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)

FROM ACADEMIC YEAR:2024-25

Department of Studies in Commerce

Jnanasahyadri, Shankaraghatta,

Shivamogga Dist., Karnataka

Preface:

The advent of industry 4.0 scenario has led our current system of education partly fulfilling the expectations and hence, the State Education Policy [SEP] is designed by the Karnataka Government in 2024 and finalized in 2025. The SEP is localizing the education system of 2 +8+4 structure [Preprimary, Primary and Secondary] with a three-year undergraduate and 2 year post graduate programme. The policy aims to enhance regional, social and economic relevance with a focus on skill-based education. The SEP represents a bold and transformative approach to redefining the education in the State. It encourages bilingual teaching in higher education; integrates vocational training with industrial collaborations with Karnataka State Open School System for dropouts and working students. The other Initiatives are setting of up Foreign Students Cells in universities; creating Karnataka State quality Assessment Board for evidence-based planning; promotes digital infrastructure and smart classrooms.

The Indian education system with its earlier policies on education has greatly led to creation of fragmented system of education. However, bringing the whole system into one large umbrella remains a key issue. As the experts rightly put it as the syllabi which academia develops should be student centric rather than teacher centric, which used to be so far. The SEP, aims to pave a way for transformational reforms in higher education in the State.

Commerce Education:

The Fourth Industrial Revolution of automation, digital platforms and other innovations are changing the fundamental nature of work and the disruptive changes on the employment landscape, business models and more importantly on Commerce and Business Education. In this context, the Commerce and Business Education have to aim at developing a student’s intellectual ability, executive personality and entrepreneurial and managerial skills through an appropriate blend of business and multidisciplinary education. In addition, it needs to provide students with Commerce and Business Education of globally recognized best practices with flexibility of their adaptation to indigenous entrepreneurial and societal context. The future Commerce and Business professionals will have to align their skill set in the context of Fourth Industrial Revolution.

Commerce Education was started in India as early as 1886, when the first Commercial School was started in Madras. By 1960, Commerce became a special subject of study in 35 Universities. It endured significant changes over the years. After 90’s, Commerce emerged as one of the most potential pursuits in India due to higher availability of jobs and for entering into entrepreneurship forever growing Indian economy and need for skillful business minds. Commerce Education has gained considerable importance in India. This is evident by the fact from 36000 enrolments in 1950-51 in Commerce Program, reached to 38.6 lakh during 2015-16 and 43.22 lakhs in 2020-21(AISHE Report) and is increasing. The said facts indicate the significant measurable progress of Commerce Education in India. At the same time there is dire need to develop the quality and raise the bar to meet the international standards, since modern economies rely on cross-border transactions, the free flow of international capital and majority of the financial transactions occur across borders and that number is expected to grow. With the changing trends in the Economy, there has been an explosion of knowledge and technologies in all the spheres. In this situation, it is important that, Commerce Education provides ample opportunities to Graduates & Post Graduates for employment and self -business establishment. Being successful in today's global marketplace is about being creative, making accurate decisions and taking calculated risks. The Commerce Education develops leaders with the skills, knowledge and mind-set to make a real, practical difference to people's lives and the success of businesses and economics. The Commerce Education provides the perfect learning environment where students, academicians and business houses come together to create high quality and unique learning experiences. High –Quality Commerce Education is essential in India. Use of technology is one of the influential ways to enhance the students' ability to meet the ever-changing necessities of the business houses and society. In this connection, the Curriculum is designed to give students an in-depth mastery of the academic knowledge with hands on approach to bridge the gap between the industry and academia to produce a better quality of students for employment and entrepreneurial opportunities.

Need for Curriculum Development:

As per the State Education Policy initiatives, it is intended to formulate Curriculum to eliminate the disparities among the students studying in different Universities/ Institutes.

1. Due to LPG of Indian Economy has undergone a lot of changes which as created lot of opportunities for young peoples. The Curriculum helps the students to explore and utilize the opportunities created by the present business environment.

2. The Choice Based Credit System is not introduced in true sense as well there is credit disparity from one University to another/ One Institute to another. To remove this credit disparities, which was burdening the students, curriculum Framework is developed.

3. In the New Curriculum, the courses would be mapped to identity their contribution towards PLOs and SDGs, which in turn help Universities/ Institutes in their Accreditation and Ranking.

4. The New Curriculum has given more emphasis for the skill development by considering the need of the Fourth Industrial Revolution components namely Automation, Digital platforms, AI, Block Chain Technology, IOT, Spread Sheet, Analytics etc., which enables the students to acquire the specialized skills and applied competencies in the field of Commerce and Business.

5. The existing Programs in Commerce in many Universities/ Institutes have limited number of Disciple Specific Electives and these are almost like core courses; hence wider choice of elective courses is introduced in the New Curriculum Framework.

Pedagogy

In addition to Conventional Time-Tested Lecturer Method, the Pedagogy consists of;

1. Practical exposure can be given to students through case-based learning/ critical learning tool. It enhances skills of students in analyzing the organizational problems and learning to arrive at critical decisions. They learn to apply concepts, principles and analytical skills to solve the real situation problems.

2. To bridge the gap between the theory and practice, the students have to be encouraged to take up experiential projects/ Live Projects/ Gross Root Projects in Companies/ organizations/ factories.

3. To internalize the core curriculum, working in teams and developing team spirit is essential. Interdisciplinary learning across outside the faculty would help students in equipping with these skills.

4. With the use of modern ICT technology, students' learning in class room marches towards digitization. Getting connected to people through e-mode who are located all over the world and who bring real-time insights from their industries, their customers, happenings in their local place and environment. This sparks different ways of thinking as well as cover the conventional material.

5. Apart from developing a strong background in the functional areas of Commerce and Business, the Model Curriculum focuses on developing New Age Leadership capabilities among the students.

6. Over the past two decades, several Indian Business domains and organizations have made remarkable contribution in developing innovative business models by occupying a space in the global business scenario. The academia can make use of such examples in the pedagogy.

Continuous Internal Evaluation and Semester End Examination:

The framework of Continuous Internal Evaluation (CIE) as well as Semester End Examination (SEE) will carry 20% and 80% weightage of the total each, irrespective of its credits. The evaluation system of the course is comprehensive and continuous during the entire period of the semester. The parameters for CIE and SEE Evaluation are as follows:

SLNo.	Scheme of Evaluation	Marks
1	**Continuous & Comprehensive Evaluation (CCE)**	**20**
2.	**Semester and Examination (SEE)**	**80**
	Total of CIE and SEE	**100**

The CCE will carry a maximum of 20% weightage of total marks of a course. The assessment methods may be any of the following.

a) Individual Assignments.

b) Seminars/ Class Room Presentations/ Quizzes
c) Group Discussions/ Class Discussion/ Group Assignments
d) Case studies/ Case lets
e) Participatory & Industry-Integrated Learning/ Field visits
f) Practical Activities/ Problem Solving Exercises
g) Participation in Seminars/ Academic Events/ Symposia, etc.
h) Project Reports
i) Any other Academic activity

The internal assessment test will carry a maximum of 20% weightage of total marks of a course and an internal test shall be conducted in a semester and the marks secured is to be scaled down to 10 marks each. Preparatory examination for 80 marks may be conducted [Optional].

The Semester end Examination of the course shall be conducted after fulfilling the minimum attendance requirement. The SEE Framework is as follows.

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 and continuous during the entire period of the semester.

Sl.No.	Scheme of Evaluation	Marks
01	Attendance*	05 Marks
02	Assignments/Seminars	05 Marks
03	Internal Assessment Tests (IAT)	10 Marks
	Total of IA	20 Marks
04	Semester End Examination (SEE)	80 Marks
	Total of IA & SEE	**100 Marks**

***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

Semester end Examinations B. Com Program

Name of the Course………………………..

Time:3 Hrs Max.Marks:80

Section–A

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

1.

2.

3.

4.

5.

Section–B

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

6.

7.

8.

9.

Section–C

III . Answer any THREE questions. Each question carries Fifteen Marks (3x15=45Marks)
(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 be prepared in English version.

QUESTION PAPER PATTERN

(For 3rd Semester Personality Development and 4th Semester Event Management Skills)

Semester end Examinations B. Com Program

Name of the Course………………………..

Time:2 Hrs Max.Marks:40

Section–A

I. Answer any THREE questions. Each question carries Five Marks (3x5=15Marks)

(Two Theory Questions and Three Problems-For Problem Papers)

01.

02.

03.

04.

05.

Section–B

II. Answer any ONE questions. Each question carries Ten Marks (1x10=10Marks)

(One Theory Question and Three Problems-For Problem Papers)

06.

07.

Section–C

III.. Answer any ONE questions. Each question carries Fifteen Marks (1x15=15Marks)

(One Theory Question and Four Problems-For Problem Papers)

08.

09.

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

QUESTION PAPER PATTERN

(For 5th Semester Employability Skills)

Multiple Choice Questions

Semester End Examinations B. Com Program

Name of the Course……………………….

Time: 2 Hrs | Max.Marks:40

Section–A

One to Twenty-five questions- Answer any 20 Questions Each Carries 2 Marks

1.

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BOARD OF STUDIES IN COMMERCE

SL No.	Name	Designation
1.	**Prof. S. Venkatesh** Professor and Chairman Department of P.G.Studies in Commerce Kuvempu University, Shankaraghatta	Chairman
2.	**Dr. Laxmisha A S** Principal and Professor in Commerce LB and SBS College, Sagara	Member
3.	**Prof. Kundan Basavraj** Professor in Commerce and Management Sahyadri Commerce and Management College, Shivamogga.	Member
4.	**Prof. Shashidhar S** Principal and Associate Professor in Commerce Govt. First Grade College, Bapuji Nagara, Shivamogga.	Member
5.	**Prof. Prashanth Kumar** Associate Professor in Commerce Govt. First Grade College, Kaduru.	Member
6.	**Prof. Thimmarayappa R** Professor in Commerce, Maharaja's College, University of Mysore, Mysuru	External Member

COURSE INPUTS

B. Com Semester-I								
Sl.No.	**Course**	**Title of the Course**	**Category of courses**	**Teaching Hours per Week**	**SEE**	**IA**	**Total Marks**	**Credits**
01	LC1.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	LC1.2	Language-II English	LC	4	80	20	100	3
03	Com1.1	Financial Accounting	DCC	4	80	20	100	4
04	Com1.2	Principles and Practice of Management	DCC	4	80	20	100	4
05	Com1.3	Principles of Marketing	DCC	4	80	20	100	4
06	Com1.4	Law and Practice of Banking	DCC	4	80	20	100	4
07	CV1.5	Indian Constitution-1	CVC	2	40	10	50	2
			Sub Total-A	**26**	**520**	**130**	**650**	**24**

LC: Language Course
DCC: Discipline Core Credit CVC:
Compulsory Value Course

B. Com Semester-II								
Sl. No.	**Course**	**Title of the Course**	**Category of courses**	**Teaching Hours per Week**	**SEE**	**IA**	**Total Marks**	**Credits**
01	LC2.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	LC2.2	Language-II English	LC	4	80	20	100	3
03	Com2.1	Advanced Financial Accounting	DCC	4	80	20	100	4
04	Com2.2	Human Resource Management	DCC	4	80	20	100	4
05	Com2.3	Business Environment and Government Policy	DCC	4	80	20	100	4
06	Com2.4	Corporate Administration	DCC	4	80	20	100	4
07	CV2.5	Environmental Studies	CVC	4	80	20	100	3
08	CV2.6	Indian Constitution-2	CVC	2	40	10	50	2
			Sub Total-B	**30**	**600**	**150**	**750**	**27**

B. Com Semester-III								
Sl.No.	**Course**	**Title of the Course**	**Category of courses**	**Teaching Hours per Week**	**SEE**	**IA**	**Total Marks**	**Credits**
01	LC3.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	LC3.2	Language-II English	LC	4	80	20	100	3
03	Com3.1	Corporate Accounting -I	DCC	4	80	20	100	4
04	Com3.2	Cost Accounting -I	DCC	4	80	20	100	4
05	Com3.3	Principles and Practice of Insurance	DCC	4	80	20	100	4
06	Com3.4	Specialisation - I	DSC	4	80	20	100	4
07	Com3.5	Personality Development	SEC	2	40	10	50	2
			Sub Total-C	**26**	**520**	**130**	**650**	**24**

LC: Language Course
DCC: Discipline Core Credit
DSC: Discipline Specialisation Courses
SEC: Skill Enhancement Course

Instructions for Discipline Specialisation Courses (DSC):

1. Students shall have to opt for anyone DSC from the given groups.
2. Students who opt for a DSC in the third semester shall continue with the same DSC in all the remaining semesters.

DSC	**Accounting**	**Mathematics For Business Decisions**	**Finance**	**Human Resources**	**Marketing**
Course Code	Com.3.4.A	Com.3.4.B	Com.3.4.F	Com.3.4.H	Com.3.4.M
Name of the Course	Indian Accounting Standards (INDAS-I)	Business Mathematics-I	Indian Financial System	Human Resources Development	Retail Management

B. Com Semester-IV								
Sl.No.	**Course**	**Title of the Course**	**Category of courses**	**Teaching Hours per Week**	**SEE**	**IA**	**Total Marks**	**Credits**
01	LC4.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	LC4.2	Language-II English	LC	4	80	20	100	3
03	Com4.1	Corporate Accounting-II	DCC	4	80	20	100	4
04	Com4.2	Cost Accounting-II	DCC	4	80	20	100	4
05	Com4.3	Business Regulatory Frame Work	DCC	4	80	20	100	4
06	Com4.4	Specialisation-II	DSC	4	80	20	100	4
07	Com4.5	Computer Application in Business	Elective	2	40	10	50	2
08	Com4.6	Event Management Skills	SEC	2	40	10	50	2
			Sub Total-D	**28**	**560**	**140**	**700**	**26**

LC: Language Course
DCC: Discipline Core Credit
DSC: Discipline Specialisation Courses
SEC: Skill Enhancement Course

Instructions for Discipline Specialisation Courses (DSC):

1. Students shall have to opt for anyone DSC from the given groups.
2. Students who opt for a DSC in the third semester shall continue with the same DSC in all the remaining semesters.

