



# **BENGALURU NORTH UNIVERSITY**

## **DEPARTMENT OF COMMERCE**

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



**Chairman, BoS**

**Dr. Muralidhar S**

**Professor, Department of Commerce, GFGC, Kolar**

**Syllabus framed as per the National Education Policy – 2020  
Academic Year - 2021-22**

# Dr. Muralidhar S

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

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The B. Com Course reflects the dynamic position of students in today's challenging world and the Board of Studies – Commerce, Bengaluru North University has taken utmost care in framing the syllabus, so that the students are given broad directions that shall meet the needs of the students and also ensure students are employable.

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

At the outset, I extend my gratitude to the Hon. Vice-Chancellor, Dr. Niranjana Vanalli for having faith in me and giving me the responsibility of Chairman, Board of Studies – Commerce, Bengaluru North University. He has initiated the discussion with his presence at the BoS meeting and has guided us at every step of progress.


I take this opportunity to thank Hon. Registrar, Dr. Dominic D for his fullest co-operation in the process of syllabus framing and his guidance and constant support has been instrumental in this task. He has appraised the KSHEC norms and insisted that the norms shall be strictly adhered.

I also thank Hon. Dean, Faculty of Commerce, Bengaluru North University, Dr. Muninarayanappa, who has been a guiding force and his valuable inputs and contributions at every stage is of immense worth in completion of this task.

I extend my fullest gratitude to all the Members of Board of Studies & Co-opted Members for their sincere efforts in framing the syllabus. The main aim was to ensure critical thinking, problem-solving and decision making which are the three major graduate attributes. Every member has contributed significantly and have successfully completed the assigned task within the stipulated time and their expertise, inputs, suggestions, feedback were of immense help in framing the syllabus.

I also thank all the support staff of the Bengaluru North University for their support in successful completion of the syllabus framing.

I once again thank each and every one for their invaluable time and service in their own possible way for successful completion of the assigned task.

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





NO. BNU/BOS(UG)/Commerce/2022-23

Sri Devaraj Urs Extension  
Tamaka, Kolar – 563103  
21<sup>st</sup> Aug, 2023

**NOTIFICATION**

**Sub : Re-constitution of Board of Studies (UG) in Commerce – reg.**

**Ref : Vice-Chancellor's approval dt. : 21.8.23**

The Board of Studies in **Commerce** (*B.Com-General; B.Com-Logistics & Supply Chain Management; B.Com- Entrepreneurship*) is constituted under section 33 of the Karnataka State Universities Act 2000 and read with the existing statute 8.1 of Bangalore University statutes, with the following members for a period of 3 year (or till they attain superannuation whichever is earlier) from the date of this notification.

**COMMERCE (UG)**

Sl. No.	Name and Address	
1.	<b>Dr. S Muralidhar</b> Professor and Head, Department of Commerce Government First Grade College, Kolar	<b>CHAIRMAN</b>
2.	<b>Dr. Muninarayanappa</b> Dean Faculty of Commerce, Bengaluru North University Principal, Government First Grade College, Hosakote	<b>MEMBER</b>
3.	<b>Dr. Shailaja K.S.</b> Professor, Department of Commerce Government First Grade College for Boys, Kolar	<b>MEMBER</b>
4.	<b>Dr.T.Ashwathanarayana,</b> Associate Professor of Commerce, Government First Grade College, KR Puram, Bangalore	<b>MEMBER</b>
5.	<b>Dr. Narendra R S</b> Assistant Professor, Department of Commerce Government First Grade College, Kolar	<b>MEMBER</b>
6.	<b>Dr. Sairam A</b> Assistant Professor, Department of Commerce Government First Grade College, Vemagal	<b>MEMBER</b>
7.	<b>Dr.Sumathi,</b> Assistant Professor, Department of Commerce Government First Grade College, KGF	<b>MEMBER</b>
8.	<b>Dr. Girish B N</b> Assistant Professor, Department of Commerce Government Boys College, Chintamani	<b>MEMBER</b>

9.	<b>Dr. Bharathi. M</b> Principal, Indo-Asian Academy Degree College, Bangalore	<b>MEMBER</b>
10.	<b>Dr. Chayadevi H B</b> Principal, Smt. Ramamani Sundararaja Iyengar First Grade College, Bellur	<b>MEMBER</b>
11.	<b>Prof. Jagadish S A</b> Principal, SDC Degree College, Bangarpet	<b>MEMBER</b>
12.	<b>Dr. Khatijatul Kubra</b> Assistant Professor, Department of Commerce, GFGC, KGF	<b>MEMBER</b>
13.	<b>Dr. Shobha K</b> Assistant Professor, Department of Commerce Government First Grade College, Hosakote	<b>MEMBER</b>
14.	<b>Prof. Jyothi</b> Faculty Member, Department of Commerce Sri Sathyanarayana College, Banaswadi, Bangalore	<b>External Member</b>
15.	<b>Dr. Bhargavi. V.R.</b> Professor, Seshadripuram College, Bangalore	<b>External Member</b>
16.	<b>Dr. Swetha Appaji Parivara</b> Associate Professor & Head, Department of Commerce, Garden City University, Bengaluru	<b>External Member</b>
17.	<b>Shri. Raghavendra S</b> Deputy Manager, NSE Academy	<b>External Member</b>
18.	<b>CA Anil Bharadwaj</b> Chartered Accountant, Bhardwaj & Hosmat, Bengaluru	<b>External Member</b>

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

**BY ORDER**

*[Handwritten Signature]*  
21/8/23

**REGISTRAR**

**Registrar**

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

Copy to :

1. Chairperson and Members of Board of Studies.
2. P.S. to V.C./ Registrar (Evl), Bengaluru North University, Tamaka Kolar.
3. Finance Officer, Bengaluru North University, Tamaka Kolar.
4. Guard File.



12<sup>th</sup>, 16<sup>th</sup> and 22<sup>nd</sup> OCT 2021

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

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

**MEMBERS PRESENT**

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

## Co-Opted Members

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

## Minutes of the Meeting

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



**Chairman - BoS**

10<sup>th</sup>, 11<sup>th</sup> and 12<sup>nd</sup> OCT 2022

**PROCEEDINGS OF UG BoS MEETING OF B.COM (HONS)**



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

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

**CORE COMMITTEE MEMBERS PRESENT**

1.	<b>Prof. M. Muniraju</b> Ex- Chairman and Dean, Department of Commerce, Bengaluru City University	<b>Chairman</b>
2.	<b>Prof. R. Sarvamangala</b> Professor, Department of Commerce, Bangalore University	<b>External Member</b>
3.	<b>Dr. G. H. Nagaraj</b> Principal, Government First Grade College, Harohalli	<b>External Member</b>
4.	<b>Dr. Chandrakantha K</b> Professor and Dean, Faculty of Commerce, Bengaluru North University, LBS Government First Grade College, R.T Nagar	<b>External Member</b>
5.	<b>Dr. S. Muralidhar</b> Associate Professor and Head, Department of Commerce, Government First Grade College, Kolar	<b>MEMBER</b>
6.	<b>Dr. Muninarayanappa</b> Principal, Government First Grade College, Hosakote	<b>MEMBER</b>
7.	<b>Dr. Milind Dete,</b> FCMA Director- Learning ISDC	<b>External Member</b>

8.	<b>Sri Gaurav Kapur</b> Head of Policy ACCA,	External Member
9.	<b>Sri B.V. Murali Krishna</b> Additional Commissioner, Commercial Tax Dept, GOK	External Member
10.	<b>Dr. Sailaja K</b> Associate Professor, Department of Commerce, Government First Grade College, Kolar	MEMBER
11.	<b>Dr. Sairam A</b> Assistant Professor, Department of Commerce Government First Grade College, Vemagal	MEMBER

### Subject Experts & Co-opted Members

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



## Minutes of the Meeting

1. Dr. Muralidhar S, Department of Commerce, GFGC, Kolar, welcomed all the BoS Members of the B.Com Board for BoS meeting which was scheduled on 10-10-2022, 11-10-2022 and 12-10-2022
2. Dr. M Muniraju, Chairman, BoS highlighted the importance in implementing the salient features of National Education Policy - 2020 in the UG curriculum and initiated the discussions with regard to 3<sup>rd</sup> Sem & 4<sup>th</sup> Sem Syllabus drafting and stressed on bridging the industry-academia gap
3. Dr. Muralidhar S, Dr. Sailaja K S, Dr. Narendra R S & Dr. Sairam A were given the overall in-charge of coordinating & drafting the syllabus by consulting all the members and present it to the Board for further action
4. The BoS members expressed their views on the inclusion of relevant subjects, contents, modifications required for the existing subjects and also presented a wide list of skill based and value-based subjects that are required to be included in the curriculum. All these modifications were extensively discussed, deliberated and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman
5. Based on the recommendations of the members of the BoS, the Chairman resolved and accepted the syllabus for the 3<sup>rd</sup> & 4<sup>th</sup> Semester – B. Com Program



**Chairman - BoS**

**PROCEEDINGS OF UG BoS MEETING OF B.COM**

Proceedings of BoS of - UG - B.Com Program for the Academic Year 2022-2023 – 3<sup>rd</sup> & 4<sup>th</sup> Semesters meeting held on 23<sup>rd</sup> August 2023 & 8<sup>th</sup> September 2023 at the Bengaluru North University Campus, Sri Devaraj Urs Extension, Tamaka, Kolar at 10:00 AM under the Chairmanship of Dr. Muralidhar S.

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

The Board of Studies in the subject of Commerce was scheduled on 23<sup>rd</sup> August 2023. The Chairman of the Board of Studies, Dr. S. Muralidhar welcomed all the members of BoS. Dr. M Muninarayanappa, Dean, Faculty of Commerce & Management highlighted the important aspects to be considered while finalising the curriculum. He also advised to design a contemporary syllabus for B.Com Course.

Dr. Sairam. A, Dr. R. S. Narendra presented the curriculum frame work proposed by KSHEC. All the members shared their views on various aspects of curriculum relating to V Semester and VI Semester B.Com Course of Bengaluru North University. Sri. Anil Bharadwaj Chartered Accountant, who is also member of BoS and Mr. Raghavendra S from NSE academy added a few important inputs from industry perspective. All the members were assigned the subjects of based on their expertise and asked them to work on the assigned subjects and design the content. Also, modifications required in the I, II, III and IV semester B.Com Course were also discussed.

It was decided to schedule a meeting at BNU office on 8<sup>th</sup> September 2023 to discuss and finalise the curriculum.

Dr R. S. Narendra proposed vote of thanks. With vote of thanks, meeting was concluded.

**Members present:**


Sl. No.	Name and Address	Designation
1.	<b>Dr. S Muralidhar</b> Professor and Head, Department of Commerce Government First Grade College, Kolar	<b>Chairman</b>

2.	<b>Dr. Muninarayanappa</b> Dean Faculty of Commerce, Bengaluru North University Principal, Government First Grade College, Hosakote	Member
3.	<b>Dr. Sailaja K S</b> Professor, Department of Commerce Government First Grade College for Boys, Kolar	Member
4.	<b>Dr. T Ashwathanarayana</b> Associate Professor of Commerce, Government First Grade College, KR Puram, Bangalore	Member
5.	<b>Dr. Narendra R S</b> Assistant Professor, Department of Commerce Government First Grade College, Kolar	Member
6.	<b>Dr. Sairam A</b> Assistant Professor, Department of Commerce Government First Grade College, Vemagal	Member
7.	<b>Dr. Sumathi</b> Assistant Professor, Department of Commerce Government First Grade College, KGF	Member
8.	<b>Dr. Girish B N</b> Assistant Professor, Department of Commerce Government Boys College, Chintamani	Member
9.	<b>Dr. Bharathi M</b> Principal, Indo-Asian Academy Degree College, Bangalore	Member
10.	<b>Dr. Chayadevi H B</b> Principal, Smt. Ramamani Sundararaja Iyengar First Grade College, Bellur	Member
11.	<b>Prof. Jyothi</b> Head, Department of Commerce Sri Sathyanarayana College, Banaswadi, Bangalore	Member
12.	<b>Prof. Jagadish S A</b> Principal, SDC Degree College, Bangarpet	Member
13.	<b>Dr. Khatijatul Kubra</b> Assistant Professor, Department of Commerce, Government First Grade College, KGF	Member
14.	<b>Dr. Shobha K</b> Assistant Professor, Department of Commerce Government First Grade College, Hosakote	Member
15.	<b>Dr. Bhargavi. V.R.</b> Professor, Seshadripuram College, Bangalore	External Member
16.	<b>Dr. Swetha Appaji Parivara</b> Associate Professor & Head, Department of Commerce, Garden City University, Bengaluru	External Member
17.	<b>Shri. Raghavendra S</b> Deputy Manager, NSE Academy	External Member
18.	<b>CA Anil Bharadwaj</b> Chartered Accountant, Bhardwaj & Hosmat, Bengaluru	External Member
19.	<b>Prof. Kusuma Mangala D. V</b> Associate Professor, Department of Commerce Govt. First Grade College & P.G. Centre, Chintamani.	Co-Opted Member
20.	<b>Thaseen Sultan</b> Assistant Professor, Department of Commerce Govt. First Grade College & P.G. Centre, Chintamani.	Co-Opted Member
21.	<b>Naveen S</b>	Co-Opted

	Assistant Professor, Department of Commerce Govt. First Grade College & P.G. Centre, Chintamani.	Member
22	<b>Dr. Balaji A</b> Assistant Professor, Department of Commerce Govt First Grade College Vemagal	Co-Opted Member
23	<b>Dr. Balaji N P</b> Associate Professor, Department of Commerce Govt First Grade College, Bidadi	Co-Opted Member
24	<b>Dr. Madhavi R</b> Professor, CMS Business School Jain (Deemed to be) University	Co-Opted Member
25	<b>Dr. Padmashree V</b> Research consultant, Shodha Mythri, Bengaluru	Co-Opted Member
26	<b>Dr. P Nagendra Swamy</b> Associate Professor & Head, Department of Commerce GFGC Nelamangala	Co-Opted Member
27	<b>Dr. Sumukh</b> Assistant Professor, Manipal Institute of Technology	Co-Opted Member

### Minutes of the Meeting scheduled on 07-09-2023, 08-09-2023 & 09-09-2023

1. Dr. Narendra R S, Department of Commerce, GFGC, Kolar, welcomed all the BOS Members of the B.Com Board for BoS meeting which was scheduled on 07-09-2023, 08-09-2023 & 09-09-2023
2. Dr. Niranjana Vanalli, Vice-Chancellor, Bengaluru North University, highlighted the objectives of National Education Policy & KSHEC norms in the UG curriculum and insisted the BoS to adhere to the KSHEC norms
3. Dr. Dominic D, Registrar, Bengaluru North University addressed the BoS and extended the required support from the University and insisted to frame the curriculum to be framed as per the University & KSEC norms in a time bound manner
4. Dr. Muralidhar S, Chairman, BoS welcomed the members and initiated the discussion. He appraised the members of the Course Matrix, Credits and Dual Specialization aspects and requested the members to consider them in framing the syllabus.
5. Dr. Sailaja K S, Dr. Narendra R S & Dr. Sairam A were given the overall in-charge of coordinating & drafting the syllabus by consulting all the members and present it to the Board for further action
6. The BoS members had detailed discussion with regard to each subject and there were constructive discussions, deliberated and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman
7. Based on the recommendations of the members of the BoS, the Chairman resolved and accepted the syllabus for the 5<sup>th</sup> & 6<sup>th</sup> Semester – B.Com – Program

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



# **BENGALURU NORTH UNIVERSITY**

**Scheme of Teaching, Evaluation & Curriculum  
to be introduced from the**

**Academic Year 2021-22**

**Based on**

**National Education Policy – 2020**

**for**

**Four Year Under-Graduate Program**

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

**(CBCS -SEMESTER SCHEME)**

**A. Regulations**

**B. Course Matrix**

**C. Curriculum of Courses**

**Chairman, BoS**

**Dr. Muralidhar S**

**Professor, Department of Commerce, GFGC, Kolar**

**DEPARTMENT OF COMMERCE**

**Tamaka, Sri Devraj Urs Extension,**

**Kolar, 563103.**



# REGULATIONS PERTAINING TO B.COM – DEGREE ACCORDING TO NEP – 2020

## I INTRODUCTION

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

## II OBJECTIVES

1. To give an insight into the areas of Accounting, Finance, Taxation, Marketing, Human Resource Management and the new developments in Business Management
2. To prepare students for professions in the field of Accounting and Finance and provide exposure to the latest developments relating to the field of Accounting & Finance
3. To incentivize the development of personal and executive skills in the students with the aim of enhancing the efficiency of decision making and strengthening the problem detection, analysis and solving skills
4. To enable students to understand and apply the latest developments in Information Technology to Accounting & Finance areas in order to develop core competencies and to generate added value
5. To develop leaders who can head operations or logistics departments in the future in line with the latest developments in the field of Accounting & Finance
6. To develop global middle level managers to address and solve real time operational issues in the areas of Accounting & Finance
7. To enable students to gain command over the new e-commerce business models
8. To develop committed managers with ethical standards and values
9. To develop business philosophers with a focus on social responsibility and ecological sustainability

## III. GRADUATE ATTRIBUTES

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

- **Disciplinary Knowledge**  
Capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of commerce.
- **Communication Skills**  
Ability to communicate long standing, unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of civilization.

