**Name of the Course: Law and Practice of Banking**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>

**Objective:** The objective of the course is to familiarize the students with the law and practices of banking.

**Pedagogy:** Classrooms Lecture, Case Studies, Tutorial classes, Group Discussion & Seminar

**Course Outcomes: On successful completion of the course, the Students will be able to**

- Summarize the relationship between Banker & customer and different types of functions of banker.
- Analyse the role, functions and duties of paying and collecting banker.
- Make use of the procedure involved in opening and operating different accounts.
- Examine the different types of negotiable instrument & their relevance in the present context.
- Estimate possible developments in the banking sector in the upcoming days.

<b>Syllabus</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Banking</b>	<b>12</b>
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions.	
<b>Module No. 2: Paying and Collecting Banker</b>	<b>14</b>
<b>Paying banker:</b> Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; <b>Collecting Banker:</b> Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course –Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	
<b>Module No. 3: Customers and Account Holders</b>	<b>12</b>
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	
<b>Module No. 4: Negotiable Instruments</b>	<b>12</b>



Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of Endorsement.	
<b>Module No. 5: Recent Developments in Banking</b>	<b>10</b>
Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking- Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet- Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money.	
<b>TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES</b> <ol style="list-style-type: none"> <li>1. Types of banks operating in India.</li> <li>2. Visit any Public sector bank &amp; discuss with the branch manager about the role and functions as a paying and collecting banker.</li> <li>3. Collect and fill dummy account opening forms for different types of customer.</li> <li>4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheque.</li> <li>5. Identify and prepare report on pros and cons of recent development in the field of banking sector.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Gordon &amp; Natarajan, Banking Theory Law and Practice, HPH, 24th Edition</li> <li>2. S. P Srivastava ( 2016), Banking Theory &amp; Practice, Anmol Publications</li> <li>3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition</li> <li>4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.</li> <li>5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.</li> </ol>	
<b>Note: Latest edition of text books may be referred.</b>	

## II Semester B.COM (SEP Syllabus)

B.Com Semester-II								
Sl.No.	Course	Title of the Course	Category of courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
01	L C 2.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L C 2.2	Language-II English	LC	4	80	20	100	3
03	Com 2.1	Advanced Financial Accounting	DCC	4	80	20	100	4
04	Com 2.2	Human Resource Management	DCC	4	80	20	100	4
05	Com 2.3	Business Environment and Government Policy	DCC	4	80	20	100	4
06	Com 2.4	Corporate Administration	DCC	4	80	20	100	4
07	CV 2.5	Environmental Studies	CVC	2	40	10	50	2
<b>Sub Total - B</b>				<b>26</b>	<b>520</b>	<b>130</b>	<b>650</b>	<b>24</b>

**LC: Language Course**

**DCC: Discipline Core Credit**

**CVC: Compulsory Value Course**

<p align="center"><b>Name of the Program: Bachelor of Commerce (B.Com.)</b>  <b>Course Code: B.Com.2.1 (SEP SCHEME)</b>  <b>Name of the Course: Advanced Financial Accounting</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Objective:</b> The objective of the course is to expose the students to the various aspects of financial accounting to better maintenance of accounts and its principles in the business firms.</p> <p><b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ol style="list-style-type: none"> <li>Prepare comprehensive financial statements from incomplete records using systematic methods.</li> <li>Analyze and apply accounting treatments for inter-departmental transfers.</li> <li>Apply and demonstrate various accounting treatments for dependent and independent branches.</li> <li>Understand and compute the claims for loss of stock and loss of profit in insurance contexts.</li> <li>Identify and explain emerging trends in the field of accounting.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: System of Book - Keeping</b>		<b>12</b>
Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
<b>Module No. 2: Departmental Accounts</b>		<b>12</b>
Introduction-meaning-advantages and disadvantages-methods of departmental Accounting - basis of allocation of common expenditure among different departments- types of departments-inter department transfer and its treatment.		
<b>Module No. 3: Accounting for Branches</b>		<b>15</b>
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches: Problems on Debtors Method; Stock & Debtors Method and Final accounts Method.		
<b>Module No. 4: Insurance Claims</b>		<b>10</b>
Introduction-Meaning of Insurance – Types of Insurance; Fire Insurance: Computation of Claim for loss of stock.		
<b>Module No. 5: Emerging Trends in Accounting</b>		<b>11</b>
Introduction - Digital Transformation of Accounting-Big Data Analytics in Accounting- Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		

## **TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES**

1. Visit a sole proprietorship and identify the steps involved in converting single- entry bookkeeping into a double-entry system.
2. Analyze and allocate common expenditures among various departments in an organization.
3. Document the procedures involved in establishing and managing various branches.
4. Identify and document the procedures involved in processing insurance claims.
5. Research and report on the latest innovations and developments in accounting practices.
6. Any other activities, which are relevant to the course.

### **Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be referred.**

**B.Com-II Semester**  
**HUMAN RESOURCE MANAGEMENT**

<p style="text-align: center;"><b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com.2.2 (SEP SCHEME)</b> <b>Name of the Course: Human Resource Management</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Objective:</b> The objective of the course is to expose the students to the various aspects of human resources development strategies for better management of people in organisations</p> <p><b>Pedagogy:</b> Class-room Lecturers, Assignments and Presentations.</p>		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ol style="list-style-type: none"> <li>Understand the framework, importance, and challenges of human resource management.</li> <li>Outline the processes and methods involved in human resource planning, recruitment, and selection.</li> <li>Analyze various training and development methods and their applicability in the current organizational context.</li> <li>Evaluate the strengths and weaknesses of different performance appraisal techniques and compensation policies.</li> <li>Determine the significance of employee maintenance and employee relations, including health, safety, and welfare.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to HRM</b>		<b>12</b>
Human Resource Management: Introduction –Evolution of HRM, Meaning, definition and Functions – Role – Human Resource management as a profession – Status and Competencies of HR Manager – HR Policies – Emerging Challenges of Human Resource Management – HRM issues in Indian organisations – Human Resource Information System– Emerging trends in HRM.		
<b>Module No. 2: Human Resources Planning, Recruitment &amp; Selection</b>		<b>15</b>
Human Resource Planning: Introduction – Concepts – Quantitative and Qualitative dimensions – Job analysis – Job description and Job specification – Importance and Benefits of HRP; Recruitment: Concepts –Sources – Techniques – Factors influencing recruitment; Selection: Concepts and Steps in Selection Process; Test and Interviews; Placement and Induction – Emerging trends in HR Planning, Recruitment and Selection.		
<b>Module No. 3: Training and Development</b>		<b>13</b>
Introduction – Concepts and Importance – Identifying Training and Development Needs – Designing Training Programmes; Role –Specific and Competency – Based Training – Evaluating Training Effectiveness–Training Process Outsourcing; <b>HRD:</b> Introduction – Meaning – Role of training in HRD – Knowledge Management – Career Development – Emerging trends in HR Training and Development.		
<b>Module No. 4: Performance Appraisal&amp; Compensation</b>		<b>13</b>

Introduction – concepts – Nature – objectives and importance; techniques of performance appraisal – Employee Retention – job changes – Transfers and Promotions – Downsizing – VRS; **Compensation:** Introduction – Concept and Policies – Job evaluation– methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Emerging trends in Performance Appraisal & Compensation.