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

B. Com Semester-V								
Sl.No.	**Course**	**Title of the Course**	**Category of courses**	**Teaching Hours per Week**	**SEE**	**IA**	**Total Marks**	**Credits**
01	Com5.1	Financial Management	DCC	4	80	20	100	4
02	Com5.2	Business Statistics – I	DCC	4	80	20	100	4
03	Com5.3	Law and Practice of Income Tax-I	DCC	4	80	20	100	4
04	Com5.4	Principles and Practices of Auditing	DCC	4	80	20	100	4
05	Com5.5	Specialization -III	DSC	4	80	20	100	4
06	Com5.6	Management Accounting	DCC	4	80	20	100	4
06	Com5.7	Employability Skills	SEC	2	40	10	50	2
			Sub Total-E	**26**	**520**	**130**	**650**	**26**

DCC: Discipline Core Credit
DSC: Discipline Specialisation Courses
SEC: Skill Enhancement Course

Discipline Specialisation Courses (DSC):

DSC	**Accounting**	**Mathematics for Business Decisions**	**Finance**	**Human Resources**	**Marketing**
Course Code	**Com.5.5. A**	**Com.5.5. B**	**Com.5.5. F**	**Com.5.5.H**	**Com.5.5.M**
Name of the Course	Advanced Corporate Accounting	Quantitative Techniques-I	Investment Management	Cultural Diversity at Work Place	Digital Marketing

B. Com Semester-VI								
Sl.No.	**Course**	**Title of the Course**	**Category of courses**	**Teaching Hours per Week**	**SEE**	**IA**	**Total Marks**	**Credits**
01	Com6.1	Advanced Financial Management	DCC	4	80	20	100	4
02	Com 6.2	Business Statistics – II	DCC	4	80	20	100	4
03	Com 6.3	Law and Practice of 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	Specialization -IV	DSC	4	80	20	100	4
06	Com 6.6	Project Report*	SEC	2	40	10	50	2
			Sub Total–F	**22**	**440**	**110**	**550**	**22**
			Grand Total	**158**	**3160**	**790**	**3950**	**149**

*The theory component shall be taught by the teachers to make the students acquaint with the project report preparation.

DCC: Discipline Core Credit
DSC: Discipline Specialisation Courses
SEC: Skill Enhancement Course

Discipline Specialisation Courses (DSC):

DSC	**Accounting**	**Mathematics For Business Decisions**	**Finance**	**Human Resources**	**Marketing**
Course Code	**Com.6.5. A**	**Com.6.5. B**	**Com.6.5. F**	**Com.6.5.H**	**Com.6.5.M**
Name of the Course	Advanced Cost and Management Accounting	Quantitative Techniques-II	Investing in Stock Market	Labour Law & Practice	Consumer Behaviour

I B. Com Semester-I (SEP Scheme)

B. Com Semester-I								
Sl.No.	Course	Title of the Course	Category of courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
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
			Sub Total - A	26	520	130	650	24

LC: Language Course

DCC: Discipline Core Credit

CVC: Compulsory Value Course

<table>
<tr><td colspan="3">Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com.1.1 (SEP SCHEME)
Name of the Course: Financial Accounting</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs</td><td>60 Hrs</td></tr>
<tr><td colspan="3">Objective: 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.

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to
a. Understand the theoretical framework of accounting and the application of accounting standards.
b. Demonstrate the preparation of financial statements for both manufacturing and non-manufacturing sole proprietorships.
c. Apply the accounting treatments for consignment transactions and events in the books of consignors and consignees.
d. Understand the accounting treatment for royalty transactions and articulate royalty agreements.
e. Learn and apply various methods of accounting for hire purchase transactions.</td></tr>
<tr><td colspan="2">Syllabus:</td><td>Hours</td></tr>
<tr><td colspan="2">Module No. 1: Theoretical Framework of Accounting</td><td>10</td></tr>
<tr><td colspan="3">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).</td></tr>
<tr><td colspan="2">Module No. 2: Financial Statements of Sole Proprietors</td><td>15</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Module No. 3: Consignment Accounts</td><td>12</td></tr>
<tr><td colspan="3">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.</td></tr>
</table>

Module No. 4: Royalty Accounts	**15**
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.	
Module No. 5: Hire Purchase Accounting	**08**
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.	

Skill Development Activities

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Proform invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
6. Any other activities, which are relevant to the course.

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

Books for Reference:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SPIyengar (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, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th 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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.1.2 (SEP SCHEME) **Name of the Course: Principles and Practices of Management**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objective: To familiarize the students with the basic concepts of Business Management
Pedagogy: Class-room Lectures, Case Study Discussion and Presentations.

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

a) Understand and identify classical, neo-classical, and modern organizational theories, and evaluate their relevance in the present context.
b) Design and demonstrate the strategic plan for the attainment of organisational goals.
c) Differentiate the different types of authority and chose the best one in the present context.
d) Compare and chose the different types of motivation factors and leadership styles.
e) Choose the best controlling techniques for better productivity of an organisation.

Syllabus:	**Hours**
Module No. 1: Introduction to Management	**12**
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.	
Module No. 2: Planning	**11**
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.	
Module No. 3: Organising	**12**
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.	
Module No. 4: Staffing and Leading	**15**
Introduction–**Staffing**: 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. **Leadership**: Concept– Importance – Styles of leadership. Communication: Concept–purpose–process–Types, Barriers and Overcoming barriersof communication.	

Module No. 5: Controlling and Coordination	10
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.	

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.

Books for Reference:

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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.1.3 (SEP SCHEME) **Name of the Course: Principles of Marketing**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objective: The objective of the course is to help the students to understand the different dimensions of marketing and their applications.

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

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

a. Understand the fundamental concepts of marketing and assess the micro and macro marketing environments.
b. Analyze consumer behavior and market segmentation strategies in the contemporary market environment.
c. Explore new product development processes and identify the factors influencing product pricing in the current market context.
d. Evaluate the impact of various promotional techniques on customer behavior and the significance of distribution channels.
e. Outline recent advancements and trends in marketing practices.

Syllabus:	**Hours**
Module No. 1: Introduction to Marketing	**12**
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.	
Module No. 2: Consumer Behaviour &Market segmentation	**13**
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; **Market segmentation:** Concept, importance and bases; Target market selection-Positioning Concept-Importance and bases; Product differentiation vs. market segmentation. **Marketing Mix:** Product-Price- Place & Promotion.	
Module No. 3: Product and Pricing	**12**
Product: 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. **Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.	

Module No. 4: Promotion and Distribution	15
Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. **Distribution Channels and Physical Distribution:** 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.	
Module No. 5: Recent Developments in Marketing	**08**
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.	

Skill Development Activities

1. Conduct an analysis of the marketing environment in your locality to identify customer needs, wants, and purchasing power.
2. Gather and analyze consumer behavior data regarding home appliances in your locality.
3. Visit an organization to collect information about their product pricing strategies and factors influencing their pricing decisions.
4. Visit wholesalers or retailers to understand their role in the marketing and distribution process.
5. Research and report on recent developments and trends in the field of marketing.
6. Any other activities, which are relevant to the course.

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

Books for Reference:

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun&MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be referred.

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**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

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

a) Summarize the relationship between Banker & customer and different types of functions of banker.

b) Analyse the role, functions and duties of paying and collecting banker.

c) Make use of the procedure involved in opening and operating different accounts.

d) Examine the different types of negotiable instrument & their relevance in the present context.

e) Estimate possible developments in the banking sector in the upcoming days.

Syllabus	Hours
Module No. 1: Introduction to Banking	**12**
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.	
Module No. 2: Paying and Collecting Banker	**14**
Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; **Collecting Banker**: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course –Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	
Module No. 3: Customers and Account Holders	**12**
Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	
Module No. 4: Negotiable Instruments	**12**

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of Endorsement.

Module No. 5: Recent Developments in Banking	**10**

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.

Skill Development Activities

1. Types of banks operating in India.
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
3. Collect and fill dummy account opening forms for different types of customers.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheque.
5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

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

Books for Reference:

1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
2. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Note: Latest edition of text books may be referred.

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
			Sub Total - B	**26**	**520**	**130**	**650**	**24**

LC: Language Course
DCC: Discipline Core Credit
CVC: Compulsory Value Course

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.1 (SEP SCHEME) **Name of the Course: Advanced Financial Accounting**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objective: 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.

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

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

a. Prepare comprehensive financial statements from incomplete records using systematic methods.
b. Analyze and apply accounting treatments for inter-departmental transfers.
c. Apply and demonstrate various accounting treatments for dependent and independent branches.
d. Understand and compute the claims for loss of stock and loss of profit in insurance contexts.
e. Identify and explain emerging trends in the field of accounting.

Syllabus:	**Hours**
Module No. 1: System of Book - Keeping	**12**
Introduction - Meaning-Limitations of Single-Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.	
Module No. 2: Departmental Accounts	**12**
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.	
Module No. 3: Accounting for Branches	**15**
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.	
Module No. 4: Insurance Claims	**10**
Introduction-Meaning of Insurance – Types of Insurance; Fire Insurance: Computation of Claim for loss of stock.	
Module No. 5: Emerging Trends in Accounting	**11**
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).	

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.

Books for Reference:

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, 13th Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th 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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.2 (SEP SCHEME) **Name of the Course: Human Resource Management**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objective: 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

Pedagogy: Class-room Lecturers, Assignments and Presentations.

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

a. Understand the framework, importance, and challenges of human resource management.
b. Outline the processes and methods involved in human resource planning, recruitment, and selection.
c. Analyze various training and development methods and their applicability in the current organizational context.
d. Evaluate the strengths and weaknesses of different performance appraisal techniques and compensation policies.
e. Determine the significance of employee maintenance and employee relations, including health, safety, and welfare.

Syllabus:	**Hours**
Module No. 1: Introduction to HRM	**12**
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.	
Module No. 2: Human Resources Planning, Recruitment & Selection	**15**
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.	
Module No. 3: Training and Development	**13**
Introduction – Concepts and Importance – Identifying Training and Development Needs – Designing Training Programmes; Role –Specific and Competency – Based Training – Evaluating Training Effectiveness–Training Process Outsourcing; **HRD**: Introduction – Meaning – Role of training in HRD – Knowledge Management – Career Development – Emerging trends in HR Training and Development.	
Module No. 4: Performance Appraisal& Compensation	**13**

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.

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.

Books for Reference:

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. Bohlendar 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

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

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;

a. Understand the concept of Globalization and Privatization
b. Understand the Indian Business Environment and Influencing Factors
c. Understand the role of MNCs
d. Understand the Regulatory Framework governing the Business
e. Understand the role of Government on the Indian Business

Syllabus	Hours
Module No. 1: Business Environment	**14**
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	
Module No. 2: Legal Environment	**12**
Introductory Framework of some Business Law-**Competition Act, 2002**, Introduction, Consumer Enterprise, Prohibition of Certain Agreements, Competition Commission in India; Duties, powers and Functions of Commission. **Consumer Protection Act**; Introduction, Objectives, Applicability, Rights of Consumers. **Foreign Exchange Management Act**: Introduction, Applicability.	
Module No. 3: Globalisation	**12**
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	
Module No.4: Privatization and Disinvestment in Indian Economy	**12**
Introduction, Objectives, Measures of Privatization-; Ownership, Organizational and Operational Measures- Advantages of Privatization, Arguments in favor of Privatization- Disinvestment Policy- Arguments against Privatization.	

Module No. 5: Business and Government	10

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.

Skill Development Activities

1. Globalization and IT sector.
2. Visit any company & discuss with the manager about the effect of Privatization.
3. Make a list of 10 Indian firms and their opinion about impact of LPG on the farming community.
4. Write the activities of any Consumer Forum..
5. Identify the healthy competition components with illustrative undertakings.
6. Any other activities, which are relevant to the course.

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

Books for Reference:

1. Rosy Joshi and Sangam Kapoor , Business Environment , Kalyani publishers.
2. S. Sankaran , Business Environment , Margham Publications Chennai.
3. J Madegowda (ed) Business Environment and Policy (Deep and Deep)
4. K Ashwathappa, Essentials of Business Environment, HPH.
5. Ghosh and Kapoor, Business Policy and Environment, HPH.
6. Francis Cherunilum, Business and Government, HPH.
7. Bertozzi-Burgunder, Business, Government and Public Policy: Concepts and Practices, Prentice Hall.

Note: Latest edition of text books may be referred.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.2.4 (SEP SCHEME) **Name of the Course: Corporate Administration**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objective: The objective of the course is to familiarize the students with element of company law along with the role of company secretaries.

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

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

a. Understand the framework of Companies Act of 2013 and classify different types of companies according to the Act.
b. 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.
c. Analyze the role, responsibilities, and functions of Key Management Personnel in Corporate Administration, with emphasis on directors and the company secretary.
d. Examine the procedures of corporate meetings, differentiate between types of resolutions, and assess the company secretary's role in convening meetings.
e. Evaluate the liquidation process of a company, including modes of winding up, the role of the official liquidator, and implications under the Insolvency Code.

Syllabus:	**Hours**
Module No. 1: Introduction to Company	**12**
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.	
Module No. 2: Formation of Companies	**13**
Introduction -**Promotion Stage:** Meaning of Promoter, Functions of Promoter, **Incorporation Stage:** Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, **Subscription Stage** – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building process, **Commencement Stage** – Document to be filed, e-filing, Registrar of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features.	
Module No. 3: Company Administration	**13**
Introduction - Key Managerial Personnel –Types of Directors: Appointment – Powers - Duties & Responsibilities. The Companies Secretary: Appointment – Powers – Duties & Responsibilities. Types of Committees: Audit Committee, CSR Committee, Finance Committee, E S G Committee, Risk Management Committee, Nomination and Remuneration Committee.	

Module No. 4: Corporate Meetings	12
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.	
Module No. 5: Winding Up	**10**
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	

TOPICS FOR ASSIGNMENT/SKILL DEVELOPMENT ACTIVITIES

1. Study the Companies Act 2013 from the Ministry of Corporate Affairs website and summarize its key provisions relevant to corporate governance and administration.
2. Visit a Registrar of Companies office to understand and document the procedures involved in company formation in India.
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.
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.
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.
6. Any other activities, which are relevant to the course.

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

Text Books:

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balchandran, Business Law for Management, HPH
3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
4. K. Venkataramana, Corporate Administration, SHBP.
5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
7. S.C. Kuchal, Company Law and Secretarial Practice.
8. S.C. Sharm, Business Law, I.K. International Publishers

Note: Latest edition of text books may be referred.

B. Com Semester-III (SEP SCHEME)								
Sl.No.	**Course**	**Title of the Course**	**Category of courses**	**Teaching Hours per Week**	**SEE**	**IA**	**Total Marks**	**Credits**
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
			Sub Total - C	**26**	**520**	**130**	**650**	**24**

LC: Language Course
DCC: Discipline Core Credit
DEC: Discipline Elective
Courses SEC: Skill
Enhancement Course

Instructions for Discipline Elective Courses (DEC):

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1. Students shall have to opt for any one DEC from the given groups.
2. Students who opt for a DEC in the third semester shall continue with the same DEC for all remaining semesters.

