

Board of Studies in Commerce



NEW EDUCATION POLICY (NEP) 2020

**CURRICULUM FRAMEWORK FOR
B.COM (REGULAR) COURSE**

Preface:

The advent of industry 4.0 scenario has led our current system of education partly fulfilling the expectations and hence, the NEP is designed to contemplate the current skill requirements. The Indian education system with its earlier policies on education has greatly led to creation of fragmented system of education. However, bringing the whole system into one large umbrella remains a key issue. The NEP has attempted to cure the same by getting rid of standalone institutions to offer multidisciplinary education. Multidisciplinary education system with inbuilt flexibility for both undergraduate as well as post graduate and research level is a key highlight of the NEP. It focuses on promoting and building vocational skills/ skill enhancement courses, right from the school level, which can ease the burden on the employment opportunities and supply of proficient / talented workforce. As the experts rightly put it as the syllabi which academia develops should be student centric rather than teacher centric, which used to be so far. The NEP 2020, aims to pave a way for transformational reforms in higher education in the country.

Commerce Education:

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

Commerce Education was started in India as early as 1886, when the first Commercial School was started in Madras. By 1960, Commerce became a special subject of study in 35 Universities. It endured significant changes over the years. After 90's, Commerce emerged as one of the most potential pursuits in India due to higher availability of jobs and for entering into entrepreneurship forever growing Indian economy and need for skillful business minds. Commerce Education has gained considerable importance in India. This is evident by the fact from 36000 Students for enrolments in 1950-51 in Commerce Program, reached to 38.6 lakh during 2015-16 and 43.22 lakhs in 2020-21(AISHE Report). The said facts indicate the significant measurable progress of Commerce Education in India. At the same time there is dire need to develop the quality and raise the bar to meet the international standards, since modern economies rely on cross-border transactions, the free flow of international capital and the majority of the financial transactions occur across borders and that number is expected to grow. With the changing trends in the Economy, there has been an explosion of knowledge and technologies in all the spheres. In this situation, it is important that, Commerce Education provides ample opportunities to Graduates & Post Graduates for employment and self-business establishment. Being successful in

today's global marketplace is about being creative, making accurate decisions and taking calculated risks. The Commerce Education develops leaders with the skills, knowledge and mind-set to make a real, practical difference to people's lives and the success of businesses and economics. The Commerce Education provides the perfect learning environment where students, academicians and business houses come together to create high quality and unique learning experiences. High –Quality Commerce Education is essential in India. Use of technology is one of the influential ways to enhance the students' ability to meet the ever changing necessities of the business houses and society. In this connection, the Curriculum is designed to give students an in-depth mastery of the academic knowledge with hands on approach to bridge the gap between the industry and academia to produce a better quality of students for employment and entrepreneurial opportunities.

Need for Curriculum Development:

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

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

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

3. Program Learning Outcomes (PLOs) and Sustainable Development Goals (SDGs): In the New Curriculum, the courses would be mapped to identify their contribution towards PLOs and SDGs, which in turn help Universities/ Institutes in their Accreditation and Ranking.

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

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

6. Multidisciplinary Courses: New Curriculum helps the students to choose the courses of their choice from other streams/ across faculty. Therefore, students will be capable of making a positive contribution to Commerce, Trade and Industry in the national and global context by drawing the knowledge from the different disciplines, which is socially desirable.

Pedagogy

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

1. Case Based Learning: Practical exposure can be given to students through case based learning/ critical learning tool. It enhances skills of students in analyzing the organizational problems and learning

to arrive at critical decisions. They learn to apply concepts, principles and analytical skills to solve the real situation problems.

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

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

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

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

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

Continuous Internal Evaluation and Semester End Examination:

The framework of Continuous Internal Evaluation (CIE) as well as Semester End Examination (SEE) will carry 40% and 60% weightage of the total each, irrespective of its credits. The evaluation system of the course is comprehensive and continuous during the entire period of the semester. The parameters for CIE and SEE Evaluation are as follows:

SLNo.	Parameter for the Evaluation	Marks
1	Continuous & Comprehensive Evaluation (CCE)	20
2.	Internal Assessment Test (IAT)	20
	Total of CIE (1+2)	40
3.	Semester and Examination (SEE)	60
	Total of CIE and SEE	100

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

- Individual Assignments.
- Seminars/ Class Room Presentations/ Quizzes
- Group Discussions/ Class Discussion/ Group Assignments
- Case studies/ Case lets

- e) Participatory & Industry-Integrated Learning/ Filed visits
- f) Practical activities/ Problem Solving Exercises
- g) Participation in Seminars/ Academic Events/ Symposia, etc.
- h) Mini Projects/ Capstone Projects
- i) Any other Academic activity

The internal assessment test will carry a maximum of 20% weightage of total marks of a course and two test will have to be conducted in a semester and the marks secured is to be scaled down to 10 marks each.

The Semester and Examination of the course shall be conducted after fulfilling the minimum attendance requirement. The Board of Studies prepared the SEE Frame work by considering in the Revised Bloom's Taxonomy, Since the courses are designed based on Outcome Based Education. The SEE Framework is as follows.

B.Com Degree Examinations		
<i>(NEP Scheme)</i>		
Duration: 2 Hours		Total Marks: 60
SECTION – A		
Select the Most appropriate answer from the options provided- 1 mark each		10 x 1 = 10
SECTION – B		
Answer any FIVE of the following – 3 marks each		5 x 3 = 15
SECTION – C		
Answer any THREE of the following – 5 marks each		3x 5 = 15
SECTION – D		
Answer the following – 10 marks each		2x 10 = 20
Two questions each with choice.		

Board of Studies in Commerce

SL No.	Name	Years		
		2021-22	2022-23	2023-24
1.	Prof. Dr. Venkatesh	Chairman	Chairman	Chairman
2.	Prof. Jaya Naik	Member	-	-
3.	Prof. Sadashivappa	Member	-	-
4.	Dr. Laxmisha A S	Member	Member	Member
5.	Prof. Suresh	-	Member	-
6.	Prof. Shashidhar S	Member	Member	Member
7.	Prof. Kundan Basavraj	-	-	Member
8.	Prof. Subhash M.	-	-	Member
9.	Prof. Thimmarayappa External Member	Member	Member	Member

COURSE STRUCTURE

FIRST SEMESTER

CODE NO	SUBJECTS	TEACHING HOURS
DSC 1.1	FINANCIAL ACCOUNTING	4
DSC1.2	MANAGEMENT PRINCIPLES AND APPLICATIONS	4
DSC1.3	PRINCIPLES OF MARKETING	4
OE 1.5	ACCOUNTING FOR EVERYONE/FINANCIAL LITERACY	3

SECOND SEMESTER

CODE NO	SUBJECTS	TEACHING HOURS
DSC 2.1	ADVANCED FINANCIAL ACCOUNTING	4
DSC2.2	BUSINESS MATHAMETICS/CORPORATE ADMINISTRATION	4
DSC 2.3	LAW & PRACTICE OF BANKING	4
OE 2.6	FINANCIAL ENVIRONMENT/INVESTING IN STOCK MARKETS	3

THIRD SEMESTER

CODE NO	SUBJECTS	TEACHING HOURS
DSC 3.1	CORPORATE ACCOUNTING	4
DSC3.2	BUSINESS STATISTICS	4
DSC3.3	COST ACCOUNTING	4
OE 3.5	ADVERTISING SKILLS/ENTREPRENEURIAL SKILLS	3

FOURTH SEMESTER

CODE NO	SUBJECTS	TEACHING HOURS
DSC 4.1	ADVANCED CORPORATE ACCOUNTING	4
DSC4.2	COSTING METHODS AND TECHNIQUES	4
DSC4.3	BUSINESS REGULATORY FRAMEWORK	4
OE 4.6	BUSINESS ETHICS/CORPORATE GOVERNANCE	3

FIFTH SEMESTER

CODE NO	SUBJECTS	TEACHING HOURS
DSC 5.1	FINANCIAL MANAGEMENT	4
DSC 5.2	INCOME TAX LAW ANDPRACTICE-I	4
DSC 5.3	PRINCIPLES AND PRACTICE OFAUDITING	4
DSE 5.4	ELECTIVE1	3
DSE 5.5	ELECTIVE2	3
Vocational	A. GST-LAW&PRACTICE OR B. DIGITALMARKETING	3
SEC	EMPLOYABILITY SKILLS (Common Syllabus prescribed by HEC & University)	3

Elective Groups and Courses:

Discipline Specific Electives- V Semester (5.4/5.5)										
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Human Resources	Course Code	Information Systems	Course Code	Marketing
1	A1	Indian Accounting Standards-I	F1	Financial Institutions And Markets	H1	Human Resources Management	I1	Basics of Business Analytics	M1	Retail Management

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 in the 6th Semester also

SIXTH SEMESTER

CODE NO	SUBJECTS	TEACHING HOURS
DSC 6.1	ADVANCED FINANCIAL MANAGEMENT	4
DSC 6.2	INCOME TAX LAW AND PRACTICE-II	4
DSC 6.3	MANAGEMENT ACCOUNTING	4
DSE 6.4	ELECTIVE1	3
DSE 6.5	ELECTIVE2	3
Vocational	A. ASSESSMENT AND FILING OF ITRS OR B. E- COMMERCE	3
SEC	INTERNSHIP* (4 Weeks Duration)/Minor Project Reports on Company Analysis	3

Elective Groups and Courses:

Discipline Specific Electives- VI Semester (6.4/6.5)										
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Human Resources	Course Code	Information Systems	Course Code	Marketing
1	A2	Indian Accounting Standards-2	F2	Investment Management	H2	Human Resource Development	I2	HR Analytics	M2	Customer Relationship Management

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 in the 6th Semester also.
- The students shall undergo 4 weeks of internship program in any business organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes. Or prepare a Report on Company Analysis

FIRST SEMESTER

A. Scheme of Teaching & Evaluation for B.Com.

Semester -I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T +P)	SEE	CIE	Total Marks	Credits
1	COM 1.1	Financial Accounting	DSC-1	4+0+0	60	40	100	4
2	COM 1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
3	COM1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
4	COM1.4	Accounting for Everyone	Open Elective1	3+0+0	60	40	100	3
5	COM1.5	Financial Literacy	Open Elective 2	3+0+0	60	40	100	3

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 1.1		
Name of the Course: Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Understand the theoretical framework of accounting as well accounting standards. b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. e) Outline the emerging trends in the field of accounting. 		
Syllabus:		Hours
Module No. 1: Theoretical Framework of Accounting		10
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
Module No. 2: Financial Statements of Sole Proprietors		12
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account- Balance Sheet.		
Module No. 3: Consignment Accounts		12
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
Module No. 4: Royalty Accounts		14
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working-Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.		
Module No. 5: Emerging Trends in Accounting		08
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet-- Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
Skill Developments Activities:		
<ul style="list-style-type: none"> 1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports. 2. Collect Annual Reports of sole proprietors and identify the different components. 3. Preparation of Proforma invoice and accounts sales with imaginary figures. 4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures. 		