**Module No. 5: Maintenance& Employee Relations**

**07**

Introduction– Meaning, Importance, Objectives, Motivation Theories, Employee Morale, Employee health and safety – employee welfare – social security – Employer–Employee Relations: An overview – grievance and redressal; Industrial Disputes: causes and settlement, Emerging trends in Employee Maintenance & Relations.

**TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES**

1. Collection of information about new recruitment sources.
2. Preparation of a chart of job specification and job description.
3. Collect an advertisement copy of a job vacancy and fill it.
4. Conduct an I.Q. Test all test the students to affix its summary to the record.
5. Collect the information about how training is given to workers and managers in a company.
6. List out wage and salary structure of any five companies.
7. List out the measures provided under Labour Act for employee welfare, health and safety.

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

**Text Books:**

1. "Human Resources Management" by Dr. Saini and S.A. Kran (Sage Publications).
2. "Human Resources Mangement" by P. Subba Roo (Himalaya Publications)
2. 2.Gupta, C.B, (2008), Human Resource Management, Sultan Chand & Sons, Eleventh revised edition.
3. Gary Dessler. A Framework for Human Resource Management. Pearson Education, 7th Edition.
4. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
5. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning
6. Ivancevich, John M., Human Resource Management. McGraw Hill. Wreather and Davis, Human Resource Management. Pearson Education.
7. Robert L. Mathis and John H. Jackson., Human Resource Management. Cengage Learning.
8. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
9. BiswajeetPatttanayak, Human Resource Management, PHI Learning

**Note: Latest edition of text books may be referred.**

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

**Course Code: B.Com. 2.3 (SEP SCHEME)**

**Name of the Course: Business Environment and Government Policy**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Objective:** Objective of this paper is to acquaint the student with the government policies relating to business and different environment factors

**Pedagogy:** Class-room Lecturers, Assignments and Presentations.

**Course Outcomes: On successful completion of the course, the Students will be able to;**

- Understand the concept of Globalization and Privatization
- Understand the Indian Business Environment and Influencing Factors
- Understand the role of MNCs
- Understand the Regulatory Framework governing the Business
- Understand the role of Government on the Indian Business

<b>Syllabus</b>	<b>Hours</b>
<b>Module No. 1: Business Environment</b>	<b>14</b>
Meaning of Business Environment- Features, Importance, Environment Factors: Internal Environmental Factors and External Environmental Factors - Micro Environment: Customers, Competitors, Suppliers, Channel Intermediaries and Public, Macro Environment ; Economic, Political, Socio-cultural, Natural, Demographic, Technological and International Environment of Business	
<b>Module No. 2: Legal Environment</b>	<b>12</b>
Introductory Framework of some Business Law- <b>Competition Act, 2002</b> , Introduction, Consumer Enterprise, Prohibition of Certain Agreements, Competition Commission in India; Duties, powers and Functions of Commission. <b>Consumer Protection Act</b> ; Introduction, Objectives, Applicability, Rights of Consumers. <b>Foreign Exchange Management Act</b> : Introduction, Applicability.	
<b>Module No. 3: Globalisation</b>	<b>12</b>

Meaning of Globalization, History of Globalization, Causes of Globalization, Advantages and Disadvantages of Globalisation, Impact of Globalization on Economy, Multinational Corporations (MNCs)- Meaning, Benefits and Drawbacks, Foreign Collaborations, Joint Ventures, Franchising and Strategic Alliance.	
<b>Module No. 4: Privatization and Disinvestment in Indian Economy</b>	<b>12</b>
Introduction, Objectives, Measures of Privatization-;Ownership, Organizational and Operational Measures- Advantages of Privatization, Arguments in favour of Privatization- Disinvestment Policy- Arguments against Privatization	
<b>Module No. 5: Business and Government</b>	<b>10</b>
Introduction, Government Intervention, Nature of Government Intervention in India, State Policies affecting Business, Role of Government - Regulatory Role, Economic Role, Promotional Role, Entrepreneurial Role and Planning Role, Recent Trends.	
<b>TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES</b> <ol style="list-style-type: none"> <li>1. Globalization and IT sector.</li> <li>2. Visit any company &amp; discuss with the manager about the effect of Privatization.</li> <li>3. Make a list of 10 Indian firms and their opinion about impact of LPG on the farming community.</li> <li>4. Write the activities of any Consumer Forum..</li> <li>5. Identify the healthy competition components with illustrative undertakings.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Rosy Joshi and Sangam Kapoor , Business Environment , Kalyani publishers.</li> <li>2. S. Sankaran , Business Environment , Margham Publications Chennai.</li> <li>3. J Madegowda (ed) Business Environment and Policy (Deep and Deep)</li> <li>4. K Ashwathappa, Essentials of Business Environment, HPH.</li> <li>5. Ghosh and Kapoor, Business Policy and Environment, HPH.</li> <li>6. Francis Cherunilum, Business and Government, HPH.</li> <li>7. Bertozzi-Burgunder, Business, Government and Public Policy: Concepts and Practices, Prentice Hall.</li> </ol> <p><b>Note: Latest edition of text books may be referred.</b></p>	