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.1 (SEP SCHEME) Name of the Course: Corporate Accounting-I		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objectives: To provide accurate and timely financial information, ensure compliance with regulations to take informed decisions.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work
etc.,

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

a) Understand the treatment of underwriting of shares.
b) Comprehend the computation of profit prior to incorporation.
c) Know the valuation of intangible assets.
d) Know the valuation of shares.
e) Prepare the financial statements of companies as per companies' act, 2013.

Syllabus:	Hours
Module No. 1: Underwriting of Shares	**12**
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.	
Module No. 2: Profit Prior to Incorporation	**10**
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.	
Module No. 3 Valuation of Intangible Assets	**12**
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.	
Module No. 4: Valuation of Shares	**10**
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.	
Module 5: Financial Statements of Companies	**16**
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: Minimum five activities should be done by selecting one sub–activity in each activity

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.

<table>
<tr><td colspan="4">Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 3.2 (SEP SCHEME)
Name of the Course: Cost Accounting-I</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td colspan="2">Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs</td><td colspan="2">60 Hrs</td></tr>
<tr><td colspan="4">Objectives: To ascertian the cost, cost control & aid in decision making for determining the selling prices
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,</td></tr>
<tr><td colspan="4">Course Outcomes: On successful completion of the course, the students will be able to
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.</td></tr>
<tr><td colspan="3">Syllabus:</td><td>Hours</td></tr>
<tr><td colspan="3">Module No. 1: Introduction to Cost Accounting</td><td>14</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="3">Module No. 2: Material Cost</td><td>12</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="3">Module No. 3: Employee Labor Cost</td><td>12</td></tr>
<tr><td colspan="4">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.</td></tr>
<tr><td colspan="3">Module No. 4: Overheads Cost</td><td>12</td></tr>
</table>

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.	
Module No. 5: Reconciliation of Cost and Financial Accounts	**10**
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.	

Skill Developments Activities:

1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
2. Draw the format of five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
5. Visit any manufacturing entity and collect the cost date and prepare the cost sheet.

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

Books for Reference:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting:A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting., McGraw Hill Education
3. Madegowda J, Cost Accounting, HPH.
4. Rajiv Goel, Cost Accounting, International Book House
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
9. Mariyappa B Cost Accounting, HPH

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce Course Code: BCom 3.3 (SEP SCHEME) Name of the Course: Principles and Practices of Insurance		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objective: To enable the students to understand the principles and procedures pertaining to different kinds of insurance business.

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

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

1. To understand the role and function of the IRDA
2. To Enrich their knowledge on key areas relating to Insurance
3. To familiarize students about various types of insurance
4. To understand the concept of risk

Syllabus	Hours
Module No. 1: Introduction to Insurance	**14**
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.	
Module No. 2: Life Insurance Contract	**12**
Meaning, definition types of Life Insurance policies and products of life insurance.	
Module No. 3: General Insurance	**12**
Meaning - principles - differences between life insurance and general insurance. Fire Insurance - types of fire insurance policies - Marine insurance - Types of marine insurance policies.	
Module No. 4: Insurance Regulatory and Development Authority	**12**
Origin and Development Functions - governing principles of IRDA - Recommendations of different committees.	
Module No. 5: Concept of Risk and Miscellaneous Insurance	**10**
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.	

Skill Development Activities

1. Collect the specimen of following forms and learn the process of filling up those forms, Proposal form-life insurance, vehicle insurance, Property insurance.
2. Visit a general insurance office and collect the details of organization structure.
3. Collect the insurance policy documents and identify the important content.
4. Meet the development officer and collect information about different insurance policies.
5. Collect information about documentation of the procedure for claims and their settlement.

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

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 Preia swamy

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com) Course Code: Bcom-3.4 A (SEP SCHEME) DEC: ACCOUNTING **Name of the Course: Indian Accounting Standards- I**		
Course Credits	**No. of Hours per Week**	**Total No of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objectives: To ensure the uniformity, consistency, reliability & comparability of financial statements

Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.

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

a) Understand the need and benefits of accounting standards.
b) Prepare the financial statements as Indian Accounting standards.
c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
d) Understand the Accounting Standards for Items that do not Appear in Financial Statements

Syllabus	**Hours**
Module No. – 1: Introduction to Indian Accounting Standards.	**12**
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.	
Module No. – 2 : Accounting Standard for Items Appear in Financial Statements.	**14**
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.	
Module No.- 3 : Accounting Standards for Items that do not Appear in Financial Statements	**14**
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.	
Module No. – 4: Liability Based Indian Accounting Standards	**10**
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.	

Module No. 5: Preparation of Financial Statements (Ind AS 1)	10
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.	

Skill Development Activities:

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

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

Books for Reference:

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

Note: Latest edition of books may be used

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**

Objectives: to equip individuals with the mathematical tools and techniques and necessary to solve practical business problems

Pedagogy: Class rooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

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

- **a)** Understand the number system and indices applications in solving basic business problems.
- **b)** Make use of theory of equation in solving the business problems in the present context.
- **c)** Apply concept of commercial arithmetic concepts to solve business problems.
- **d)** To analyze and solve problems involving ratios, proportions, and variations.
- **e)** Understand the indices applications in solving basic business problems

Syllabus:	Hours
Module No.1: Number System	**10**
Natural Numbers, Integers, Rational and Irrational Numbers, Real Numbers, Terminating and Non-terminating periodic decimal, H.C.F and L.C.F – Problems thereon.	
Module No.2: Theory of Equations	**14**
Simple and Linear equations, Simultaneous Linear equations [Elimination and Cross multiplication methods], Quadratic Equations – Pure and Adfected [Factorization and Formula methods]. Simple problems on Business Application.	
Module No.3: Commercial Arithmetic	**14**
Simple interest, Compound interest, Annuities – Present and Future value of Annuity, Percentage problems, Problems on Discounting of Bills of Exchange.	
Module No.4: Ratio, Proportion and Variations	**12**
Ratio – Meaning, Types and Problems; Proportion – Fourth, Third and Mean Proportions and Related Problems; Variation – Direct and Indirect Variations. Business Applications Problems it respect to Speed, Time and Work	
Module No.5: Theory of Indices	**10**
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.

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

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

Note: Latest edition of books may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: Bcom-3.4 F (DEC) (SEP SCHEME) Name of the Course:(ELECTIVE- FINANCE) Indian Financial System (IFS)		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objectives: To mobilize savings, allocating funds efficiently, promoting financial inclusion & facilitating trade and commerce
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

a) Understand the structure of Indian financial system and its constituents.
b) Outline the role of capital and money market in economic development.
c) Comprehend primary and secondary market and its relevance in capital formation.
d) Appraise the role played by co-operative banking and development non-financial institutions in economic development so far.
e) Understand the different Financial Services and their contribution.

Syllabus:	**Hours**
Module No. 1: Introduction to Financial System	**12**
Meaning, Role and Classification of Financial System, Organizational Structure of Indian Financial System, Major Components - Financial Institutions, Intermediaries and Financial Instruments.	
Module No. 2: Financial Markets in India	**12**
Capital Market, Role and Importance, Development Initiatives and Reforms – Narasimham Committee Reports 1991 and 1998; **Primary Market** - Meaning, Instruments, Players and Problems; **Secondary Market** – 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.	
Module No. 3: Money Market and Regulatory Institutions	**12**
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; Monitory Policy of RBI, SEBI and IRDI – Role and Functions.	
Module No. 4: Co-operative Banking and Non-Banking Financial Institutions	**12**
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.	
Module No. 5: Financial Services	**12**
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

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

Books for Reference

(1) Principles of Bank Management by Vasantdesai, Himalaya Publishing House
(2) Indian Financial System by Bhartiv, 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-New Delhi

Note: Latest edition of books may be

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B Com-3.4H 1 (DEC) (SEP SCHEME)
Name of the Course: ELECTIVE- (HUMUN RESOURCE)
Human Resources Development (HRD)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Objectives: To enhance the employee's capabilities and organizational effectiveness through carrier development programe

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

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

a) Understand the 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.

Syllabus:	Hours
Module No.1: Conceptual Analysis of HRD	**12**
Introduction– Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD,HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.	
Module No.2: Frame Work of Human Resource Development	**12**
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.	
Module No. 3:Evaluating HRD Programs	**12**
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.	
Module No.4: Management Development	**12**
Introduction-Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs- Issues in Employee Counselling – Employee Wellness and Health Promotion Programs – Organizational Strategies Based on Human Resources.	
Module No.5: HR Performance	**12**
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.	

Skill Development Activities:

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.

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

Books for Reference:

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

Note: Latest Edition of books may be used.

<table>
<tr><td colspan="3">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</td></tr>
<tr><td>Course credits</td><td>No. of Hours per week</td><td>Total No. Teaching Hours</td></tr>
<tr><td>04</td><td>04 Hrs</td><td>60 Hrs</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Syllabus</td><td>Hours</td></tr>
<tr><td colspan="2">Module -1: Introduction to Retailing</td><td>12</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Module -2: Retail Store Location and Store Design</td><td>16</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Module -3: Customer Value Management in Retail</td><td>10</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Module -4: Retail Marketing Mix</td><td>12</td></tr>
<tr><td colspan="3">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.</td></tr>
<tr><td colspan="2">Module -5: Information Technology in Retailing</td><td>10</td></tr>
<tr><td colspan="3">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</td></tr>
</table>

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.

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

Books for References:

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

Note: Latest edition of text books may be referred.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.com 3.5 (SEC) (SEP SCHEME)
Name of the Course: Personality Development

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	**2 Hrs**	**30 Hrs**

Objectives: To enhance self-awareness, improve social skills, build confidence and develop a positive attitude
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

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

a) Identify the best traits of a Human being
b) Understand the significance of personality Development
c) To find the attitudes needed and role of motivation in the personality development
d) To excel in communication skills and leadership qualities
e) To achieve the overall personality development

Syllabus:	Hours
Module 1: Introduction to Personality Development	**8**
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.	
Module 2: Soft Skills	**8**
Communication Skills: Verbal and Non-verbal communication, Effective listening skills Excellent writing skills, and Presentation skills. **Leadership skills:** importance and Effective leadership.	
Module 3: Attitude and Motivation	**8**
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	
Module 4: Other Aspects of Personality Development	**6**
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.	

Skill Development Activities

1. Identify the Individual SWOT Analysis
2. Qualities of good Orator and Writer
3. As a team leader write a draft appreciation letter to the team members of the group in your college

Books for Reference:

4. Stephen P. Robbins and Timothy A Judge-Organsiational Behavior Prentice Hall
5. Hurlock E.B. (2006) Personalty development , Tata Mc Graw Hill, New Delhi
6. Praveesh Kumar, All about self motivation, Goodwill Publishing |House, New Delhi
7. Mile. D.J Power of positive Thinking, Rohan Book Company
8. Lucas Stephen, Art of public speaking Tata-Mc-graw Hill

Note: Latest edition of books may be used

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	LC4.1	Language-I /Kannada/Hindi/ Urdu/Sanskrit	LC	4	80	20	100	3
02	LC4.2	Language-II English	LC	4	80	20	100	3
03	Com4.1	Corporate Accounting-II	DCC	4	80	20	100	4
04	Com4.2	Cost Accounting-II	DCC	4	80	20	100	4
05	Com4.3	Business Regulatory Frame Work	DCC	4	80	20	100	4
06	Com4.4	Specialisation-II	DSC	4	80	20	100	4
07	Com4.5	Computer Application in Business	Elective	2	40	10	50	2
08	Com4.6	Event Management Skills	SEC	2	40	10	50	2
			Sub Total-D	**28**	**560**	**140**	**700**	**26**

LC: Language Course
DCC: Discipline Core Credit
DEC: Discipline Elective
Courses SEC: Skill
Enhancement Course

Instructions for Discipline Elective Courses (DEC):

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

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.1 (SEP SCHEME) Name of the Course: Corporate Accounting-II		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion & Seminar etc.,

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

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.

Syllabus:	Hours
Module No. 1: Redemption of Preference Shares	**12**
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capita Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose o redemption – minimum number of shares to be issued for redemption - issue of bonus shares Post Bonus Issue Balance sheet (Schedule III to Companies Act2013) after redemption.	
Module No. 2: Mergers and Acquisition of Companies	**16**
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).	
Module No. 3: Internal Reconstruction of Companies	**10**
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).	
Module No. 4: Liquidation of Companies	**12**
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator‟s Statement of Account. Liquidator‟s remuneration. Problems on preparation of Liquidator‟s Statement of Account.	

Module No. 5: Recent Developments in Accounting and Accounting Standards.	10

Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

Skill Development Activities:

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

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.2 (SEP SCHEME) Name of the Course: Cost Accounting-II		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion & Seminar etc.,		

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

a) Understand the application of contract costing.
b) Evaluate the benefits of process costing.
c) Examine the importance and apply of service costing.
d) Know the application of marginal costing.
e) Prepare flexible and cash budget with imaginary figures & Analyze the processes involved in standard costing.

Syllabus:	Hours
Module No. 1: Contract Costing	**12**
Introduction - Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.	
Module No. 2: Process Costing	**12**
Introduction - Meaning, features and applications of Process Costing; advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts – Problems. (Except Joint and By-products and inter process profits)	
Module No. 3: Service Costing	**12**
Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, Hospitals - problems on preparation of service cost statements for these service sectors.	
Module 4: Marginal Costing	**12**
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.	
Module No 5: Standard Costing and Variance Analysis	**12**
Standard Costing: Introduction–Uses and limitations, Variance analysis-Material variances, Labour variances and Overhead variances-problems on Material and Labour variances only.	

Skill Development Activities:

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

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

Text Books for Reference:

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced 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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.3 (SEP SCHEME) Name of the Course: Business Regulatory Framework		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Objectives: To ensure legal compilation, facilitate business transactions, protect the rights and interest of the business and stake holders

Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc.,

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

a) Recognize the laws relating to Contracts and its application in business activities.
b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.
c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
d) Distinguish the partnership laws, its applicability and relevance.
e) Rephrase the cyber law in the present context.