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

Capability to reduce a business problem and apply the classroom learning into practice to offer a solution for the same; Capabilities to analyse and synthesize data and derive inferences for valid conclusion; Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, Taxation and so on.
- **Research Related Skills**
  - Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic;
  - Ability to identify the developments in various branches of Commerce, Business and Industry
- **Information and Communication Technology (ICT) digital literacy**

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

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

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

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

#### **IV. ELIGIBILITY FOR ADMISSION**

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

#### **V. DURATION OF THE PROGRAMME**

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

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

## **V. MEDIUM OF INSTRUCTION**

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

## **VI. ATTENDANCE**

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

## **VII. TEACHING AND EVALUATION**

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

## **VIII. RECORD MAINTENANCE AND SUBMISSION**

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

## **IX. GUIDELINES FOR CONTINUOUS INTERNAL EVALUATION (CIE) AND SEMESTER END EXAMINATION (SEE)**

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

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

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

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

**B. Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 20 marks each and the same is to be scaled down to 10 marks each.

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

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

Name of the Course:  
Duration: 1 Hour

Course Code:  
Total Marks: 20

**SECTION-A**

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

- 1.
- 2.
- 3.

**SECTION-B**

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

- 4.
- 5.
- 6.

**SECTION- C**

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

- 7.
- 8.

XXXXXXXXXX

**X. APPEARANCE FOR THE EXAMINATION**

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

**XI. PATTERN OF SEMESTER END EXAMINATION QUESTION PAPER**

<b>SECTION-A</b> 1. a,b,c,d,e,f, g	(Conceptual questions) Answer any FIVE out of seven sub questions	(05 X 02 = 10 Marks)
<b>SECTION -B:</b> 2,3,4,5.6	(Application questions) Answer any THREE out of five questions	(03 X 04 = 12 Marks)
<b>SECTION-C:</b> 7,8,9.10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03 X 10 = 30 Marks)
<b>SECTION-D</b> 12	Question completely based on the skill Development part (lab activities) Answer any ONE out of two questions	(01 X 8 = 8 Marks)
<b>TOTAL</b>		<b>60 Marks</b>



**Notes:**

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

**Acronyms Expanded**

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



**BENGALURU NORTH UNIVERSITY**  
**DEPARTMENT OF COMMERCE B.COM DEGREE**  
**NEP - 2020 (CBCS -SEMESTER SCHEME) – 2021-22**  
**COURSE MATRIX**  
**FIRST SEMESTER**

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L + T + P)	SE E	CIE	Total Marks	Credit
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
7	B.Com.1.5	Physical Education - Yoga	SEC-VB	0+0+2	-	25	25	1
8	B.Com.1.6	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
9	B.Com.1.7	<u>Any one of the following</u> a. Accounting for everyone b. Financial Literacy c. Entrepreneurship & Start-ups (Refer Annexure)	OEC	3+0+0	60	40	100	3
<b>Sub-Total(A)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

**SECOND SEMESTER**

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

**THIRD SEMESTER**

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.3.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.3.1	Corporate Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.3.2	Business Statistics	DSC	4+0+0	60	40	100	4
5	B.Com.3.3	Cost Accounting	DSC	4+0+0	60	40	100	4
6	B.Com.3.4	India & Indian Constitution	AECC	3+0+0	30	20	50	3
7	B.Com.3.5	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC – VB	0+0+2	-	50	50	2
8	B.Com.3.6	<b><u>Any one of the following</u></b> a. Business Ethics b. Corporate Environment (Refer Annexure)	OEC	3+0+0	60	40	100	3
<b>Sub-Total(B)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>26</b>

**FOURTH SEMESTER**

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



**FIFTH SEMESTER**

<b>Semester V</b>								
<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Category of Courses</b>	<b>Teaching Hrs per Week (L+T+P)</b>	<b>SEE</b>	<b>CIE</b>	<b>Total Marks</b>	<b>Credits</b>
1	B.Com.5.1	Financial Management	DSC	4+0+0	60	40	100	4
2	B.Com.5.2	Income Tax Law & Practice – I	DSC	4+0+0	60	40	100	4
3	B.Com.5.3	Principles & Practice of Auditing	DSC	4+0+0	60	40	100	4
4	B.Com.5.4	Elective – 1	DSE	4+0+0	60	40	100	3
5	B.Com.5.5	Elective – 2	DSE	4+0+0	60	40	100	3
6	B.Com.5.6	GST – Law & Practice	Vocational - 1	4+0+0	60	40	100	4
8	B.Com.5.7	Cyber Security/ Employability skills	SEC – SB	1+0+2	30	20	50	2
<b>Sub–Total(B)</b>					<b>390</b>	<b>260</b>	<b>650</b>	<b>24</b>

**Elective Groups and Courses:**

<b>Discipline Specific Electives – V Semester</b>										
<b>Sl. No</b>	<b>Elective Code</b>	<b>Accounting</b>	<b>Elective Code</b>	<b>Finance</b>	<b>Elective Code</b>	<b>Marketing</b>	<b>Elective Code</b>	<b>Human Resources</b>	<b>Elective Code</b>	<b>Information Systems</b>
1	A1	Indian Accounting Standards-1	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development	B1	Basics of Business Analytics

**Note:**

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6<sup>th</sup> Semester as well

**SIXTH SEMESTER**

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+ P)	SEE	CIE	Total Marks	Credits
1	B.Com.6.1	Advanced Financial Management	DSC	4+0+0	60	40	100	4
2	B.Com.6.2	Income Tax Law & Practice – II	DSC	4+0+0	60	40	100	4
3	B.Com.6.3	Management Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.6.4	Elective – 1	DSE – 1	4+0+0	60	40	100	3
5	B.Com.6.5	Elective – 2	DSE – 2	4+0+0	60	40	100	3
6	B.Com.6.6	Assessment of Non-Individuals & Filing of ITRs	Vocational – 2	4+0+0	60	40	100	4
8	B.Com.6.7	Internship	SEC-SB	-	30	20	50	2
<b>Sub–Total(B)</b>					<b>390</b>	<b>260</b>	<b>650</b>	<b>24</b>

**Elective Groups and Courses:**

Elective Code	Accounting	Elective Code	Finance	Elective Code	Marketing	Elective Code	Human Resources	Elective Code	Information Systems
A2	Indian Accounting Standards-2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place	B2	Advanced Business Analytics

**Note:**

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued from 5<sup>th</sup> Semester.

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

**Course Code: B.Com. 1.1**

**Name of the Course: FINANCIAL ACCOUNTING**

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

**Pedagogy:**

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

**Course Outcomes:**

**On successful completion of the course, the student will be able** to acquire Conceptual knowledge of the financial accounts and to impart skills for recording various kinds of **Business** transactions.

**Syllabus**

**Module:1 - THEORETICAL FRAMEWORK OF FINANCIAL ACCOUNTING 10 Hrs**

Introduction; Meaning and Definition; Significance of Accounting; Functions of Accounting; Users of Accounting Information; Accounting Principles; Accounting Concepts and Conventions; Accounting equations - Problems on Accounting Equation; Accounting Standards - List of Indian Accounting Standards

**Module:2 - HIRE PURCHASE ACCOUNTING 16 Hrs**

Meaning of Hire Purchase and Installment Purchase System; Hire Purchase v/s sale; Differences between Hire Purchase and Installment system; Meaning of technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price; Calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession)

**Module: 3 - DEPARTMENTAL ACCOUNTS 16 Hrs**

Meaning, Objectives, basis of apportionment of common expenses among different departments; Preparation of Trading and Profit and Loss Account in Columnar form; Preparation of Balance Sheet in horizontal format – (Including Inter Departmental Transfers at cost price only).

**Module: 4 - BRANCH ACCOUNTS 14 Hrs**

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

**Skill Developments Activities:**

- List out any five accounting standards with formats
- Collection and recording of Hire Purchase Agreement.
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of branch account
- Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
- Calculation of interest under different situations of Hire Purchase System.
- Any other activities, which are relevant to the course

**BOOKS FOR REFERENCE:**

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Financial Accounting- Kalyani Publishers
3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH

4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S.N. Maheswari - Financial Accounting - Vikas Publications
7. S P Jain and K. L. Narang - Financial Accounting- I - Kalyani Publishers
8. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr.Venkataraman & others ( 7 lecturers) - Financial Accounting - VBH

**Course Code:****Name of the Course: MANAGEMENT PRINCIPLES AND APPLICATIONS**

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

**Pedagogy:**

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

**Course Outcomes:**

**On successful completion of the course, the students will be able to** understand the principles of management of a business entity and life skills needed for effective management and navigate their lives.

**Syllabus****Module: 1- INTRODUCTION TO MANAGEMENT****10 Hrs**

Introduction, Meaning, Definitions, Characteristics, Importance and Scope of Management; Management - as a Science, as an Art and as a Profession; Meaning and Definitions of Administration; Differences between Management and Administration; Emerging issues in Management; Outsourcing; Virtual Organizations; TQM; Talent Management

**Module: 2 - PRINCIPLES AND FUNCTIONS OF MANAGEMENT****14 Hrs**

Principles of Management -Nature and Importance, F.W Taylor's Scientific Management; Henry Fayol's 14 Principles of Management; Management By Objectives (MBO) - Meaning, Definition, Need, Benefits and Limitations; Management By Exception (MBE) - Meaning, Definition, Need, Benefits and Limitations; Management functions- Planning, Organizing, Staffing, Directing, Coordinating, Communication & Controlling (Nature, Meaning, Definitions, Characteristics); Benefits & Limitations of Planning; Types of Plans.

**Module: 3 - ORGANISING, DIRECTING, STAFFING AND COORDINATION****14****Hrs**

**Organizing** - Introduction, Meaning, Concept and Process; An overview of Span of management - Line, Line & Staff, Functional and Matrix Organization; Decentralization; Delegation of authority; Formal and Informal Structure; Principles of Organizing;

**Directing** - Meaning, Importance & Principles

**Staffing** – Introduction, Meaning, Nature, Importance, Staffing Process

**Coordination** – Introduction, Concept, Principles of Coordination.

**Module: 4 - LEADERSHIP, MOTIVATION & CONTROLLING****18 Hrs**

**Leadership** - Meaning, Definition, Characteristics; Role and Qualities of a Good Leader; Leadership Styles—Autocratic, Democratic, Free-rein; New-age Leadership styles - Servant leadership, Level-5 Leadership, Transformation Leadership, Transactional Leadership, Negotiation Leadership, Moral Leadership, Women Leadership and Global Business Leadership Style

**Motivation**- Nature, Importance; Theories of Motivation– Maslow's Need Hierarchy Theory, McGregor's Theory, X and Theory Y and Herzberg's Two Factory Theory

**Controlling**: Concept, Process, Limitations; Principles of Effective Control; Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Basic Concepts & Theory only)

**Skill Developments Activities:**

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

**BOOKS FOR REFERENCE:**

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

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

Course Code: B.Com. 1.3

Name of the Course: PRINCIPLES OF MARKETING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able familiarize with the concepts, dimensions and trends in modern marketing practices		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO MARKETING</b> <span style="float: right;"><b>16 Hrs.</b></span>		
Marketing - Meaning, Definition, Goals & Concepts; Approaches to Marketing; Selling vs Marketing; Functions of Marketing; Marketing Management – Meaning & Importance; Marketing Environment - Concept, Importance, Micro & Macro Environment		
<b>Module: 2 - CONSUMER BEHAVIOUR &amp; MARKET SEGMENTATION</b> <span style="float: right;"><b>12 Hrs</b></span>		
<b>Consumer Behavior</b> - Nature and Importance; Consumer buying decision Process; Factors influencing Consumer Buying Behavior <b>Market segmentation</b> - Concept, Importance and Bases; Target market selection; Positioning Concept - Importance and Bases; Product Differentiation v/s Market Segmentation		
<b>Module: 3 - MARKETING MIX</b> <span style="float: right;"><b>20 Hrs.</b></span>		
Marketing Mix - Meaning and Elements <b>Product</b> , Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packing and Packaging <b>Pricing</b> – Factors Influencing Pricing, Methods of Pricing (meanings) and Pricing Policy <b>Physical Distribution</b> – Meaning, Factors affecting Channels of distribution, Types of Marketing Channels <b>Promotion</b> – Meaning and Significance of Promotion, Personal Selling, Sales Promotion, Publicity, Public Relations, Advertising; Advertising Media; Advertising Budget; Bases for Advertising Budget.		
<b>Module: 4 - RECENT DEVELOPMENTS IN MARKETING</b> <span style="float: right;"><b>08 Hrs</b></span>		
Social Marketing; Online Marketing; Direct Marketing; Services Marketing; Green Marketing; Rural Marketing; Consumerism; Search Engine Marketing; Mobile Marketing; Marketing Analytics; Social Media Marketing; Email Marketing; Live Video Streaming Marketing; Network Marketing		
<b>Skill Developments Activities:</b>		
<ol style="list-style-type: none"><li>1. Suggest strategies for development of a new product</li><li>2. Study of Consumer Behavior for a product of your choice</li><li>3. Develop an Advertisement copy for a product</li><li>4. Prepare a chart for distribution network for different products</li><li>5. SWOC (Strengths, Weakness, Opportunities &amp; Challenges) – of Digital Marketing</li><li>6. Structure of Point-of-sale System, E-Way Bill, Fast Tag &amp; Wireless Swiping Machines</li></ol>		
<b>BOOKS FOR REFERENCE:</b>		