<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com.2.4 (SEP SCHEME)</b> <b>Name of the Course: Corporate Administration</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Objective:</b> The objective of the course is to familiarize the students with element of company law along with the role of company secretaries. <b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the framework of Companies Act of 2013 and classify different types of companies according to the Act.</li> <li>Identify the stages and critical documents involved in the formation of companies in India, focusing on Memorandum of Association, Articles of Association, and Certificate of Incorporation.</li> <li>Analyze the role, responsibilities, and functions of Key Management Personnel in Corporate Administration, with emphasis on directors and the company secretary.</li> <li>Examine the procedures of corporate meetings, differentiate between types of resolutions, and assess the company secretary's role in convening meetings.</li> <li>Evaluate the liquidation process of a company, including modes of winding up, the role of the official liquidator, and implications under the Insolvency Code.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Company</b>		<b>12</b>
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies: One Person Company-Private Company-Public Company- Company limited by Guarantee-Company limited by Shares- Holding Company- Subsidiary Company-Government Company-Associate Company- Small Company- Foreign Company-Global Company-Body Corporate-Listed Company.		
<b>Module No. 2: Formation of Companies</b>		<b>13</b>
Introduction <b>-Promotion Stage:</b> Meaning of Promoter, Functions of Promoter, <b>Incorporation Stage:</b> Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, <b>Subscription Stage</b> – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building process, <b>Commencement Stage</b> – Document to be filed, e-filing, Registrar of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features.		
<b>Module No. 3: Company Administration</b>		<b>13</b>
Introduction - Key Managerial Personnel –Types of Directors: Appointment – Powers - Duties & Responsibilities. The Companies Secretary: Appointment – Powers – Duties & Responsibilities. Types of Committee: Audit Committee, CSR Committee, Finance Committee, ESG Committee, Risk Management Committee, Nomination and Remuneration Committee.		

<b>Module No. 4: Corporate Meetings</b>	<b>12</b>
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum – Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
<b>Module No. 5: Winding Up</b>	<b>10</b>
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	
<b>TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES</b> <ol style="list-style-type: none"> <li>1. Study the Companies Act 2013 from the Ministry of Corporate Affairs website and summarize its key provisions relevant to corporate governance and administration.</li> <li>2. Visit a Registrar of Companies office to understand and document the procedures involved in company formation in India.</li> <li>3. Conduct interviews with directors of a company to discuss their roles, responsibilities, and decision-making processes, and compile a comprehensive report on corporate governance practices observed.</li> <li>4. Obtain a sample notice of meeting and resolutions from a company, and prepare mock versions to demonstrate understanding of formal communication requirements in corporate settings.</li> <li>5. Interview an official liquidator to investigate the procedures and challenges involved in the winding-up process of a company, and present findings in a detailed report.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. S.N Maheshwari, Elements of Corporate Law, HPH.</li> <li>2. Balchandran, Business Law for Management, HPH</li> <li>3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.</li> <li>4. K. Venkataramana, Corporate Administration, SHBP.</li> <li>5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.</li> <li>6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.</li> <li>7. S.C. Kuchal, Company Law and Secretarial Practice.</li> <li>8. S.C. Sharm, Business Law, I.K. International Publishers</li> </ol> <b>Note: Latest edition of text books may be referred.</b>	

<b>B.Com Semester-III (SEP SCHEME)</b>								
<b>Sl.No.</b>	<b>Course</b>	<b>Title of the Course</b>	<b>Category of courses</b>	<b>Teaching Hours per Week</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
01	L C 3.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	L C 3.2	Language-II English	LC	4	80	20	100	3
03	Com 3.1	Corporate Accounting-I	DCC	4	80	20	100	4
04	Com 3.2	Cost Accounting-I	DCC	4	80	20	100	4
05	Com 3.3	Principles and Practice of Insurance	DCC	4	80	20	100	4
06	Com 3.4	Elective-I	DEC	4	80	20	100	4
07	Com 3.5	Personality Development	SEC	2	40	10	50	2
<b>Sub Total - C</b>				<b>26</b>	<b>520</b>	<b>130</b>	<b>650</b>	<b>24</b>

**LC: Language Course**

**DCC: Discipline Core Credit**

**DEC: Discipline Elective Courses**

**SEC: Skill Enhancement Course**

**Instructions for Discipline Elective Courses (DEC):**

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

<b>DEC</b>	<b>Accounting</b>	<b>Mathematics for Business Decisions</b>	<b>Finance</b>	<b>Human Resources</b>	<b>Marketing</b>
<b>Course Code</b>	Com. 3.4.A	Com. 3.4.B	Com. 3.4.F	Com. 3.4.H	Com. 3.4.M
<b>Name of the Course</b>	Indian Accounting Standards (IND AS-I)	Business Mathematics-I	Indian Financial System	Human Resources Development	Retail Management

<p align="center"><b>Name of the Program: Bachelor of Commerce (B.Com.)</b>  <b>Course Code: B.Com.3.1 (SEP SCHEME)</b>  <b>Name of the Course: Corporate Accounting-I</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Objectives:</b> To provide accurate and timely financial information, ensure compliance with regulations to take informed decisions.  <b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ol style="list-style-type: none"> <li>Understand the treatment of underwriting of shares.</li> <li>Comprehend the computation of profit prior to incorporation.</li> <li>Know the valuation of intangible assets.</li> <li>Know the valuation of shares.</li> <li>Prepare the financial statements of companies as per companies act, 2013.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Underwriting of Shares</b>		<b>12</b>
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.		
<b>Module No. 2: Profit Prior to Incorporation</b>		<b>10</b>
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
<b>Module No. 3 Valuation of Intangible Assets</b>		<b>12</b>
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method - Problems. Brand valuation and Intellectual Property Rights (IPR) Theory only.		
<b>Module No. 4: Valuation of Shares</b>		<b>10</b>
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, and Earning Capacity Method, Rights Issue and Valuation of Rights Issue.		
<b>Module 5: Financial Statements of Companies</b>		<b>16</b>

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

**Skill Development Activities:**

1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
4. Collect financial statement of a company and calculate intrinsic value of an equity share.
5. Collect annual report of a Company and List out its assets and Liabilities.
6. Collection of latest financial statements of a company and find out the intrinsic value of shares
7. Collect the annual reports of company and calculate the value of goodwill under different methods

**Note: Any other activities, which are relevant to the course.**

**Books for Reference**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com. 3.2 (SEP SCHEME)</b> <b>Name of the Course: Cost Accounting-I</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Objectives:</b> To ascertain the cost, cost control & aid in decision making for determining the selling prices <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> a) Understand concepts of cost accounting & Methods of Costing. b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. c) Make use of payroll procedures & compute idle and over time. d) Discuss the methods of allocation, apportionment & absorption of overheads. e) Prepare cost sheet & discuss cost allocation under ABC.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Cost Accounting</b>		<b>14</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.		
<b>Module No. 2: Material Cost</b>		<b>12</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.		
<b>Module No. 3: Employee Labor Cost</b>		<b>12</b>
Introduction – Employee Labour Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.		
<b>Module No. 4: Overheads Cost</b>		<b>12</b>

Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.	
<b>Module No. 5: Reconciliation of Cost and Financial Accounts</b>	<b>10</b>
Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Visit any Manufacturing entity, collect the method of inventory valuation adopted &amp; procedure involved in procuring inventory.</li> <li>2. Draw the format of five documents used for material accounting</li> <li>3. Prepare dummy Payroll with imaginary figures.</li> <li>4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling &amp; distribution overheads.</li> <li>5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.</li> </ol> <b>Note: Any other activities, which are relevant to the course.</b>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.</li> <li>2. Jawahar Lal, Cost Accounting., McGraw Hill Education</li> <li>3. Madegowda J, Cost Accounting, HPH.</li> <li>4. Rajiv Goel, Cost Accounting, International Book House</li> <li>5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers</li> <li>6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.</li> <li>7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.</li> <li>8. Iyengar, S.P. Cost Accounting, Sultan Chand &amp; Sons</li> <li>9. Mariyappa B Cost Accounting, HPH</li> </ol> <b>Note: Latest edition of text books may be used.</b>	

<p align="center"><b>Name of the Program: Bachelor of Commerce</b>  <b>Course Code: Bcom 3.3 (SEP SCHEME)</b>  <b>Name of the Course: Principles and Practices of Insurance</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Objective:</b> To enable the students to understand the principles and procedures pertaining to different kinds of insurance business.</p> <p><b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar &amp; field worketc.,</p>		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ol style="list-style-type: none"> <li>1. To understand the role and function of the IRDA</li> <li>2. Enrich their knowledge on key areas relating to Insurance</li> <li>3. To familiarize students about various types of insurance</li> <li>4. To understand the concept of risk</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<p><b>Module No. 1: Introduction to Insurance</b>  Origin, evolution and meaning and definition of insurance. History of Insurance, Rights and responsibilities of insurer and insured, classification of insurance - principles of Insurance, essentials of valid insurance.</p>		<b>14</b>
<p><b>Module No. 2: Life Insurance Contract</b>  Meaning, definition types of Life Insurance policies and products of life insurance.</p>		<b>12</b>
<p><b>Module No. 3: General Insurance</b>  Meaning - principles - differences between life insurance and general insurance. Fire Insurance - types of fire insurance policies - Marine insurance - Types of marine insurance policies.</p>		<b>12</b>
<p><b>Module No. 4: Insurance Regulatory and Development Authority</b>  Origin and Development Functions - governing principles of IRDA - Recommendations of different committees.</p>		<b>12</b>
<p><b>Module No. 5: Concept of Risk and Miscellaneous Insurance</b>  Definition, Nature of risk management Risk, Features - Objectives - Identification, methods of handling Risk, Prevention of risk-Risk management information system Motor vehicle insurance Medical insurance, Burglary insurance, Livestock insurance, Personal accident insurance, Crop insurance, Credit Guarantee corporation.</p>		<b>10</b>

### TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES

Collect the specimen of following forms and learn the process of filling up those forms) Proposal form-life insurance, vehicle insurance, Property insurance.

1. Visit a general insurance office and collect the details of organization structure. 3) Collect the insurance policy documents and identify the important content.
2. Meet the development officer and collect information about different insurance policies.
3. Collect information about documentation of the procedure for claims and their settlement.



**Books for Reference:**

1. Principles of Insurance Management - Neelan C. Gulati
2. Insurance Principles and Practice - M.N Mishra.
3. Elements of Insurance - Malhotra R.P
4. Principles and Practice of Insurance - G.S Panda.
5. Principles and Practice of Insurance - Dr. P Preiaswamy

<p align="center"><b>Name of the Programme: Bachelor of Commerce ( B.Com)</b>  <b>Course Code: Bcom-3.4 A (SEP SCHEME)</b>  <b>DEC : ACCOUNTING</b>  <b>Name of the Course: Indian Accounting Standards- I</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Objectives :</b> To ensure the uniformity, consistency, reliability &amp; comparability of financial statements  <b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.</p>		
<p><b>Course Outcomes:</b> On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> <li>Understand the need and benefits of accounting standards.</li> <li>Prepare the financial statements as Indian Accounting standards.</li> <li>Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements</li> <li>Understand the Accounting Standards for Items that do not Appear in Financial Statements</li> </ol>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module No. – 1: Introduction to Indian Accounting Standards.</b>		<b>12</b>
<p>Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.</p>		
<b>Module No. – 2 : Accounting Standard for Items Appear in Financial Statements.</b>		<b>14</b>
<p>Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing Costs (Ind AS- 23) – Investment Property (Ind AS-40) – Objectives, Scope, Definitions, Recognition, Measurement and Disclosures of the above-mentioned Standards, Simple problems on the above Standards.</p>		
<b>Module No.- 3 : Accounting Standards for Items that do not Appear in Financial Statements</b>		<b>14</b>
<p>Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34) – Objectives, Scope, Definitions, Recognition, Measurement and Disclosures of the above-mentioned Standards, Simple problems on the above Standards.</p>		
<b>Module No. – 4: Liability Based Indian Accounting Standards</b>		<b>10</b>
<p>Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37), Employee Benefits (Ind AS-19)- Objectives, Scope, Definitions, Recognition, Measurement and Disclosures of the above- mentioned Standards, Simple problems on the above Standards.</p>		

<b>Module No. 5: Preparation of Financial Statements (Ind AS 1)</b> Frame work for Preparation of Financial Statements, Statement of Profit and Loss, Statement of changes in Equity, Balance Sheet and Notes to accounts, Problems on Financial Statements as per Schedule III of Companies Act, 2013.	<b>10</b>
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Explain the structure and functions of Indian Accounting Standards Board</li> <li>2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.</li> <li>3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.</li> <li>4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18</li> <li>5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Study material of the Institute of Chartered Accountants of India</li> <li>2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH</li> <li>3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers</li> <li>4. Dr.A.L.Saini IFRS for India, , Snow white publications.</li> <li>5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards</li> <li>6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.</li> </ol> <p><b>Note: Latest edition of books may be used</b></p>	