Syllabus:	Hours
Module No. 1: Indian Contract Act, 1872	**16**
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract.	
Module No. 2: The Sale of Goods Act, 1930	**12**
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions-Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer.	
Module No. 3: Competition and Consumer Protection Act	**12**
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. **Consumer Protection Act 2019** – Introduction, Need for the new act - Objectives, Applicability, Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer - Consumer Redressal Agencies – Structure of District Forum, State Commission and National Commission – Mediation cell – Central Consumer protection authority-E-filing of complaints- Product liability and penal consequences.	
Module No. 4: WTO Patent Rules	**10**
Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.	
Module 5: Environment and Cyber Laws	**10**
Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber Security	

Skill Development Activities:

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

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

Books for Reference:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, NewDelhi.
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 Pulications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. N.D. Kapoor, Business Laws, Sultan Chand Publications

Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com) Course Code: BCOM-4.4 A (IND AS-II) (DEC) (SEP SCHEME) Name of the Course: (Accounting) Indian Accounting Standards-II		
Course Credits	**No. of Hours per Week**	**Total No of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

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

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

a) Understand the preparation of consolidated financial statements as per Ind AS
b) Learn the disclosures in the financial statements
c) Understand the latest provisions of measurement-based accounting policies.
d) Comprehend the Accounting and Reporting of Financial Instruments
e) Analyse the Revenue based accounting standard.

Syllabus	Hours
Module No. 1 : Revenue based Accounting Standard	**12**
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) - Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.	
Module No. 2: Disclosures in the Financial Statements	**12**
Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102)- Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.	
Module No. 3: Measurement Based on Accounting Policies	**12**
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)- Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.	
Module No. 4: Accounting and Reporting of Financial Instruments	**12**
Financial Instruments: Presentation (Ind AS 32) –Financial Instruments (Ind AS 39) – Financial Instruments: Disclosures (Ind AS 107) - Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.	
Module No. 5: Consolidated Financial Statement (Ind AS 110)	**12**
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non- controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.	

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. Classify items into current and non-current as per Ind AS 1.
5. Explain Other Comprehensive Income (OCI) with examples.

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

Books for Reference:

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

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.4.B (SEP SCHEME)
DEC: Mathematics for Business Decision
Name of the Course: Business Mathematics-II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs**	**60 Hrs**

Pedagogy: Class rooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

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

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.

Syllabus:	Hours
Module No.1: Permutations and Combinations	**10**
Linear Permutations and Circular Permutations, Combination – Simple Problems	
Module No.2: Theory of Sets	**12**
Sets – Elements, Representation, Types of sets, Operation on sets, Laws of sets, and Venn Diagram, Business Application Problems on theory of sets.	
Module No.3: Progressions	**12**
Arithmetic and Geometric Progression – Problems on Finding nth term of AP and GP. Insertion of Arithmetic and Geometric Mean.	
Module No.4: Matrices and Determinants	**14**
Matrices – Meaning, Types, Operations – Addition, Subtraction and Multiplication. Transpose of Matrix. Determinants – Minor, Co-factor, Adjoint and Inverse of a Square Matrix, Application of Cramer‟s Rule in two variables	
Module No.5: Solids	**12**
Introduction and Meaning of Measurement of Solids. Simple problems on Triangle, Square, Rectangle and Circle.	

Skill Developments Activities:

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. A shopkeeper buys an article for ₹2,500 and sells it for ₹2,875. Find profit percentage.
4. Trader marks goods 20% above cost price and gives 10% discount. Find profit %
5. The ratio of boys to girls is 5:4. If total students are 360, find number of girls.

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

Books for Reference

Business Mathematics – Doriraj.S.N.
Business Mathematics – D.C. Sancheti and V.K. Kapoor
Business Mathematics – G.K. Ranganath. C.S. Sampangiram and Y.Rajaram. Business Mathematics – Madappa and Sreedhar Rao.
Business Mathematics – S.K. Sharma and Gurmeet Kaur Business Mathematics – R.G. Saha, **Note: Latest edition of text books may be used**

Name of the Program: Bachelor of Commerce
Course (B.Com.) Code: 4.4.F (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.

Module No– 4: Tax and Estate Planning:	**12 hours**

Basics of Income Tax in India, Tax Planning through Investments, Deductions under Sections like 80C, 80D, 80 DD,80 E, 80G, etc., Filing Income Tax Returns, Estate Planning and Will Writing, Power of Attorney and Nomination.

Module No– 5: Retirement planning:	**12 hours**

Introduction, Importance, Process of Retirement planning, Types of Pensions and Annuity Plans.

Skill Development Activities:

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

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

Books for Reference:

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

Latest edition of text books may be used

<table>
<tr><td colspan="3">Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: B.Com. 4.4.H (SEP SCHEME)
DEC: Human Resources
Name of the Course: Organizational Behavior</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs</td><td>60 Hrs</td></tr>
<tr><td colspan="3">Objectives: It aims to understand, predict and influence human behavior within organizations to enhance individual and organizational effectiveness

Pedagogy: Classroom lectures, Tutorials, Role Plays and Case study method.</td></tr>
<tr><td colspan="3">a. Demonstrate an understanding of the role of OB in business organization.
b. Demonstrate an ability to understand individual and group behavior in an organization.
c. Be able to explain the effectiveness of organizational change and development of organization.
d. Demonstrate an understanding of the process of organizational development and OD Interventions.</td></tr>
<tr><td colspan="2">Syllabus:</td><td>Hours</td></tr>
<tr><td colspan="2">Module No. 1: Organizational Behavior and Foundations Of Individual Behavior Organization Behavior</td><td>16</td></tr>
<tr><td colspan="3">Meaning, Definition of OB Importance of OB, Foundations of OB. Individual behavior - Personal Factors Environmental Factors, organization systems and resources. Personality-Meaning, Determinants and Traits of Personality. Perception- Meaning Factors influencing perception, Perceptual Process.</td></tr>
<tr><td colspan="2">Module No. 2: Group and Team Dynamics Group Dynamics</td><td>12</td></tr>
<tr><td colspan="3">Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour. Team Dynamics- Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.</td></tr>
<tr><td colspan="2">Module No. 3: Change Management Introduction to Change Management</td><td>10</td></tr>
<tr><td colspan="3">Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change Resistance to Change, Overcoming Resistance to Change.</td></tr>
<tr><td colspan="2">Module No. 4: Organizational Development Organizational Development:</td><td>12</td></tr>
<tr><td colspan="3">Meaning and Nature of Organizational Development (OD), Process of Organizational Development: Overview of Entering and Contracting, Diagnosing: Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level). the steps in the OD process that can be followed by XYZ firm. Identify the four targets of change - Human Resources, Functional Resources, Technological Capabilities and Organizational Capabilities.</td></tr>
<tr><td colspan="2">Module No. 5: Employee Retention and Strategies</td><td>10</td></tr>
<tr><td colspan="3">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.</td></tr>
</table>

Skill Development Activities:

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

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

Books for Reference :

1. Fred Luthans, Organizational Behaviour. McGraw Hill Robbins, Organizationa Behaviour, International Book House.
2. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
3. K. Aswathappa, Organizational Behaviour, HPH.
4. Appanniah and, Management and Behavioural Process, HPH
5. Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers. Rekha and Vibha – Organizational Behavioural, VBH.
6. P.G. Aquinas Organizational Behaviour, Excel Books.
7. 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: –MARKETING
Services Marketing

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

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

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

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

Syllabus	Hours
Module - 1: Introduction to Services Marketing	**12**
Introduction, The concept of Services Marketing, Nature and Scope of services, difference between goods and services, Characteristics of services, classification of services – Importance of service marketing - Four I‟s of services - Intangibility, Inconsistency, Inseparability and Inventory. Factors contributing growth of Service Sector in India & Role of services in Modern Economy,	
Module - 2: Service Marketing Mix and Segmentation	**12**
Concept of Marketing Mix - & 7Ps of service Marketing - Product, price, place, promotion, People, Process, Physical evidence, Services Market Segmentation: - Market Segmentation - Basis & Need for segmentation of services, Bases of segmentation services, Segmentation strategies in service marketing.	
Module - 3: Consumer Behavior in Services	**12**
Introduction, Importance of consumer behavior, Factors Influencing Consumer Behavior, Stages of the buying decision process, Customer Expectations on Services – Consumer perception, Consumer decision making roles – **Initiator, Influencer, Gatekeeper, Decider, Buyer, &** User - Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight.	
Module - 4: Service Development and Quality Improvement.	**12**
Service Development- need, importance, Stages in development of new services, Service Quality Dimensions- Service Quality Measurement and Service Mapping, Improving Service Quality - Service Delivery, Service Failure, and Service Recovery.	
Module - 5: Service Marketing Applications	**12**
Marketing of Services in Banking Sector - Insurance Sector - Health Services - Hospitality Services including Travel, Hotels and Tourism - Professional Services - Public Utility Services - Communication Services - Educational Services – E-Services	

Skill Development Activities

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

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

Books for References

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

Note: Latest edition of text books may be referred.

Name of the Programme: Bachelor of Commerce B. Com
Course Code: BCom 4.5 Elective
Name of the Course: Computer Application in Business

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

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

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

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

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

Syllabus	Hours
Module - 1: Introduction	**06**
Meaning and Definition, Characteristics of Computers, Types of Computers, Application of Computers in Business Operating System – Meaning and Functions of Operating System; Introduction to Windows OS, Computer Memory – Primary and Secondary, RAM and ROM.	
Module - 2: Microsoft Office	**06**
Microsoft word: Meaning, New folder creation, copying, moving, deleting files and develop word document, Inserting of bullet points, inserting header and footer, page borders, shortcut keys, insert of columns, tables and charts. **M.S Power point:** Meaning, preparing and formatting presentations and insert of animation and slide transition to the presentation. **Microsoft Excel:** Meaning, Creating spreadsheet, performing basic arithmetic, statistical and financial functions, sorting and filtering data, inserting tables and charts and shortcut keys.	
Module - 3: Tally	**06**
Introduction, Features, Advantages, Basic Rules - Real, Personal and Nominal Accounts, Assets and Liabilities, Debtors and Creditors, Menus in Tally, Company Creation, Company Info Menu, Creating Inventory of Products, Company Features (F11) and Configuration of Tally (F12), Gateway of Tally Menu, Master, Transaction, Import and Report.	
Module - 4: Accounting Ledger and Vouchers	**12**
Predefined Accounting Groups, Primary Groups and Sub Groups, Steps for Creating - Alter and Delete Ledgers and Groups, Types of Ledgers, Types of Vouchers, Rules of Vouchers Entry, Balance Sheet, Profit and Loss Account, Trial Balance, Stock Summary, Computation of GST and TDS, and Exercises for making Voucher Entries.	

Skill Development Activities
1. Write steps for creating a new company in Tally 2. Create ledgers under Capital/ assets/liability/income and expenses/ Bank 3. Generate different types of vouchers 4. Solve the two exercise problems with GST 5. Any other activities, which are relevant to the course. **Note: Minimum five activities should be done by selecting one sub–activity in each activity**
Books for References 1. Ashok K Nandani, Advanced Tally 9.0 ERP, 2017 Edition. 2. Niranjan Shrivastava, Computer Application In Management (Dream tech Press) 3. P. Mohan, Computer Application Business (Himalaya Publication) 4. Sanjay Saxena, A First Course in Computers (Vikas Publishing House) 5. Ivan Bayross: Oracle – 7 (BPB Publications) **Note: Latest edition of text books may be referred.**

Name of the Programme: Bachelor of Commerce B. Com Course Code: BCom 4.6 SEC Name of the Course: Event Management Skills		
Course credits	**No. of Hours per week**	**Total No. Teaching Hours**
02	**02**	**30**

COURSE OBJECTIVES: The objective of course is to plan, organize, and execute events in a systematic and efficient manner. It aims to create memorable experiences for participants and attendees. Event management seeks to ensure smooth coordination of resources, people, and activities during an event.

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

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

1. Understand the significance of various events
2. Demonstrate the ability to organize the event.
3. Demonstrate the ability to conduct the event.
4. Prepare the budget require for conducting an event.

Syllabus	**Hours**
Module - 1: Introduction	**07**
Event- Meaning. Importance and Types of Events, Analysis of Event, Event Management-Meaning. Decision Makers and their Roles and Responsibilities, 5 Cs of Event Management.	
Module - 2: Event Management Planning and Procedure	**07**
Establishing of Policies & Procedures, Steps in Planning the event. Principles of Event Management, Permissions and Licenses from Government and Local Authorities.	
Module - 3: Conduct of an Event.	**08**
Preparing a Planning Schedule, Steps in Organizing an event. Assigning Responsibility, Event Safety and Security, Conducting the Event-Checklist (Pre, during and post event check list), Communication-channels of communications for different types of events,	
Module - 4: Budgeting and Reporting	**08**
Preparation of Event Budget-Items of expenditure for various events, managing the event budget. Reporting of event organizing the event report, steps in preparing the event report.	

Skill Development Activities

1. Preparation of Event Plan for a Wedding.
2. Preparing Budget for conduct of National level sports meet of a college.
3. Preparation of Event Check List for College Day Celebrations
4. Preparation of Budget for Conducting inter collegiate fest.
5. Prepare a brief report of a student's seminar conducted in your college.

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

Books for References

1. Event Entertainment and Production Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Anne Stephen-Event Management Special Event Production - Doug Matthews
3. Human Resource Management for Events - Lynn Van der Wagen (Author) Successful Team Management (Paperback) Nick Hayed (Author)
4. Event Management & Public Relations by Savita Mohan - Enkay Publishing House
5. Event Management & Public Relations By Swarup K. Goyal-Adhyayan Publishe

B. Com Semester-V								
Sl.No.	**Course**	**Title of the Course**	**Category of courses**	**Teaching Hours per Week**	**SEE**	**IA**	**Total Marks**	**Credits**
01	Com5.1	Financial Management	DCC	4	80	20	100	4
02	Com5.2	Business Statistics – I	DCC	4	80	20	100	4
03	Com5.3	Law and Practice of Income Tax-I	DCC	4	80	20	100	4
04	Com5.4	Principles and Practices of Auditing	DCC	4	80	20	100	4
05	Com5.5	Specialization -III	DSC	4	80	20	100	4
06	Com5.6	Management Accounting	DCC	4	80	20	100	4
06	Com5.7	Employability Skills	SEC	2	40	10	50	2
			Sub Total-E	**26**	**520**	**130**	**650**	**26**

DCC: Discipline Core Credit
DSC: Discipline Specialisation Courses SEC:
Skill Enhancement Course

Discipline Specialisation Courses (DSC):

DSC	**Accounting**	**Mathematics for Business Decisions**	**Finance**	**Human Resources**	**Marketing**
Course Code	**Com.5.5. A**	**Com.5.5. B**	**Com.5.5. F**	**Com.5.5.H**	**Com.5.5.M**
Name of the Course	Advanced Corporate Accounting	Quantitative Techniques-I	Investment Management	Cultural Diversity at Work Place	Digital Marketing

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code:COM.5.1**(DCC)**
Name of the Course: Financial Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs.**	**60 Hrs.**

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

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

a) Understand the role of financial managers effectively in an organization.
b) Apply the compounding & discounting techniques for time value of money.
c) Take investment decision with appropriate capital budgeting techniques for investment proposals.
d) Understand the factors influencing the capital structure of an organization.
e) Estimate the working capital requirement for the smooth running of the business

Syllabus:	Hours
ModuleNo.1: Introduction to Financial Management	**12**

Introduction –Meaning of Finance, Finance Function -Meaning and Definition of Financial Management; Objectives of Financial Management, Profit and Wealth Maximization, Functions of Financial Management.