5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 1.2		
Name of the Course: Management Principles and Applications		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand and identify the different theories of organisations, which are relevant in the present context.		
b) Design and demonstrate the strategic plan for the attainment of organisational goals.		
c) Differentiate the different types of authority and chose the best one in the present context.		
d) Compare and chose the different types of motivation factors and leadership styles.		
e) Choose the best controlling techniques for better productivity of an organisation.		
Syllabus:		Hours
Module No. 1: Introduction to Management		12
Introduction-Meaning and Definitions, Nature and importance of Management, Scope of Management, Levels of Management, Administration V/S Management, Functions of Management, Evolution of Management thought: Contributions of F W Taylor and Henry Fayol.		
Module No. 2: Planning		10
Introduction, Meaning and Definitions, Characteristics and Importance of Planning, Types of planning, Steps in Planning, Importance and Limitations of Strategic Planning; Environmental Analysis: Meaning and importance; Decision-making: Concept, Importance and Process of decision making.		
Module No. 3: Organizing		12
Introduction, Meaning and Definitions, Principles of Organizing, Process of Organizing, Types of Organisation, Formal V/S Informal Organization; Types of Organizational Structure, Departmentation, Authority and Delegation of Authority, Types of Authority, Span of Management and Decentralization		
Module No. 4: Staffing and Leading		12
Staffing: Meaning and Process of Staffing-Staffing Process; Motivation: Meaning and Importance of motivation, Major Motivation theories: Maslow's Need- Hierarchy Theory, Herzberg's Two-factor Theory and Vroom's Expectation Theory; Leadership: Concept and Importance of Leadership, Styles of Leadership; Communication: Meaning and Importance of Communication, Barriers to communication, Overcoming barriers to communication.		
Module No. 5: Controlling and Coordination		12
Control: Meaning and Definitions, Importance of Controlling, Steps in Controlling, Limitations of Controlling, Principles of Effective Control, Major Techniques of control: Budgetary control, PERT, CPM and JIT; Coordination: Meaning and Definitions, Nature and Importance of Coordination, Principles of Coordination.		

Skill Development Activities:

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organisation and collect the information on types of planning adopted by them.
3. Visit any business organisation and collect different types of authority followed and also the draw the organizational structure.
4. Analyse the leadership styles 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.

Text Books:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
6. Koontz Harold (2004), Essentials of Management, 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. 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

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

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

- a) Understand the basic concepts of marketing and assess the marketing environment.
- b) Analyse the consumer behaviour in the present scenario and marketing segmentation.
- c) Discover the new product development & identify the factors affecting the price of a product in the present context.
- d) Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- e) Outline the recent developments in the field of marketing.

Syllabus:	Hours
Module No. 1: Introduction to Marketing	12
Introduction, Nature, Importance and functions of Marketing, Concepts and Approaches of Marketing, Selling vs Marketing, Marketing Environment: Concept, Importance and Components of marketing environment: Marketing Management: Meaning and Importance, Marketing Mix: Concept and Components.	
Module No. 2: Consumer Behaviour & Market segmentation	12
Consumer Behaviour: Nature and Importance, Consumer buying decision process, Factors influencing consumer buying behavior; Consumerism: Meaning & Elements; Market Segmentation: Concept, Importance and Bases of segmentation; Positioning: Concept, Importance and bases.	
Module No. 3: Product and Pricing	12
Product: Meaning, Importance, Classification of products, Concept of product mix, Product-Support Services, PLC: Meaning and stages of product life-cycle; Stages of New Product Development; Concept of Branding, Packaging and Labeling; Pricing: Meaning and significance. Factors affecting price of a product, Pricing methods and strategies.	
Module No. 4: Promotion and Distribution	12
Promotion Nature and Importance of promotion; Types of promotion, Concept and types of Advertising, Sales promotion, Promotion mix and factors affecting promotion mix decisions. Distribution Channels: Meaning and Importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing.	
Module No. 5: Recent Developments in Marketing	08
Social Marketing, Online Marketing, Green Marketing, Search Engine Marketing, Mobile Marketing, Social Media Marketing, Email Marketing, Live Video Streaming Marketing, Affiliate Marketing, Chatbots, Influencer Marketing, Global Marketing, Experiential Marketing, and any other recent developments in Marketing.	
Skill Development Activities:	
1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers.	

2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organisation and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers, collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: B.Com. 1.4 (Open Elective Course)		
Name of the Course: Accounting for Everyone		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Analyse various terms used in accounting; b) Make accounting entries and prepare cash book and other accounts necessary while running a business; c) Prepare accounting equation of various business transactions; d) Analyse information from company's annual report; e) Comprehend the management reports of the company. 		
Syllabus:		Hours
Module No. 1: Introduction to Accounting		08
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms -Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
Module No. 2: Transactions and Recording of Transactions		08
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
Module No. 3: Preparation of Financial Statements		10
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of Financial Statements. (Simple problems)		
Module No. 4: Company Accounts		08
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc.		
Module 5: Management Reports		08
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.		
Skill Development Activities:		
<ul style="list-style-type: none"> 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis. 2. Prepare accounting equation by collecting necessary data from medium sized firm. 3. Prepare financial statements collecting necessary data from small business firms. 4. Collect the management reports of any large scale organisation and analyse the same. 5. Any other activities, which are relevant to the course. 		
Text Books:		

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: B.Com. 1.5 (Open Elective Course)		
Name of the Course: Financial Literacy		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Describe the importance of financial literacy and list out the institutions providing financial services;		
b) Prepare financial plan and budget and manage personal finances;		
c) Open, avail, and manage/operate services offered by banks;		
d) Open, avail, and manage/operate services offered by post offices;		
e) Plan for life insurance and property insurance & select instrument for investment in shares		
Syllabus:		Hours
Module No. 1: Introduction		07
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		
Module No. 2: Financial Planning and Budgeting		07
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		
Module No. 3: Banking Services		10
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
Module No. 4: Financial Services from Post Office		08
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).		
Module 5: Protection and Investment Related Financial Services		10
Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of		

policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.

SECOND SEMESTER

Scheme of Teaching & Evaluation for B.Com.

Semester -II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T +P)	SEE	CIE	Total Marks	Credits
1	COM 2.1	Advanced Financial Accounting	DSC-4	4+0+0	60	40	100	4
2	COM 2.2	Business Mathematics	DSC-5	4+0+0	60	40	100	4
3	COM2.3	Corporate Administration	DSC-6	4+0+0	60	40	100	4
4	COM2.4	Financial Environment	Open Elective1	3+0+0	60	40	100	3
5	COM2.5	Investing in Stock Markets	Open Elective 2	3+0+0	60	40	100	3

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

Course Code: B.Com. 2.1

Name of the Course: Advanced Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

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

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

- a) Understand & compute the amount of claims for loss of stock & loss of Profit.
- b) Learn various methods of accounting for hire purchase transactions.
- c) Deal with the inter-departmental transfers and their accounting treatment.
- d) Demonstrate various accounting treatments for dependent & independent branches.
- e) Prepare financial statements from incomplete records.

Syllabus:

Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit	Hours
	10

Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.

Module No. 2: Hire Purchase Accounting	Hours
	10

Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

Module No. 3: Departmental Accounts	Hours
	12

Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment

Module No. 4: Accounting for Branches	Hours
	12

Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches;

Module No. 5: Conversion of Single Entry into Double Entry	Hours
	12

Introduction - Meaning-Limitations of Single Entry System-Difference between Single Entry and Double Entry System - Problems on Conversion of Single Entry into Double Entry.

Skill Developments Activities:

1. Identify the procedure & documentations involved in the insurance claims.
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Identify the common expenditures of an organisation among various departments.
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
6. Any other activities, which are relevant to the course.

Text Books:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 2.2		
Name of the Course: Business Mathematics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Understand the number system and indices applications in solving basic business problems. b) Apply concept of commercial arithmetic concepts to solve business problems. c) Make use of theory of equation in solving the business problems in the present context. d) Understand and apply the concepts of Set Theory, Permutations & Combinations e) Application of matrix in business problems. 		
Syllabus:		Hours
Module No. 1: Number System and Indices		12
Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.		
Module No. 2: Commercial Mathematics		10
Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.		
Module No. 3: Theory of Equation		12
Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).		
Module No. 4: Set Theory, Permutations & Combinations and Matrices		12
Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations;		
Module No. 5: Matrices and Determinants		10
Meaning and types of matrices, operations of Addition, Subtraction and Multiplication of Matrices, Problems on Transpose of a Matrix, Determinants of a Square Matrix, Minor and co-factor of an element, adjoint of a square matrix, Singular and Non-singular of a matrix, Inverse of a square matrix, Cramer's Rule (only Two variables only)		
Skill Developments Activities:		
<ul style="list-style-type: none"> 1. Show the number of ways in which your telephone number can be arranged to get odd numbers. 2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans. 3. Use Matrix principles to implement food requirement and protein for two families. 4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom. 5. Any other activities, which are relevant to the course. 		

Text Books:

1. S.N.Dorairaj, Business Mathematics, United Publication.
2. R. Gupta, Mathematics for Cost Accountants.
3. S. P. Gupta, Business Mathematics.
4. Madappa and Sridhara Rao, Business Mathematics.
5. Padmalochana Hazarika, Business Mathematics.
6. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
7. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
8. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
9. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
10. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 2.2		
Name of the Course: Corporate Administration		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand the framework of Companies Act of 2013 and different kind of companies.		
b) Identify the stages and documents involved in the formation of companies in India.		
c) Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.		
d) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.		
e) Evaluate the role of liquidator in the process of winding up of the company.		
Syllabus:		Hours
Module No. 1: Introduction to Company		12
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - - Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
Module No. 2: Formation of Companies		12
Introduction - 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, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.		
Module No. 3: Company Administration		12
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
Module No. 4: Corporate Meetings		10
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.		
Module No. 5: Winding Up		10
Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.		
Skill Development Activities:		
1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and		

prepare the highlights of the same.