**Name of the Program: Bachelor of Commerce (B.Com.)**  
**Course Code: B.Com. 3.4.B (SEP SCHEME)**  
**DEC: Mathematics for Business Decision**  
**Name of the Course: Business Mathematics-I**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<b>Objectives:</b> to equip individuals with the mathematical tools and techniques and necessary to solve practical business problems <b>Pedagogy:</b> Class rooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the number system and indices applications in solving basic business problems.</li> <li>Make use of theory of equation in solving the business problems in the present context.</li> <li>Apply concept of commercial arithmetic concepts to solve business problems.</li> <li>To analyze and solve problems involving ratios, proportions, and variations.</li> <li>Understand the indices applications in solving basic business problems</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Number System</b>		<b>10</b>
Natural Numbers, Integers, Rational and Irrational Numbers, Real Numbers, Terminating and Non-terminating periodic decimal, H.C.F and L.C.F – Problems thereon.		
<b>Module No.2: Theory of Equations</b>		<b>14</b>
Simple and Linear equations, Simultaneous Linear equations [Elimination and Cross multiplication methods], Quadratic Equations – Pure and Adfectad [Factorization and Formula methods]. Simple problems on Business Application.		
<b>Module No.3: Commercial Arithmetic</b>		<b>14</b>
Simple interest, Compound interest, Annuities – Present and Future value of Annuity, Percentage problems, Problems on Discounting of Bills of Exchange.		
<b>Module No.4: Ratio, Proportion and Variations</b>		<b>12</b>
Ratio – Meaning, Types and Problems; Proportion – Fourth, Third and Mean Proportions and Related Problems; Variation – Direct and Indirect Variations. Business Applications Problems with respect to Speed, Time and Work		
<b>Module No.5: Theory of Indices</b>		<b>10</b>
Meaning, Laws of Indices [Statement only without proof] and their application for simplification.		

**Skill Developments Activities:**

1. Show the number of ways in which your telephone number can be arranged to get odd numbers.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
3. Students formulate an equation to represent a real-life scenario (e.g., budgeting, distance-time-speed problems).
4. Apply ratios to real-life situations to calculate average speeds.
5. Any other activities, which are relevant to the course.

**Books for Reference**

1. Business Mathematics – Doriraj.S.N.
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor
3. Business Mathematics – G.K. Ranganath. C.S. Sampangiram and Y.Rajaram.
4. Business Mathematics – Madappa and Sreedhar Rao.
5. Business Mathematics – S.K. Sharma and Gurmeet Kaur
6. Business Mathematics – R.G. Saha

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: Bcom-3.4 F (DEC) (SEP SCHEME)</b> <b>Name of the Course:(ELECTIVE- FINANCE)</b> <b>Indian Financial System (IFS)</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Objectives:</b> To mobilize savings, allocating funds efficiently, promoting financial inclusion & facilitating trade and commerce <b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the structure of Indian financial system and its constituents.</li> <li>Outline the role of capital and money market in economic development.</li> <li>Comprehend primary and secondary market and its relevance in capital formation.</li> <li>Appraise the role played by co-operative banking and development Non- financial institutions in economic development so far.</li> <li>Understand the different Financial Services and their contribution.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Financial System</b>		<b>12</b>
Meaning, Role and Classification of Financial System, Organizational Structure of Indian Financial System, Major Components - Financial Institutions, Intermediaries and Financial Instruments.		
<b>Module No. 2: Financial Markets in India</b>		<b>12</b>
<b>Capital Market</b> , Role and Importance, Development Initiatives and Reforms – Narasimham Committee Reports 1991 and 1998; <b>Primary Market</b> - Meaning, Instruments, Players and Problems; <b>Secondary Market</b> – Meaning, Function; Stock Exchange, Listing of Securities and Benefits, Types of Securities, Types of Dealings. Indian Stock Exchange (BSE, NSE) Online Trading and Demat Account.		
<b>Module No. 3: Money Market and Regulatory Institutions</b>		<b>12</b>
Meaning, Features, Organized and Unorganized Money Market Instruments – Treasury Bills, Certificate of Deposits, Commercial Papers, Call Money, Commercial Bills; Emerging Structure of Indian Money Market; Reserve Bank of India (RBI) - Objectives and Functions; Monetary Policy of RBI, SEBI and IRDI – Role and Functions.		
<b>Module No. 4: Co-operative Banking and Non-Banking Financial Institutions</b>		<b>12</b>
Evaluation of Co-operative as Financial Institutions in India, Structure, Role and Importance of Co-operative Banks, Agricultural and Non-agricultural Co-operative Banks, NBFIs – Importance, Role and Types of NBFIs In India - IFCI, IDBI, ICICI, SFCs, SIDBI, SIDCs, LIC And NABARD.		
<b>Module No. 5: Financial Services</b>		<b>12</b>
Meaning, Importance of Financial Services, Insurance, Mutual Funds, Lease Finance, Merchant Banking, Venture Capital Financing, Factoring and Forfaiting, Credit Rating Agencies, Micro Finance and Self Help Groups, Financial Inclusion Programs in India.		

**Skill Developments Activities:**

1. Draft a chart showing the financial services in the Indian Financial System
2. List the instrument traded in the financial markets
3. Collect and record the foreign exchange rates of different currencies
4. Collect the different schemes of mutual funds offered by various financial institutions
5. Make a list of institutions providing housing and vehicle finance in your area

**Recommended Books for Reference:**

- (1) Principles of Bank Management by Vasantdesai, Himalaya Publishing House
- (2) Indian Financial System by Bharti, Pathak, Pearson Education
- (3) Financial Markets and Services, E. Gordon and K. Natarajan, Himalaya Publishing House
- (4) Indian Financial System, K Gupta, N. Garwal, Kalyani Publications.
- (5) The Indian Financial System – Markets, Institutions, and Services, Pearson, New Delhi
- (6) Financial Institutions and Markets, Growth and Innovation, Bhole L. M: Tata McGraw-Hill, New Delhi

**Note: Latest edition of books may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B Com-3.4H 1 (DEC) (SEP SCHEME)</b> <b>Name of the Course: ELECTIVE-(HUMUN RESOURCE)</b> <b>Human Resources Development (HRD)</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Objectives:</b> To enhance the employees capabilities and organizational effectiveness through carrier development programme <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., <b>Course Outcomes:</b> On successful completion of the course, the students' will be able to		
a) Understand the need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counselling. e) Apprehend the HR performance.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Conceptual Analysis of HRD</b>		<b>12</b>
Introduction– Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.		
<b>Module No.2: Frame Work of Human Resource Development</b>		<b>12</b>
Framework of Human Resource Development –HRD Processes- Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs- Implementing HRD programs- Training Methods- Self Paced/ Computer Based/Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations–T-Groups- Transactional Analysis.		
<b>Module No. 3:Evaluating HRD Programs</b>		<b>12</b>
Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs – Human Resource Development Applications- Fundamental Concepts of Socialization-Realistic Job Review-Career Management and Development.		
<b>Module No.4: Management Development</b>		<b>12</b>
Introduction-Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs- Issues in Employee Counselling – Employee Wellness and Health Promotion Programs – Organizational Strategies Based on Human Resources.		
<b>Module No.5: HR Performance</b>		<b>12</b>
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees- Expatriate & Repatriate support and development.		
<b>Skill Development Activities:</b>		

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.
3. Meet HR trainer, discuss their role and responsibilities.