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



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

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions		
<b><u>Syllabus:</u></b>		
<b>Module: 1 - CONSIGNMENT ACCOUNTS</b>		<b>14 Hrs</b>
Consignment - Introduction & Meaning; Consignor & Consignee; Goods Invoiced at Cost Price; Goods Invoiced at Selling Price; Normal Loss & Abnormal Loss; Valuation of Stock; Stock Reserve; Journal Entries & Ledger Accounts in the books of Consignor and Consignee		
<b>Module: 2 - ACCOUNTING FOR JOINT VENTURES</b>		<b>14 Hrs</b>
Joint Venture – Introduction, Meaning & Objectives; Distinction between Joint Venture and Consignment; Distinction between Joint Venture and Partnership; Maintenance of Accounts in the books of co-ventures; Maintaining Separate Books for Joint Venture; Preparation of Memorandum Joint Venture – Problems		
<b>Module: 3 - ROYALTY ACCOUNTS</b>		<b>14 Hrs</b>
Royalty - Meaning and definition; Technical Terms – Royalty, Royalty Agreement, Landlord, Minimum Rent, Short Workings, Recoupment of Short Working under restrictive (Fixed Period) and Non-restrictive (Floating Period), Recoupment within the Life of the Lease; Accounting Treatment for Strike and Stoppage of work; Accounting Treatment in the books of Lessee and Lessor – Journal entries and Ledger Accounts with minimum rent account		
<b>Module: 4 - CONVERSION OF PARTNERSHIP FIRM INTO A LIMITED COMPANY</b>		<b>14 Hrs</b>
Meaning & Objectives of Conversion; Purchase Consideration - Methods of Calculation of Purchase Consideration - Lump Sum Method- Net Assets Method - Net Payment Method; Mode of Discharge of Purchase Consideration; Ledger Accounts in the Books of Vendor; Incorporation Entries in the Books of Purchasing Company; Preparation of Balance Sheet in Vertical form.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>1. Preparation of Consignment account with imaginary figures</li> <li>2. List the types of business which comes under consignment</li> <li>3. Preparation of Joint Venture Agreement</li> <li>4. Collection &amp; recording of Royalty agreement with regard to any suitable situation</li> <li>5. Preparation of list of items which comes under Royalty accounts</li> </ol>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>1. Arulanandam &amp; Raman - Advanced Accountancy - HPH</li> <li>2. Dr.S.Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja &amp; Prof. P R Narasappa– Advanced Financial Accounting- Kalyani Publishers</li> <li>3. Anil Kumar, Rajesh Kumar and Mariyappa - Advanced Financial Accounting - HPH</li> <li>4. Dr. Alice Mani - Advanced Financial Accounting - SBH</li> <li>5. Dr. S.N. Maheswari - Financial Accounting - Vikas Publication</li> <li>6. S P Jain and K. L. Narang - Financial Accounting - Kalyani Publication</li> <li>7. Souandrajana &amp; K. Venkataramana - Financial Accounting - SHBP</li> <li>8. Dr.Janardhanan - Advanced Financial Accounting - Kalyani Publishers</li> <li>9. Radhaswamy and R.L. Gupta - Advanced Accounting - Sultan Chand</li> <li>10. M.C. Shukla and Grewel - Advanced Accounting</li> </ol>		

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

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, enable the students to get familiarized with the existing Corporate Law and Governance		
<b><u>Syllabus:</u></b>		
<b>Module:1 - INTRODUCTION TO COMPANY</b>		<b>12 hrs</b>
Company – Introduction, Meaning, Definition, Features; Companies Act 1956 as repealed by Companies Act 2013; Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company		
<b>Module: 2 - FORMATION OF COMPANY</b>		<b>16 hrs</b>
Introduction to Formation of Company Promotion Stage; Meaning of Promoter, Position of Promoter & Functions of Promoter Incorporation Stage; Meaning & Contents of Memorandum of Association & Articles of Association; Distinction between Memorandum of Association and Articles of Association; Certificate of Incorporation Subscription Stage – Meaning & Contents of Prospectus; Statement in lieu of Prospects; Issue, Allotment & Forfeiture of shares; Book Building Process, Commencement Stage – Document to be filed; e-filing; Registrar of Companies; Certificate of Commencement of Business		
<b>Module: 3 - CORPORATE GOVERNANCE</b>		<b>18 hrs</b>
Key Managerial Personnel – Managing Director, Whole Time Directors, Chief Financial Officer, Resident Director, Independent Director; Auditors – Appointment, Powers, Duties & Responsibilities; Audit Committee & CSR Committee; Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal. Corporate Meetings – Introduction, Importance, types, Resolutions, Minutes of meeting; Requisites of a valid meeting – Notice, Quorum, Proxies, Voting; Registration of resolutions; Role of a company secretary in convening the meetings. Internal Audit for Governance – nature, scope, function, planning process, investigation of fraud, internal audit reports; Statutory Audit for Governance An introduction to e-governance and XBRL.		
<b>Module: 4 - WINDING-UP OF COMPANIES</b>		<b>10 hrs</b>
Winding-up - Introduction & Meaning, Modes of Winding up; Consequence of Winding up; Official Liquidator – Role & Responsibilities of Liquidator; Defunct Company; Insolvency Code; Administration of NCLT, CLAT & Special Courts		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>Drafting of Memorandum of Association, Drafting Articles of Association.</li> <li>Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.</li> <li>Drafting Resolutions of various meetings – different types.</li> <li>Chart showing different types of Companies.</li> <li>Collecting &amp; recording the practice of corporate governance in India</li> </ol>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>S.N Maheshwari - Elements of Corporate Law - HPH.</li> <li>Balchandran – Business Law for Management - HPH</li> </ol>		

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

**Name of the Program: Bachelor of Commerce (B.Com)****Course Code: B.Com 2.2(b)****Name of the Course: BUSINESS MATHEMATICS**

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

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

**Course Code: B.Com 2.3**

**Name of the Course: LAW & PRACTICE OF BANKING**

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

**Pedagogy:**

Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

On successful completion of the course, the students shall be able to

- a. Summarize the relationship between Banker & customer and different types of functions of banker.
- b. Analyze 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**

**Module: 1 - INTRODUCTION TO BANKING**

**20 Hrs**

Introduction- Meaning – Need – Importance – Primary, Secondary & Modern Functions of Banks - Origin of Banking- Banker and Customer Relationship (General and Special Relationship) - Origin and Growth of Commercial Banks in India – Types of Banks in India– Banks’ Lending - Changing role of Commercial Banks. RBI: History-Role & Functions.

**Paying banker:** Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and Rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of Wrongful Dishonor of Cheques;

**Collecting Banker:** Introduction - Meaning – Legal status of Collecting Banker - Holder for Value -Holder in Due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.

**Module: 2 – CUSTOMERS & ACCOUNT HOLDERS**

**12 Hrs**

Introduction - Types of Customers and Account Holders - Procedure and Practice in Opening and Operating Accounts of different Customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock Companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.

**Module: 3 – NEGOTIABLE INSTRUMENTS**

**12 Hrs**

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

**Module: 4 – RECENT DEVELOPMENTS IN BANKING**

**12 Hrs**

Introduction - New Technology in Banking – e-services – Debit and Credit Cards - Internet Banking - Electronic Fund Transfer- MICR – RTGS - NEFT – ECS – Small Banks - Payment Banks - Digital Wallet - Crypto Currency - KYC Norms – Basel Norms - Mobile Banking - e-Payments - e-Money. Any other recent development in the Banking Sector.

**SKILL DEVELOPMENT ACTIVITIES:**

- Refer RBI website and identify the different types of banks operating in India.
- Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
- Collect and fill dummy account opening forms as different types of customer
- Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.

**BOOKS FOR REFERENCE**

1. Gordon & Natarajan - Banking Theory Law and Practice - HPH
2. S. P Srivastava - Banking Theory & Practice
3. Maheshwari. S.N - Banking Law and Practice, Kalyani Publishers
4. Shekar. K.C - Banking Theory Law and Practice, Vikas Publication
5. Dr. Alice Mani - Banking Law and Operation - SBH.

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

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students shall be able to Understand the treatment of Underwriting of Shares, Know the process of redemption of Preference Shares, Know the valuation of goodwill, Prepare the financial statements of companies as per companies act, 2013		
<b><u>Syllabus</u></b>		
<b>Module: 1 - UNDERWRITING OF SHARES</b>		<b>12 Hrs</b>
Underwriting: Introduction, Meaning, Advantages, Types; SEBI Regulations; Underwriting Commission; Underwriters' Functions; Marked and Unmarked Applications; Determination of Underwriters' Liability; Firm & Pure Underwriting; Full & Partial Underwriting		
<b>Module: 2 – REDEMPTION OF PREFERENCE SHARES</b>		<b>14 Hrs</b>
Redemption of Preference Shares: Meaning & Legal Provisions; Treatment regarding Premium on Redemption; Creation of Capital Redemption Reserve Account; Fresh Issue of Shares; Arranging for Cash Balance for the purpose of Redemption; Minimum Number of Shares to be issued for Redemption; Issue of Bonus Shares; Preparation of Balance sheet after Redemption as per Schedule III to Companies Act 2013		
<b>Module: 3 – VALUATION OF GOODWILL &amp; INTANGIBLE ASSETS</b>		<b>12 Hrs</b>
Valuation of Goodwill: Introduction & Meaning; Factors influencing Valuation of Goodwill; Circumstances of Valuation of Goodwill; Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Average Profit & Super Profit Method and Annuity Method Brand Valuation and Intellectual Property Rights (IPR) – Theory Only		
<b>Module: 4 – FINANCIAL STATEMENTS OF COMPANIES &amp; RECENT DEVELOPMENTS</b>		<b>18 Hrs</b>
Statutory Provisions regarding preparation of Financial Statements of Companies as per Schedule III of Companies Act, 2013 and IND AS-1; Treatment of Special Items: TDS, Advance Payment of Tax, Provision for Tax, Depreciation, Interest on Debentures, Dividends, Rules regarding payment of Dividends, Transfer to Reserves; Preparation of Statement of Profit and Loss and Balance Sheet Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting (Theory Only)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Compile the list of Indian Companies issued shares through IPO / FPO in the current financial year</li> <li>• Determine Underwriters' Liability in case of an IPO, with imaginary figures</li> <li>• Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures</li> <li>• Collect annual report of a Company and List out its assets and Liabilities.</li> <li>• Collect the annual reports of company and calculate the value of goodwill under different methods</li> <li>• Any other activities, which are relevant to the course</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand &amp; Co., New Delhi</li> <li>2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja &amp; Prof. P R Narasappa– Corporate Accounting- Kalyani Publishers</li> <li>3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi</li> <li>4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning</li> <li>5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi</li> <li>6. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

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

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to familiarizes statistical data and descriptive statistics for business decision-making, Comprehend the measures of variation and measures of skewness, Demonstrate the use of probability and probability distributions in business, Validate the application of correlation and regression in business decisions, Understand the use of index numbers in business		
<b>Syllabus</b>		
<b>Module: 1 - : STATISTICAL DATA AND DESCRIPTIVE STATISTICS</b>		<b>14 Hrs</b>
Introduction to Data: Meaning, Types, Methods of Collection of Data; Classification of Data: Univariate (Simple Problems), Bivariate and Multivariate Data (Concept only) Measures of Central Tendency: Mathematical Averages - Arithmetic Mean; Positional Averages – Median & Mode (Graphical determination of Mode)		
<b>Module: 2 – MEASURES OF VARIATION</b>		<b>12 Hrs</b>
Measures of Variation: Meaning, Types – Absolute and Relative – Range, Quartile Deviation, Mean Deviation, Standard Deviation & Variance		
<b>Module: 3 – PROBABILITY DISTRIBUTIONS</b>		<b>10 Hrs</b>
Probability: Meaning & Concepts; Theory of Probability: Addition and Multiplication Laws of Probability; Conditional Probability and Bayes' Theorem (Theory only); Normal Distribution (Theory only)		
<b>Module: 4 – CORRELATION AND REGRESSION ANALYSIS</b>		<b>12 Hrs</b>
Correlation: Meaning, Types of Correlation- Positive and Negative; Simple, Partial and Multiple; Linear and Non-Linear; Measurement: Pearson's Co-efficient of Correlation & Probable Error; Spearman's Rank Co-efficient of Correlation Regression: Meaning, Regression Lines, Regression Equations and Estimation; Properties of Regression Coefficients; Relationship between Correlation and Regression Coefficients		
<b>Module: 5 – INDEX NUMBERS</b>		<b>08 Hrs</b>
Index Numbers: Meaning, Uses, Construction of Index Numbers - Fisher's Ideal Index Number with Time Reversal and Factor Reversal Tests; Construction of Consumer Price Indices – Aggregative Expenditure Method & Family Budget Method.		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Application of statistical functions in spreadsheet software and students should submit output of the same</li> <li>• Collect the demographics statistics of selected group and calculate Correlation Coefficient</li> <li>• Recall the use of probability theory in business</li> <li>• Identify the applicability of correlation and regression in business decision-making</li> <li>• Any other activities, which are relevant to the course</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>1. Gupta, S.P. and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi</li> <li>2. Vohra N. D., Business Statistics, McGraw Hill Education</li> <li>3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House</li> <li>4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning</li> <li>5. D N Elhance, Fundamentals of statistics</li> <li>6. Sen Chetty and Kapoor, Mathematical statistics</li> </ol>		
<b>Note: Latest edition of textbooks may be used</b>		

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

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to Understand concepts of cost accounting & Methods of Costing, Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory, make use of payroll procedures & compute idle and over time Discuss the methods of allocation, apportionment & absorption of overheads, prepare cost sheet & discuss cost allocation under ABC		
<b><u>Syllabus</u></b>		
<b>Module: 1 – INTRODUCTION TO COST ACCOUNTING</b>		<b>12 Hrs</b>
Cost, Costing, Cost Accounting & Cost Accountancy - Meaning and Definition; Objectives, Importance and Uses of Cost Accounting; Difference between Cost Accounting and Financial Accounting; Elements and Classification of Cost; Cost Object, Cost Unit, Cost Centre; Limitations of Cost Accounting Cost Sheet: Meaning and Preparation of Cost Sheet including Tenders and Quotations		
<b>Module: 2 – MATERIAL COST</b>		<b>14 Hrs</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material; - Inventory Control: Meaning & Techniques; Problems on level setting and EOQ; Procurement: Procurement Procedure; Relevant Documents; Material Storage: Duties of Storekeeper; Pricing of Material Issues: Preparation of Stores Ledger Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Method		
<b>Module: 3 – LABOUR COST</b>		<b>10 Hrs</b>
Labour Cost: Meaning & Types, Labour Cost Control – Time-keeping and Time-booking; Payroll Procedure: Idle Time- Causes and Treatment of Normal and Abnormal Idle Time, Over Time - Causes and Treatment; Labour Turnover: Reasons and Effects of Labour turnover; Methods of Wage Payment: Time Rate System, Piece Rate System and Incentive schemes- Halsey's Plan, Rowan's Plan, Taylor's Differential Piece Rate System & Merrick's Multiple Piece Rate System		
<b>Module: 4 – OVERHEADS COST</b>		<b>12 Hrs</b>
Overheads: Introduction, Meaning and Classification; Accounting and Control of Manufacturing Overheads – Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption; Primary and Secondary Overheads Distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption; Computation of Machine Hour Rate		
<b>Module: 5 – RECONCILIATION OF COST AND FINANCIAL ACCOUNTS</b>		<b>08 Hrs</b>
Reconciliation: Introduction & Meaning; Reasons for differences in Profits under Financial and Cost Accounts; Ascertainment of Profits as per Financial Accounts and Cost Accounts; Reconciliation of Profits of both sets of Accounts; Preparation of Reconciliation Statement		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Visit any Manufacturing entity, collect the method of inventory valuation adopted &amp; procedure involved in procuring inventory.</li> <li>• Draw the format of five documents used for material accounting</li> <li>• Prepare dummy Payroll with imaginary figures.</li> <li>• Visit any large-scale organization, identify the techniques used for controlling administrative, Selling &amp; distribution overheads.</li> <li>• Visit any manufacturing entity and collect the cost date and prepare the cost sheet.</li> <li>• Any other activities, which are relevant to the course</li> </ul>		