ModuleNo.2: Time Value of Money	**10**

Introduction – Meaning of Time Value of Money-Reasons for Time Preference of Money-Techniques of Time Value of Money: Compounding Technique-Future Value of Single Flow and Annuity-Discounting Technique-Present Value of Single Flow and Annuity. Doubling Period-Rule 69 and 72. - Problems.

ModuleNo.3: Capital Budgeting Decision	**12**

Introduction-Meaning and Definition of Capital Budgeting, Features, Significance –. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, Post Pay Back Profitability Method and Accounting Rate of Return – Time Adjusted Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems.

Module No 4: Working Capital Management	**12**

Introduction- Meaning and Definition, Types of Working Capital, Operating Cycle, Determinants of Working Capital, Need of Adequate Working Capital –Problems Associated with Excess and Inadequate Working Capital, Problems on Estimation of Working Capital Requirements. Cash Management- Meaning and Motives for Holding Cash and Receivables Management- Meaning and Objectives (Theory only).

Module No.5: Financing Decision	**14**

Introduction-Meaning of Leverage, Types of Leverages-Operating Leverage, Financial Leverage and Combined Leverages –Problems on Leverages (Covering EBIT-EPS Analysis). Capital Structure- Meaning of Capital Structure, Factors Determining the Capital Structure, Concept of Optimum Capital Structure.

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM.5.2 **(DCC)**
Name of the Course: Business Statistics-I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs.**	**60 Hrs.**

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

Course Outcomes:

a) To acquaint students with fundamental techniques and tools of business Statistics
b) Students Employability increases due to various techniques covered in the papers like
c) Students get exposure to computer knowledge and their use and hence their logical thinking is developed.
d) Students get knowledge of basic concepts required for higher studies.

Syllabus:	Hours
ModuleNo.1: Introduction to Statistics	**10**
Introduction –Meaning and Definition, Functions, Scope and Limitations of Statistics and Distrust of Statistics.	
ModuleNo.2: Data and its Collection	**12**
Types of Data – Primary and Secondary Data– Methods for Collection of Primary Data–Sources of Secondary Data–Classification– Meaning and Types; Tabulation – Meaning, Rules for Construction of Tables, Parts of Statistical Table and Problems on Tabulation.	
ModuleNo.3: Diagrammatic and Graphic Representation of Statistical Data	**14**
Meaning, Types of Diagrams, Subdivided and Percentage Bar Diagrams. Histogram–Location of Mode through Histogram and; Ogive Curves–Location of Median and Quartiles through Ogive Curves	
Module No 4: Measures of Central Tendency	**12**
Meaning and Definition, Types of Averages–Arithmetic Mean, Median, Mode (excluding missing Frequency problems).	
Module No.5: Measures of Dispersion	**06**
Meaning, Absolute and Relative Measures of Dispersion, Types of Dispersion – Range, Quartile Deviation, Standard Deviation, and Co-Efficient of each Method.	
Module No.6: Skewness	**06**
Meaning, Types of Skewness, Measures of Skewness, Absolute and Relative Measures of Skewness, Karl Pearson’s Coefficient of Skewness and Bowley’s Coefficient of Skewness.	

Skill Development Activities:

1. Draw a blank table showing different attributes
2. Collect marks scored by 50 students in an examination and prepare a frequency distributions table
3. Collect data relating to prices of shares of two companies for ten days and ascertain which company’s share prices are more stable
4. Collect the run scored by the two batsmen in ten one-day international cricket matches, find who is better run getter and who is more consistent
5. Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index

Recommended Books for Reference:

1. Anand Sharma, Statistics for Management, HPH
2. SP Gupta: Statistical Methods-Sultan Chand, Delhi
3. D.P Apte, Statistical Tools for Managers

4. Dr. BN Gupta, Statistics (Sahityta Bhavan), Agra
5. S.C Gupta: Business Statistics, HPH
6. N.V. R Naidu: Operation Research I.K. International Publishers
7. Ellahance: Statistical Methods, Kitab Mahal

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8. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
9. Veerachamy: Operation Research I.K. International Publishers
10. S. Jayashankar: Quantitative Techniques for Management
11. Chikoddi and Satya Prasad: Quantitative Analysis for Business Decision, HPH
12. Dr. Alice Mani: Quantitative Analysis for Business Decisions- I, SBH

Note: Latest edition of text books may be used.

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

Course Code: COM 5.3 **(DCC)**

Name of the Course: Law and Practices of Income Tax–I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs.**	**60 Hrs.**

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field Work etc.,

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

a) Comprehend the procedure for computation of Total Income and tax liability of an individual.
b) Understand the provisions for determining the residential status of an Individual.
c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.
d) Compute the income house property for different categories of house property.
e) Comprehend TDS & advances tax Ruling and identify the various deductions under section80.

Syllabus:	Hours
ModuleNo.1: Basic Concepts of Income Tax	**12**

Introduction–Meaning of tax-types of taxes, Cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.

ModuleNo.2: Residential Status and Incidence of Tax	**10**

Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.

ModuleNo.3: Income from Salary	**18**

Introduction – Meaning of Salary -Basis of charge Definitions–Salary, Perquisites and profits in lieu of salary-Provident Fund–Transferred balance. - Retirement Benefits–Gratuity, pension And Leave salary. Deductions and Problems on Computation of Taxable Salary.

ModuleNo.4: Deduction u/s 80	**10**

Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals. (Problems on 80C and 80G).

ModuleNo.5: Assessment Procedure and Income Tax Authorities:	**10**

Introduction - Due date of filing returns, filing of returns by different assesses, E- filing of Returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities-Powers and Duties.

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Visit any Chartered Accountants office, Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out any 10 Incomes exempt from tax under section 10 of an Individual.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Identify and collect various enclosures pertaining to Income tax returns of an individual.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H.Cand T.S. Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaurand Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B. Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi's
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used.

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

Course Code:COM5.4**(DCC)**

Name of the Course: Principles and Practice of Auditing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs.**	**60 Hrs.**

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & fieldwork etc.,

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

a) Understand the conceptual frame work of auditing.
b) Examine the risk assessment and internal control in auditing.
c) Comprehend the relevance of IT in audit and audit sampling for testing.
d) Examine the company audit and the procedure involved in the audit of different entities.
e) Gain knowledge on different aspect of audit reporting and conceptual frame work applicable on professional accountants.

Syllabus:	**Hours**
ModuleNo.1: Introduction to Auditing	**10**
Introduction – Meaning and Definition – Objectives– Types of Audits– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.	
ModuleNo.2: Risk Assessment and Internal Control	**12**
Introduction–Audit risk–Assessment of risk–Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.	
ModuleNo.3: Verification and Valuation of Assets and Liabilities	**12**
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.	
ModuleNo.4: Company Audit and Audit of other Entities	**13**
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational Institutions–Government–Local Bodies–Cooperative Societies–Hotels–Hospitals– Clubs and Banks.	
Module5: Audit Report & Professional Ethics	**13**
Introduction – Meaning – Elements of Audit Report –Types of Audit Report - Independent Auditor's Report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.	

Skill Development Activities:

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Visit an audit firm, write about the procedure followed by the auditing the books of accounts of a firm.
5. Record the verification procedure with respect to any one fixed asset.
6. Draft an audit program.
7. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.6 **(DCC)**
Name of the Course: Management Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs.**	**60 Hrs.**

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

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

a) Demonstrate the significance of management accounting in decision making.
b) Analyze and interpret the corporate financial statements by using various techniques.
c) Compare the financial performance of corporates through ratio analysis.
d) Understand and the latest provisions in preparing cash flow statement.
e) Comprehendthesignificanceofmanagementauditandexaminethecorporatereports of Management Review and Governance.

Syllabus:	Hours
ModuleNo.1: Introduction to Management Accounting	**12**
Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions -Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting – Management Accountant: Role and Functions of Management Accountant.	
ModuleNo.2: Financial Statements Analysis and Interpretation	**14**
Introduction–Meaning and Nature of financial statements –Limitations of financial statements-Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis-Comparative Statements, Common Size Statements and Trend Analysis-Problems.	
ModuleNo.3: Ratio Analysis	**14**
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of Ratios: Liquidity Ratios: Current Ratio, Liquid Ratio and Absolute Liquid Ratio; Solvency Ratios: Debt Equity Ratio, Proprietary Ratio and Capital Gearing Ratio - Earning Per Share and Return on Capital Employed; Profitability Ratios: Gross Profit Ratio- Net Profit Ratio–Operating ratio, and Operating profit ratio. Turnover Ratios: Inventory Turnover Ratio - Debtors Turnover Ratio Debt collection period - Creditors Turnover Ratio -Debt payment period, Assets Turnover Ratio, Earnings Per Share and Price Earnings Ratio. Problems on Ratio Analysis.	
ModuleNo.4: Cash Flow Analysis	**12**
Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.	
ModuleNo.5: Management Audit and Reports on Management	**08**
Introduction–Meaning–Nature–Scope-Importance–Need-Objectivesofmanagement audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction -Report of Board of Directors-Management discussion analysis-Annual Report on CSR–BusinessResponsibilityReport–CorporateGovernanceReport–SecretarialAuditReport.	

Skill Development Activities:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare a cash flow statement
5. Meet the management accountant, discuss the steps involved in management audit.
6. Collect reports of any two corporates, analyse the management review and governance of the same.
7. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:** COM 5.5 A **(DSC)** **Name of the Course: Advanced Corporate Accounting**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**60 Hrs.**

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

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

a) Prepare the final accounts of Banking Companies in accordance with the prescribed RBI guidelines and manage asset classification.
b) Construct Revenue Accounts and Balance Sheets for both Life and General Insurance companies using IRDAI Form A and Form B.
c) Differentiate between commercial and government accounting systems and explain the framework of Indian government financial administration.
d) Analyze and prepare financial statements for public sector statutory bodies like Electricity and State Transport Corporations.
e) Evaluate contemporary reporting challenges, including inflation adjustments and transparency in public financial reporting.

Syllabus:	**Hours**
Module No. 1: Accounts of Banking Companies	**12**

Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet*– Items requiring Special Attention in Preparation of Final Accounts - Classification of Bank Advances - Non-Performing Assets.

Module No.2: Accounts of Insurance Companies	**12**

Types of Insurance – Life Insurance – Important terms and their treatment in final accounts of life insurance companies - Premium, Reinsurance, Claims, Commission, Annuities, surrender value, Paid Up value, Bonus, Life Assurance fund and Double insurance*- Net liability of Life Insurance business. Accounts of Life Insurance – Form A – RA Revenue Account – Form A - BS Balance Sheet.

Module No.3: Accounts of General Insurance	**12**

Form B – RA Revenue Account –Form B – PL – Profit & Loss Account - Form B - BS Balance Sheet.

Module No.4: Introduction to Government accounting (theoretical aspects only)	**12**

Inflation Accounting (theoretical aspects only). Unit 1: Introduction to Indian Government Accounting (theoretical aspects only)-Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India. Classification of government accounting in India, Government financial administration, accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting, Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting.

Module No.5: Public Sector Financial Statements	12

Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems Accounting for state transport corporations, Practical Problems.

Skill Development Activities:

1. Students shall work in groups to download the latest annual report of an assigned commercial bank, analyze its asset classification (Standard, Sub-standard, Doubtful, and Loss Assets), calculate Gross and Net NPA percentages, and present a comparative chart showing NPA trends over the last three years.
2. Students shall visit a life insurance company branch or interact with an insurance agent to collect policy-related documents and prepare a glossary or conceptual chart explaining the practical application of premium, reinsurance, claims, annuities, surrender value, and bonus in life insurance policies.
3. Students shall act as management trainees in an insurance company and use published financial data to prepare dummy statutory statements, including Form A–RA (Revenue Account) and Form A–BS (Balance Sheet) for Life Insurance, and Form B–RA (Revenue Account) and Form B–PL (Profit & Loss Account) for General Insurance.
4. Students shall undertake a study visit or conduct online research on a local statutory body such as a State Transport Corporation (e.g., KSRTC or BMTC) or a regional Electricity Supply Company to examine its organizational structure, functions, and public service operations.

Books for Reference:

1. Advanced Accountancy (Volume II) – *S.N. Maheshwari, S.K. Maheshwari, and Sharad K. Maheshwari* (Vikas Publishing House)
2. Advanced Accountancy – *R.L. Gupta and M. Radhaswamy* (Sultan Chand & Sons)
3. Modern Accountancy (Volume II) – *A. Mukherjee and M. Hanif* (Tata McGraw Hill)
4. Government Accounting and Financial Management – *M.P. Gupta* (Sultan Chand & Sons)
5. Government Accounting in India – *Published by the Comptroller and Auditor General (CAG) of India*
6. Master Circulars on Financial Statements - Preparation, Presentation and Disclosures – *Reserve Bank of India (RBI) / Insurance Regulatory and Development Authority (IRDAI)*

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:** COM 5.5 B **(DSC)** **Name of the Course: Quantitative Techniques I**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**60 Hrs.**

Objectives: This course aims at understanding and application of models for optimal managerial decisions

Pedagogy: Class rooms lecture, Group discussion, Case studies, etc.

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

a) Understand basic quantitative concepts and their role in business and managerial decisions.
b) Interpret quantitative results to support effective decision making.
c) Develop problem solving skills using quantitative models and techniques.