2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.3

Name of the Course: Law and Practice of Banking

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

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

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

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

Syllabus:

Module No. 1: Introduction to Banking **Hours 12**

Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India– Banks’ Lending - changing role of commercial banks. RBI: History-Role & Functions.

Module No. 2: Paying and Collecting Banker **Hours 12**

Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; **Collecting Banker:** Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.

Module No. 3: Customers and Account Holders **Hours 10**

Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.

Module No. 4: Negotiable Instruments **Hours 12**

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

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

Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money.

Skill Development Activities:

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

5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 2.4 (Open Elective Course)

Name of the Course: Financial Environment

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

- a) Understand the fundamentals of Indian Economy and its significance.
- b) Evaluate the impact of monetary policy on the stakeholders of the Economy.
- c) Assess the impact of fiscal policy on the stakeholders of the Economy.
- d) Examine the status of inflation, unemployment and labour market in India
- e) Infer the financial sector reforms in India.

Syllabus:

Syllabus:	Hours
Module No. 1: Fundamentals of India Economy	10

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Macro financial indicators.

Module No. 2: Monetary Policy	08
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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 No. 3: Fiscal Policy	08
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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 No. 4: Inflation, Unemployment and Labour market	08
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Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** – natural rate of unemployment-frictional & wait unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

Module 5: Financial Sector Reforms:	08
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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 Activities:

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

Text Books:

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.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: B.Com. 2.5 (Open Elective Course) Name of the Course: Investing in Stock Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Explain the basics of investing in the stock market, the investment environment as well as risk & return; b) Analyse Indian securities market; c) Examine EIC framework and conduct fundamental analysis; d) Perform technical analysis; e) Invest in mutual funds market. 		
Syllabus:		Hours
Module No. 1: Basics of Investing		10
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
Module No. 2: Fundamental Analysis		08
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 No. 3: Technical Analysis		08
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 No. 4: Indian Stock Market		08
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		
Module 5: Investing in Mutual Funds		08
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		
Skill Development Activities: <ol style="list-style-type: none"> 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, 		

fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

6. Any other activities, which are relevant to the course.

Text Books:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: TataMcGraw 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. UttarPradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Note: Latest edition of text books may be used.

THIRD SEMESTER

Scheme of Teaching & Evaluation for B.Com.

Semester -III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T +P)	SEE	CIE	Total Marks	Credits
1	COM 3.1	Corporate Accounting	DSC-7	4+0+0	60	40	100	4
2	COM 3.2	Business Statistics	DSC-8	4+0+0	60	40	100	4
3	COM 3.3	Cost Accounting	DSC-9	4+0+0	60	40	100	4
4	COM 3.4	Advertising Skills	Open Elective1	3+0+0	60	40	100	3
5	COM 3.5	Entrepreneurial Skills	Open Elective 2	3+0+0	60	40	100	3

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.3.1		
Name of the Course: Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand the treatment of underwriting of shares.		
b) Comprehend the computation of profit prior to incorporation.		
c) Know the valuation of intangible assets.		
d) Know the valuation of shares.		
e) Prepare the financial statements of companies as per companies act, 2013.		
Syllabus:		Hours
Module No. 1: Underwriting of Shares		10
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.		
Module No. 2: Profit Prior to Incorporation		10
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
Module No. 3 Valuation of Intangible Assets		10
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method - Problems. Brand valuation and Intellectual Property Rights (IPR) Theory only.		
Module No. 4: Valuation of Shares		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, and Earning Capacity Method, Rights Issue and Valuation of Rights Issue.		
Module 5: Financial Statements of Companies		16
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act, 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.		

Skill Development Activities:

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

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

Text Book

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.2		
Name of the Course: Business Statistics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Familiarize the basic concepts of statistics b) Understand the concept of central tendency c) Comprehend the measures of variation and measures of skewness. d) Validate the application of correlation in business decisions. e) Validate the application of Regression in business decisions. 		
Syllabus:		Hours
ModuleNo.1: Introduction to Statistics		12
Meaning and Definition of Statistics, Function, Scope and Limitation of Statistics. Collection and Classification of data; Tabulation of data- Problems there on. Frequency Distribution- Ungrouped and Grouped Data-Problems there on.		
ModuleNo.2: Measures of Central Tendency		12
Meaning, Definition, Types of Averages- Mathematical averages including arithmetic mean Properties and applications. Positional Averages-Mode and Median (including graphic determination).		
ModuleNo.3: Measures of Variation and Skewness		12
Measures of Variation: absolute and relative measures of Range, Quartile deviation, Standard deviation. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures.		
ModuleNo.4: Correlation Analysis		10
Meaning of Correlation:-Types of correlation, Karl Pearson's co-efficient of Correlation; Correlation and Probable error; (Simple and Grouped Correlation)		
Module5: Regression Analysis		10
Meaning, Correlation V/s Regression, Determination of Regression Co-efficient, Regression equations (Simple and Grouped Regression)		

Skill Development Activities:

1. Application of MS Excel Functions in statistical decision making and students should submit output of the same.
2. Collect 50 Income tax payers in your locality and prepare frequency distribution table.
3. Collect data relating to prices of shares of two companies for ten days and ascertain which company's share price is more stable.
4. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
5. Identify the applicability of regression in business decision making.

Text Books:

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. DN Elhance - Fundamentals of statistics
6. Sen Chetty and Kapoor - Mathematical statistics

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.3		
Name of the Course: Cost Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand concepts of cost accounting & Methods of Costing. b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. c) Make use of payroll procedures & compute idle and over time. d) Discuss the methods of allocation, apportionment & absorption of overheads. e) Prepare cost sheet & discuss cost allocation under ABC. 		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		12
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.		
Module No. 3: Employee Cost		10
Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.		
Module No. 4: Overheads Cost		12

Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

Module No. 5: Reconciliation of Cost and Financial Accounts

10

Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

Skill Developments Activities:

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

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

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.4 (OEC)		
Name of the Course: Advertising Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Familiarize with advertising concepts. b) Able identify effective media choice for advertising. c) Develop ads for different media. d) Measure the advertising effectiveness. e) Analyze the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.		
Module No. 2: Media Decisions		07
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Preparing ads for different media. Namely television. News papers and Facebook.		
Module No. 4: Measuring Advertising Effectiveness		10
Evaluating communication and sales effects; Pre- and Post-testing techniques.		
Module No. 5: Advertising Agency		07
<ul style="list-style-type: none"> a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India. 		
Skill Development Activities:		
<ul style="list-style-type: none"> 1. Analyze the audience feedback on advertisement of FMCG. 2. List out any ten products/services advertised through internet. 3. Design any two ads for print media. 4. Examine the legal aspects of advertising in India and submit the report. 		
Note: Any other activities, which are relevant to the course.		

Text Books:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion .An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed.Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. CengageLearning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford UniversityPress, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.5 (OEC)		
Name of the Course: Entrepreneurial Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Discover their strengths and weaknesses in developing the entrepreneurial mind-set. b) Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. c) Understand the various aspects to set-up Enterprises. d) Familiarize Mechanism of Monitoring and maintaining an Enterprises. e) Know the various features for successful/unsuccessful entrepreneurs. 		
Syllabus:		Hours
Module No. 1: Introduction		10
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
Module No. 2: Promoting Entrepreneur		08
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
Module No. 3: Enterprise Set-up		08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
Module No. 4: Monitoring and Maintaining an Enterprise		10
Introduction – Day to day monitoring mechanism for marinating an enterprise-Different Government Schemes supporting entrepreneurship.		
Module No. 5: Case Studies		06
Examples of successful and unsuccessful entrepreneur of MUDRA Loan, Gramin banks, SISI and NSIC etc., ,(at least one each example on entrepreneurs availed MUDRA loan, loan from Gramin banks etc.)		

Skill Development Activities:

1. List out the discovery and evaluation of viable business ideas for new venture creation.
2. Practice critical talents and traits required for entrepreneurs such as Problem solving, creativity, communication, business math, sales, and negotiation
3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.

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

Text Books:

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise -Hisrich and -Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, CambridgeUniversity Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington,Butterworth Heinemann

Note: Latest edition of text books may be used.

FOURTH SEMESTER

Scheme of Teaching & Evaluation for B.Com.

Semester -IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T +P)	SEE	CIE	Total Marks	Credits
1	COM 4.1	Advanced Corporate Accounting	DSC-10	4+0+0	60	40	100	4
2	COM 4.2	Costing Methods and Techniques	DSC-11	4+0+0	60	40	100	4
3	COM 4.3	Business Regulatory Framework	DSC-12	4+0+0	60	40	100	4
4	COM 4.4	Business Ethics	Open Elective	3+0+0	60	40	100	3
5	COM 4.5	Corporate Governance	Open Elective	3+0+0	60	40	100	3

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.1		
Name of the Course: Advanced Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Know the procedure of redemption of preference shares. b) Comprehend the different methods of Mergers and Acquisition of Companies c) Understand the process of internal reconstruction. d) Prepare the liquidators final statement of accounts. e) Understand the recent developments in accounting and accounting standards. 		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – Post Bonus Issue Balancesheet (Schedule III to Companies Act2013) after redemption.		
Module No. 2: Mergers and Acquisition of Companies		16
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
Module No. 3: Internal Reconstruction of Companies		10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Module No. 4: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator’s Statement of Account. Liquidator’s remuneration. Problems on preparation of Liquidator’s Statement of Account.		
Module No. 5: Recent Developments in Accounting and Accounting Standards.		08

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

Skill Development Activities:

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

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

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.2		
Name of the Course: Costing Methods and Techniques		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Understand the application of contract costing. b) Evaluate the benefits of process costing. c) Examine the importance and apply of service costing. d) Know the application of marginal costing. e) Prepare flexible and cash budget with imaginary figures & Analyze the processes involved in standard costing. 		
Syllabus:		Hours
Module No. 1: Contract Costing		12
Introduction - Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.		
Module No. 2: Process Costing		12
Introduction - Meaning, features and applications of Process Costing; advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts;, preparation of process accounts – Problems. (Except Joint and By-products and inter process profits)		
Module No. 3: Service Costing		10
Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, Hospitals - problems on preparation of service cost statements for these service sectors.		
Module 4: Marginal Costing		12
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.		