### **BOOKS FOR REFERENCE**

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

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

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

**Course Code: B.Com 4.1**

**Name of the Course: ADVANCED CORPORATE ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to Prepare the liquidators final statement of accounts, Comprehend the different methods of Mergers and Acquisition of Companies, Understand the process of internal reconstruction		
<b><u>Syllabus</u></b>		
<b>Module: 1 – LIQUIDATION OF COMPANIES</b>		<b>12 Hrs</b>
Liquidation: Introduction & Meaning, Modes of Winding up: Compulsory Winding up, Voluntary Winding up and Winding up subject to Supervision by Court; Order of Payments in the event of Liquidation; Liquidator's Remuneration; Preparation of Liquidator's Statement of Account		
<b>Module: 2 – INTERNAL RECONSTRUCTION OF COMPANIES</b>		<b>12 Hrs</b>
Internal Reconstruction: Introduction, Meaning & Need; Capital Reduction: Meaning, Modes & Objectives; Provisions for Reduction of Share Capital under Companies Act, 2013; Accounting for Capital Reduction; Preparation of Capital Reduction Account and Balance Sheet after Reduction as per Schedule III to Companies Act 2013		
<b>Module: 3 – VALUATION OF SHARES</b>		<b>12 Hrs</b>
Valuation of Shares: Introduction, Meaning & Need; Factors Affecting Valuation; Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares		
<b>Module: 4 – MERGERS AND ACQUISITION OF COMPANIES</b>		<b>20 Hrs</b>
Mergers & Acquisition: Meaning, Types & Objectives; AS-14: Types of Amalgamation - Amalgamation in the Nature of Merger & Amalgamation in the Nature of Purchase; AS-14: Accounting for Amalgamation - Pooling of Interest Method and Purchase Method; Purchase Consideration: Meaning, Methods – Lumpsum Method, Net Assets Method, Net Payment Method & Shares Exchange Ratio Method; Discharge of Purchase Consideration; Journal Entries and Ledger Accounts in the Books of Transferor Company; Journal Entries in the Books of Transferee Company; Preparation of Balance Sheet after Merger as per Schedule III to Companies Act 2013		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ol style="list-style-type: none"><li>1. List out the recent Joint Stock Companies that have undergone Liquidation</li><li>2. Calculation of Purchase consideration with imaginary figures</li><li>3. List any five cases of amalgamation of Joint Stock Companies</li><li>4. List out legal provisions in respect of internal reconstruction</li><li>6. Any other activities, which are relevant to the course</li></ol>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"><li>1. Anil Kumar S, Rajesh Kumar V &amp; Mariyappa B, Advanced Corporate Accounting, HPH</li><li>2. Dr. S Muralidhar, Dr. K S Sailaja &amp; Others, Advanced Corporate Accounting- Kalyani Publishers</li><li>3. S.N. Maheswari , Financial Accounting, Vikas Publishing</li><li>4. Dr. Sairam A, Dr. Yathiraju &amp; Prof. Pramod, Advanced Corporate Accounting</li><li>5. RL Gupta, Advanced Accountancy, Sultan Chand</li><li>6. Jain and Narang, Corporate Accounting</li><li>7. Tulsian, Advanced Accounting</li><li>8. Shukla and Grewal – Advanced Accountancy, Sultan Chand</li></ol>		
<b>Note: Latest edition of text books may be used.</b>		

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

**Course Code: B.Com 4.2**

**Name of the Course: COSTING METHODS & TECHNIQUES**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to, understand method of costing applicable in different industries, determination of cost by applying different methods of costing, analyse the processes involved in standard costing, familiarize with the Activity Based Costing and its applications		
<b><u>Syllabus</u></b>		
<b>Module: 1 – JOB AND CONTRACT COSTING</b>		<b>12 Hrs</b>
<b>Job Costing:</b> Meaning, Features, Objectives, Advantages and Disadvantages, Applications; Job Costing Procedure; Preparation of Job Cost Sheet		
<b>Contract Costing:</b> Meaning, Features & Applications; Job Costing & Contract Costing – Similarities & Dissimilarities; Preparation of Contract Accounts; Treatment of Profit on incomplete Contracts		
<b>Module: 2 – PROCESS COSTING</b>		<b>12 Hrs</b>
<b>Process Costing:</b> Meaning, Features, Advantages, Disadvantages and Applications; Comparison between Job Costing and Process Costing; Treatment of Process Losses and Gains in Cost Accounts; Preparation of Process Accounts		
<b>Module: 3 – SERVICE COSTING</b>		<b>10 Hrs</b>
<b>Service Costing:</b> Meaning, Features, Types & Application; Cost Units for different Service Sectors; Preparation of Operation Cost Sheet – Transport Sector		
<b>Module: 4 – MARGINAL COSTING</b>		<b>12 Hrs</b>
Marginal Cost & Marginal Costing: Meaning, Definition & Features; Concepts: P/V ratio, BEP, Margin of Safety, Angle of Incidence; Break-Even Analysis: Assumptions, Uses & Break-Even Chart; CVP Analysis		
<b>Module: 5 – STANDARD COSTING</b>		<b>10 Hrs</b>
<b>Standard Costing:</b> Introduction, Meaning & Definition, Uses and Limitations; Variance Analysis - Material, Labour and Overhead Variances (Computation of Material and Labour Variances only)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"><li>• 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</li><li>• List out the modern costing tools in accounting field</li><li>• Narrate the steps involved in standard costing. System</li><li>• Explain ABC. Illustrate how ABC can be applied.</li><li>• Any other activities in addition to the above, which are relevant to the course</li></ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"><li>1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York</li><li>2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications</li><li>3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi</li><li>4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York</li><li>5. Lin Thomas, Cases and Readings in Strategic Cost Management, Mc Graw Hill Publications, New York</li><li>6. Mariyappa B Methods and Techniques of Costing. HPH</li></ol>		
<b>Note: Latest edition of textbooks may be used</b>		

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

**Course Code: B.Com 4.3**

**Name of the Course: BUSINESS REGULATORY FRAMEWORK**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to recognize the laws relating to Contracts and its application in business activities, understand Environmental Laws, IPRs & cyber law in the present context		
<b><u>Syllabus</u></b>		
<b>Module: 1 – INDIAN CONTRACT ACT, 1872</b>		<b>16 Hrs</b>
Introduction – Meaning & Definition of Promise, Agreement & Contract; Classification of Contract; Essentials of Valid Contract u/s 10; Offer and Acceptance – Meaning, Essentials & Types only; Consideration – Meaning & Essentials only, Contractual Capacity – Minors, Unsound Mind & Insolvents; Free Consent; Discharge of a Contract; Breach of Contract and Remedies to Breach of Contract		
<b>Module: 2 – INSOLVENCY &amp; BANKRUPTCY CODE, 2016</b>		<b>12 Hrs</b>
Insolvency – Concepts and Evolution; Bankruptcy/Insolvency; Historical Developments of Insolvency Laws in India; Need for the Insolvency and Bankruptcy Code, 2016; Overall Scheme of the Insolvency and Bankruptcy Code; Important Definitions: Board, Claim, Corporate Debtor, Creditor, Debt, Default, Financial Information, Insolvency Professional, Insolvency Professional Agency; Institutions under Insolvency and Bankruptcy Code, 2016; Fast-track Corporate Insolvency Resolution Process & Voluntary Liquidation of Corporate Persons: Legal Provisions		
<b>Module: 3 – COMPETITION AND CONSUMER LAWS</b>		<b>14 Hrs</b>
<b>The Competition Act 2002</b> – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India – Objectives, Composition & Functions <b>Consumer Protection Act 1986</b> – Definitions of the Terms – Consumer, Consumer Dispute, Defect, Deficiency; Unfair Trade Practices and Services – Definition & Types; Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission		
<b>Module: 4 – ECONOMIC LAWS</b>		<b>14 Hrs</b>
<b>Indian Patent Act, 1970</b> – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. <b>FEMA 1999</b> – Objectives, Salient Features; Definitions – Authorized Dealer, Currency, Foreign Currency, Foreign Exchange, Foreign Security		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"><li>• Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case</li><li>• Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.</li><li>• Discuss any one case law relating to minor</li><li>• State the procedure for getting patent for ‘inventions’ and / or ‘non- inventions’</li><li>• List any 5 ‘hazardous substance’ according to Environment Protection Act</li><li>• List out any top upcoming jobs in cyber security and examine the skills required for the same</li><li>• Any other activities, which are relevant to the course</li></ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"><li>1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi</li><li>2. Avtar Singh, Business Law, Eastern Book Company, Lucknow</li><li>3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning</li><li>4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi</li></ol>		

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

**Note: Latest edition of textbooks may be used**

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

**Course Code: B.Com 5.1**

**Name of the Course: FINANCIAL MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
<b>On successful completion of the course, the students will be able to</b>		
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		
<b><u>Syllabus</u></b>		
<b>Module: 1 – INTRODUCTION TO FINANCIAL MANAGEMENT</b>		<b>10 Hrs</b>
Finance: Introduction, Meaning, Objectives; Financial Management: Meaning, Definition, Goals, Functions, Role of Finance Manager		
Financial Planning: Meaning, Need, Importance, Steps in financial Planning – Principles of a Sound Financial Plan and Factors affecting Financial Plan		
<b>Module: 2 – TIME VALUE OF MONEY</b>		<b>12 Hrs</b>
Time Value of Money: Introduction, Meaning; Time Preference of Money; Techniques of Time Value of Money: Compounding Technique & Discounting Technique		
Compounding Technique: Future Value of Single flow, Multiple flow and Annuity; Discounting Technique-Present Value of Single flow, Multiple flow – and Annuity.		
Doubling Period- Thumb Rules 69 and 72.		
<b>Module: 3 – FINANCING DECISION</b>		<b>14 Hrs</b>
Financing Decision: Introduction, Meaning & Importance; Capital Structure: Meaning & Definition, Factors determining the Capital Structure, Concept of Optimum Capital Structure; EBIT-EPS Analysis-Problems; Leverages: Meaning and Definition, Types of Leverages - Operating Leverage, Financial Leverage and Combined Leverages – Problems (Computation & Impact Analysis)		
<b>Module: 4 – INVESTMENT DECISION</b>		<b>14 Hrs</b>
Investment Decision: Introduction, Meaning and Importance		
Capital Budgeting: Meaning & Definition, Steps in Capital Budgeting Process		
Techniques of Capital Budgeting: Traditional Methods & DCF Methods		
Traditional Methods: Pay Back Period, Accounting Rate of Return		
DCF Methods: Net Present Value, Internal Rate of Return and Profitability Index		
<b>Module: 5 – WORKING CAPITAL MANAGEMENT</b>		<b>10 Hrs</b>
Working Capital: Introduction, Meaning and Definition, Types of Working Capital, Factors affecting Working Capital, Impact of Excess and Inadequate Working Capital, Sources of Working Capital		
Working Capital Management: Introduction, Meaning and Definition, Importance, Operating Cycle Concepts (Problems), Estimation of Working Capital (Problems)		
Cash Management, Receivable Management, and Inventory Management (Concepts only)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
• Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager.		
• As a finance manager of a company advice the management in designing an appropriate		

Capital Structure.

- Evaluate a capital investment proposal by using NPV method with imaginary figures.
- Illustrate with imaginary figures the compounding and discounting techniques of time value of money.
- Estimate working capital requirements of an organization with imaginary figures.
- Any other activities, which are relevant to the course.

**BOOKS FOR REFERENCE**

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Gupta, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sultan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, 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 text books may be used**

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

**Course Code: B.Com 5.2**

**Name of the Course: INCOME TAX LAW & PRACTICE - I**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to:		
a) To know the power of income tax authorities.		
b) To identify the incomes exempted from tax and scheme of taxation on Agricultural income.		
c) Understand the provisions for determining the residential status of an Individual.		
d) Demonstrate the computation of total income of an Individual.		
e) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances & retirement benefits		
f) Compute the income house property for different categories of house property		
<b><u>Syllabus</u></b>		
<b>Module: 1 – BASIC CONCEPTS OF INCOME TAX</b>		<b>12 Hrs</b>
Introduction –Meaning of Tax-, Types of Taxes, Cannons of Taxation; Brief history of Indian Income Tax; Legal framework of Taxation; Income Tax Authorities their Powers and Duties Important Definitions: Assessment, Assessment Year, Previous Year (including exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Total Income; Concept of Capital and Revenue		
<b>Module: 2 – EXEMPTED INCOMES</b>		<b>10 Hrs</b>
Incomes exempted U/S- 10 (Important ones Restricted to Individual Assessee); Agricultural Income – (Problems on identification of Agricultural Income) - Scheme of Taxation.		
<b>Module: 3 – RESIDENTIAL STATUS &amp; INCIDENCE OF TAX</b>		<b>08 Hrs</b>
Introduction – Residential Status of an Individual. Determination of Residential Status of an Individual – Problems on determination of Residential Status. Incidence of Tax: Concepts & Problems		
<b>Module: 4 – INCOME FROM SALARY</b>		<b>16 Hrs</b>
Introduction - Meaning of Salary -Basis of Charge- Definitions – Salary – Allowances –Perquisites and Profits in lieu of salary - Retirement Benefits: Gratuity - Pension and Leave Salary - Provident Fund, Deductions u/s 16; Problems on Computation of Taxable Salary.		
<b>Module: 5 – INCOME FROM HOUSE PROPERTY</b>		<b>14 Hrs</b>
Introduction - Basis for Charge - Deemed Owners -House Property Incomes exempt from Tax - Composite Rent. Annual Value –Determination of Annual Value - Loss due to Vacancy and Unrealized Rent - Deductions from Annual Value. Problems on Computation of Income from House Property on Let-out, Self-occupied, Deemed to be Let-out and Partly Let-out and Partly Self-occupied Properties.		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"><li>• Prepare a slab rates chart for different Individual assesses.</li><li>• Visit any Chartered Accountant office - Collect and record the procedure involved in filing the Income tax returns of a Salaried Individual. [Form 16]</li><li>• Prepare the list of perquisites received by an employee in an organization.</li><li>• Draw an organization chart of Income Tax department in your locality.</li></ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"><li>1. Mehrotra H.C and T S Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.</li><li>2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.</li><li>3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.</li><li>4. Bhagawathi Prasad, Direct Taxes.</li><li>5. B. Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.</li><li>6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.</li></ol>		
<b>Note: Latest edition of textbooks may be used</b>		



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

**Course Code: B.Com 5.3**

**Name of the Course: PRINCIPLES & PRACTICE OF AUDITING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to,		
a) Understand the conceptual framework 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 framework applicable on professional accountants.		
<b>Syllabus</b>		
<b>Module: 1 – INTRODUCTION TO AUDITING</b>		<b>12 Hrs</b>
Auditing: Introduction, Meaning, Definition, Objectives; Types of Audit; Merits and Demerits of Auditing; Relationship of Audit with other Disciplines; Preparation before commencement of New Audit; Working Papers; Audit Note Book; Audit Program; Qualities of an Auditor; Audit Planning; Audit Strategy; Audit Engagement; Audit Documentation; Audit Evidence; Written Representation		
<b>Module: 2 – RISK ASSESSMENT &amp; INTERNAL CONTROL</b>		<b>12 Hrs</b>
Audit Risk: Introduction, 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.		
<b>Module: 3 – VERIFICATION &amp; VALUATION OF ASSETS &amp; LIABILITIES</b>		<b>12 Hrs</b>
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		
<b>Module: 4 – COMPANY AUDIT &amp; AUDIT OF OTHER ENTITIES</b>		<b>12 Hrs</b>
Company Auditor: Appointment, Qualification, Powers, Duties and Liabilities; Professional Ethics of an Auditor Other Entities: Audit Procedure of NGOs, Charitable Institutions, Educational Institutions, Government, Local Bodies, Cooperative Societies, Hotels, Hospitals, Clubs & Banks		
<b>Module: 5 – AUDIT REPORT &amp; PROFESSIONAL ETHICS</b>		<b>12 Hrs</b>
Audit Report: 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		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
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 (Clean or Modified) with imaginary data		
4. Visit an audit firm, write about the procedure followed by them in 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		