4. Visit any Organisation, discuss with employees about effectiveness of training.  
Any other activities, which 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 -Hall, New Jersey.
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub. Pvt, Ltd., New Delhi, 2003.
10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
11. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

**Note: Latest Edition of books may be used.**

**Name of the Program: Bachelor of Commerce (B.Com.)**  
**Course Code: B. Com. 3.4.M, (DEC) (SEP SCHEME)**  
**Name of the Course: (ELECTIVE MARKETING)**  
**Retail Management**

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

**Objective:** The objective of the course is to understand how retail businesses work, develop marketing expertise in retailing and acquiring skills for careers in the retail industry

**Pedagogy:** Class-room Lecturers, Assignments and Presentations.

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

- a) Understand the concept of retail management, recent trends in Retailing and identify the job opportunities available in the field of retailing
- b) Familiarize with retail store operations
- c) Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.
- d) Prioritize the factors to be considered in Retail marketing mix
- e) Comprehend the emerging technologies in Retail Industry.

Syllabus	Hours
<b>Module -1: Introduction to Retailing</b>	<b>12</b>
Introduction – Concept of Retailing – Definitions- Importance of retailing, Characteristics of Retailing - Functions of Retailing- Types of Retailing- Retail Business in India. Evolution of Retail, Retail - Traditional and Modern Retail in India, Emerging trends in retailing, The Retail Life Cycle, Career Opportunities in Retail.	
<b>Module -2: Retail Store Location and Store Design</b>	<b>16</b>
Retail Location, Importance of Retail locations, Types of retail locations, Factors Influencing location of Store, Steps involved in choosing a Retail Site Location, Retail Store Design: Importance of Store Design, Exterior and Interior Store Design, Stores Layout and Types of Store Layout, Visual Merchandising – Methods of display, Space Planning, Inventory Management, Merchandise Management, and Category Management.	
<b>Module -3: Customer Value Management in Retail</b>	<b>10</b>
Retail Communication - Personality Grooming, Roles, Responsibilities of Store Manager and Sales Associates, Sales Management - Cross Selling & Up-selling, Cash Points/POS - Customer experience and feedback management; Gathering, Analyzing, and Acting upon Customer feedback, - WOW factor in Retail Business - Health and Safety at Workplace.	
<b>Module -4: Retail Marketing Mix</b>	<b>12</b>
Product; Service offerings related to selection of goods and delivery of services, - Price; concept, Factors influencing Pricing, Pricing Strategies, - Place; Physical store location, Online presence, and Customer convenience, Supply Chain Management - Retail Logistics, - Promotion; Advertising, Personal selling,	

Social media, Email marketing, and In-store sales promotions.

**Module -5: Information Technology in Retailing**

**10**

Introduction, Foundation of e-retailing, Traditional Marketing to e- Marketing, Challenges of e- Retailing, Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels – Customer Database Management System.

**Topics for Assignment/Skill Development Activities**

- a) Identify any 10 Retail Business Stores at your Conveniences
- b) Visit any Established Retail Mall and Draw a Chart of Product Segmentation
- c) Make a list of factor influence on choice of retail stores
- d) Conduct a survey after sale service of any retail outlet
- e) Contact any retailer, collect the information on factors influencing on retail pricing.
- f) Any other activities, which are relevant to the course.

**Books for References:**

- Retailing Management, Gibson C Vedamani , Jaico Publishing House
- Retail Management,,: Suja Nair, Publisher: Himalaya Publishing House
- Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", PHI New Delhi,
- Retailing Management,,: Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing
- The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing
- Retailing Management, Tata McGraw-Hill, New Delhi.
- Swapna Pradhan, Retailing Management, TMH
- Levy & Weitz: Retail Management - TMH
- Rosemary Varley, Mohammed Rafiq - Retail Management
- Chetan Bajaj: Retail Management - Oxford Publication.
- Uniyal & Sinha: Retail Management – Oxford Publications.

**Note: Latest edition of text books may be referred.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.com 3.5 (SEC) (SEP SCHEME)</b> <b>Name of the Course: Personality Development</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<b>Objectives:</b> To enhance self-awareness, improve social skills, build confidence and develop a positive attitude <b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Identify the best traits of a Human being</li> <li>Understand the significance of personality Development</li> <li>To find the attitudes needed and role of motivation in the personality development</li> <li>To excel in communication skills and leadership qualities</li> <li>To achieve the overall personality development</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module 1: Introduction to Personality Development</b>		<b>8</b>
The concept of personality - Dimensions of Personality --Significance of Personality Development. The concept of success and failure: What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure.		
<b>Module 2: Soft Skills</b>		<b>8</b>
<b>Communication Skills:</b> Verbal and Non-verbal communication, Effective listening skills, Excellent writing skills, and Presentation skills. <b>Leadership skills:</b> importance and Effective leadership.		
<b>Module 3: Attitude and Motivation</b>		<b>8</b>
Concept and Significance of Attitude - Factors affecting Attitudes - Positive attitude – Advantages –Negative attitude- Disadvantages - Ways to develop positive attitude - Concept and Significance of Motivation – Internal and external motives - Importance of self-motivation- Factors Influence the Motivation		

<b>Module 4: Other Aspects of Personality Development</b>	<b>6</b>
Body language – Problem Solving Skills - Conflict and Stress Management - Decision-making Skills - Leadership and qualities of a successful leader – Character building -Team-work – Time management Work ethics –Good manners and etiquette.	
<p style="text-align: center;"><b>Skill Development Activities</b></p> <ol style="list-style-type: none"> <li>1. Identify the Individual SWOT Analysis</li> <li>2. Qualities of good Orator and Writer</li> <li>3. As a team leader write a draft appreciation letter to the team members of the group in your college</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>4. Stephen P. Robbins and Timothy A Judge-Organizational Behavior Prentice Hall</li> <li>5. Hurlock E.B. (2006) Personality development , Tata Mc Graw Hill, New Delhi</li> <li>6. Praveesh Kumar, All about self motivation, Goodwill Publishing House, New Delhi</li> <li>7. Mile. D.J Power of positive Thinking, Rohan Book Company</li> <li>8. Lucas Stephen, Art of public speaking Tata-Mc-graw Hill</li> </ol> <p>Note: Latest edition of books may be used</p>	