Module No 5:Standard Costing and Variance Analysis	10
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Standard Costing: Introduction–Uses and limitations, Variance analysis-Material variances, Labour variances and Overhead variances-problems on Material and Labour variances only.

Skill Development Activities:

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

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

Text Books:

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

Note: Latest edition of Text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.3		
Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Recognize the laws relating to Contracts and its application in business activities. b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. d) Distinguish the partnership laws, its applicability and relevance. e) Rephrase the cyber law in the present context. 		
Syllabus:		Hours
Module No. 1: Indian Contract Act, 1872		16
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract.		
Module No. 2: The Sale of Goods Act, 1930		10
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer.		
Module No. 3: Competition and Consumer Protection Act		12
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India.		
Consumer Protection Act 2019 – Introduction, Need for the new act - Objectives, Applicability, Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer - Consumer Redressal Agencies – Structure of District Forum, State Commission and National Commission – Mediation cell – Central Consumer protection authority-E-filing of complaints- Product liability and penal consequences.		
Module No. 4: WTO Patent Rules		08
Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.		
Module 5: Environment and Cyber Laws		10

Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. **Cyber Law:** Definition, Introduction to Indian Cyber Law, Cyber space and Cyber Security.

Skill Development Activities:

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

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

Text Books:

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

Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.4.4(OEC)		
Name of the Course: Business Ethics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3Credits	3Hrs	42Hrs
Pedagogy: Class rooms lecture, Case studies, Tutorial classes, Group discussion, Seminar etc.,		
Course Outcomes :On successful completion of the course , the students will be able to		
<ul style="list-style-type: none"> a) Explain the concepts of business ethics and its approaches. b) Examine the business and organizational ethics in the present context. c) Analyze the ethical aspects in marketing and HR areas. d) Analyze the ethical aspects in finance and IT areas. e) Examine the impact of globalization non business ethics. 		
Syllabus:		Hours
Module No.1:Business Ethics		08
Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, –Gandhian Approach, Friedman’s Economic theory, Kant’s Deonto logical theory, Mill & Bentham’s Utilitarianism theory.		
Module No.2:Business & Organizational Ethics		10
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organization culture, Types of Organization, Corporate code of ethics –Formulating, Advantages, implementation Professional is and professional ethics code.		
Module No.3:Ethical Aspects in Organization-I		08
Marketing ethics and Consumer ethics–Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development–Ethics at workplace–Ethics in Performance Appraisal.		
Module No.4:Ethical Aspects in Organization-II		08
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats–Intellectual Property Rights–Cybercrime.		
Module No.5:Globalization and Business Ethics		08

Growth of Global Corporations, Factors facilitating Globalization, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC's to the Host Country, International codes of Business Conduct, Whistle Blowing and its codes.

Skill Development Activities:

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyze and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.

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

Text Books:

1. Laura P Hartman,T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B.H. Agalgatti& R.P. Banerjee, Business Ethics–Concept & Practice, Nirali Publication.
3. R.P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. C S V Murthy, Business Ethics, Himalaya Publishing House

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.5 (OEC)		
Name of the Course: Corporate Governance		
Total No. of Teaching Hours	Course Credits	No. of Hours per Week
42Hrs	3 Credits	3 Hrs
Pedagogy: Class rooms lecture, Case studies, Tutorial classes, Group discussion, Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Identify the importance of corporate governance. b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance. 		
Syllabus:		Hours
Module No. 1: Corporate Governance		10
Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance - Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.		
Module No. 2: Corporate and Board Management		10
Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors-need, objective, methodology -Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.		
Module No. 3: Legal and Regulatory Framework of Corporate Governance		08
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws – Legal Provisions relating to Investor Protection.		
Module No. 4: Board Committees and Role of Professionals		08

Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management -Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings –

Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.

Module No. 5: Corporate Governance - Codes and Practices

06

Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.

Skill Development Activities:

1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
2. Collect any two companies Board of Directors names and find out their nature of directorship.
3. Prepare report on the applicability of different models of Corporate Governance.
4. Critically compare the recommendations of various corporate governance committee.

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

Text Books:

1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London.
2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
3. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.
4. Clark T. and E Monk House, Rethinking the Company, Pitman, London.
5. Fernando A.C, Corporate Governance, Pearson Education.
6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.
7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London.
8. Report on Corporate Governance, Confederation of India Industries and Bombay.

Note: Latest edition of text books may be used.

FIFTH SEMESTER

Scheme of Teaching & Evaluation for B.Com.

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	COM5.1	Financial Management	DSC-13	4+0+0	60	40	100	4
2	COM5.2	Income Tax Law and Practice-I	DSC-14	4+0+0	60	40	100	4
3	COM5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
4	COM5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
5	COM5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
6	COM5.6	A. GST-Law & Practice OR B. Digital Marketing	Vocational-1 Any one to be chosen	3+0+0	60	40	100	3
7	COM5.7	Employability Skills (Common Syllabus prescribed by HEC & University)	SEC- SB	3+0+0	60	40	100	3
Sub-Total (D)					420	280	700	24

Elective Groups and Courses:

Discipline Specific Electives- V Semester (5.4/5.5)										
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Human Resources	Course Code	Information Systems	Course Code	Marketing
1	A1	Indian Accounting Standards-I	F1	Financial Institutions and Markets	H1	Human Resources Management	I1	Basics of Business Analytics	M1	Retail Management

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective group should be continued in the 6th Semester also.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM.5.1 (DSC) Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the role of financial manager effectively in an organization. Apply the compounding & discounting techniques for time value of money. Take investment decision with appropriate capital budgeting techniques for investment proposals. Understand the factors influencing the capital structure of an organization. Estimate the working capital requirement for the smooth running of the business 		
Syllabus:		Hours
Module No.1: Introduction to Financial Management		12
Introduction – Meaning of Finance, Finance Function, Objectives of Finance function, Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning-- Meaning – Need – Importance – Steps in financial Planning– Principles of a sound financial plan and Factors affecting financial plan.		
Module No.2: Time Value of Money		10
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique- Future value of Single flow, Multiple flow and Annuity- Discounting Technique- Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.		
Module No.3: Financing Decision		14
Introduction-Meaning and Definition of Capital Structure, 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.		
Module No.4: Investment Decision		12
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems.		
Module 5: Working Capital Management		12

Introduction-Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements. dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivables Management, and Inventory Management (Concepts only).

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.2 (DSC) Name of the Course: Income Tax Law and Practice-I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a) Comprehend the procedure for computation of Total Income and tax liability of an individual. b) Understand the provisions for determining the residential status of an individual. c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits. d) Compute the income house property for different categories of house property. e) Comprehend TDS & advance tax Ruling and identify the various deductions under section 80. 		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		12
Introduction – Meaning of tax-, types of taxes, Canons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assessee, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.		
Module No. 2: Residential Status and Incidence of Tax		10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.		
Module No. 3: Income from Salary		18
Introduction - Meaning of Salary - Basis of charge Definitions – Salary, Perquisites and profits in lieu of salary - Provident Fund – Transferred balance. - Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary.		
Module No. 4: Deductions u/s 80		10
Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to individuals. Problems on 80C and 80G.		
Module No. 5: Assessment Procedure and Income Tax Authorities:		10
Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of Returns, Types of Assessment, Permanent Account Number - Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities Powers and Duties.		

Skill Developments Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.3 (DSC) Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hours
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> 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. 		
Syllabus:		Hours
Module No.1: Introduction to Auditing		10
Introduction – Meaning and 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 Programme Qualities of an Auditor – Audit planning– Audit strategy-- Audit Engagement- Audit Documentation- Audit Evidence– Written Representation.		
Module No.2: Risk Assessment and Internal Control		12
Introduction– Audit risk– Assessment of risk– Internal Control- Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.		
Module No.3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities- Bills payable, Sundry Creditors and Contingent liabilities.		
Module No.4: Company Audit and Audit of other Entities		13
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational Institutions– Government– Local Bodies– Cooperative Societies– Hotels– Hospitals– Clubs and Banks.		
Module 5: Audit Report & Professional Ethics		13
Introduction– Meaning– Elements of Audit Report– Types of Audit Report- Independent Auditor's Report and their illustration; Professional Ethics: Code of Ethics- Professional Accountants in Public practices and business– Fundamental Principles of Professional Ethics.		

Skill Development Activities:

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

Books for Reference:

1. ICAI Study Material 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 books may be used.

Name of the Programme: Bachelor of Commerce (B.Com)		
Course Code: COM-A1(DSE)		
Name of the Course: Indian Accounting Standards-1		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements 		
Syllabus		Hours
Module No. -1: Introduction to Indian Accounting Standards.		08
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards- Features and Merits and Demerits of IFRS– Benefit of Convergence with IFRS– Applicability of Ind AS in India.		
Module No. – 2 : Accounting Standard for Items Appear in Financial Statements.		10
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38)– Inventories (Ind AS 2) - Borrowing Costs (Ind AS- 23) – Investment Property (Ind AS-40) – Objectives, Scope, Definitions, Recognition, Measurement and Disclosures of the above-mentioned Standards, Simple problems on the above Standards.		
Module No.- 3 : Accounting Standards for Items that do not Appear in Financial Statements		10
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34) – Objectives, Scope, Definitions, Recognition, Measurement and Disclosures of the above-mentioned Standards, Simple problems on Ind AS 108 and Ind AS 24.		
Module No. -4: Liability Based Indian Accounting Standards		05
Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37), Employee Benefits (Ind AS-19)- Objectives, Scope, Definitions, Recognition, Measurement and Disclosures of the above-mentioned Standards.		
Module No. 5: Preparation of Financial Statements (Ind AS 1)		12
Frame work for Preparation of Financial Statements, Statement of Profit and Loss, , Balance Sheet and Notes to accounts, Problems on Financial Statements as per Schedule III of Companies Act, 2013.		