### **BOOKS FOR REFERENCE**

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

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

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

**Elective Code: B.Com A1**

**Name of the Course: Accounting Elective 1 - INDIAN ACCOUNTING STANDARDS – 1**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
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		
<b><u>Syllabus</u></b>		
<b>Module: 1 – INTRODUCTION TO ACCOUNTING STANDARDS</b>		<b>12 Hrs</b>
Accounting Standards: Introduction, Meaning, Definition, Objectives; Process of Formulation of Accounting Standards in India; List of Indian Accounting Standards (Ind AS)		
International Financial Reporting Standards: Introduction & Features; Benefits of Convergence with IFRS; Applicability of Ind AS in India		
<b>Module: 2 – PREPARATION OF FINANCIAL STATEMENTS (IND AS 1)</b>		<b>16 Hrs</b>
Frame work for preparation of Financial Statements, Presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, Statement of Cash flow and Notes to Accounts.		
Problems on Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013		
<b>Module: 3 – PROVISION UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS</b>		<b>18 Hrs</b>
Property, Plant and Equipment (Ind AS 16); Intangible Assets (Ind AS 38); Impairment of Assets (Ind AS 36); Inventories (Ind AS 2); Borrowing Costs (Ind AS 23); Investment Property (Ind AS – 40); (Objectives, Scope, Definitions, Recognition Measurement and Disclosures of the above-mentioned Standards.)		
Problems on IND AS 16, IND AS 36 & IND AS 23		
<b>Module: 4 – PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS</b>		<b>14 Hrs</b>
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 and Disclosures of the above-mentioned Standards)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
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		

## **BOOKS FOR REFERENCE**

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

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

**Name of the Program: Bachelor of Commerce (B.Com)****Elective Code: B.Com F1****Name of the Course: Finance Elective 1 – FINANCIAL INSTITUTIONS & MARKETS**

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

**Pedagogy:**

Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

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

- Understand the structure of Indian Financial System and its constituents
- Outline the role of capital and money market in economic development
- Comprehend primary and secondary market and its relevance in capital formation
- Appraise the role played by banking and development financial institutions in economic development so far
- Understand the different types of NBFCs and their contribution

**Syllabus****Module: 1 – FINANCIAL SYSTEM IN INDIA 14 Hrs**

Financial System: Introduction, Meaning, Constituents & Structure; Functions of Financial System; Financial System and Economic Development; Challenges of Indian Financial System  
Recent Trends in Financial System: Digital transformation, UPI, Fintech, Digital Currency

**Module: 2 – CAPITAL MARKET & MONEY MARKET 16 Hrs**

Capital Market: Introduction, Meaning & Functions; Players in the Capital Market (Brief Discussion); Instruments of Capital Market – E. Shares, P. Shares, Debentures, Bonds, Government Securities, Gold Bonds, Insurance (Concepts only)  
Mutual Funds: Introduction, Meaning, Functions & Types, AMFI  
Money Market: Introduction, Meaning, & Functions; Instruments of Money Market – Treasury Bills, Certificate of Deposits, Commercial Papers, Call Money, Money at Short Notice

**Module: 3 – PRIMARY MARKET & SECONDARY MARKET 16 Hrs**

Primary Market: Introduction, Meaning & Importance;  
New Issue: Public Issue - IPO, FPO, Offer for Sale, Rights Issue, Bonus Issue; Private Placement; ESOPs  
Procedure of New Issue: Book-building Process, Price Band, Allotment, ASBA  
Secondary Market: Introduction, Meaning & Importance  
Stock Exchanges: Function, Popular Recognized Stock Exchanges in India: BSE, NSE – OTCEI (History, Composition & Indices); Listing of Securities: Procedure & Advantages;  
Trading & Settlement Procedure in the Stock Market  
SEBI: History, Objectives & Functions

**Module:4 – DEVELOPMENTAL FINANCIAL INSTITUTIONS, NBFCs & FOREX MARKET 14 Hrs**

Developmental Financial Institutions: Introduction, Management & Functions - EXIM Bank, NABARD, SIDBI, SFCs.  
NBFCs: Introduction, Meaning, Functions - Insurance Companies, Investment Companies, Leasing & Hire Purchase, Housing Finance, Chit Funds, Venture Capital Funds, Factoring & Forfeiting, Credit Rating  
Forex market: Introduction, Meaning & Functions; Fluctuations in Foreign Exchange rates- Causes and Effects

**SKILL DEVELOPMENT ACTIVITIES:**

- List out any five recent financial sectors reforms and analyse them.
- Collect Share Application Forms of any five different companies who have offered IPO in the last/present financial year.
- Collect data on last financial year price rigging and insider trading cases reported as per SEBI.

- Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
- Identify the Different types of Venture capital firms operating in Karnataka and their investment.
- Any other activities, which are relevant to the course

#### **BOOKS FOR REFERENCE**

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books
3. Niti Bhasin; Banking and Financial Markets In India 1947 To 2007; New Century
4. Indian Financial Systems, Khan M.Y, Tata McGraw Hill New Delhi.
5. E Gordon, k Natarajan (2010). Financial markets and services. Himalaya publishing house, New Delhi
6. Shashi k Gupta, Nisha Aggarwal & Neeti Gupta (2008), financial markets. Kalyani publishers, New Delhi
7. Vasanth Desai (2009). Financial markets and services. Himalaya publishing house.

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

**Name of the Program: Bachelor of Commerce (B.Com)****Elective Code: B.Com M1****Name of the Course: Marketing Elective 1 – RETAIL MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> <li>a) Understand the contemporary of retail management, issues, strategies and trends in Retailing</li> <li>b) Utilize the theories and strategies of retail planning</li> <li>c) Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context</li> <li>d) Prioritize the factors to be considered while fixing the price in retailing</li> <li>e) Comprehend the emerging trends in Retail Industry.</li> </ul>		
<b><u>Syllabus</u></b>		
<b>Module: 1 – INTRODUCTION AND PERSPECTIVES ON RETAILING</b>		<b>12 Hrs</b>
Introduction – Meaning – Characteristics - Emergence of Organizations of Retailing - Types of Retailers (Retail Formats) - Multichannel Retailing -Customer Buying Behaviour, Historical Perspective – Retail Theories - Wheel of Retailing - The Retail Accordion - Trends in Retailing – FDI in Retail -Problems of Indian Retailing - Current Scenario		
<b>Module: 2 – RETAIL STRATEGIES AND RETAIL PLANNING</b>		<b>14 Hrs</b>
Strategy - Financial Strategy - Site & Locations (Size and Space Allocation - Location Strategy - Factors affecting the Location of Retail - Retail location Research and Techniques, Objectives of Good Store Design.) – Human Resource Management in Retailing - Information Systems and Supply Chain Management & Logistics in Retail		
<b>Module: 3 – STORE MANAGEMENT AND VISUAL MERCHANDISING</b>		<b>14 Hrs</b>
Introduction - Store Management: Responsibilities of Store Manager - Store Security- Parking Space Problem at Retail Centers, Store Record and Accounting System - Coding System - Material Handling in Stores - Management of Modern Retail -Store Layout, Design: Types of Layouts. <b>Visual Merchandising:</b> Introduction - Visual Merchandising Techniques - Controlling Costs and Reducing Inventories Loss – Exteriors & Interiors Customer Service - Planning Merchandise Assortments -Buying Systems –Buying Merchandise and Retail Communication Mix- Role of Visual Merchandiser		
<b>Module: 4 – RETAIL PRICING</b>		<b>10 Hrs</b>
Introduction – Meaning of Retail Pricing - Factors influencing Retail Pricing – Retail Pricing Strategies		
<b>Module: 5 – EMERGING TRENDS IN RETAIL INDUSTRY</b>		<b>10 Hrs</b>
Artificial Intelligence in Retailing – Shopping with Augmented Reality - Hyperlocal in Retailing - Product Customization - Visual Search - Omnichannel Experiences - Pop-up Shops - Same-day Delivery - Social Shopping - Private Label Brands - Ethical and Value-based Brands - Online Shopping		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>1) Visit any large-scale retail Centre, list out the problems of a retailer</li> <li>2) Discuss with retailer on the strategies considered while planning the retailbusiness</li> <li>3) Contact any store manager, collect the role and responsibilities discharged by himin the retail shop</li> <li>4) Visit any Virtual merchandising, find out the techniques adopted by merchandiser</li> <li>5) Contact any retailer, collect the information on factors influencing on retailpricing</li> <li>6) Any other activities, which are relevant to the course</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
1. Sinha, Piyush Kumar & Uniyal (2010), Managing Retailing, Oxford University Press		

2. Chetan Bajaj, Retail Management, Oxford University press
3. Levy & Weitz (2012), Retail Management, TMH, 8<sup>th</sup> Edition
4. David Gilbert, Retail Marketing Management, Pearson Education, 2<sup>nd</sup> Edition
5. A. J. Lamba, The Art of Retailing, McGraw Hill
6. Swapna Pradhan (2012), Retailing Management, TMH
7. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson Publications.

**Note: Latest edition of textbooks may be used**



**Name of the Program: Bachelor of Commerce (B.Com)****Elective Code: B.Com H1****Name of the Course: Human Resource Elective 1 – HUMAN RESOURCE DEVELOPMENT**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> <li>a) Understand the need of HRD.</li> <li>b) Comprehend the framework of HRD.</li> <li>c) Know the models for evaluating the HRD programs.</li> <li>d) Comprehend the need for employee counselling.</li> <li>e) Apprehend the HR performance.</li> </ul>		
<b>Syllabus</b>		
<b>Module: 1 – INTRODUCTION TO HRD</b>		<b>12 Hrs</b>
Human Resource Management: Introduction, Meaning, Definition & Human Resource Management Process Human Resource Development – Evolution of HRD - the difference between Education, Training, Learning and the Concept of the Transfer of Learning, Contemporary Realities and Emerging Trends in HRD. HRD Functions, Roles and Competencies of HRD Professionals; Employee Behaviour - Implications on HRD – External and Internal Factors – Learning and HRD – Learning Strategies and Styles		
<b>Module: 2 – FRAME WORK OF HUMAN RESOURCE DEVELOPMENT</b>		<b>14 Hrs</b>
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD Programs Employee Orientation - Fundamental Concepts of Socialization - Realistic Job Review - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
<b>Module: 3 – EVALUATING HRD PROGRAMS</b>		<b>14 Hrs</b>
Introduction-Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Career Management and Development – Stages and Process		
<b>Module: 4 – MANAGEMENT DEVELOPMENT</b>		<b>10 Hrs</b>
Introduction - Management Development – Managerial Global Competencies – Designing Management Development Programs Employee Counselling and Wellness Services– Counselling Programs - Employee Assistance Programs – Mental Health - Stress Management Interventions		
<b>Module: 5 – HR PERFORMANCE</b>		<b>10 Hrs</b>
Performance Management – Introduction and Stages – Performance Measurement tools: Balanced Score Card, Benchmarking; Coaching and Mentoring – HR Performance Management System - HR Research - Impact of Globalization on HRD- Diversity of Work Force – HRD Programs for diverse employees - Expatriate & Repatriate support and development		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>1. Discuss with HR manager on HRD and report on the same.</li> <li>2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.</li> <li>3. Meet HR trainer, discuss their role and responsibilities.</li> </ul>		

4. Visit any Organisation, discuss with employees about effectiveness of training
5. Any other activities, which are relevant to the course

### **BOOKS FOR REFERENCE**

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice-Hall, New Jersey
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Publications 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 textbooks may be used**

**Name of the Program: Bachelor of Commerce (B.Com)****Elective Code: B.Com B1****Name of the Course: Business Analytics Elective 1 – BASICS OF BUSINESS ANALYTICS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Syllabus</u></b>		
<b>Module: 1 – INTRODUCTION TO BUSINESS ANALYTICS</b>		<b>14 Hrs</b>
Business Analytics: Concept, Evolution of Business Analytics, Terminologies used in Analytics; Meaning, Importance, Scope and Uses of Business Analytics; Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Application of Business Analytics; Architecture of Business Analytics; Business Strategy and Analytics alignment; Role of a Business Analyst: Classical requirements and tasks performed by Business Analysts Project Management: Project Phases, Types: Waterfall, Agile, Iterative, Incremental		
<b>Module: 2 – INTRODUCTION TO DATA</b>		<b>16 Hrs</b>
Introduction to Data Science: Meaning of Data and Data Science, Sources of Data; Data Collection Methods and Tools; Use of Data in Decision making, Importance of Data Quality, Types of Digital Data: Structured, Semi-Structured and Unstructured Data; Data Warehouse, Data Mining, Data Integration: Meaning, Need and Advantages; Data Profiling, Big Data (Meaning only), Data Quality Assurance and Ethics.		
<b>Module: 3 – INTRODUCTION TO DBMS</b>		<b>16 Hrs</b>
Database: Meaning of Database and DBMS, Characteristics of DBMS, Architecture & Security, Types of Data Models, Concepts and Constraints of RDBMS, Introduction to Structured Query Language; SQL Commands: DDL, DML, DCL, DQL, SQL Constraints Different RDBMS available - MySql, MariaDB, PostgreSQL and others OLTP and OLAP: Meaning, Difference between OLTP and OLAP, RDBMS: Installer, Download sample Database, Loading Sample Database in RDBS (preferably open source RDBMS)		
<b>Module: 4 – INTRODUCTION TO SPREADSHEETS (LIBRE OFFICE CALC, MS EXCEL OR OTHERS)</b>		<b>14 Hrs</b>
Introduction to Spreadsheets: Office Suite Overview; Basic Text and Cell Formatting; Basic Arithmetic Calculation (Sum, Subtraction, Product, Exponent, Round-Off) ; Paste Special; Freeze Pane; Auto Completion of Series; Sort and Filter; Charts Functions: Perform Calculations by using the SUM, MIN and MAX, COUNT, AVERAGE, logical operations by using the IF function, SUMIF, AVERAGEIF, COUNTIF Data Validation - Text Functions: LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Design a Database and create required tables. For e.g. Bank, College Database</li> <li>• Enter class data into rows and columns</li> <li>• Create Draft Marks Card in Spreadsheet</li> <li>• Create Draft profit and Loss and Balance Sheet in Spreadsheet</li> <li>• Create GST Invoice in Spreadsheet with Tax Rate</li> <li>• Any other activities, which are relevant to the course</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.</li> <li>2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014</li> <li>3. Analytics in a Big Data World, John Wiley &amp; Sons, Inc., Hoboken, New Jersey, 2014</li> <li>4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014</li> </ol>		

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

**Course Code: B.Com 5.6**

**Name of the Course: Vocational Course – GST – LAW & PRACTICE**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
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		
<b><u>Syllabus</u></b>		
<b>Module: 1 – INTRODUCTION TO GST (THEORETICAL BASED)</b>		<b>10 Hrs</b>
The Concept of Tax and the Objective for its Levy, the Concept of Direct and Indirect Tax and the Differences between the two types of Taxes, the Basic Features of Indirect Taxes and the Principal Indirect taxes in India, Source Based Vs Destination Based Taxation Structure and its Features. The need for GST in India, The Historical background of GST in India, The Framework of GST (Dual Model) and various benefits to be accrued from Implementation of GST. The Significant Amendments made in Constitution (101st Amendment) Act, 2016. GST Council: Constitution, Power and Functions.		
<b>Module: 2 – IMPORTANT DEFINITIONS IN GST AND SUPPLY UNDER GST</b>		<b>14 Hrs</b>
Definitions of: Goods, Services, Person, Consideration, Aggregate Turnover, Fixed Establishment, Casual Taxable Person, Taxable Supplies, Exempt Supply, Non- taxable Supply, Supply with Consideration in course/ furtherance of Business, Supply without Consideration; Schedule I, II, and III to the GST Act. Continuous Supply, Composite Supply, Mixed Supply, Taxability of Interstate Supply and Intra State Supply. (Problems)		
Exempt Supply – Education Sector, Government Organisation, Agriculture Sector, Interest Income, Rental Income, Transportation, Health Sector		
<b>Module: 3 – PROCEDURE AND LEVY UNDER GST</b>		<b>14 Hrs</b>
Registration under GST based on Turnover Limits; Casual Registration; Levy and Collection of CGST/SGST/IGST; GST Under Composition levy- Goods and Services; Reverse Charge Mechanism (RCM)-GTA, Legal Service, Director Remuneration; Tax Invoice and Essential Elements in Invoice; GST on items containing Alcohol; Petroleum Products; GST on Tobacco Products		
<b>Module: 4 – TIME AND VALUE OF SUPPLY</b>		<b>10 Hrs</b>
Time of Supply for Goods/Services (Point of Tax) for both Forward and Reverse Charge when consideration is received in money and when consideration other than money, Residuary Cases.		
Value of Supply to Unrelated Persons when price is the sole consideration of the Supply;		
Computation of Value of supply (Inclusions and Exclusions), Concept of Discount and its treatment		
<b>Module: 5 – INPUT TAX CREDIT AND PAYMENT OF TAXES</b>		<b>12 Hrs</b>
Definition of: Input (Goods), Input Services, Capital goods, Input on Capital Goods, Concept of elimination of Tax Cascading Effect through Value Added Tax System. Concept of Input Tax Credit. Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, Blocked Credits Sec17(5). Concept of Electronic Credit Ledger, Electronic Cash Ledger.		
GST Returns: Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2A and 2B), Final Monthly Returns (GSTR-3B). Due Dates, Late Fees and Interest.		
Setting off OF ITC and Payment of Tax- Computation of GST- Full-fledged Problems		