## 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
<b>Sub Total - D</b>				<b>26</b>	<b>520</b>	<b>130</b>	<b>650</b>	<b>24</b>

**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
<b>Course Code</b>	Com. 4.4.A	Com. 4.4.B	Com. 4.4.F	Com. 4.4.H	Com. 4.4.M
<b>Name of the Course</b>	Indian Accounting Standards (IND AS-II)	Business Mathematics-II	Personal Financial Planning	Organizational Behaviour	Service Marketing

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com. 4.1 (SEP SCHEME)</b> <b>Name of the Course: Corporate Accounting-II</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial classes, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> a) Know the procedure of redemption of preference shares. b) Comprehend the different methods of Mergers and Acquisition of Companies c) Understand the process of internal reconstruction. d) Prepare the liquidators final statement of accounts. e) Understand the recent developments in accounting and accounting standards.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>12</b>
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – Post Bonus Issue Balance sheet (Schedule III to Companies Act2013) after redemption.		
<b>Module No. 2: Mergers and Acquisition of Companies</b>		<b>16</b>
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).		
<b>Module No. 3: Internal Reconstruction of Companies</b>		<b>10</b>
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).		
<b>Module No. 4: Liquidation of Companies</b>		<b>12</b>
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.		
<b>Module No. 5: Recent Developments in Accounting and Accounting Standards.</b>		<b>10</b>

Human Resource Accounting – Environmental Accounting Disclosure 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: Any other activities, which are relevant to the course.

**Text 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.**



<p align="center"><b>Name of the Program: Bachelor of Commerce (B.Com.)</b>  <b>Course Code: B.Com. 4.2 (SEP SCHEME)</b>  <b>Name of the Course: Cost Accounting-II</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial classes, Group discussion & Seminar etc.,		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ol style="list-style-type: none"> <li>Understand the application of contract costing.</li> <li>Evaluate the benefits of process costing.</li> <li>Examine the importance and apply of service costing.</li> <li>Know the application of marginal costing.</li> <li>Prepare flexible and cash budget with imaginary figures &amp; Analyze the processes involved in standard costing.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Contract Costing</b>		<b>12</b>
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.		
<b>Module No. 2: Process Costing</b>		<b>12</b>
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)		
<b>Module No. 3: Service Costing</b>		<b>12</b>
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.		
<b>Module 4: Marginal Costing</b>		<b>12</b>
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.		
<b>Module No 5:Standard Costing and Variance Analysis</b>		<b>12</b>
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:** Any other activities, which are relevant to the course.

**Text Books for Reference:**

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; FreePress 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 ManagementAccounting, PHI, New Delhi.
4. Shank and Govindrajan, 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.**

<p align="center"><b>Name of the Program: Bachelor of Commerce (B.Com.)</b>  <b>Course Code: B.Com. 4.3 (SEP SCHEME)</b>  <b>Name of the Course: Business Regulatory Framework</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Objectives:</b> To ensure legal compilation, facilitate business transactions, protect the rights and interest of the business and stake holders</p> <p><b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar &amp; fieldwork etc.,</p>		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ol style="list-style-type: none"> <li>Recognize the laws relating to Contracts and its application in business activities.</li> <li>Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.</li> <li>Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</li> <li>Distinguish the partnership laws, its applicability and relevance.</li> <li>Rephrase the cyber law in the present context.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Indian Contract Act, 1872</b>		<b>16</b>
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.		
<b>Module No. 2: The Sale of Goods Act, 1930</b>		<b>12</b>
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.		
<b>Module No. 3: Competition and Consumer Protection Act</b>		<b>12</b>
<p><b>The Competition Act 2002</b> – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India.</p> <p><b>Consumer Protection Act 2019</b> – 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</p> <p>– Structure of District Forum, State Commission and National Commission – Mediation cell</p> <p>– Central Consumer protection authority-E-filing of complaints- Product liability and penal consequences.</p>		
<b>Module No. 4: WTO Patent Rules</b>		<b>10</b>
Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.		
<b>Module 5: Environment and Cyber Laws</b>		<b>10</b>

**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: Any other activities, which are relevant to the course.**

**Text 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.**

<b>Name of the Programme: Bachelor of Commerce ( B.Com)</b> <b>Course Code: BCOM-4.4 A (IND AS-II) (DEC) (SEP SCHEME)</b> <b>Name of the Course: (ELECTIVE-Accounting)</b> <b>Indian Accounting Standards-II</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> 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.		
<b>Syllabus</b>		<b>Hours</b>
<b>Module No. 1 : Revenue based Accounting Standard</b>		<b>12</b>
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.		
<b>Module No. 2: Disclosures in the Financial Statements</b>		<b>12</b>
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.		
<b>Module No. 3: Measurement Based on Accounting Policies</b>		<b>12</b>
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.		
<b>Module No. 4: Accounting and Reporting of Financial Instruments</b>		<b>12</b>
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.		
<b>Module No. 5: Consolidated Financial Statement (Ind AS 110)</b>		<b>12</b>
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.		

**Skill Development Activities:**

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. 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**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com. 4.4.B (SEP SCHEME)</b> <b>DEC: Mathematics for Business Decision</b> <b>Name of the Course: Business Mathematics-II</b>		
<b>Course Credits</b>	<b>of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Class rooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> a) Make use of Permutations & Combinations solving business problems. b) Understand and apply the concepts of Set Theory. c) Applies knowledge of progressions to solve problems in areas like finance and physics. d) Application of matrix in business problems.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Permutations and Combinations</b>		<b>10</b>
Linear Permutations and Circular Permutations, Combination – Simple Problems		
<b>Module No.2: Theory of Sets</b>		<b>12</b>
Sets – Elements, Representation, Types of sets, Operation on sets, Laws of sets, and Venn Diagram, Business Application Problems on theory of sets.		
<b>Module No.3: Progressions</b>		<b>12</b>
Arithmetic and Geometric Progression – Problems on Finding nth term of AP and GP. Insertion of Arithmetic and Geometric Mean.		
<b>Module No.4: Matrices and Determinants</b>		<b>14</b>
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		
<b>Module No.5: Solids</b>		<b>12</b>
Introduction and Meaning of Measurement of Solids. Simple problems on Triangle, Square, Rectangle and Circle.		