Syllabus:	**Hours**
Module No.1: Game Theory	**10**
Introduction – Terms used – Two-person – Zero-sum game- Game with saddle point and Without saddle point, Pure and mixed strategies – Solution procedure for game – Using maxima – minima criterion, Dominance principle, Oddments methods.	
Module No.2: Linear Programming – Formulation	**10**
Introduction – General structure – Assumption – Advantages – Limitations – Applications – General mathematical model – LP formulation – Problems related to production, finance, marketing.	
Module No.3: Linear Programming – Graphical method	**14**
Introduction – Graphical method – Maximization, Minimization and Mixed Constraints Case – Special cases in LP – Unbounded, Redundancy, Alternative / Multiple optimal and Infeasible solutions.	
Module No.4: Assignment Problems	**12**
Introduction – Row minimum – Column maximum, Hungarian Approach – Special cases – Multiple Optimal, Unbalanced and Maximization – Travelling Salesman Problem.	
Module No.5: Transportation Problems	**14**
Introduction – Finding Initial Basic Feasible Solution (IBFS) under NWCR, LCM and VAM methods – Test for Optimality – MODI (Modified Distribution) method.	

Skill Development Activities:

1. Analyzing business situations like pricing and competitive strategies through games.
2. Problems solving practice using LPP.
3. Minimizing cost or time by comparing different assignment alternatives.
4. Finding optimal distribution plans to minimize transportation cost.

Books for References:

1. Operation Research – Theory and Applications – J.K.Sharma.
2. Operation Research and Quantitative Technique – K. Shridhar Bhat.
3. Operation Research – Anitha.H.S.
4. Quantitative Techniques in Management – N.D.Vohra.
5. Quantitative Techniques in Managerial Decision- Srivastava, Shenoy and Sharma.

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:**COM-5.5 F **(DSC)** **Name of the Course: Investment Management**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**60 Hrs.**

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

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

a) Understand the concept of investments, its features and various instruments.
b) Comprehend the functioning of secondary market in India.
c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.
d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.

Syllabus:	**Hours**
Module No.1: Concept of Investment	**10**
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives.	
Module No.2: Fundamental Analysis	**14**
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares-no growth rate, normal growth rate and super normal growth rate.	
Module No.3: Risk & Return	**12**
Risk and Return Concepts: Concept of Risk, Types of Risk-Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.	
Module No.4: Technical Analysis	**12**
Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency	
Module No.5: Portfolio Management	**12**
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).	

Skill Development Activities:

1. Collect and compare the data on financial instruments elected for investment from any five investors
2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same
4. Calculate the intrinsic value of any five-bond listed on BSE
5. Summaries the parameters of Economic Analysis of any five countries and give your inference
6. Any other activities, whichever relevant to the course

Books for Reference:

1. Bodie ZVI, Kane Alex, Marcus JA lanand Mohanty Pitabas., Investments, Tata McGrawHill Publishing Company Limited, New Delhi.

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) **CourseCode:**COM-5.5 H **(DSC)** **Name of the Course: Cultural Diversity at Work Place**		
Course Credits	**No. of hours per week**	**Total No. of Teaching hours**
4 credits	**4 hours**	**60 hours**

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies& field work etc.,

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

a) Understand, interpret question reflect upon and engage with the notion of "diversity".
b) Recall the cultural diversity at work place in an organization.
c) Support the business case for work force diversity and inclusion.
d) Identify diversity and work respecting cross cultural environment.
e) Assess contemporary organizational strategies for managing work force diversity and inclusion.

Syllabus:	**Hours**
Module No.1: Introduction to Diversity	**14**
Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity–Cultural Diversity – Global Organizations- Global Diversity.	
Module No.2: Exploring Differences	**10**
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.	
Module No.3: Visions of Diversity and Cross-Cultural Management	**14**
Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study.	
Module No.4: Skills and Competencies	**12**
Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organizations.	
Module No.5: Recent Trends in Diversity Management	**10**
Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on work force diversity, DiversityManagementinITorganizationsContemporaryIssuesinWorkplaceDiversity.	

Skill Development Activities:

1. Visit any MNCs, identify and report on the cultural diversity in an organization.
2. Interact and list out the ways in which dehumanization done in public/ private sector organization.)
3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
4. Explore the benefits of multi-cultural organizations.
5. Examine and report on diversity management in select IT organizations.
6. Any other activities, which are relevant to the course.

Books for References:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.5M (DSC)
Name of the Course: Digital Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs.**	**60 Hrs.**

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

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

a) Gain knowledge on Digital Marketing, Email marketing and Content marketing.
b) Understand Search Engine Optimization tools and techniques
c) Gain skills on creation of Google AdWords & Google Ad Sense
d) Gain knowledge on social media Marketing and Web Analytics.
e) Gain knowledge on You Tube Advertising & Conversions

Syllabus:	Hours
Module No.1: Introduction to Digital Marketing	**12**
Introduction- Meaning, Scope of Digital marketing. importance of digital marketing, Traditional Marketing versus Digital Marketing. Challenges and Opportunities for Digital Marketing, Growth of Digital Marketing in India.	
Module No. 2: Digital Marketing Management	**14**
Digital- marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer- relationship management. Digital Consumers and their Buying decision process. .	
Module No. 3: Digital Marketing Presence	**16**
Concept and role of Internet in Marketing. Online Marketing Domains. Online Advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies. Influencer Marketing: Understanding the role of influencers.	
Module No.4: Social Media Marketing (SMM)	**10**
Social Media Marketing: concept and tools. Online communities and Social Networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. Payment options.	
Module No.5: Emerging trends and Ethical and Legal issues in Digital Marketing	**08**
AI in Marketing: Introduction to AI tools for productivity, E-commerce marketing: Basics of selling on platforms like Amazon and Flipkart, Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.	

Skill Development Activities:

1. Explain the key digital marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognize the core features of CRM and retention programs
4. Identify the metrics used in digital marketing.
5. Organize how we can limit the marketing materials we get through the-mail.

Books for Reference:

1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation Damian Ryan & Calvin Jones
2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic by Ian Dodson
3. Internet Marketing: a practical approach By Alan Charlesworth
4. Social Media Marketing: A Strategic Approach by Melissa Barker, Donald I.Barker, Nicholas F Bormann, Krista Eneher

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.7 (SEC) Name of the Course: Employability Skills		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
2 Credits	**2 Hrs**	**30 Hrs**

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

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

a) Demonstrate an understanding of professionalism in terms of workplace behaviors and workplace relationships.
b) Adopt attitudes and behaviors consistent with standard workplace expectations.
c) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.

Syllabus:	Hours
Module No.1: Soft Skills	**10**
Communication Skills: Verbal and Non-verbal communication, Effective listening skills, Excellent writing skills, and Presentation skills. Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and building positive relationships with team members. Leadership skills: Importance and Effective leadership.	
Module No.2: Quantitative Aptitude	**10**
Number system, HCF &LCM, Ratio and Proportion, Averages, Ages, Percentages, Partnerships, Time, Speed and Distance, Profit and Loss, Data Interpretation, Problems based on Simple interest, Compound interest, Clocks, and Calendars.	
Module No.3 Verbal Reasoning and Non-verbal Reasoning	**10**
Verbal Reasoning: Data analysis, Data sufficiency, Decision making, coding & decoding, Blood relations, Puzzle tests, Direction sense test, Problems based on Venn Diagram/Syllogisms, Alphabet test, Arithmetical reasoning, Input/Output, Series and Seating arrangements Non-Verbal Reasoning: Analogy, Water images, mirror images, embedded figures, Completion of Pattern, Paper folding, Cubes & dice, Figure Formation & Analysis	

Skill Development Activities:

1. Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability
2. Prepare a resume with at least 2 references. Conduct a mock interview based on the resume prepared by the students
3. Various activity-based learning methods such as problem-solving exercises, case studies, role-playing, debates, group discussions, mock tests, and assessments can be conducted, in addition to any other relevant activities for the course to ensure effective learning.

Books for Reference:

1. Indian Business Etiquette, Raghu Palat, JAICO Publishers
2. Nina Kochhar, “At Ease with Etiquette. Jain Publisher
3. Nimeran Sahukar, Prem P. Bhalla, “The Book of Etiquette and manners”, Pustak Mahi publishers,
4. Dr.RS Aggarwal, Quantitative Aptitude, S. Chand Publication, NewDelhi.
5. Seema Gupta, Soft Skills -Interpersonal &Intra personal skills development, V&S Publishers, New Delhi.

Note: Latest edition of text books may be used.

B. Com Semester-VI								
Sl.No.	**Course**	**Title of the Course**	**Category of courses**	**Teaching Hours per Week**	**SEE**	**IA**	**Total Marks**	**Credits**
01	Com6.1	Advanced Financial Management	DCC	4	80	20	100	4
02	Com 6.2	Business Statistics – II	DCC	4	80	20	100	4
03	Com 6.3	Law and Practice of 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	Specialization -IV	DSC	4	80	20	100	4
06	Com 6.6	Project Report*	SEC	2	40	10	50	2
			Sub Total–F	**22**	**440**	**110**	**550**	**22**
			Grand Total	**158**	**3160**	**790**	**3950**	**149**

The theory component shall be taught by the teachers to make the students acquaint with the project report preparation.

DCC: Discipline Core Credit
DSC: Discipline Specialisation Courses SEC:
Skill Enhancement Course

Discipline Specialisation Courses (DSC):

DSC	**Accounting**	**Mathematics For Business Decisions**	**Finance**	**Human Resources**	**Marketing**
Course Code	**Com.6.5. A**	**Com.6.5. B**	**Com.6.5. F**	**Com.6.5.H**	**Com.6.5.M**
Name of the Course	Advanced Cost and Management Accounting	Quantitative Techniques-II	Investing in Stock Market	Labour Law & Practice	Consumer Behaviour

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 6.1**(DCC)**
Name of the Course: Advanced Financial Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs.**	**60 Hrs.**

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

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

a) Understand and determine the overall cost of capital.
b) Comprehend the different advanced capital budgeting techniques.
c) Understand the importance of dividend decisions.
d) Evaluate mergers and acquisition.
e) Enable the ethical and governance issues in financial management.

Syllabus:	Hours
Module No. 1: Cost of Capital and Capital Structure Theories	**14**

Cost of Capital: Meaning and Definition–Significance of Cost of Capital–Types of Capital–Computation of Cost of Capital–Specific Cost–Cost of Debt–Cost of Preference Share Capital – Cost of Equity Share Capital–Weighted Average Cost of Capital–Problems.
Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems.

Module No.2: Risk Analysis in Capital Budgeting	**14**

Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks–Risk adjusted Discount Rate Approach–Certainty Equivalent Approach –Sensitivity Analysis-Probability Approach-Standard Deviation and Co-efficient of Variation–
Decision Tree Analysis –Problems.

Module No.3: Dividend Decision and Theories	**14**

Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Polices – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.

Module No.4: EVA and MVA	**10**

Introduction – Meaning of EVA (Economic Value Added), and MVA (Market Value Added), Importance, Relationship between EVA and MVA, Difference between EVA and MVA, Application of methods, Problems on EVA and MVA.

Module No.5: Ethical and Governance Issues	**08**

Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues.

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 (DCC) Name of the Course: Business Statistics II		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**60 Hrs.**

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

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

a) Understand statistical concepts
b) Organize and present data
c) Apply descriptive statistics
d) Analyze probability and probability distributions
e) Use correlation and regression analysis

Syllabus:	**Hours**
Module No.1: Correlation Analysis	**14**
Meaning – Methods of Studying Correlation, Karl Pearson's Co–efficient of Correlation (Simple Correlation and Table Correlation) and Probable Error.	
Module No.2: Regression Analysis	**14**
Regression Analysis Meaning - Correlation *Vs* Regression, Determination of Regression Co-efficient, Framing Regression Equations, Simple Regression and Regression for Grouped Data.	
Module No.3: Index Numbers	**14**
Meaning and Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted Index Method – Fisher's Ideal Method (including TRT and FRT) – Consumer Price Index and Problems.	

Module No.4: Interpolation and Extrapolation	**08**
Meaning – Utility – Algebraic Methods – Binomial and Newton's Methods only.	
Module No.5: Statistical Quality Control	**10**
Meaning – Objectives – Control Charts and their Uses, Types of Control Charts, Construction Charts, Construction of Mean and Range Charts only.	

Skill Development Activities:

1. Collect age statistics of 10 newly married couples and compute correlation coefficient
2. Collect age statistics of 10 newly married couples and compute regression equations; estimate the age of bride when age of bride groom is given
3. Select 10 items of daily consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index
4. Collect the sales or production statistics of a company for five years and extrapolate the production or sales for the 6^{th} year\
5. Draw a mean chart of any company to ascertain the quality of the product.

Books for Reference:

1. Anand Sharma : Statistics for Management, HPH
2. S P Gupta: Statistical Methods- Sultan Chand, Delhi
3. D.P Apte, Statistical Tools for Managers
4. Veerachamy: Operation Research I.K. International Publishers
5. S. Jayashankar: Quantitative Techniques for Management
6. Chikoddi and Satya Prasad: Quantitative Analysis for Business Decision, HPH
7. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:** COM 6.3**(DCC)** **Name of the Course: Law and Practice Income Tax-II**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
	4 Hrs.	**60 Hrs.**

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

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

a) Understand the procedure for computation of in come from business and other Profession.
b) The provisions for determining the capital gains.
c) Compute the income from other sources.
d) Demonstrate the computation of total income of an Individual.
e) Comprehend the assessment procedure and to know the power of income tax authorities

Syllabus:	**Hours**
Module No.1: Income from House Property	**14**
Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value–Determination of Annual Value -Deductions from Annual Value-Problems on Computation of Income from House Property	
ModuleNo.2: Profits and Gains of Business and Profession	**14**
Introduction-Meaning and definition of Business, Profession and Vocation. -Expenses Expressly Allowed-Expenses Expressly Disallowed-Allowable Losses-Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern-Problems on computation of income from Profession: Medical Practitioner-Advocate and Chartered Accountants.	
ModuleNo.3: Capital Gains	**14**
Introduction-Basis for charge-Capital Assets-Types of capital assets–Transfer-Computation of capital gains–Short term capital gain and long-term capital gain-Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.	
ModuleNo.4: Income from other Sources	**10**
Introduction-Incomes taxable under Head income other sources–Securities-Types of Securities-Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions-Computation of Income from other Sources.	
ModuleNo.5: Set Off and Carry Forward of Losses & Assessment of individuals.	**08**
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) -Computation of Total Income and Tax Liability of an Individual.	

Skill Development Activities:

1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
2. Listoutthedifferenttypesofcapitalassetsandidentifytheprocedureinvolvedinthecomputation of tax for the same.
3. Listoutthestepsinvolvedinthecomputationofincometaxfromothersourcesandcriticallyexaminethesame.
4. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department in your locality.
6. Any other activities, which are relevant to the course

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:** COM 6.4 **(DCC)** **Name of the Course: Goods and Services Tax**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**60 Hrs.**
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Analyse the GST Procedures in the Business. d) Know the GST Assessment and its computation.		