Skill Development Activities:

1. Explain the structure and functions of Indian Accounting Standards Board
2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. List out the financial statements in accordance with Ind AS 1 and show the format 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, Snowwhite publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of books may be used

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM-F1 (DSE)		
Name of the Course: Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the structure of Indian financial system and its constituents. b) Outline the role of capital and money market in economic development. c) Comprehend primary and secondary market and its relevance in capital formation. d) Appraise the role played by banking and development financial institutions in economic development so far. e) Understand the different types of NBFCs and their contribution. 		
Syllabus:		Hours
Module No. 1: Financial System in India		08
Introduction – Meaning of Financial System – Financial concepts – Constituents of Financial System – Structure of Financial System – Role of Financial system – Functions of Financial System – Development of Financial System in India. Financial Sector Reforms – Financial System and Economic Development – Weakness of Indian financial system.		
Module No. 2: Capital Market & Money Market		08
Capital Market: Meaning – Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning – Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.		
Module No. 3: Primary Market & Secondary Market		10
Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerit of primary markets – Method of floating new issues: Public issue – Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets; Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerit of stock markets. Methods in Stock Markets – Recognition of stock exchanges – Function of stock exchange – BSE and NSE – Listing of securities – Trading and Settlement Procedure in the Stock Market – Problems of Indian Stock Market; SEBI:		
Module No. 4: Banking & Development Financial Institutions		12
Banking: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management – Role & Functions of EXIM Bank – NABARD SIDBI – MUDRA – NHB – LIC & GIC – UTI – SFCs.		
Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market		07
Introduction – Meaning – Role – Importance – Types of NBFCs – Insurance Companies – Loan Companies – Investment Companies – Leasing & Hire Purchase – Housing Finance, – Chit Funds – Mutual funds – Venture Capital Funds – Factors & Forfeiting – Credit Rating – Depository and Custodial Services; Forex market – Concept – Meaning – Importance – Merit of forex market – Fluctuations in foreign exchange rates – Causes and Effects in brief.		

Skill Developments Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.
4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.
6. 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. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
5. E Gordon, K. Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi
6. Shashik Guptha, Nisha Aggarwal & Neeti Guptha (2008), Financial Markets. Kalyani Publishers, New Delhi
7. Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM-H1 (DSE) Name of the Course: Human Resources Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & Fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a) Understand the framework, importance & Challenges of human resources management. b) Outline the human resources planning, recruitment & Selection process. c) Analyse the different types of training & development methods in the present context. d) Identify the strength and weakness of different performance appraisal techniques & compensation policies. e) Determine the significance of employees' maintenance & employee relations. 		
Syllabus:		Hours
Module No.1: Introduction to HRM		10
Human Resource Management: Introduction - Concepts and Functions - Role - Status and Competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs Personnel Management - Emerging Challenges of Human Resource Management - Workforce Diversity - HR Issues in Indian organisations - Human Resource Information System.		
Module No.2: Human Resources Planning, Recruitment & Selection		09
Human Resource Planning: Introduction - Concepts - Quantitative and Qualitative dimensions - Job analysis - Job description and Job specification - Importance and Benefits of HRP; Recruitment: Concepts - Sources - Techniques - Factors influencing recruitment Selection: Concepts and Steps in Selection Process; Test and Interviews; Placement and Induction.		
Module No.3: Training and Development		9
Training: Introduction - Concepts and Importance - Identifying Training and Development Needs - Designing Training Programmes; Role-Specific and Competency-Based Training - Evaluating Training Effectiveness - Training Process Outsourcing; HRD: Introduction - Meaning - Role of training in HRD - Knowledge Management		
Module No.4: Performance Appraisal & Compensation		09
Performance Appraisal: Introduction - concepts - Nature - objectives and importance; techniques of performance appraisal - Job changes - Transfers and Promotions - Downsizing - VRS; Compensation: Introduction - Concept and Policies - Job evaluation - methods of wage payments and incentive plans; fringe benefits; performance linked compensation.		
Module No.5: Maintenance & Employee Relations		07

Introduction- Employee health and safety - employee welfare - social security - Employer-

Employee Relations: An overview-

Grievance handling and redressal; Industrial Disputes: causes and settlement.

Emerging trends in HRM- Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Employee Maintenance and Relations (In Brief)

Skill Development Activities:

1. Visit any organisation and collect HR policies followed and issues of HR involved in the organisation.
2. Visit any organisation, discuss with HR manager about Human Resources Planning, Recruitment and Selection process and prepare report on the same.
3. Visit any large scale organisation, identify the different kinds of training programmes offered and evaluate the effectiveness of the same.
4. Visit any company, discuss with employees and HR Manager on performance appraisal methods followed and compensation system practiced.
5. Visit any manufacturing company, examine the employee safety measures initiated and prepare report.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Gupta, C. B., (2008), Human Resource Management, Sultan Chand & Sons, Eleventh revised edition.
2. Gary Dessler. A Framework for Human Resource Management. Pearson Education, 7th Edition.
3. DeCenzo, D. A. and S. P. Robbins, Personnel/Human Resource Management, Pearson Education.
4. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
5. Ivancevich, John M., Human Resource Management. McGraw Hill. Wreather and Davis, Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson., Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, Human Resource Management, PHI Learning

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce(B.Com.)		
Course Code: COM- 11 (DSE)		
Name of the Course: Basics of Business Analytics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand analytical applications in practice. b) Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems. c) Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems. d) Be aware about the emerging trends in the world of analytics. 		
Syllabus:		Hours
Module No.1: Introduction to Business Analytics		07
Data, Types of Data-Forms of Data-Evolution of Big Data-Business Analytics-Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making-Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.		
Module No.2: Technology of Big Data		06
Overview of DBMS, Data Warehousing: Concepts, Need, Objectives- Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining-Data Mining Technique-Data Classification-Hadoop Distributed File System-Features of HDFS-MapReduce-Features of MapReduce.		
Module No.3: Data Scientists and Data Visualization		10
Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists-Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values-Standardizing Data-Categorization-Weight of Evidence Coding-Variable Selection-Segmentation		
Module No.4: Practices of Analytics		12

Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees -NeuralNetworks-SupportVectorMachines-EnsembleMethods-MulticlassClassificationTechniques -Evaluating Predictive Models-Descriptive Analytics-Association Rules -SequenceRules -Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis-ParametricSurvivalAnalysis-ProportionalHazardsRegression-ExtensionsofSurvivalAnalysisModels-EvaluatingSurvivalAnalysisModels-SocialNetworkAnalytics-SocialNetworkDefinitions-SocialNetworkMetrics-SocialNetworkLearning-RelationalNeighborClassifier-ProbabilisticRelationalNeighborClassifier-RelationalLogisticRegression-CollectiveInferencing -Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle-Facebook-Amazon.

ModuleNo.5:BigDataandEmergingtrends

10

DataforBigData-EnterpriseorientationforBigdata-leadership-Targets-Analysts-OtherFactors to Consider in Big Data Success-Emerging Technologies in Health Information Systems:Transforming Health in Information Era-Omics Revolution and Personalized Medicine-GenomicDataIntegrationintoMedicalRecords-Socio-demographicDataforHealthRecords-FamilyHealthHistory-GenomicsDrivenWellnessTrackingandManagementSystem(GO-WELL)-Emergingtrendsofanalyticsin Education,Government,Finance&SupplyChainManagement.

SkillDevelopmentActivities:

Course teacher can identify and give the skill development activities.

Books for Reference:

1. BigDataBlackBook,DTEditorial Services,DreamtechPress,2015.
2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston,Massachusetts,2014.
3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, NewJersey,2014.
4. Big Data and Internet of Things: A Roadmap for smart Environments, NikBessisCiprianDobre Editors,SpringerInternationalPublishing Switzerland2014

Note:Latest editionofbooksmaybeused.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM-M1 (DSE)		
Name of the Course: Retail Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hours
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the contemporary of retail management, issues, strategies and trends in Retailing. b) Utilize the theories and strategies of retail planning. c) Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. d) Prioritize the factors to be considered while fixing the price in retailing. e) Comprehend the emerging trends in Retail Industry. 		
Syllabus:		Hours
Module No.1: Introduction to Retailing		08
Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing-Types of Retailing-Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Lifecycle- Retail Business in India. Influencing factor- Present Indian retail scenario.		
Module No.2: Consumer Behaviour in Retail Business		10
Buying Decision Process and its Implication on Retailing– Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan– Implementation– Risk Analysis.		
Module No.3: Retail Operations		10
Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method- Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.		
Module No.4: Retail Marketing Mix		07
<p>Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service.</p> <p>Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity- Value Pricing – Markdown Pricing.</p> <p>Place: Supply Channel- SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies.</p> <p>Promotion: Setting objectives – Communication Effects- Promotional Mix. Human Resource Management in Retailing, – Recruitment and Training.</p>		
Module No.5: Impact of Information Technology in Retailing		10

Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking-EDI-Bar Coding-Electronic Article Surveillance Electronic Shelf Labels - Customer Database Management System.Social and Ethical Issues in Retailing.

Skill Developments Activities:

- 1) Identify any 10 Retail Business Stores at your Convenience
- 2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation
- 3) Make a list of factors influencing choice of retail stores
- 4) Conduct a survey after sales service of any retail outlet
- 5) Contact any retailer, collect the information on factors influencing retail pricing.
- 6) Any other activities, which are relevant to the course.

Books for Reference:

1. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", PHI New Delhi,
2. A.J.Lamba, "The Art of Retailing", Tata McGraw Hill, New Delhi,
3. Swapna Pradhan: Retailing Management,, TMH
4. James R. Ogden & Denise T: Integrated Retail Management
5. Levy & Weitz: Retail Management- TMH
6. Rosemary Varley, Mohammed Rafiq -: Retail Management
7. Chetan Bajaj: Retail Management- Oxford Publication.
8. Uniyal & Sinha: Retail Management- Oxford Publications.
9. Suja Nair: Retail Management
10. R. S. Tiwari: Retail Management, HPH, New Delhi

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.6 (A) (VOCATIONAL) Name of the Course: GST-Law & Practice		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+0) 3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Analyse the GST Procedures in the Business. d) Know the GST Assessment and its computation. 		
Syllabus:		Hours
Module No.1: Introduction to GST		08
Introduction - Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act, 2017 - Features, Important definitions of CGST Act.		
Module No.2: GST Registration and Taxable Event		08
Registration under GST provision and process. Amendment and cancellation of registration, Taxable event - Supply of goods and services - Meaning, Scope and types - composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services - Problems.		
Module No.3: Input Tax Credit		08
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, Tax invoice, Input Tax credit - Theory.		
Module No.4: GST Assessment		08
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control - issues in filing of returns, monthly collection targets, GST Council meetings.		
Module No.5: Valuations of Goods and Services Under GST		13
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Imported goods, Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount. Problems on GST.		