**SKILL DEVELOPMENT ACTIVITIES:**

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

**BOOKS FOR REFERENCE**

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

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

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

**Course Code: B.Com 5.7**

**Name of the Course: SEC – SB – EMPLOYABILITY SKILLS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
2 Credits	1+0+2 (L + T + P) Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to,		
a) Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations.		
b) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.		
c) Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes Etc.,		
d) Exhibit the communication and leadership skills.		
e) Conduct self SWOC analysis and set his career goals.		
<b><u>Syllabus</u></b>		
<b>Module: 1 – COMPETITIVE EXAMINATIONS</b>		<b>6 Hrs</b>
<b>Central Government Examinations:</b> UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. <b>Karnataka State Government Examinations:</b> KPSC, KEA, KSPEB; Eligibility Criteria for various Examinations. Common Examination Pattern; <b>Private Organizations:</b> Access Vacancies from naukari.com; indeed.com; shine.com; linkedin.com etc.,		
<b>Practical:</b> Explore various vacancies notified by the above-stated authorities		
<b>Module: 2 – QUANTITATIVE APTITUDE, LOGICAL REASONING &amp; ANALYTICAL ABILITY</b>		<b>12 Hrs</b>
<b>Quantitative Aptitude:</b> Percentage, Profit or Loss calculation, Time and Work, Speed and Distance, Ratio and Proportion. (Simple problems)		
<b>Logical Reasoning:</b> Coding and Decoding, Blood Relations, Directions, and Venn Diagram.		
<b>Analytical Ability:</b> Statement and Assumptions and Data Interpretation.		
<b>Practical:</b> Conduct Mock Competitive Examination for Quantitative Aptitude, Logical Reasoning and Analytical Ability.		
<b>Module: 3 – DIGITAL LITERACY</b>		<b>08 Hrs</b>
Basic Computer Skills: MS Word and MS Excel (Only Layout, Basic Operations and Shortcut Keys). MS PowerPoint, Internet and Web Browsing skills, Email Etiquette.		
<b>Practical:</b> Draft an Email to the HR of a Company as an aspirant for the job by attaching your resume.		
<b>Module: 4 – SOFT SKILLS</b>		<b>8 Hrs</b>
<b>Communication Skills:</b> Verbal and Non-verbal Communication, Effective Listening Skills, Excellent Writing Skills, and Presentation Skills.		
<b>Interpersonal Skills:</b> Understanding the Importance of Teamwork, Conflict Resolution, and Building Positive Relationships with Team Members.		
<b>Leadership skills:</b> Importance and Effective Leadership.		
<b>Practical:</b> As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.		
<b>Module: 5 – CAREER DEVELOPMENT AND WORKPLACE ETIQUETTE</b>		<b>6 Hrs</b>
<b>Career Development:</b> SWOC analysis for Self-assessment, Setting Career Goals and creating a Career Plan, Job Search Strategies, Interview Skills and Effective Resume Writing.		
<b>Workplace Etiquette:</b> Time Management- Importance and Strategies for Effective Time Management, Dress Code, Personal Grooming, Office and Workplace Manners, Meeting Etiquette. Work Ethics and Integrity.		
<b>Practical:</b> 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students.		

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

**Course Code: B.Com 6.1**

**Name of the Course: ADVANCED FINANCIAL MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> <li>a) Understand the various concepts of Cash Flows</li> <li>b) Understand and determine the overall Cost of Capital</li> <li>c) Comprehend the different advanced Capital Budgeting techniques</li> <li>d) Understand the importance of Dividend Decisions</li> <li>e) Evaluate Mergers and Acquisition</li> </ul>		
<b>Syllabus</b>		
<b>Module: 1 – CASH FLOWS CONCEPTS &amp; MEASUREMENTS</b>		<b>12 Hrs</b>
Cash Flow: Introduction & Meaning, Utility of Cash Flow Measurements, Classification of Cash Flows, Benefits from using Cash Flows; Concepts of Cash Flows: Discounted Cash Flow Analysis, Financing Flows, Free Cash Flow, Investment Flows, Liability Swap, Net Present Value, Operating Cash Flows, Payout Period, Price to Cash Flow Ratio		
Cash Flow & Capital Budgeting, Principles of Cash Flow Estimation, Factors influencing Cash Flow Estimation, Relationship between Cash Flow & Profit, Incremental Cash Flows		
Components of Cash Flows: Initial Investment, Annual Cash Flows & Terminal Cash Flow		
<b>Module: 2 – RISK ANALYSIS IN CAPITAL BUDGETING</b>		<b>14 Hrs</b>
Risk Analysis: Introduction, Meaning, Types of Risks – Systematic & Unsystematic Risks, Risk and Uncertainty		
Techniques of Measuring Risks: RADR, Certainty Equivalent Approach, Sensitivity Analysis, Probability Approach, Standard Deviation and Co-efficient of Variation – Decision Tree Analysis (Problems)		
<b>Module: 3 – COST OF CAPITAL AND CAPITAL STRUCTURE THEORIES</b>		<b>14 Hrs</b>
Cost of Capital: Meaning, Definition, Significance		
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.		
<b>Theories of capital structures:</b> Concept of Relevant & Irrelevant Theories, Net Income Approach, Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
<b>Module: 4 – DIVIDEND THEORIES</b>		<b>10 Hrs</b>
Dividend Decisions: Introduction, Meaning & Definition, Types of Dividends, Types of Dividends Policies, Significance of Stable Dividend Policy, Determinants of Dividend Policy		
Dividend Theories: Theories of Relevance & Theory of Irrelevance - Walter's Model and Gordon's Model and The Miller-Modigliani (MM) Hypothesis - Problems		
<b>Module: 5 – MERGERS &amp; ACQUISITIONS</b>		<b>10 Hrs</b>
Mergers & Acquisitions: Meaning, Types of Combinations, Types of Merger, Motives and Benefits of Merger		
Financial Evaluation of a Merger, Merger Negotiations, Leverage Buyout, Management Buyout		
Meaning and Significance of P/E Ratio.		
Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS, Market Price and Market capitalization.		

**SKILL DEVELOPMENT ACTIVITIES:**

1. Visit an organisation in your town and collect data about the financial objectives.
2. Compute the specific cost and Weighted average cost of capital of an Organisation, 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. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Gupta, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sultan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, 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: B.Com 6.2**

**Name of the Course: INCOME TAX LAW & PRACTICE - II**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to,		
a) Understand the procedure for computation of income from business and other Profession.		
b) The provisions for determining the capital gains.		
c) Compute the income from other sources.		
d) Comprehend the assessment procedure, TDS and advances tax ruling.		
e) Identify the various deductions under section 80.		
f) Comprehend the procedure for computation of Total Income and tax liability of an individual		
<b><u>Syllabus</u></b>		
<b>Module: 1 – PROFITS AND GAINS OF BUSINESS AND PROFESSION</b>		<b>16 Hrs</b>
Introduction-Meaning and Definition of Business, Profession and Vocation. - Expenses & Losses: Expressly Allowed & Disallowed; 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.		
<b>Module: 2 – CAPITAL GAINS</b>		<b>12 Hrs</b>
Introduction - Basis for Charge - Capital Assets - Types of Capital Assets – Transfer - Computation of Capital Gains – Short Term Capital Gain and Long-term Capital Gain - Exemption under section 54, 54B, 54EC, 54D, 54F, and 54G - Problems		
<b>Module: 3 – INCOME FROM OTHER SOURCES</b>		<b>12 Hrs</b>
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.		
<b>Module: 4 – SET OFF AND CARRY FORWARD OF LOSSES, CHAPTER VIA DEDUCTIONS, TDS &amp; ADVANCE TAX</b>		<b>10 Hrs</b>
Set Off and Carry Forward of Losses: Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Deductions under Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U (Individuals only). TDS and Advance Tax: Introduction - Meaning of TDS - Filing of Quarterly Statement; Advance Tax: Meaning & Concept of Advance Tax- Installment of Advance Tax and Due Dates		
<b>Module: 5 – ASSESSMENT PROCEDURE</b>		<b>10 Hrs</b>
Introduction - Due date of Filing Returns, E-filing of Returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN  Assessment of Individuals: Computation of Total Income and Tax Liability of an Individual (Both New & Old Regime)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.		
2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.		

3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Any other activities, which are relevant to the course.

**BOOKS FOR REFERENCE**

1. Mehrotra H.C and Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana

**Note: Latest edition of textbooks may be used**

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

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> <li>a) Demonstrate the significance of management accounting in decision making.</li> <li>b) Analyse and interpret the corporate financial statements by using various techniques.</li> <li>c) Compare the financial performance of corporates through ratio analysis.</li> <li>d) Understand the latest provisions in preparing cash flow statement.</li> <li>e) Analyse the Financial Statement through Fund Flow Analysis</li> <li>f) Comprehend the significance of management reporting and examine the corporate reports for Management Review and Governance.</li> </ul>		
<b>Syllabus</b>		
<b>Module: 1 – INTRODUCTION TO MANAGEMENT ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS</b>		
		<b>16 Hrs</b>
Management Accounting – 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.		
Financial Statements Analysis & Interpretations-Meaning and definition of Financial Analysis, Types of Analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis– (Problems with comments on Solvency, Liquidity, Profitability and Productivity in case of B/S and on CGS, G/P, Operating Profit and N/P in case of Income Statement)		
<b>Module: 2 – RATIO ANALYSIS</b>		
		<b>16 Hrs</b>
Ratio Analysis: Introduction, Meaning and Definition, Uses, Limitations-Classification of Ratios		
Financial Ratios:		
Liquidity ratios: Current ratio, Liquid Ratio and Absolute Liquid Ratio;		
Solvency ratios: Debt Equity ratio, Proprietary Ratio and Capital Gearing Ratio,		
Turnover Ratios: Inventory Turnover Ratio - Debtors Turnover Ratio, Debt Collection Period - Creditors Turnover Ratio -Debt Payment Period, Assets Turnover Ratio,		
Profitability Ratios: Gross Profit Ratio - Net Profit Ratio – Operating Ratio and Operating Profit Ratio.		
Earnings Per Share and Price Earnings Ratio, Return on Capital Employed;		
Problems on Ratio Analysis - Preparation of Financial Statements with the help of Accounting Ratios		
<b>Module: 3 – FUND FLOW ANALYSIS</b>		
		<b>12 Hrs</b>
Concept and Meaning of Fund, Fund Flow Statement-Meaning, Definition, Uses and Limitations.		
Preparation of Fund Flow Statement-Statement of Changes in Working Capital-Statement of Fund from Operation-Statement of Sources and Application of Funds		
<b>Module: 4 – CASH FLOW ANALYSIS</b>		
		<b>12 Hrs</b>
Introduction- Meaning and Definition, Merits and De-merits. Cash and Cash Equivalent; Differences between Fund Flow and Cash Flow Statements; Provision of Ind AS 7 - Classification of Cash Flows- Procedure of Cash Flow Statement		
Preparation of Cash Flow Statement as per Ind AS 7		

**Module: 5 – MANAGEMENT REPORTING****4 Hrs**

Meaning, Requisites of a Good Report, Principles of Good Report. Reports on Management Review and Governance: Introduction- Annual Report on CSR — Corporate Governance Report.

**SKILL DEVELOPMENT ACTIVITIES:**

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare a cash flow statement
5. Prepare a Fund Flow Statement
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 O. Schatzberg
4. Introduction to Management Accounting, Pearson Education.
5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

**Note: Latest edition of textbooks may be used**

**Name of the Program: Bachelor of Commerce (B.Com)****Elective Code: B.Com A2****Name of the Course: Accounting Elective 2 - INDIAN ACCOUNTING STANDARDS – II**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> <li>a) Understand the preparation of consolidated financial statements as per IndAS</li> <li>b) Learn the disclosures in the financial statements</li> <li>c) Understand the latest provisions of measurement-based accounting policies.</li> <li>d) Comprehend the Accounting and Reporting of Financial Instruments</li> <li>e) Analyse the Revenue based accounting standard.</li> </ul>		
<b><u>Syllabus</u></b>		
<b>Module: 1 – CONSOLIDATED FINANCIAL STATEMENT (IND AS 110)</b>		<b>12 Hrs</b>
Holding Company: Meaning and Definition; Subsidiary Company: Meaning and Definition; Steps in Preparation of Consolidated Financial Statements; Capital Profit, Revenue Profit, Non-controlling Interest and Goodwill or Capital Reserve, Unreleased Profit, Mutual Indebtedness. (Problems on Preparation of Consolidated Balance Sheet, Non-controlling Interest & Goodwill)		
<b>Module: 2 – DISCLOSURES IN THE FINANCIAL STATEMENTS</b>		<b>12 Hrs</b>
Employee Benefits (Ind As 19); Earnings Per Share (Ind AS 33); Lease (Ind AS 116), Share Based Payment (Ind AS 102)		
<b>Module: 3 – MEASUREMENT BASED ON ACCOUNTING POLICIES</b>		<b>12 Hrs</b>
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8); First time Adoption of Ind AS (Ind As 101); Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20); Share Based Payment (Ind AS 102)		
<b>Module: 4 – ACCOUNTING AND REPORTING OF FINANCIAL INSTRUMENTS</b>		<b>12 Hrs</b>
Presentation of Financial Instruments (Ind AS 32): Meaning, Financial Assets, Financial Liabilities; Presentation Recognition and Measurement of Financial Instruments (Ind AS 39): Initial and Subsequent Recognition and Measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities; Disclosures of Financial Instruments (Ind AS 107) (Problems on IND AS 39)		
<b>Module: 5 – REVENUE BASED ACCOUNTING STANDARD</b>		<b>12 Hrs</b>
Revenue from Contracts with Customers (Ind AS 115); Fair Value Measurement (Ind AS 113); Contract, Practical Provisions and Problems on the above Standards		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>1. Prepare consolidated Balance sheet with imaginary figures.</li> <li>2. Make a list of Indian Accounting Standards</li> <li>3. Make disclosures of any five Indian Accounting Standards.</li> <li>4. Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
<ul style="list-style-type: none"> <li>1. Study material of the Institute of Chartered Accountants of India</li> <li>2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH</li> <li>3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers</li> <li>4. Dr.A.L.Saini IFRS for India, , Snow white publications.</li> </ul>		

5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards

6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

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

**Name of the Program: Bachelor of Commerce (B.Com)****Elective Code: B.Com F2****Name of the Course: Finance Elective 2 – INVESTMENT MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> <li>a) Understand the concept of investments, its features and various instruments.</li> <li>b) Comprehend the functioning of secondary market in India.</li> <li>c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.</li> <li>d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities.</li> <li>e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities</li> <li>f) securities and technical analysis for trading in the share market</li> </ul>		
<b>Syllabus</b>		
<b>Module: 1 – CONCEPT OF INVESTMENT</b>		<b>12 Hrs</b>
Investment: Introduction, Meaning, Attributes, Objectives & Constraints; An Overview of Various Investment Avenues; Investment & Speculation, Features of a Good Investment, Investment Process.		
<b>Module: 2 – FUNDAMENTAL ANALYSIS</b>		<b>14 Hrs</b>
Fundamental Analysis: Economic Analysis, Industry Analysis & 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.		
<b>Module: 3 – RISK &amp; RETURN</b>		<b>12 Hrs</b>
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic Risk, Unsystematic Risk, Portfolio Risk and Return: Expected Returns of a Portfolio, Calculation of Portfolio Risk and Return		
<b>Module: 4 – TECHNICAL ANALYSIS</b>		<b>12 Hrs</b>
Technical Analysis – Concept, Theories- Dow Theory, Eliot Wave Theory; Support & Resistance Levels; Charts: Types, Trend and Trend Reversal Patterns. Indicators & Oscillators – Moving averages – SMA & EMA, RSI, Bollinger Bands Market Efficiency and Behavioural Finance: Random Walk and Efficient Market Hypothesis, Forms of Market Efficiency		
<b>Module: 5 – PORTFOLIO MANAGEMENT</b>		<b>10 Hrs</b>
Portfolio Management: Meaning, Need, Objectives, Process of Portfolio management, Selection of Securities and Portfolio Analysis; Construction of Optimal Portfolio; Portfolio Performance Evaluation (Theory only)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>1. Collect and compare the data on financial instruments selected for investment from any five investors.</li> <li>2. Open DEMAT account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.</li> <li>3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.</li> <li>4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGraw		

Hill Publishing Company Limited, New Delhi.