Syllabus:	**Hours**
Module No.1: Introduction to GST	**12**
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST.GST Council, Composition, Powers and Functions. CGST act,2017-Feature and Important definitions.	
ModuleNo.2: GST Registration and Taxable Event	**12**
Registration under GST provision and process. Amendment and cancellation of registration, Taxable Event-Supply of goods and services-Meaning, Scope and types-composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems.	
ModuleNo.3: Input Tax Credit	**14**
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.	
ModuleNo.4: GST Assessment	**10**
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessmen Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profiteering Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Counci meetings.	
ModuleNo.5: Valuations of Goods and Services Under GST	**12**
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	

Skill Development Activities:

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

Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.5A (DSC) Name of the Course: Advanced Cost and Management Accounting		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the basis of conventional and contemporary costing systems b) Enable the students to apply principles and techniques of cost in decision making situations. c) Critically analyse relevant costs and provide recommendations for internal decision making d) Prepare budgets & analyse the variances of actual costs with respect to standards		

Syllabus:	**Hours**
Module No.1: Budgetary Control:	**12**
Meaning and Objectives of Budget, Budgeting and Budgetary Control; Nature and Importance o Budgetary Control; Advantages and Limitations of Budgetary Control. Classification anc Preparation of Functional and Master Budgets, Fixed and Flexible Budget; Cash Budget (Including Problems)	
ModuleNo.2: Target Costing:	**12**
Introduction, Origin of Target Costing: Meaning and Definition of Target Costing, Characteristics of Target Costing, Advantages of Target costing, Difference between Traditional Costing and Target costing, A target selling price, Steps in the Target Costing Process, Implementing Target costing method, Cost Reduction Target. (Including Problems)	
ModuleNo.3: Activity Based Costing:	**14**
Inadequacies of Traditional Methods of Overhead Absorption, Concept of ABC Examples Characteristics, Steps, Implementation; Benefits and Limitations of ABC System., Kaplan and Cooper's Approach to ABC, Cost Drivers and Cost Pools, Main Activities and their Cost Drivers, Allocation of Overheads under ABC Problems on ABC Analysis. (Including Problems)	
ModuleNo.4: Strategic Cost Management:	**10**
Introduction, Meaning and Definition of Strategic Cost Management, Traditional Cost Accountin **v/s** Strategic Cost Management, The Elements of Strategic Cost Management, Strategic Cos Management Application Process, Objectives of Strategic Cost Management, A New Window fo Strategic Cost Management: System Dynamics. (Including Problems)	
ModuleNo.5: Responsibility Accounting:	**12**

Definition, Meaning, Basic Principles, Process in Implementation, Controllable and Non-Controllable Costs, Responsibility Reporting, Determinants of Responsibility Centre, Difficulties in Implementation, Responsibility Centre Performance Measurement and Reporting to different levels of Management. (Including Problems)

Skill Development Activities:

1. Study how companies like Toyota Motor Corporation use target costing during product design to stay competitive.
2. Prepare a Report on Functional Budgets for a Manufacturing Company
3. SWOT Analysis of a Company like Reliance Industries.
4. Identify different types of responsibility centres in a manufacturing company.
5. Comparison of Traditional Costing and Activity-Based Costing
6. Any other activities related to syllabus

Books for Reference:

1. Dr. Kundan Basavaraj and Ravi C S, A Practical approach to Cost Management, College Book House Bangalore .
2. Khan, M.Y. and P.K. Jain, Management Accounting, Tata McGraw Hill, Publishing Co., New
3. Delhi.
4. J. Madegowda, Cost Management, Himalaya Publishing House, Mumbai.
5. Ravi. M. Kishore, Cost Management, Taxman Publications, New Delhi.
6. J. Madegowda, Marginal Costing for Managerial Decisions, Prateeksha Publishers.

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:** COM 6.5B **(DSC)** **Name of the Course: Quantitative Technique -II**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**60 Hrs.**
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Solve replacement problems to determine optimal replacement of assets. b) Understand the concept of PERT and CPM for planning and scheduling projects. c) Model and simulate real world business problems, analyze outcome and support effective managerial decisions.		

Syllabus:	**Hours**
Module No.1: Replacement Models	**10**
Introduction – Types and Causes of failure – Problems on replacement of items deteriorating with time and value of money remains constant.	
Module No.2: Simulation Models	**14**
Introduction – Types – Steps of simulation process – Pros and Cons of simulation – Monte Carlo simulation –Problems there on.	
Module No.3: LPP – Simplex Method	**14**
Introduction – Standard form – Two and Three decision variables only – Maximisation case – Slack variables only – Problems there on.	
Module No.4: PERT and CPM	**12**
Introduction – Meaning – Significance – Basic differences between PERT and CPM – Problems on PERT Network, find the critical path and total slack.	
ModuleNo.5: Differential Calculus	**10**
Functions – Types of functions – Linear, Quadratic, Cubic and Exponential – Limit of function – Derivatives of function – Sum, Differences, Product and Quotient of two functions – Simple problems based on these.	

Skill Development Activities:

1. Draw project network diagrams for simple and complex projects.
2. Solve problems using simplex method for optimization.
3. Analyze inventory, queuing or production systems through simulation exercise.

Books for Reference:

1. Operation Research: J.K.Sharma.
2. Operation Research: Anitha.H.S.
3. Business Mathematics: Dorairaj.
4. Business Mathematics: Madappa and Sridhar Rao.
5. Operation Research: Kalavathy.

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:** COM 6.5F **(DSC)** **Name of the Course: Investing in Stock Market**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**60 Hrs.**
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		

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

a) Explain the basics of investing in the stock market, the investment environment as well as risk & return.
b) Analyze Indian securities market;
c) Examine EIC frame work and conduct fundamental analysis;
d) Perform technical analysis;
e) Invest in mutual funds market.

Syllabus:	**Hours**
Module No.1: Basics of Investing	**08**
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets-Primary Market, Secondary Market and Derivative Market. Responsible Investment.	
Module No.2: Fundamental Analysis	**14**
Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annua land Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cashflow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company	
Module No.3: Technical Analysis	**14**
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs Declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.	
ModuleNo.4: Indian Stock Market	**12**
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Dema trading, types of orders, using brokerage and analyst recommendations	
ModuleNo.5: Investing in Mutual Funds	**12**
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual Fund ranking and its usage, calculation and use of Net Asset Value.	

Skill Development Activities:

1. Work on the spread sheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculateofriskandreturnofstocksusingpricehistoryavailableon NSEwebsite.
5. Prepare equity research report-use of spread sheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Chandra, P. Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., &Madhumathi, R. Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 6.5H **(DSC)**
Name of the Course: Labour Law & Practice

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs.**	**60 Hrs.**

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

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

a) Constitutional provisions regarding labour.
b) Labour legislations pertaining to Industrial Relations.
c) Understand evolution of wage labour, and operation of labour Markets
d) Legal provisions regarding regional Industrial Relations.

Syllabus:	Hours
Module No.1: Introduction	**14**

Definitions - Trade Union, Trade Dispute, etc. - Provisions relating to registration, withdrawal and cancellation of registration - Funds of Trade Union, Immunities, problems of Trade Union, Amalgamation of Trade Union -Recognition of Trade Unions - Methods, need and efforts in this regard, Collective Bargaining - Meaning, methods, status of collective bargaining settlements, collective bargaining and liberalisation.

Module No.2: Industrial Disputes Act, 1947	**14**

Definitions - Industry, Workman, Industrial Dispute, Appropriate Government, etc., - Authorities/ Industrial Dispute resolution machinery - Works Committee, Conciliation and Board of Conciliation — Powers and Functions, Court of Inquiry, Grievance Settlement Authority, Voluntary Arbitration U/S 10-A, Compulsory Adjudication- Government's power of reference U/S- 10. Award and Settlement - Definition, Period of operation, binding nature and Juridical Review of award.

Module No.3: Regulation of Strikes and Lockouts	**14**

Definition of strikes and lockouts, Analysis with reference to Judicial Interpretations, Regulation U/Ss 22, 23, 10-A(4-A), and 10 (3), Hlegal strikes and lockouts, penalties. - Regulation of Job losses- concepts of Lay-off, Retrenchment, Closure and Transfer of undertakings with reference to statutory definition and Judicial Interpretations - Regulation of job losses with reference to the provisions of chapter V A and V B of the ID Act, 1947.

Module No.4: Social Security Measures	**10**

The Employees' Compensation Act, 1923 — Definitions - employee, employer, dependent, partial disablement, total disablement, etc. - Employer's liability for compensation — Conditions and Exceptions - Procedure for claiming compensation. Computation of Compensation. Commissioner- Jurisdiction, Powers, etc. The Employees' State Insurance Act, 1948 ~ Definitions - Employment injury, contribution, dependent, employee, principal employer, etc. - Employees' State Insurance Funds - contribution, benefits available - Administrative Mechanism - E.S.I Corporation, Standing Committee, Medical Benefits Council - Composition, Powers, Duties.

Module No.5: The Payment of Wages Act, 1936	08
Definitions — employed person, factory, industrial and other establishment, wages, etc. - Deductions — Authorities - Inspectors and Payment of Wages Authority. The Factories Act, 1948 — Definitions - factory, manufacturing process, occupier, worker, hazardous process, etc. - Provisions of the Factories Act relating to health, safety and welfare of workers.	

Skill Development Activities:

1. Visits to Government offices connected with implementation of Labour laws, Education of Labour etc.
2. Visits to industrial units in the local area
3. Visits to social institutions working for Welfare issues
4. Preparing report of NGO group training

Books for Reference:

1. O.P. Malhotra - Law of Industrial Disputes.
2. G. Ramanujam - Indian Labour Movements.
3. P.L. Malik - Industrial Law.
4. Mamoria and Mamoria - Dynamics of Industrial Relations. First National Labour Commission Report, 1969.
5. Second National Labour Commission Report, 2002. International Labour Conventions and Recommendations.

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 6.5M **(DSC)**
Name of the Course: Consumer Behaviour

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs.**	**60 Hrs.**

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

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

f) Understanding of Consumer Behaviour towards products, brands and services.
g) Distinguish between different consumer behaviour influences and their relationships.
h) Establish the relevance of consumer behaviour theories and concepts to marketing decisions.
i) Implement appropriate combinations of theories and concepts.
j) Recognize social and ethical implications of marketing actions on consumer behaviour

Syllabus:	Hours
Module No. 1: Introduction to Consumer Behaviour	**10**
Meaning and Definition, Need for Consumer Behaviour, consumer and customer. Buyers and users. Need to study consumer behaviour. Applications in Marketing, Consumer research process –Understanding consumer through Research process. Factors influencing Consumer Behaviour. External factors – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal factors– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes	
Module No.2: Individual Determinants of Consumer Behaviour	**14**
Consumer Needs & Motivation; Personality and Self-Concept; Consumer Perception; Learning & Memory; Nature of Consumer Attitudes – Psychological: Motivation, Perceptions, Learning, Belief and Attitudes. Consumer Attitude, Formation and Change	
Module No.3: Environmental Determinants of Consumer Behaviour	**14**
Family Influences; Influence of Culture; Subculture & Cross-Cultural Influences; Group Dynamics and Consumer Reference Groups; Social Class: Family role. Person's Age, Life cycle stage, Occupational and economic circumstances.	
Module No.4: Consumer's Decision-Making Process	**12**
Opinion leadership, dynamics of opinion leadership process, The Motivation behind opinion leadership- The Diffusion Process-The adoption process- levels of consumer decision making- Models of consumer decision making.	
Module No.5: Consumer Satisfaction & Consumerism	**10**
Concept of Consumer Satisfaction; Working towards enhancing Consumer Satisfaction; Sources of Consumer Dissatisfaction; Dealing with Consumer Complaint. Concept of Consumerism; Consumerism in India; Reasons for Growth of Consumerism in India.	

Skill Development Activities:

1. Collect information on behaviour of consumers at an unorganized retail Outlets.
2. Prepare a questionnaire to conduct consumer survey to assets the important factor motivates their purchase like mobile, shoes, bags, etc
3. Collect and record feedback on customer satisfaction online shoeing
4. Write a report on the marketing problem faced by an organization of your choice.
5. Visit any three local restaurants and assess how each attracts clients in different stages of the family life cycle.

Books for Reference:

1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
2. Suja. R. Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
3. Batra/Kazmi; Consumer Behaviour.
4. David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, Mcgraw Hill, Inc; New Delhi,1993.
5. K. Venkataramana, Consumer Behaviour, SHBP.
6. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
7. Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:** COM 6.6. **(SEC)** **Name of the Course: PROJECT REPORT**	
Duration	**One Semester for Report Preparation (50 Marks)**
Nature	The students shall Prepare Project Report on any business organization or on any topic related to business / industry.

Pedagogy: Visiting the Business Firms / Banks / Insurance Firms / Co-operatives / Audit Offices etc. Collection of Data, making on-the job study, Observation, learning how practically the chosen organization is running/ working, Writing a brief Report on the Project Report Program.

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

a) Analyze the business operations
b) Understand the practical aspects
c) Know Customer Relation issues
d) Accounting Practices
e) Problems in the organization
f) Business Opportunities etc.,

GUIDELINES FOR PROJECT REPORT

The suggested guidelines for report on Company Analysis/ Project Report is appended.

GUIDELINES FOR REPORT ORGANISATIONAL STUDY/PROJECT REPORT
BACHELOR OF COMMERCE (B.Com.)