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.
6. Analyse the custom duties rates of last five years.
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. Mehrotra 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 Customs Act, Himalaya Publishing House.
8. 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: COM 5.6 (B) (VOCATIONAL) Name of the Course: Digital Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+0) 3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Gain knowledge on Digital Marketing, Email marketing and Content marketing. b) Understand Search Engine Optimization tools and techniques c) Gain skills on creation of Google AdWords & Google AdSense d) Gain knowledge on Social Media Marketing and Web Analytics. e) Gain knowledge on YouTube Advertising & Conversions		
Syllabus:		Hours
Module No.1: Introduction to Digital Marketing		08
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing: Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists, Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer, Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content.		
Module No.2: Search Engine Optimization		10
Search Engine Optimization (SEO): Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.		
Module No.3: Google AdWords and Google AdSense		08
Google AdWords: Google Ad- Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types, Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions, Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques		

<p>–Manual/Auto, Demographic Targeting/Bidding, CPC-based, CPA based & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense: Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles.</p>	
Module No.4: Social Media Marketing (SMM) & Web Analytics	10
<p>Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout, Basic Reporting Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics Social CRM & Analytics, Other Web analytic tools, Making better decisions, Common mistakes analysts make.</p>	
Module No.5: Youtube Advertising (Video Ads) & Conversions	09
<p>Youtube Advertising (Video Ads): Youtube advertising?, Why should one advertise on youtube Creating youtube campaigns, Choose the audience for video ads, Instream ads, In video ads, In-sads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer.e? ,e arche adsrsionrsion</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Explain the key digital marketing activities needed for competitive success. 2. Examine the concept of Digital Media and benefits to be derived. 3. Recognise the core features of CRM and retention programmes 4. Identify the metrics used in digital marketing. 5. Organise how we can limit the marketing materials we get through e-mail. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation Damian Ryan & Calvin Jones 2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson 3. Internet Marketing: a practical approach By Alan Charlesworth 4. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F Bormann, Krista E Neher 	
<p>Note: Latest edition of text books may be used.</p>	

**Name of the Program: Bachelor of Commerce
(B.Com.)
Course Code: COM 5.7 (SEC)
Name of the Course: Employability Skills
[Syllabus Prescribed by HEC and Kuvempu
University for BA, B.Com, B.Sc., and B.B.A Programs]**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classroom lectures, Activities based learning, Practice Questions, Tutorial Classes, Group discussions, Mock Tests, etc

Course Outcomes:

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

- a) Develop systematic problem-solving abilities.
- b) Enhance verbal and non-verbal reasoning skills.
- c) Improve numerical and analytical abilities.
- d) Enhance English language and communication skills

Syllabus:

Hours

Module No 1: General Orientation on all Competitive Exams

4

Overview of Competitive Exams for Government Recruitment in India - Introduction, Eligibility Criteria, Exam Pattern, Syllabus, and Resources

Module No. 2: Quantitative Aptitude

15

Number system, HCF & LCM, Ratio and Proportion, Averages, Ages, Percentages, Partnerships, Time, Speed and Distance, Profit and Loss, Data Interpretation, Problems based on Simple interest, Compound interest, Clocks, and Calendars.

Module No. 3: Verbal and Non-verbal Reasoning

18

Verbal Reasoning: Data analysis, Data sufficiency, Decision making, coding & decoding, Blood relations, Puzzle tests, Direction sense test, Problems based on Venn Diagram/Syllogisms, Alphabet test, Arithmetical reasoning, Input/Output, Series and Seating arrangements. Non-Verbal Reasoning: Analogy, Water images, mirror images, embedded figures, Completion of Pattern, Paper folding, Cubes & dice, Figure Formation & Analysis

Module No. 4: English Language and Comprehension Solving

8

Vocabulary, English Grammar, Verbal Ability, Sentence Structure, Spot the Error, Fill in the Blanks, Idioms & Phrases, Cloze Passages, and Comprehension Passages.

Skill Development Activities:

Various activity-based learning methods such as problem-solving exercises, case studies, role-playing, debates, group discussions, mock tests, and assessments can be conducted, in addition to any other relevant activities for the course to ensure effective learning.

Materials:

1. <https://free.aicte-india.org/Quantitative-Aptitude-Basics.php>
2. https://onlinecourses.nptel.ac.in/noc20_hs19/preview
3. <https://www.udemy.com/course/reasoning-verbal-non-verbal>

Latest editions of books such as Quantitative Aptitude for Competitive Examinations, Modern Approach to Verbal and Non-Verbal Reasoning, Quick Learning Objective General English by R.S. Agarwal or Arihant Publications, and other renowned titles can be referred to enhance exam preparation

SIXTH SEMESTER

Scheme of Teaching & Evaluation for B.Com.

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	COM6.1	Advanced Financial Management	DSC-16	4+0+0	60	40	100	4
2	COM6.2	Income Tax Law and Practice-II	DSC-17	4+0+0	60	40	100	4
3	COM6.3	Management Accounting	DSC-18	4+0+0	60	40	100	4
4	COM6.4	Elective1	DSE-3	3+0+0	60	40	100	3
5	COM6.5	Elective2	DSE-4	3+0+0	60	40	100	3
6	COM 6.6	C. Assessment and Filing of ITRs OR D. E- Commerce	Vocational-2 Anyone to be chosen	3+0+0	60	40	100	3
7	COM6.7	Internship Report * (4 Weeks Duration)/ Project Reports on Company Analysis	3 Hours Per Batch of 50 students	3+0+0	60 (For Report)	40 (Viva-Voce)	100	3
Sub-Total(D)					420	280	700	24

Elective Groups and Courses:

Discipline Specific Electives- VI Semester(6.4/6.5)										
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Human Resources	Course Code	Information Systems	Course Code	Marketing
1	A2	Indian Accounting Standards-2	F2	Investment Management	H2	Human Resource Development	I2	HR Analytics	M2	Customer Relationship Management

Note:

2. 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 6th Semester also.
3. The students shall undergo 4 weeks of internship program in any business organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes. Or prepare a Report on Company Analysis.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 (DSC) Name of the Course: Advanced Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand and determine the overall cost of capital. b) Comprehend the different advanced capital budgeting techniques. c) Understand the importance of dividend decisions. d) Evaluate mergers and acquisition. e) Enable the ethical and governance issues in financial management. 		
Syllabus:		Hours
Module No. 1: Cost of Capital and Capital Structure Theories		14
Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
Module No. 2: Risk Analysis in Capital Budgeting		14
Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis – Probability Approach – Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems.		
Module No. 3: Dividend Decision and Theories		14
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividend Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.		
Module No. 4: EVA and MVA		10
Introduction – Meaning of EVA (Economic Value Added), and MVA (Market Value Added), Importance, Relationship between EVA and MVA, Difference between EVA and MVA, Application of methods, Problems on EVA and MVA.		
Module No. 5: Ethical and Governance Issues		08

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

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 (DSC) Name of the Course: Income Tax Law & Practice - II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the procedure for computation of income from business and other Profession. the provisions for determining the capital gains. Compute the income from other sources. Demonstrate the computation of total income of an Individual. Comprehend the assessment procedure and to know the power of income tax authorities. 		
Syllabus:		Hours
Module No.1: Income from House Property		10
Introduction - Basis for charge - Deemed owners - House property incomes exempt from tax, composite rent and unrealized rent. Annual Value - Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property.		
Module No.2: Profits and Gains of Business and Profession		20
Introduction - Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from Profession: Medical Practitioner - Advocate and Chartered Accountants.		
Module No.3: Capital Gains		10
Introduction - Basis for charge - Capital Assets - Types of capital assets - Transfer - Computation of capital gains - Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
Module No.4: Income from other Sources		10
Introduction - Income 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.		
Module No.5: Set Off and Carry Forward of Losses & Assessment of individuals.		10
Introduction - Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and Tax Liability of an Individual.		

Skill Development activities:

1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
2. 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. Draw an organization chart of Income Tax department in your locality.
6. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 6.3 (DSC)		
Name of the Course: Management Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Demonstrate the significance of management accounting in decision making. b) Analyse and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporates through ratio analysis. d) Understand the latest provision in preparing cash flow statement. e) Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance. 		
Syllabus:		Hours
Module No.1: Introduction to Management Accounting		12
Introduction – Concept – Meaning and Definition – Significance – Scope – Objectives and Functions – Difference between Financial Accounting, Cost Accounting and Management Accounting – Advantages and Limitations of Management Accounting – Management Accountant: Role and Functions of Management Accountant.		
Module No.2: Financial Statements Analysis and Interpretation		14
Introduction – Meaning and Nature of financial statements – Limitations of financial statements – Essentials of a good financial statement. Analysis and interpretations – Meaning and definition of Financial analysis, types of analysis, Techniques of Financial Analysis – Comparative Statements, Common Size Statements and Trend Analysis – Problems.		
Module No.3: Ratio Analysis		14
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of Ratios: Liquidity Ratios: Current Ratio, Liquid Ratio and Absolute Liquid Ratio; Solvency Ratios: Debt Equity Ratio, Proprietary Ratio and Capital Gearing Ratio - Earning Per Share and Return on Capital Employed; Profitability Ratios: Gross Profit Ratio- Net Profit Ratio- Operating ratio, and Operating profit ratio. Turnover Ratios: Inventory Turnover Ratio - Debtors Turnover Ratio Debt collection period - Creditors Turnover Ratio - Debt payment period, Assets Turnover Ratio, Earnings Per Share and Price Earnings Ratio. Problems on Ratio Analysis.		
Module No.4: Cash Flow Analysis		12
Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cash flow statement as per Ind AS 7 (Indirect method only). Problems.		
Module No.5: Management Audit and Report on Management		08
Introduction – Meaning – Nature – Scope – Importance – Need – Objectives of management audit – Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Report on Management Review and Governance: Introduction – Report of Board of Directors – Management discussion analysis – Annual Report on CSR –		

Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.

Skill Development Activities:

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

Books for Reference:

1. Study Material of ICAI on Management Accounting (Updated)
2. Study Material of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
4. B. Mariyappa Management Accounting Himalaya Publishing House New Delhi
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 text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com) Course Code: COM-A2 (DSE) Name of the Course: Indian Accounting Standards-2		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the preparation of consolidated financial statements as per Ind AS Learn the disclosures in the financial statements Understand the latest provisions of measurement-based accounting policies. Comprehend the Accounting and Reporting of Financial Instruments Analyse the Revenue based accounting standard. 		
Syllabus		Hours
Module No. 1: Revenue based Accounting Standard		8
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113)- Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards.		
Module No. 2: Disclosures in the Financial Statements		10
Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Share-based Payment (Ind AS 102)- Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
Module No. 3: Measurement Based on Accounting Policies		8
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind AS 101), Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
Module No. 4: Accounting and Reporting of Financial Instruments		9
Financial Instruments: Presentation (Ind AS 32) – Financial Instruments: Disclosures (Ind AS 107) - Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on Ind AS 32.		
Module No. 5: Consolidated Financial Statement (Ind AS 110)		10
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.		