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

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



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

**Elective Code: B.Com M2**

**Name of the Course: Marketing Elective 2 – CUSTOMER RELATIONSHIP MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to,		
a) To be aware of the nuances of customer relationship.		
b) To analyze the CRM link with the other aspects of marketing.		
c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company.		
d) To make the students aware of the different CRM models in service industry.		
e) To make the students aware and analyze the different issues in CRM		
<b><u>Syllabus</u></b>		
<b>Module: 1 – EVOLUTION OF CUSTOMER RELATIONSHIP</b>		<b>12 Hrs</b>
CRM: Introduction, Definition, Emergence of CRM Practice, Factors responsible for CRM Growth, CRM Process, Framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features & Trends in CRM, CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
<b>Module: 2 – CRM CONCEPTS</b>		<b>12 Hrs</b>
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Customer Satisfaction Measurements, Web-based Customer Support.		
Three levels of Service/Sales Profiling, Service Level Agreements (SLA's), Creating and Managing effective SLA's		
<b>Module: 3 – PLANNING FOR CRM</b>		<b>12 Hrs</b>
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while Planning the Outputs, Elements of CRM Plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
<b>Module: 4 – CRM AND MARKETING STRATEGY</b>		<b>12 Hrs</b>
Introduction - CRM Marketing Initiatives, Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector		
<b>Module: 5 – CRM PLANNING AND IMPLEMENTATION</b>		<b>12 Hrs</b>
Introduction - Issues and Challenges in implementing CRM, Information Technology Tools in CRM; CRM Implementation Roadmap; Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
1. Visit any bank, identify and note customer relationship management by banker.		
2. Conduct online survey on customer satisfaction of insurance products of any company.		
3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.		
4. Discuss from any five call centre employees on how their work helps to maintain		
<b>BOOKS FOR REFERENCE</b>		
1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and		

Technologies, 3rd edition, Routledge Publishers, 2015

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

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

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

**Elective Code: B.Com H2**

**Name of the Course: Human Resource Elective 2 – CULTURAL DIVERSITY AT WORKPLACE**

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

**Pedagogy:**

Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

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

- f) Understand, interpret, question, reflect upon, and engage with the notion of “diversity”
- g) Recall the cultural diversity at work place in an organization
- h) Support the business case for workforce diversity and inclusion
- i) Identify diversity and work respecting cross cultural environment
- j) Assess contemporary organizational strategies for managing workforce diversity and inclusion

**Syllabus**

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

Introduction to Cultural and Workforce Diversity in Organizations, Evolution of Diversity Management, Overview 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, Myths about Cultural Diversity.

**Module: 2 – EXPLORING DIFFERENCES 12 Hrs**

Introduction -Exploring our and Others' Differences including Sources of our Identity.

Difference and Power: Concepts of Prejudice, Discrimination, Dehumanization and Oppression, Strategies for Managing Diversity, Diversity Management System, Technology and Managing Diversity

**Module: 3 – VISIONS OF DIVERSITY AND CROSS-CULTURAL MANAGEMENT 12 Hrs**

Models and Visions of Diversity in Society and Organizations: Justice, Fairness, and Group and Individual Differences.

Cross-Cultural Management: Meaning and Concepts, Elements, Cultural Values and International Management, Cross – Cultural Negotiations

Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck Framework, Hofstede’s Cultural Dimensions, Trompenaars and Hampden-Turner's Model, Schwartz Value Survey, GLOBE Study

**Module: 4 – SKILLS AND COMPETENCIES 12 Hrs**

Skills and Competencies for Multicultural Teams and Workplaces/ Organizational Assessment and Change for Diversity and Inclusion, Culture and Diversity Intelligence, Communication Roadblocks, Leading Global Virtual Teams, Organisational Equity and Team Inclusion, MBI Model.

**Module: 5 – RECENT TRENDS IN DIVERSITY MANAGEMENT 12 Hrs**

Emerging Workforce Trends–True Inclusion and Tokenism, Multigenerational Workforce, Dual-career Couples–Cultural Issues in International working on Work-life Balance–Managing Multi-cultural Teams: Issues and Challenges, Unconscious Bias, Data and Diversity, Diversity Leadership, DEI Measures and their Impact.

Global Demographic Trends: Mental Health and Workforce Diversity, Hybrid Working and Diversity & Inclusion Dilemmas, Psychological Safety.

**SKILL DEVELOPMENT ACTIVITIES:**

1. Visit any 2 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. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.

4. Discuss from any five call centre employees on how their work helps to maintain

#### **BOOKS FOR REFERENCE**

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

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

**Name of the Program: Bachelor of Commerce (B.Com)****Elective Code: B.Com B2****Name of the Course: Business Analytics Elective 2 – ADVANCED BUSINESS ANALYTICS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Syllabus</u></b>		
<b>Module: 1 – VARIABLES FOR DATA ANALYTICS</b>		<b>12 Hrs</b>
Introduction to Variables, Definition, Types of Variables: Numerical, Categorical, Nominal, Ordinal, Interval, Ratio, Continuous, Discrete and Others; Determining the Nature of Variables in Data Analysis - Differentiation between Numerical and Categorical Variable, Distinction between Nominal and Ordinal Variables - Differentiation between Interval and Ratio - Distinguish between Continuous and Discrete		
<b>Module: 2 – INFERENCE STATISTICS</b>		<b>16 Hrs</b>
Population and Sample; Meaning and Definition, Types of Sampling, Sample Frame, Sample Size, Sampling Design; Normal Distribution; Hypothesis: Concept and Meaning, Null and Alternate Hypothesis, Level of Significance; Parametric and Non-Parametric Tests: T-Test, Z-Test, Chi-Square Test, Correlation, Regression, ANOVA, MANOVA, Man-Whitney, Kruskal-Wallis Test, Factor Analysis, Path Analysis (Concepts and Applications only)		
<b>Module: 3 – INTRODUCTION TO R PROGRAMMING</b>		<b>18 Hrs</b>
Basics of R, Installation of R and R studio/other IDEs, Vectors, Matrices (meaning) Data types, Importing Files, Writing Files, Merging Files, Data Manipulation, Creation and Deletion of New Variables, Sorting of Data, Functions, Graphical Presentation and Descriptive Statistics.		
<b>Module: 4 – DATA VISUALISATION AND BUSINESS DECISION MAKING</b>		<b>14 Hrs</b>
Introduction to Dimensions and Measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart); Basic understanding in Dashboard and Storyboard. Data Visualisation and Functions in Spreadsheet: Charts, Vlookup and Hlookup and Pivot Tables; Data Visualisation using Ggplot2 in R Decision Support Systems, Interpretation of Analytical Results, Developing Data Driven Strategies		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Calculate descriptive statistics for analysis and interpretation.</li> <li>• Illustrate each type of data</li> <li>• Calculate descriptive statistics for analysis and interpretation by using R programming</li> <li>• Prepare appropriate charts for table data</li> <li>• Real world case studies and practical applications</li> </ul>		

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

**Course Code: B.Com 6.4 VOC 2**

**Name of the Course: Vocational Course 2 – ASSESSMENT OF NON-INDIVIDUALS & FILING OF ITRS**

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

**Pedagogy:**

Classroom 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 calculation of Depreciation and allowance
- b) Comprehend the assessment of corporate entities and determine the tax liability.
- c) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing

**Syllabus**

**Module: 1 – DEPRECIATION AND INVESTMENT ALLOWANCE 14 Hrs**

Depreciation: Introduction, Meaning, Conditions for allowance of Depreciation, Assets eligible for Depreciation, Block of Assets, Provisions u/s 32 of Income Tax Act, 1961 (Problems)

**Module: 2 – ASSESSMENT OF PARTNERSHIP FIRMS 16 Hrs**

Definition: Partnership, Firm and Partners; Assessment of Firms (Section 184) – Computation of Firm’s Business Income; Treatment of Interest, Commission, Remuneration received by partners u/s Sec 40(b).

Problems on Computation of Total Income and Tax Liability of Firms

**Module: 3 – ASSESSMENT OF COMPANIES 16 Hrs**

Companies: Introduction, Meaning, Definition, Types of Companies under Income tax Act; Minimum Alternate Tax u/s 115JB; Problems on Computation of Total Income of Companies, Problems on Computation of Tax Liability

**Module: 4 – TAX UNDER E-ENVIRONMENT 14 Hrs**

Filing of Income tax returns (ITR); Types of Income Tax Return Forms; Benefit of Filing ITR; Different Sections of ITR Returns; Document required to Filing ITR; Form 26AS;

Advance Tax & Tax Deducted at Source (TDS): Problems on Advance Tax and TDS.

E-filing of Return on Income Tax Portal, Verification of ITR

**SKILL DEVELOPMENT ACTIVITIES:**

1. Prepare a chart showing rates of depreciation for different assets
2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures
3. Narrate the procedure for calculation of Book Profit.
4. Students should be able to e-file and understand ITR forms

**BOOKS FOR REFERENCE**

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

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

<b>Name of the Course: Financial Education and Investment Awareness</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2 Hrs</b>	<b>30 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
<ul style="list-style-type: none"> <li>a. To provide the foundations for financial decision making</li> <li>b. Create awareness about various saving and investment alternatives available for a common man</li> <li>c. Understand the overview of stock markets and stock selection</li> <li>d. Learning about mutual funds and the criteria for selection</li> </ul>		
<b>Module No. 1: Foundations for Finance</b>		<b>10 Hrs</b>
<p><b>Introduction to Basic Concepts:</b> Investments: Meaning, Need for Investments, Investment Objectives, Investment Goals; Long-term &amp; Short-term Investments, Concept of Risk &amp; Return, Savings v/s Investment, Investment v/s Speculation; concept of diversification</p> <p><b>Investment Alternatives for a Common Investor (Financial Assets &amp; Real Assets):</b> Stock, Debt, Bonds, PPF, Mutual Funds, Gold – Physical &amp; Electronic, Silver &amp; Other Precious Metals, Real Estate, Art, Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY, PMKMDY</p>		
<b>Module No. 2: Investment Management</b>		<b>10 Hrs</b>
<p><b>Stock Markets:</b> Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants</p> <p><b>Stock Selection:</b> Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis; Technical Analysis – Support &amp; Resistance, Moving Averages, EMA &amp; SMA, Charts &amp; Patterns (meaning only)</p> <p><b>Stock Return and Risk:</b> Concept of Return – Periodic Returns &amp; Capital appreciation; Systematic &amp; Unsystematic Risks: Analysing risk-return trade off</p>		
<b>Module No. 3: Mutual Funds and Banking in India</b>		<b>10 Hrs</b>
<p><b>Mutual Funds:</b> Features of Mutual Funds, Types of Mutual Fund Plans. Net Asset Value; Criteria for selection of Mutual Funds</p> <p><b>Banking in India:</b> Types of Bank Deposits, Deposit Insurance, PMJDY, Traditional and New Banking Practices, Debit and Credit Cards; Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI</p>		
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. RBI Financial Education Handbook</li> <li>2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI</li> <li>3. NSE Academy Certification in Financial Markets (NCFM) Modules</li> </ol> <p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Prasanna Chandra, Financial Management, McGraw Hill Publication.</li> <li>2. Aswath Damodaran, Corporate Finance, John Wiley &amp; Sons Inc.</li> <li>3. Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications</li> <li>4. Fischer &amp; Jordan, Security Analysis &amp; Portfolio Management, Printice Hall.</li> </ol> <p><b>Websites:</b></p> <ol style="list-style-type: none"> <li>1. <a href="http://www.sebi.gov.in">www.sebi.gov.in</a></li> <li>2. <a href="http://www.nseindia.com">www.nseindia.com</a></li> <li>3. <a href="http://www.amfiindia.com">www.amfiindia.com</a></li> </ol>		

**ANNEXURE –**  
**OPEN ELECTIVES**



**Name of the Program: Bachelor of commerce (B.Com)**  
**Course Code: B.Com 1.5 (a)**  
**Name of the Course: ACCOUNTING FOR EVERYONE**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.		
<b>Syllabus</b>		
<b>Module: 1 – INTRODUCTION TO ACCOUNTING</b>		<b>12 Hrs</b>
Accounting – Meaning, Importance and Need, Its Objectives and Relevance to Business Establishments and Other Organizations and Individuals; Accounting Concepts & Conventions Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module: 2 – RECORDING OF TRANSACTIONS</b>		<b>12 Hrs</b>
Transactions and Recording of Transactions, Features of Recordable Transactions and Events, Recording of Transactions: Personal Account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, Journalizing Transactions; Preparation of Ledger – Simple Problems		
<b>Module: 3 – FINAL ACCOUNTS OF SOLE PROPRIETORSHIP CONCERNS</b>		<b>12 Hrs</b>
Fundamental Accounting Equation; Preparation of Trial Balance; Concept of Revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet		
<b>Module: 4 – COMPUTERIZED ACCOUNTING</b>		<b>4 Hrs</b>
Introduction to Computerized Accounting Systems: Introduction to popular Accounting Softwares		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>• Prepare a set of Final Accounts with imaginary figures</li> <li>• List out the popular Accounting Software in practice</li> <li>• Visit an outlet near your place and understand the process of accounting followed</li> </ul>		
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. Hatfield, L - Accounting Basics - Amazon Digital Services LLC.</li> <li>2. Dr. Muralidhar S &amp; others – Basics of Financial Accounting – Kalyani Publishers</li> <li>3. Horngren, C. T., Sundem, G. L., Elliott, J. A., &amp; Philbrick, D - Introduction to Financial Accounting - Pearson Education</li> <li>4. Siddiqui, S. A - Book Keeping &amp;Accountancy -Laxmi Publications Pvt. Ltd.</li> <li>5. Sehgal, D - Financial Accounting -Vikas Publishing House Pvt. Ltd</li> <li>6. Tulsian, P. C - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd.</li> <li>7. Mukharji, A., &amp; Hanif, M - Financial Accounting - Tata McGraw Hill Publishing Co. Ltd.</li> <li>8. Maheshwari, S. N., Maheshwari, S. K., &amp; Maheshwari, S. K - Financial Accounting - Vikas Publishing House Pvt. Ltd</li> <li>9. Mukherjee, S., &amp; Mukherjee, A. K - Financial Accounting - Oxford University Press</li> <li>10. Jain, S. P., &amp; Narang, K. L – Financial Accounting – Kalyani Publishers</li> </ol>		