Index

Sl. No.	Clause	Title	Page No.
1.	OS/IR 1.0	An Overview of the Organisational Study	
2.	OS/IR 2.0	Commencement of an Organisational Study	
3.	OS/IR 3.0	Report Writing	
4.	OS/IR 4.0	Submission of the Report	
5.	OS/IR 5.0	Evaluation of the Report	
6.	OS/IR 6.0	Miscellaneous	
7.	OS/IR 7.0	Appendixes including report evaluation and viva- voce format	

Guidelines Governing an Organizational Study for Bachelor of Commerce

OS/IR 1.0	**An Overview of the Organisational Study**
	The organisational study is an important ingredient of education at UG programs. It is an attempt to bridge the gap between professional world and academic institutions. It would be a replication of real work environment. It expects the students to experience the rigor of professional environment in form and substance. It also develops technical, analytical, social and communication skills among students. Students are expected to carry out the study with commitment, quality and integrity.
OS/IR 1.1	**Objectives of the Organisational Study**
	Primary Objective: 1) The primary purpose of this study is to fulfillment of the requirements for the degree of Bachelor of Commerce. **Secondary Objective:** 2) To extend the education and evaluation beyond the classroom of the University. 3) To familiarize with the business organizations. 4) Understand how the theoretical knowledge can be applied to the practical situations and examine an organization's issues and identify its opportunities/ problems and also suggest corrective measures. 5) To familiarize with the different departments in the organization and their functioning 6) It seeks out and focuses attention on many hidden attributes, which do not surface in the normal class room situations. These attributes are intellectual ability, professional judgment and decision-making ability, integrated critical thinking, inter-disciplinary approach, skills for data handling, ability in written and oral presentation and sense of responsibility etc.
OS/IR 1.2	**Organisations for the study**
	1) Micro, Small, Medium and Large-Scale organizations 2) Sole Properties and Partnership with minimum of four functional departments. 3) Non – Government Organisations (NGOs) 4) Development agencies 5) Government departments and local bodies 6) Any other Organisations

OS/IR 2.0	**Commencement of an Organisational Study**
OS/IR 2.1	1) Students of the V Semester, after completion of the Semester End Examination have to undergo the organisational study as per the Calendar of Events issued by the Head of the Department. 2) This organizational study carries six (2) credits during VI semester of the program. 3) Once the Organization is chosen, the students shall submit a duly filled in Registration form to the guide. The format of the Registration Form is shown in Appendix I. This Registration form shall be maintained by the HOD, Department of Commerce, 4) The student should submit the organisational study as per the time schedule and the prescribed format. The format for the proposal is shown in Appendix II. 5) Students and the guide shall have regular interaction. The Project Report work diary shall be maintained by the respective guides in order to enhance the quality of Organisational Study. The format for the diary is shown in Appendix III**.**
OS/IR 2.2	**Role and Responsibilities of Guides:** 1) Internal Guides/Faculty Guide (College guides): a) Faculty Guide with M.Com./MBA or any other equivalent degree can guide the students for the organisational study. b) The guide shall monitor the progress of the students under their guidance from the selection of the organization to the submission of the report. c) The guides are authorized to reject the report, if it does not meet the expected standard quality as per the guidelines. **2) External Guides (Company guides):** a) The Company guide has to arrange induction program's to make the students familiar with the hierarchy of a particular organization. b) The Company guide has to train the students regarding data collection and presentation of the report. c) The Company guide has to finally assess the students by objectively looking at the targets achieved and the reports submitted. d) Establish a weekly assessment for the intern to review progress and satisfaction with the organisational study. e) Expected responsibility of the company guide is to establish a professional rapport with faculty/internal guide from time to time, this is important because faculty guide contributes to the theoretical knowledge of the students and the company guides add corporate/practical knowledge, if these two are in perfect synchronization, then the output would be fine-tuned.
OS/IR 3.0	**Report Writing:**

OS/IR 3.1	1) Following are the preliminary pages of the organisational study report, Students shall follow the same sequence. a) Cover Page and Title Page (Format – Appendix IV) b) Certificate from the Company c) Declaration by the students (Format – Appendix V) d) Certificate of Originality by the Guide (Format-Appendix VI) e) Acknowledgements f) Table of Contents (Format- Appendix VII) g) List of Tables (Format – Appendix VIII) h) List of Graphs (Format – Appendix IX) i) Executive Summary
OS/IR 3.2	**Contents of the Chapters:**
	This section gives indicative framework for the students towards the contents of the chapters in organisational study: 1) Chapter 1: Introduction: It includes significance of the organizational study, Objectives of the study, Methodology of the study, Limitations of the study etc. 2) Chapter 2: Industry Profile & Company Profile: Industry Profile includes a brief introduction of the background of the industry and the latest trends in the industry. Company profile includes background and inception of the company, Nature of the business carried, Mission, Vision, Values, Goals and objectives and Quality Policy, Product/Services Profile, Area of Operation – Global/National/Regional, Ownership Pattern, Competitors Information, Infrastructural facilities, Achievement Awards, strategic perspective plan (if any). 3) Chapter 3: Organisation Structure: It includes Organizational structure, Main offices & Comments on the organizational structure etc. 4) Chapter 4: Departmental Study/ Functional Areas: It includes structure and functions of the departments. Students shall conduct at least four departmental study. a. Production Department b. Human Resource Department c. Finance Department d. Marketing Department e. Research and Development f. MIS/IT (A brief insight into each department – its functions and interconnectedness with the other departments). 5) Chapter 5: SWOT Analysis and Interpretations: SWOT Analysis: Strengths, Weaknesses, Opportunities and Threats for the Organization 4) Chapter 6: Summary of Findings, Suggestions and Conclusion 5) Learning Experience 6) Bibliography (Format - Appendix X) 7) Appendices / Annexures (If Any): The Appendices contain material which is of interest to the reader but not an integral part of the report and any problem that have arisen that may be useful to document for future reference. Note: Students should refer the Annual Reports/Financial Statements, Chairman and AGM Report (latest).

OS/IR 3.3	Presentation of the Report:
	a) Typing should be done on one side of the A-4 size paper. b) The left side margin should be 1.75 inches, the right, top and bottom margin should be 1 inch each. c) Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12. d) Fonts to be used are Times New Roman. e) The text of the report should have 1.5-line spacing; quotations and foot notes should be in single-line space. f) Chapter heading should be capitalized and should be kept at center. g) Tables, graphs and diagrams should have respective number, captions and source. h) The body of the report can be in the range of 15 to 25 pages. i) All pages in main text should carry the Arabic numerals placed on the bottom at the center. The Title page, Acknowledgement, Table of contents etc. should be numbered in lower case Roman numerals. j) The numbering of chapters, divisions and sub-divisions should be done, using Arabic numerals only. For example, sub-division 2 under division 4 of chapter 3 should be numbered as 3.4.2. k) Table and Figures appearing in the main text should have appropriate numbers and captions. The third table in Chapter Two, the number of Table should be assigned as 2.3. Tables and Figures should appear at the center. l) Endnotes should be numbered consecutively within each chapter or throughout the entire report. Citations on the main text should carry the author(s) name with year, say for example, Sharma (2011) or (Sharma, 2011) as the case requires. The m) full reference for the citation should appear in the Bibliography.
OS/IR 3.4	**Plagiarism:**
	a) Copying of material from any source without appropriate referencing the source will initiate plagiarism procedures. College and University will initiate severe action. b) All the materials that relate to the organizational study should be shown to the guide and to be retained by the students until the University has declared the results. Students are advised not to dispose of the material away once their report is submitted, as they might be asked to present it as part of the viva voce or otherwise. c) Copying of material from any source without appropriate referencing the source will initiate plagiarism procedures. College and University will initiate severe action. d) All the materials that relate to the organizational study should be shown to the guide and to be retained by the students until the University has declared the results. Students are advised not to dispose off the material away once their report is submitted, as they might be asked to present it as part of the viva voce or otherwise.

OS/IR 4.0	**Submission of the Report:**
	a) The students shall submit one (2) copy of the report in hardbound (Normal binding) for report evaluation and one copy for the students to carry the same copy for the viva voce. b) The students shall also submit the PDF Soft copy of the report to the HOD, Department of Commerce, Concerned College. **c)** The HOD, Department of Commerce, Concerned College shall consolidate the PDF soft copy of the reports of all the students and submitted to the university for recorded purpose as per the calendar of the events.
OS/IR 5.0	**Evaluation of the Report**
	a) After the successful submission of the report by students, concerned guide shall evaluate the report for 30 marks as per the Evaluation Format (Appendix XI). b) HOD, Department of commerce, Concerned College shall prepare the panel of examiners to conduct of viva voce for 20 marks as per the Viva voce format (Appendix XII). c) It is the responsibility of the HOD, Department of Commerce, Concerned College to submit the final consolidated marks to the University as per the calendar of events as notified by the University.
OS/IR 6.0	**Miscellaneous**
OS/IR 6.1	The organisational guidelines should be read as a whole for the purpose of any interpretation.
OS/IR 6.1	The organisational guidelines should be read as a whole for the purpose of any interpretation.
OS/IR 6.2	Wherever the words "he", "him", "his" occur in the regulations, they include "she", her", "her's".
OS/IR 6.3	In case of any doubt or ambiguity in the interpretation of the guidelines mentioned in the guidelines, the decision of the Dean, Faculty of Commerce, shall be final.
OS/ IR 6.4	The University may change or amend the guidelines at any time, and the changes or amendments made shall be applicable to all the students with effect from the date notified by the University.

Appendixes:

Appendix I : Registration Form

1. Name of the Student:
2. Name of the Guide :
3. Name of the Company :
4. Write a brief note on the Company/ Organisation :

Student Signature

Appendix II : Project Report Work Diary

Date of the Meetin g	Topics Discuss ed	Progress as on Date	Signature of the Student	Signature of the Faculty

Note: The Guide and students are expected to meet at least once in a week i.e., on Saturday.

APPENDIX III :
BROAD/ SUGGESTED FRAMEWORK OF REPORT

Following may be the outline of a Project Report. The Teachers should explain and give this suggestive format to the students. The Teachers are free to modify / improvise the suggested structure.

1. Title Page (First/ Cover Page)

It is the first page of the Project Report Report/ Report on Company Analysis contains the name of the organization , the name of the author, the name of the institution and the month and year of presentation.

PROJECT REPORT

ON

Name of the Organization______
[Title < Font size Arial Narrow 18-All caps & Bold]

Report submitted in partial fulfillment of the requirements for the award of B.Com Degree/ Degree in Commerce

Submitted to

_______________College

BY:

Name of the
Student Class &
Section UUCMS
No:
Year

Prepared Under the Supervision: < Font size Arial Narrow 14-All caps &Bold>

Name of the
Teacher
Designation
College

KUVEMPU UNIVERSITY< Font size Arial Narrow 14-All caps &Bold>
YEAR : 2025-26

[NOTE: Cover page should not contain any page number]

2. Certificate of the Organization/Industry/Business Firm (Second Page)

This part contains the certificate of the organization where the student has pursued his Project Report activity. The format may be like this. It can be given by the organization in its letter head also.

CERTIFICATE

This is to certify that the Project Report report on _(Topic/ Name of the Organisation) is a record of work done by ________(Name of the Student) bearing UUCMS No ____________during the ________month in our organization.

Place :
Date :

Signature of the Proprietor

3. Declaration By the Student (Third Page)

It is the statement of the Student as to the originality and genuineness of the Project Report work.

This may be the format of declaration.

DECLARATION

I hereby declare that the Project Report on the organization________is conducted by me and the Report submitted to the College of Kuvempu University is my original work and the Report has not formed the basis for the award of any degree to any student in this/ other college.

Place :
Date :

Signature of the Student

4. Acknowledgements (Fourth Page)

In this section the Student has to acknowledge the assistance and support received from individuals and organizations in completing the Project Report. It is intended to show the gratitude.

The suggested format is as below.

ACKNOWLEDGEMENTS

In the process of the preparation of this report on the _______(Name of the Organization), I have taken immense support and help from many persons to whom I am thankful. I feel happy and proud of mentioning those who supported me in making this report a success.

I extend my hearty thanks to _______(Proprietor/s of the Organization) of _____________(Organization) for his/their kind co-operation. I offer my sincere thanks to_________who has provided me the related data.

My thanks are due to the _______(Teacher Supervisor/Guide) who has guided me in preparing this report.

My sincere thanks to my parents (Mother/ Father/ Brother/ Sister) whose support was the source of strength in the completion of this Project Report.

Place :

Date : **Name & Signature of the Student**

5. Guide/Supervisor' s Certificate (Fifth Page)

The Teacher who guided/supervised the student has to certify that it was a record of independent work done by the student. The format may be like this.

CERTIFICATE

This is to certify that the Project Report titled _______________is an original work of Mr./Ms._______ bearing UUCMS Number _______and is being submitted in partial fulfillment for the award of the Bachelor Degree in Commerce by Kuvempu University. The report has not been submitted earlier either to this University /Institution for the fulfillment of the requirement of a course of study

Signature of the HOD **Signature of the Guide/Supervisor**

6. Certificate of the Principal (Sixth Page)

This part contains the certificate of the Principal of the College.

CERTIFICATE

This is to certify that the Project Report report on (Topic/ Name of the Organization) is a record of work done by ____(Name of the Student) bearing UUCMS No ____________during the academic year______.

Place :
Date :

Signature of the Principal

7. Main Part OR Body of the Report (From Seventh Page onwards)

This section contains the main part of the report on Project Report Work/ Company Analysis done by the student.

Guidelines:

1) Report should be type written .
2) Spiral binding or Binding using transparent sheets is suggested.
3) Report may contain statistical data, graphs/ charts, Tables etc.
4) Student should submit before the end of the 6^{th} Semester.
5) Evaluation is at the college level.

Appendix IV

Suggested Report

Structure

CONTENTS		
Chapter No.	INDEX	Page No.
1.	Introduction	
2.	Industry Profile & Company Profile	
3.	Organisation Structure	
4.	Department Study	
5.	SWOT Analysis	
6.	Summary of Findings, Suggestions and Conclusion	
	Learning Experience	
	Bibliography	
	Annexure	

Appendix VII
List of Tables

Table Number	Table Name	Page Number
1.1 …….		
1.2 …….		
1.3 …….		
1.4 …….		

Appendix VIII
List of Figures

Figure Number	Figure Name	Page Number
1.1 …….		
1.2 …….		
1.3 …….		
1.4 …….		

Appendix IX

Bibliography (Style of Referencing is APA format): Examples are given below for your students References.

Books

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Appendix X
An Organizational Study Report Evaluation format for 40 Marks by the Concerned Guide

Sl. No.	Registration No.	Name of the Students	40 Marks						
			Introduction (04 Marks)	Industry Profile & Company Profile (05Marks)	Organisation Structure (05 Marks)	Department Study (06 Marks)	SWOT Analysis (10Marks)	Summary of Findings, Suggestions and Conclusion (10Marks)	Total Marks Secured (For 40)

Appendix XI
An Organizational Study Viva Voce format for 10 Marks by Panel of Examiners Appointed by the HOD

Sl. No.	Registration No.	Name of the Students	20 Marks					
			Self-Introduction (01 Marks)	Confidence (02 Marks)	Communication Skills (02 Marks)	Question and Answer on Reports (03Marks)	Learning Experience (02 Marks)	Total Marks Secured (For 10)

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