Skill Development Activities:

1. Prepare consolidated Balance sheet with imaginary figures.
2. Make a list of Indian Accounting Standards
3. Make disclosures of any five Indian Accounting Standards.
4. Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports.

Books for Reference:

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

Note: Latest edition of textbooks may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM-F2 (DSE) Name of the Course: Investment Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the concept of investments, its features and various instruments. b) Comprehend the functioning of secondary market in India. c) Underline the concept of risk and return and their relevance in purchasing and selling of securities. d) Illustrate the evaluation of securities and finding out the values for purchase and sale of securities. e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market. 		
Syllabus:		Hours
Module No.1: Concept of Investment		07
Introduction-Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives.		
Module No.2: Fundamental Analysis		12
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares-no growth rate, normal growth rate and supernormal growth rate.		
Module No.3: Risk & Return		10
Risk and Return Concepts: Concept of Risk, Types of Risk-Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.		
Module No.4: Technical Analysis		08
Technical Analysis – Concept, Theories- Dow Theory, Elliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency		
Module No.5: Portfolio Management		8
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).		

Skill Developments Activities:

1. Collect and compare the data on financial instruments selected for investment from many five investors.
2. Open Demata account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
3. Discuss with investor on systematic and un systematic risk analysis, submit report on the same.
4. Calculate the intrinsic value of any five bonds listed on BSE/NSE, making necessary assumptions.
5. Summarise the parameters of 'Economy Analysis' of any five countries and give your inference.
6. Any other activities, which are relevant to the course.

Books for Reference:

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.) Course Code: COM-H2 (DSE) Name of the Course: Human Resources Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Understand the need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counselling. e) Apprehend the HR performance.		
Syllabus:		Hours
Module No. 1: Conceptual Analysis of HRD		08
Introduction- Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.		
Module No. 2: Framework of Human Resource Development		10
Framework of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions - Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced / Computer Based / Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations - T-Groups - Transactional Analysis.		
Module No. 3: Evaluating HRD Programs		08
Introduction - Models and Framework of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.		
Module No. 4: Management Development		09
Introduction - Employee counselling and wellness services - Counselling as an HRD Activity - Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
Module No. 5: HR Performance		10
Introduction - Work Force Reduction, Realignment and Retention - HR Performance and Benchmarking - Impact of Globalization on HRD - Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriates support and development.		

Skill Development Activities:

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.
3. Meet HR trainer, discuss their role and responsibilities.
4. Visit any Organisation, discuss with employees about effectiveness of training.
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 Halder, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi, 2003.
10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
11. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

Note: Latest Edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM-I2 (DSE)		
Name of the Course: Human Resource Analytics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<p>a) Course Outcomes: On successful completion of the course, the students' will be able to</p> <p>b) Understand the role of Analytics in Human Resource.</p> <p>c) Identify a list of HR metrics relevant to an organization's mission or goals.</p> <p>d) Apply best practices for using HR analytics to support making data-driven decisions.</p> <p>e) Demonstrate the use of Analytical techniques to analyse and interpret HR data</p>		
Syllabus:		Hours
Module No.1: HR Decision-making and HR Analytics		10
Introduction – HR decision making – importance and significance of HR analytics – benefit of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.		
Module No.2: HR Business Process and HR Analytics		08
Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non-parametric tests – HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard		
Module No.3: Forecasting and Measuring HR value propositions with HR Analytics		07
Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR Analytics		
Module No.4: HR Analytics and Data		12
HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs		
Module No.5: HR Analytics and Predictive Modelling		08
Different phases of HR Analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytic tools and techniques – understanding future human resources.		

Skill Development Activities:

Course teacher can identify and give the skill development activities.

Books for Reference:

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications, 2017
2. Ron Person, Balanced Scorecards & Operational Dashboards with Microsoft Excel, Wiley Publications.
3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. Jac Fitz-enz, John R. Mattox II, Predictive Analytics for Human Resources, Wiley & SAS Business Series.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM-M2 (DSE)		
Name of the Course: Customer Relationship Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> 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 		
Syllabus:		Hours
Module No. 1: Evolution of Customer Relationship		10
Introduction-CRM-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.		
Module No. 2: CRM Concepts		10
Introduction- Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
Module No. 3: Planning for CRM		08
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.		
Module No. 4: CRM and Marketing Strategy		07
Introduction- CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		
Module No. 5: CRM Planning and Implementation		10
Introduction-Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.		

Skill Development Activities:**S:**

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 customer relationship.
5. Prepare report on how technology impacts on CRM.
6. Any other activities, which are relevant to the course.

Books for Reference:

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.) Course Code: COM6.6 (A) (VOCATIONAL) Name of the Course: Assessment and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the calculation of Depreciation and allowance b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing. 		
Syllabus:		Hours
Module No. 1: Depreciation and Investment Allowance		08
Introduction- Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.		
Module No. 2: Assessment of Partnership firms		10
Definition of Partnership, Firm and Partners - Assessment of Firms (Section 184) - Computation of Firm's Business Income- Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)		
Module No. 3: Assessment of Companies		10
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problemson Computation of Tax Liability (Use of Software Package-QuickBooks/Electrocom)		
Module No. 4: Tax Under E-Environment		12
Filing of Income tax returns (ITR) - Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR- form 26AS significance returns- Advance Tax Sections- Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.] E-filing of return on Income Tax Portal, Verification of ITR..		
Module No. 5: Advance Tax and Filing Returns		05
Introduction-Meaning of TDS- Provisions regarding TDS-TDS to be made from Salaries- Filing of Quarterly Statement- Theory and Problems; Advance Tax: Meaning of Advance Tax - Computation of Advance Tax - Installment of Advance Tax and due dates.		

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.
- 5) Any other activities, which are relevant to the course
- 6) Visit to Audit Firms to learn filing of IT Returns

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 textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (B) (VOCATIONAL) Name of the Course: E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> j) Comprehend the concepts of E-commerce k) Understand the e-retailing benefits and key success factors l) Analyse the benefits of EDI m) To understand Cyber security n) Know the Issues in E-commerce. 		
Syllabus:		Hours
Module No. 1: E-commerce and its Technological Aspects		08
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
Module No. 2: Consumer Oriented E Commerce		10
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
Module No. 3: Electronic Data Interchange:		10
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.		
Module No. 4: Security in E Commerce Threats in Computer Systems:		08
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.		
Module No. 5: Issues in E-Commerce		09
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		

Skill Development Activities:

- 1) Outline a basic model of the internet technology infrastructure.
- 2) Categorize advantages and disadvantages of different online payment options.
- 3) Discuss the common legal, ethical and tax issues in e-commerce.
- 4) Use the knowledge of the major e-commerce revenue models to evaluate existing websites..
- 5) Use the knowledge of online security issues to assess existing websites.

Books for Reference:

1. Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce- A Managerial Perspective", Addison-

Note: Latest edition of text books may be used.

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

Course Code: COM 6.7. (SEC)

Name of the Course: INTERNSHIP/ MINOR PROJECT REPORT ONCOMPANY ANALYSIS

Duration	4 Weeks/ Semester for Report Preparation (100 Marks)
Nature	The students shall undergo 4 weeks of internship program in any business organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes.

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

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

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

**GUIDELINES FOR
MINOR PROJECT REPORT ON ORGANISATIONAL STUDY/INTERNSHIP REPORT**

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

GUIDELINES FOR MINOR PROJECT REPORT ON ORGANISATIONAL STUDY/INTERNSHIP REPORT**BACHELOR OF COMMERCE (B.Com.)****Index**

Sl. No.	Clause	Title	Page No.
1.	OS/IR 1.0	An Overview of the Organisational Study	1
2.	OS/IR2.0	Commencement of an Organisational Study	2
3.	OS/IR3.0	Report Writing	3
4.	OS/IR4.0	Submission of the Report	5
5.	OS/IR5.0	Evaluation of the Report	5
6.	OS/IR6.0	Miscellaneous	6
7.	OS/IR7.0	Appendixes including report evaluation and viva- voce format	6 - 13

Guidelines Governing an Organizational Study for Bachelor of Commerce

OS/IR 1.0	An Overview of the Organisational Study
	<p>The organisational study is an important ingredient of education at UG programs. It is an attempt to bridge the gap between professional world and academic institutions. It would be a replication of real work environment. It expects the students to experience the rigor of professional environment in form and substance. It also develops technical, analytical, social and communication skills among students. Students are expected to carry out the study with commitment, quality and integrity.</p>
OS/IR 1.1	Objectives of the Organisational Study
	<p>Primary Objective:</p> <ol style="list-style-type: none"> 1) The primary purpose of this study is to fulfillment of the requirements for the degree of Bachelor of Commerce. <p>Secondary Objective:</p> <ol style="list-style-type: none"> 2) To extend the education and evaluation beyond the classroom of the University. 3) To familiarize with the business organizations. 4) Understand how the theoretical knowledge can be applied to the practical situations and examine an organization's issues and identify its opportunities/ problems and also suggest corrective measures. 5) To familiarize with the different departments in the organization and their functioning 6) It seeks out and focuses attention on many hidden attributes, which do not surface in the normal class room situations. These attributes are intellectual ability, professional judgment and decision making ability, integrated critical thinking, inter-disciplinary approach, skills for data handling, ability in written and oral presentation and sense of responsibility etc.
OS/IR 1.2	Organisations for the study
	<ol style="list-style-type: none"> 1) Micro, Small, Medium and Large Scale organizations 2) Sole Properties and Partnership with minimum of four functional departments. 3) Non – Government Organisations (NGOs) 4) Development agencies 5) Government departments and local bodies 6) Any other Organisations