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

**Course Code: B.Com 1.5 (b)**

**Name of the Course: FINANCIAL LITERACY**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs

**Pedagogy:**

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

**Course Outcomes:**

On successful completion of the course, the students will be able to understand the basics of savings, investments, institutions, financial markets, insurance which enables the student to take sound financial decisions

**Syllabus**

**Module: 1 – BASICS OF SAVINGS AND INVESTMENT 10 Hrs**

Concept of Savings & Investment; Savings Vs Investment, Power of Compounding; Investment Objectives; Risk and Return; Inflation Effects on Investment; Various Assets Class

**Module: 2 - FINANCIAL MARKETS 10 Hrs**

Capital Market; Money Market, Securities - Equity, Debentures or Bonds, IPOs and FPOs, Mutual Funds, Types of Mutual Funds, Brokers, Sub-brokers, Process for becoming a Capital Market Investor

**Module: 3 – INSURANCE PRODUCTS 10 Hrs**

Insurance Policies - Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Understanding of Ponzi Schemes

**Module: 4 - TAX SAVING SCHEMES 10 Hrs**

Government Schemes; National Saving Certificates; Public Provident Fund; Post Office Schemes; Equity Linked Savings Schemes; Retirement Benefits Schemes - NPS (New Pension System)

**Skill Development:**

- Analyze the risk-return factors of any 4 asset classes
- List out the top 10 Mutual Funds based on their performance for the past 5 years
- List out at least 10 stock-brokers in Equity Markets
- List out the 10 IPOs that have been issued in the recent past
- Critically analyze the performance of PPF & ELSS

**Books for Reference:**

1. Meir Kohn - Financial Institutions and Markets - Tata Mc Graw Hill
2. R.M Srivastava & D. Nigam - Dynamics of Financial Markets & Institutions in India - Excel Books
3. L M Bhole - Financial Institutions and Markets - Tata Mc Graw Hill
4. Murthy E.N - International Finance & Risk Management
5. Howells, P and K. Bain - Financial Markets and Institutions - Prentice Hall
6. Valdez, S. & P. Molyneux - An Introduction to Global Financial Markets - Macmillan
7. Mishkin, F. and S. Eakins - Financial Markets and Institutions - Pearson Education
8. Dr. K. Venkataramanappa - SHB Publications

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

**Course Code: B.Com 1.5 (c)**

**Name of the Course: ENTREPRENEURSHIP & START-UPS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students develop the entrepreneurship abilities and opportunities and the course aims at imparting skills and techniques of exploring these opportunities through the formulation of a bankable project. It is also aimed to study the formalities of setting up of a company and its management		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO ENTREPRENEURSHIP</b>		<b>10 Hrs</b>
Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs		
<b>Module: 2 – BUSINESS PLAN</b>		<b>10 Hrs</b>
Business Model: Meaning, Designing, Analyzing and Improvising; Business Plan – Meaning, Scope and Need; Financial, Marketing, Human Resource and Production/Service Plan; Business Plan Formats; Project Report Preparation and Presentation; Why some Business Plan fails?		
<b>Module: 3 – FORMATION OF A BUSINESS ENTITY</b>		<b>08 Hrs</b>
Business Opportunity, Scanning the Environment for Opportunities, Evaluation of Alternatives and Selection based on Personal Competencies. Steps involved in the Formation of a Small Business Venture: Location, Clearances and Permits required, Formalities, Licensing and Registration Procedure. Assessment of the Market for the Proposed Project – Financial, Technical, Market and Social Feasibility Study.		
<b>Module: 4 – GOVERNMENT SCHEMES &amp; POLICIES</b>		<b>12 Hrs</b>
Government Schemes and Policies for Entrepreneurship Development: Start up India, Make in India, Atal Innovation Mission, STEP, JAM, STAND-UP India, TREAD, PMKVY, Schemes of DST, DIPP, MSME Single Point Registration Scheme, Ministry of Agriculture and Farmers Welfare-The Venture Capital Assistance Scheme, GoI-Pradhan Mantri Mudra Yojana, Small Industries Development Bank of India (SIDBI), Sustainable Finance Scheme, Department Of Science & Technology (DST)		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"><li>• A detailed Business plan is to be prepared, submitted and presented as process of CEE</li><li>• Preparation of a Project report to start a SSI Unit.</li><li>• Preparing a letter to the concerned authority-seeking license for the proposed SS Unit</li><li>• Format of a business plan.</li><li>• A Report on the survey of SSI units in the region where college is located.</li><li>• Chart showing financial assistance available to SSI along with rates of interest.</li><li>• Chart showing tax concessions to SSI both direct and indirect.</li><li>• Success stories of Entrepreneurs in the region</li></ul>		

## **REFERENCE BOOKS**

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

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

**Course Code: B.Com 2.5 (a)**

**Name of the Course: FINANCIAL ENVIRONMENT**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs

**Pedagogy:**

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

**Course Outcomes:**

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

**Syllabus**

**Module: 1 - FUNDAMENTALS OF INDIAN ECONOMY 10 Hrs**

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility Theory-GDP-GNP-Impact- other Marco Financial Indicators

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

Introduction - Meaning-Objectives-Qualitative & Quantitative Measures for Credit Control. Influence of Policy Rates of RBI: Repo-Reverse Repo- Marginal Standing Facility and Bank Rate. Influence of Reserve Ratios of RBI: CRR-SLR-Exchange Rates-Lending/Deposit Rates - Design & Issues of Monetary Policy-LAF - RBI Role, Functions and its Governance

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

Introduction - Meanings-Objectives- Public Expenditure-Public Debt-Fiscal & Budget Deficit-Keynesian Approach-Fiscal Policy Tools-Fiscal Policy effects on Employment-Supply side Approach-Design & Issues of Fiscal Policy-Fiscal Budget- Role of Ministry of Finance in Fiscal Policy.

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

Introduction - Financial Sector Reforms - Recommendation & Action taken -SARFESI Act- Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-History-Need-Mission-Objectives-Basel Norms I, II & III- Criticism of Basel Norms-Implementations of Basel Norms in India- Impact of Basel Norms on Indian Banks.

**Skill Development:**

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

**Books for Reference:**

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

**Name of the Program: Bachelor of commerce (B.Com)**  
**Course Code: B.COM 2.5 (b)**  
**Name of the Course: INVESTING IN STOCK MARKETS**

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

**Pedagogy:**

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

**Course Outcomes:**

On successful completion of the course, the students will be able to understand the basics of investing in the stock market, the investment environment as well as risk & return; analyze Indian securities market; examine EIC framework and conduct fundamental analysis; perform technical analysis; invest in mutual funds market.

**Syllabus**

**Module: 1- BASICS OF INVESTING**

**10 Hrs**

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference Shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

**Module: 2-FUNDAMENTALS ANALYSIS**

**10 Hrs**

Top-down and Bottom-up Approaches, Analysis of International & Domestic Economic Scenario, Industry Analysis, Company Analysis (Quality of Management, Financial Analysis: Both Annual and Quarterly, Income Statement Analysis, Position Statement Analysis including Key Financial Ratios, Cash Flow Statement Analysis, Industry Market Ratios: PE, PEG, Price over Sales, Price over Book Value, EVA), Understanding Shareholding pattern of the Company.

**Module: 3 – TECHNICAL ANALYSIS**

**10 Hrs**

Trading Rules (Credit Balance Theory, Confidence Index, Filter Rules, Market Breath, Advances vs Declines and Charting (use of Historic Prices, Simple Moving Average and MACD) Basic and Advanced Interactive Charts. Do's & Don'ts of investing in Markets.

**Module: 4 - INDIAN STOCK MARKETS**

**10 Hrs**

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock Exchange, Stock Exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of Financial Information. Trading in Securities: Demat Trading, Types of Orders, using Brokerage and Analyst Recommendations

**Skill Development:**

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities,

**Books for Reference:**

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. 4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House

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

**Course Code: B.Com 2.5 (c)**

**Name of the Course: EVENT MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs

**Pedagogy:**

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

**Course Outcomes:**

On successful completion of the course, the students will be able to understand the conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations

**Syllabus**

**Module: 1- INTRODUCTION TO EVENT MANAGEMENT**

**10 Hrs**

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

**Module: 2-EVENT MANAGEMENT PROCEDURE**

**10 Hrs**

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

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

**10 Hrs**

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

**Module: 4 CORPORATE EVENTS**

**10 Hrs**

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

**Skill Development:**

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

**Books for Reference:**

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

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

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to understand the basic knowledge of managerial ethics and values and its relevance in modern context.		
<b>Syllabus</b>		
<b>Module: 1 – INTRODUCTION TO ETHICAL CONCEPTS</b>		<b>10 Hrs</b>
Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial Ethics; Corporate Social Responsibility – Issues of Management – Crisis Management		
<b>Module: 2 – PERSONAL ETHICS</b>		<b>10 Hrs</b>
Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – Karma Yoga – Proactive – Flexibility and Purity of Mind.		
<b>Module: 3 –ETHICS IN MANAGEMENT</b>		<b>10 Hrs</b>
Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.		
<b>Module: 4 –CORPORATE GOVERNANCE</b>		<b>10 Hrs</b>
Corporate Governance: Meaning, Scope; Composition of BODs, Cadbury Committee, Various Committees, Reports on Corporate Governance, Scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.		
<b>Skill Development:</b>		
<ul style="list-style-type: none"><li>• State the arguments for and against business ethics</li><li>• Make a list of unethical aspects of finance in any organization</li><li>• List out ethical problems faced by managers</li><li>• List out issues involved in Corporate Governance.</li><li>• List out unethical aspects of Advertising</li></ul>		
<b>Books for Reference:</b>		
<ol style="list-style-type: none"><li>1. Murthy CSV - Business Ethics and Corporate Governance - HPH</li><li>2. Dr. Muralidhar S &amp; others – Managerial Ethics – Kalyani Publishers</li><li>3. Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.</li><li>4. Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH</li><li>5. H.R.Machiraju - Corporate Governance</li><li>6. K. Venkataramana - Corporate Governance - SHBP</li><li>7. N.M.Khandelwal - Indian Ethos and Values for Managers</li><li>8. S Prabhakaran - Business ethics and Corporate Governance</li><li>9. C.V. Baxi - Corporate Governance</li><li>10. R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics</li><li>11. B O B Tricker - Corporate Governance - Principles , Policies and Practices</li><li>12. Michael, Blowfield - Corporate Responsibility</li><li>13. Andrew Crane - Business Ethics</li><li>14. Ghosh - Ethics in Management and Indian ethos</li></ol>		



**Name of the Program: Bachelor of commerce (B.Com)**  
**Course Code: B.Com 3. 6(b)**  
**Name of the Course: CORPORATE ENVIRONMENT**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to understand the corporate style of working and the laws governing the corporate administration		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO COMPANY</b>		<b>10 Hrs</b>
Company: Meaning, Definition, Features; Steps in Formation of Joint Stock Company; Kinds of Companies – One Person Company, Private Company, Public Company, Company Limited by Guarantee, Company Limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company.		
<b>Module: 2 - FORMATION OF A COMPANY</b>		<b>12 Hrs</b>
Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & Contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation Subscription Stage: Meaning & Contents of Prospectus, Statement in lieu of Prospects and Book Building Commencement Stage: Document to be filed; Registrar of Companies, Certificate of Commencement of Business.		
<b>Module: 3 – COMPANY ADMINISTRATION</b>		<b>10 Hrs</b>
Key Managerial Personnel: Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors: Appointment, Powers, Duties & Responsibilities; Audit Committee; CSR Committee. Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or Dismissal		
<b>Module: 4 - CORPORATE MEETINGS</b>		<b>08 Hrs</b>
Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a Valid Meeting		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>• Drafting of Memorandum of Association, Drafting Articles of Association.</li> <li>• Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.</li> <li>• Drafting Resolutions of various meetings – different types.</li> <li>• Chart showing Company’s Organization Structure.</li> <li>• Chart showing different types of Companies.</li> </ul>		
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. S.N Maheshwari - Elements of Corporate Law - HPH.</li> <li>2. Dr. Muralidhar &amp; Others – Corporate Environment – Kalyani Publishers</li> <li>3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH</li> <li>4. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH.</li> <li>5. K. Venkataramana - Corporate Administration – SHBP</li> <li>6. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand.</li> <li>7. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication</li> <li>8. S.C. Kuchal - Company Law and Secretarial Practice</li> </ol>		

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

Course Code: B.Com 4. 6(a)

Name of the Course: INCOME TAX FOR BEGINNERS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b> On successful completion of the course, the students will be able to understand the basic concepts of income tax and various deductions available to individual assessee		
<b>Syllabus</b>		
<b>Module 1: INTRODUCTION TO INCOME TAX</b>		<b>10 Hrs</b>
Introduction: History of Income Tax in India – Meaning of Tax – Objectives of Taxation – Agricultural Income – Assessee – Person – Individual – Income – Gross Total Income – Total Income – Assessment year – Previous year.		
<b>Module: 2 – RESIDENTIAL STATUS</b>		<b>10 Hrs</b>
Residential Status of Assessee – Basic Conditions – Additional conditions – Incidence of Tax – Computation of Gross Total Income on the Basis of Residential Status (Individuals only)		
<b>Module: 3 – EXEMPTED INCOMES</b>		<b>04 Hrs</b>
Exempted Incomes – under Section 10 (2), 10 (2A), 10(5), 10(10), 10(10A), 10(10AA)		
<b>Module: 4 – INCOME FROM SALARY</b>		<b>16 Hrs</b>
Computation of Income from Salary: Different forms of Salary, Employer Employee relationship – Allowances – Perquisites – Provident Funds – Deductions – 80C, 80D, 80DD, 80E, 80U (Practical problems).		
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"><li>• Compute Income from salary with imaginary figures</li><li>• Collect various Income Tax Forms for Assessment</li><li>• Prepare a report showing various types of Persons with examples</li><li>• Chart showing different deduction</li></ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"><li>1. Ahuja G.K. &amp; Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi</li><li>2. Singhanian Vinod K and Singhanian Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi</li><li>3. Lakhota R.N., Corporate Tax Planning, Vision Publications, New Delhi</li><li>4. Lal B.B. and Vashisht, Direct Taxes, Pearson Education.</li><li>5. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, SahityaBhavan Publications, Agra</li></ol>		

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

**Course Code: B.Com 4. 6(b)**

**Name of the Course: ADVERTISING & PERSONAL SELLING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs

**Pedagogy:**

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

**Course Outcomes:**

On successful completion of the course, the students will be able to understand the concept of advertising and various facets of advertising including personal selling strategies

**Syllabus**

**Module 1: INTRODUCTION TO ADVERTISING 08 Hrs**

Introduction to Advertising Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, Types and Objectives; DAGMAR Approach; Target Audience Selection- Basis; Methods of setting of Advertising Budget

**Module: 2 – ADVERTISING 08 Hrs**

Advertising: Message and Media Decisions Advertising Message-Advertising Appeals; Elements of Print and Broadcast Advertising Copy; Types of Advertising Media- Strengths and Limitations; Factors influencing selection of Advertising Media; Media Scheduling.

**Module: 3 – ADVERTISING INSTITUTIONAL FRAMEWORK 08 Hrs**

Advertising Effectiveness and Institutional Framework Rationale of Measuring Advertising Effectiveness; Communication and Sales Effect; Pre and Post-Testing Techniques; Advertising Agency: Role, Types and Selection. Ethical and Legal Aspects of Advertising. Role of Advertising Standards Council of India (ASCI).

**Module: 4 – PERSONAL SELLING & PROCESS 16 Hrs**

Introduction to Personal Selling Concept of Personal Selling and Salesmanship; Qualities of a Good Salesperson. Ethical Conduct in Selling. Types of Salespersons; Role of Personal Selling in CRM; AIDAS Model of Selling

Personal Selling Process Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

**Skill Developments Activities:**

- Analyze different advertising strategies for FMCG Products
- Prepare a report on ethics in Personal Selling
- List any ten advertising Companies
- Prepare a report on legal aspects on Advertising

**Reference Books:**

1. Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education
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