**Skill Developments Activities:**

1. Students create a secret code using a set of symbols and calculate all possible permutations of the code.
2. To sort them into appropriate Venn diagrams representing union, intersection, and difference.
3. Any other activities, which are relevant to the course.

**Books for Reference**

1. Business Mathematics – Doriraj.S.N.
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor
3. Business Mathematics – G.K. Ranganath. C.S. Sampangiram and Y.Rajaram.
4. Business Mathematics – Madappa and Sreedhar Rao.
5. Business Mathematics – S.K. Sharma and Gurmeet Kaur
6. Business Mathematics – R.G. Saha



**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

**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.

**Pedagogy:** Lectures, Case Studies, Financial Tools/Apps Demonstration, Group Projects & Presentations, Practical Assignments using MS Excel or Financial Calculators.

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

- a. Understand the concept and importance of personal financial planning in managing income, expenses, savings, and investments effectively.
- b. Analyze various income sources, develop budgets, and manage cash flow to ensure financial stability and discipline.
- c. Evaluate different investment avenues (e.g., stocks, bonds, mutual funds, insurance, and real estate) to make informed investment decisions aligned with personal financial goals.
- d. Apply principles of risk management and insurance planning to protect against financial uncertainties.
- e. Use financial planning tools and techniques such as net worth statements, budgeting worksheets, and online calculators for goal-based planning.
- f. 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.

<b>Module No– 4: Tax and Estate Planning:</b>	<b>-12 hours</b>
<p>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.</p>	
<b>Module No– 5:Retirement planning:</b>	<b>-12 hours</b>
<p>Introduction, Importance, Process of Retirement planning, Types of Pensions and Annuity Plans.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Preparation of Personal Financial Plan with imaginary figures</li> <li>2. List the Sources of Finance to meet the personal meets</li> <li>3. Collect the Innovative Savings Schemes of Banks, Post office and Insurance Company</li> <li>4. Prepare Tax Planning for a hypothetical individual.</li> <li>5. To know different source of Investment to Retirement Employee</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Khan M. Y, Financial Services, Tata McGraw Hill</li> <li>2. .Kotreshwar G, Risk management, Insurance and Derivatives, HPH</li> <li>3. Jeff Madura, Personal Financial Planning, Pearson Edition</li> <li>4. ICFAI, Personal Financial Planning</li> <li>5. Mishra K. C and Steward Doss, Personal Financial Planning, Cengage Learning India.</li> </ol>	

**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.
<b>Objectives:</b> It aims to understand, predict and influence human behavior within organizations to enhance individual and organizational effectiveness <b>Pedagogy:</b> Classroom lectures, Tutorials, Role Plays and Case study method.		
<b>Course Outcomes: On successful completion of the course, the Students will:</b> <ul style="list-style-type: none"> <li>• Demonstrate an understanding of the role of OB in business organization.</li> <li>• Demonstrate an ability to understand individual and group behavior in an organization.</li> <li>• Be able to explain the effectiveness of organizational change and development of organization.</li> <li>• Demonstrate an understanding of the process of organizational development and OD Interventions.</li> </ul>		
Syllabus:		Hours
<b>Module No. 1: Organizational Behavior and Foundations</b> <b>Of Individual Behavior Organization Behavior</b> – Meaning, Definition of OB, Importance of OB, Foundations of OB. <b>Individual behavior</b> - Personal Factors, Environmental Factors, organization systems and resources. <b>Personality</b> -Meaning, Determinants and Traits of Personality. <b>Perception</b> - Meaning, Factors influencing perception, Perceptual Process.		16
<b>Module No. 2: Group and Team Dynamics</b> <b>Group Dynamics</b> -Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour. <b>Team Dynamics</b> - Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.		12
<b>Module No. 3: Change Management</b> <b>Introduction to Change Management:</b> Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change.		10
<b>Module No. 4: Organizational Development</b> <b>Organizational Development:</b> Meaning and Nature of Organizational Development (OD), Process of Organizational Development: Overview of Entering and Contracting, <b>Diagnosing:</b> 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 target of change - Human Resources, Functional Resources, Technological Capabilities and Organizational Capabilities.		12

**Module 5****10 HOURS**

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.

**Text Books:**

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
<b>04</b>	<b>04</b>	<b>60</b>

**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
<b>Module - 1: Introduction to Services Marketing</b>	<b>12</b>
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,	
<b>Module - 2: Service Marketing Mix and Segmentation</b>	<b>12</b>
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.	
<b>Module - 3: Consumer Behavior in Services</b>	<b>12</b>
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 – <b>Initiator, Influencer, Gatekeeper, Decider, Buyer, &amp; User</b> - Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight.	
<b>Module - 4: Service Development and Quality Improvement.</b>	<b>12</b>
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.	
<b>Module - 5: Service Marketing Applications</b>	<b>12</b>
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	

**Topics for Assignment/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

**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.**

<b>Name of the Programme: Bachelor of Commerce B.Com</b> <b>Course Code: Bcom 4.5 SEC (SEP SCHEME)</b> <b>Name of the Course: Computer Application in Business</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2</b>	<b>2</b>	<b>30</b>
<b>COURSE OBJECTIVES:</b> 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. <b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>1. Familiarizing with the user interface, menu options, and navigation within Tally Prime.</li> <li>2. To gain practical knowledge about Microsoft office like M.S Word, M.S Excel and M.S PowerPoint.</li> <li>3. Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.</li> <li>4. Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime</li> <li>5. Managing stock items, recording stock transactions (inward and outward), handling stock transfers, and maintaining stock records.</li> </ol>		
<b>SYLLABUS</b>		
<b>Module 1: Introduction</b>		<b>8 Hrs</b>
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.		
<b>Module 2: Microsoft Office</b>		<b>8 Hrs</b>
<b>Microsoft word:</b> 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. <b>M.S Power point:</b> Meaning, preparing and formatting presentations and insert of animation and slide transition to the presentation. <b>Microsoft Excel:</b> Meaning, Creating spreadsheet, performing basic arithmetic, statistical and financial functions, sorting and filtering data, inserting tables and charts and shortcut keys.		
<b>Module 3: Tally</b>		<b>6 Hrs</b>
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.		
<b>Module 4: Accounting Ledger and Vouchers</b>		<b>8 Hrs</b>

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- Lab 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.

### **Recommended Books for Reference:**

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)