OS/IR 2.0	Commencement of an Organisational Study
OS/IR 2.1	<ol style="list-style-type: none"> 1) Students of the V Semester, after completion of the Semester End Examination have to undergo the organisational study as per the Calendar of Events issued by the Head of the Department. 2) This organizational study carries six (2) credits during VI semester of the program. 3) Once the Organization is chosen, the students shall submit a duly filled in Registration form to the guide. The format of the Registration Form is shown in Appendix I. This Registration form shall be maintained by the HOD, Department of Commerce, 4) The student should submit the organisational study as per the time schedule and the prescribed format. The format for the proposal is shown in Appendix II. 5) Students and the guide shall have regular interaction. The internship work diary shall be maintained by the respective guides in order to enhance the quality of Organisational Study. The format for the diary is shown in Appendix III.
OS/IR 2.2	Role and Responsibilities of Guides:
	<ol style="list-style-type: none"> 1) Internal Guides/Faculty Guide (College guides): <ol style="list-style-type: none"> a) Faculty Guide with M.Com./MBA or any other equivalent degree can guide the students for the organisational study. b) The guide shall monitor the progress of the students under their guidance from the selection of the organization to the submission of the report. c) The guides are authorized to reject the report, if it does not meet the expected standard quality as per the guidelines. 2) External Guides (Company guides): <ol style="list-style-type: none"> a) The Company guide has to arrange induction program's to make the students familiar with the hierarchy of a particular organization. b) The Company guide has to train the students regarding data collection and presentation of the report. c) The Company guide has to finally assess the students by objectively looking at the targets achieved and the reports submitted. d) Establish a weekly assessment for the intern to review progress and satisfaction with the organisational study. e) Expected responsibility of the company guide is to establish a professional rapport with faculty/internal guide from time to time, this is important because faculty guide contributes to the theoretical knowledge of the students and the company guides add corporate/practical knowledge, if these two are in perfect synchronization, then the output would be fine-tuned.
OS/IR 3.0	Report Writing:
OS/IR 3.1	<ol style="list-style-type: none"> 1) Following are the preliminary pages of the organisational study report, Students shall follow the same sequence. <ol style="list-style-type: none"> a) Cover Page and Title Page (Format – Appendix IV) b) Certificate from the Company c) Declaration by the students (Format – Appendix V) d) Certificate of Originality by the Guide (Format-Appendix VI) e) Acknowledgements f) Table of Contents (Format- Appendix VII) g) List of Tables (Format – Appendix VIII) h) List of Graphs (Format – Appendix IX) i) Executive Summary

<p>OS/IR 3.2</p>	<p>Contents of the Chapters: This section gives indicative framework for the students towards the contents of the chapters in organisational study:</p> <ol style="list-style-type: none"> 1) Chapter 1: Introduction: It includes significance of the organizational study, Objectives of the study, Methodology of the study, Limitations of the study etc. 2) Chapter 2: Industry Profile & Company Profile: Industry Profile includes a brief introduction of the background of the Industry and the latest trends in the Industry. Company profile includes background and inception of the company, Nature of the business carried, Mission, Vision, Values, Goals and objectives and Quality Policy, Product/Services Profile, Area of Operation – Global/National/Regional, Ownership Pattern, Competitors Information, Infrastructural facilities, Achievement Awards, strategic perspective plan (if any). 3) Chapter 3: Organisation Structure: It includes Organizational structure, Main offices & Comments on the organizational structure etc. 4) Chapter 4: Departmental Study/ Functional Areas: It includes structure and functions of the departments. Students shall conduct at least four departmental study. <ol style="list-style-type: none"> a. Production Department b. Human Resource Department c. Finance Department d. Marketing Department e. Research and Development f. MIS/IT (A brief insight into each department – its functions and interconnectedness with the other departments). 5) Chapter 5: SWOT Analysis and Interpretations: SWOT Analysis: Strengths, Weaknesses, Opportunities and Threats for the Organization 4) Chapter 6: Summary of Findings, Suggestions and Conclusion 5) Learning Experience 6) Bibliography (Format - Appendix X) 7) Appendices / Annexures (If Any): The Appendices contain material which is of interest to the reader but not an integral part of the report and any problem that have arisen that may be useful to document for future reference. <p>Note: Students should refer the Annual Reports/Financial Statements, Chairman and AGM Report (latest).</p>
<p>OS/IR 3.3</p>	<p>Presentation of the Report:</p> <ol style="list-style-type: none"> a) Typing should be done on one side of the A-4 size paper. b) The left side margin should be 1.75 inches, the right, top and bottom margin should be 1 inch each. c) Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12. d) Fonts to be used are Times New Roman. e) The text of the report should have 1.5 line spacing; quotations and foot notes should be in single-line space. f) Chapter heading should be capitalized and should be kept at center. g) Tables, graphs and diagrams should have respective number, captions and source. h) The body of the report can be in the range of 15 to 25 pages.

	<ul style="list-style-type: none"> i) All pages in main text should carry the Arabic numerals placed on the bottom at the centre. The Title page, Acknowledgement, Table of contents etc. should be numbered in lower case Roman numerals. j) The numbering of chapters, divisions and sub-divisions should be done, using Arabic numerals only. For example, sub-division 2 under division 4 of chapter 3 should be numbered as 3.4.2. k) Table and Figures appearing in the main text should have appropriate numbers and captions. The third table in Chapter Two, the number of Table should be assigned as 2.3. Tables and Figures should appear at the centre. l) Endnotes should be numbered consecutively within each chapter or throughout the entire report. Citations on the main text should carry the author(s) name with year, say for example, Sharma (2011) or (Sharma, 2011) as the case requires. The full reference for the citation should appear in the Bibliography.
OS/IR 3.4	Plagiarism:
	<ul style="list-style-type: none"> a) Copying of material from any source without appropriate referencing the source will initiate plagiarism procedures. College and University will initiate severe action. b) All the materials that relates to the organizational study should be shown to the guide and to be retained by the students until the University has declared the results. Students are advised not to dispose off the material away once their report is submitted, as they might be asked to present it as part of the viva voce or otherwise.
OS/IR 4.0	Submission of the Report:
	<ul style="list-style-type: none"> a) The students shall submit one (2) copy of the report in hardbound (Normal binding) for report evaluation and one copy for the students to carry the same copy for the viva voce. b) The Students shall also submit the PDF Soft copy of the report to the HOD, Department of Commerce, Concerned College. c) The HoD, Department of Commerce, Concerned College shall consolidate the PDF soft copy of the reports of all the students and submitted to the university for recorded purpose as per the calendar of the events.
OS/IR 5.0	Evaluation of the Report
	<ul style="list-style-type: none"> a) After the successful submission of the report by students, concerned guide shall evaluate the report for 30 marks as per the Evaluation Format (Appendix XI). b) HOD, Department of commerce, Concerned College shall prepare the panel of examiners to conduct of viva voce for 20 marks as per the Viva voce format (Appendix XII). c) It is the responsibility of the HOD, Department of Commerce, Concerned College to submit the final consolidated marks to the University as per the calendar of events as notified by the University.
OS/IR 6.0	Miscellaneous
OS/IR 6.1	The organisational guidelines should be read as a whole for the purpose of any interpretation.
OS/IR 6.1	The organisational guidelines should be read as a whole for the purpose of any interpretation.
OS/IR 6.2	Wherever the words “he”, “him”, “his” occur in the regulations, they include “she”, “her”, “her’s”.
OS/IR 6.3	In case of any doubt or ambiguity in the interpretation of the guidelines mentioned in the guidelines, the decision of the Dean, Faculty of Commerce, shall be final.

OS/ IR 6.4	The University may change or amend the guidelines at any time, and the changes or amendments made shall be applicable to all the students with effect from the date notified by the University.

Appendixes:

Appendix I : Registration Form

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

Student Signature

Appendix II :Internship Work Diary

Date of the Meeting	Topics Discussed	Progress as on Date	Signature of the Student	Signature of the Faculty

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

**APPENDIX III :
BROAD/ SUGGESTED FRAMEWORK OF REPORT**

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

1. Title Page (First/ Cover Page)

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

**INTERNSHIP REPORT/MINOR PROJECT REPORT ON COMPANY
ANALYSIS**

ON

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

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

Submitted to

_____ College

BY:

Name of the Student

Class & Section

UUCMS No:

Year

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

Name of the Teacher

Designation

College

KUVEMPU UNIVERSITY< Font size Arial Narrow 14-All caps & Bold>

YEAR : 2023-24

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

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

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

CERTIFICATE

This is to certify that the internship report on _____(Topic/ Name of the Organisation) is a record of work done by ____ (Name of the Student) bearing UUCMS No _____ during the _____ month in our organization.

Place :

Date :

Signature of the Proprietor

3. Declaration By the Student (Third Page)

It is the statement of the Student as to the originality and genuineness of the internship work. This may be the format of declaration.

DECLARATION

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

Place :

Date :

Signature of the Student

4. Acknowledgements (Fourth Page)

In this section the Student has to acknowledge the assistance and support received from individuals and organizations in completing the Internship. It is intended to show the gratitude. The suggested format is as below.

ACKNOWLEDGEMENTS

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

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

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

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

Place :

Date :

Name & Signature of the Student

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

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

CERTIFICATE

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

Signature of the HOD

Signature of the Guide/Supervisor

6. Certificate of the Principal (Sixth Page)

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

CERTIFICATE

This is to certify that the internship report on _____ (Topic/ Name of the Organization) is a record of work done by _____ (Name of the Student) bearing UUCMS No _____ during the academic year _____.

Place :

Date :

Signature of the Principal

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

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

Guidelines :

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

Appendix IV
Suggested Report Structure

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

Appendix VII
List of Tables

Table Number	Table Name	Page Number
1.1		
1.2		
1.3		
1.4		

Appendix VIII
List of Figures

Figure Number	Figure Name	Page Number
1.1		
1.2		
1.3		
1.4		

Appendix IX

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

Books

Abraham, K. (2001), *The Dynamics of Economic Reforms (Economic Liberalization and Political Transformation)*, New Delhi: McGraw Publishers.

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Aharoni, Y. (2009) "On Measuring the Success of Privatisation", in Ramamurthi, R. and Vernon, R. (eds) *Privatisation and Control of State Owned Enterprises*. Washington, D.C.: World Bank.

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Appendix X
An Organizational Study Report Evaluation format for 60 Marks by the Concerned Guide

Sl. No.	Registration No.	Name of the Students	60 Marks						Total Marks Secured (For 60)
			Introduction (10 Marks)	Industry Profile & Company Profile (6Marks)	Organisation Structure (06 Marks)	Department Study (10Marks)	SWOT Analysis (14Marks)	Summary of Findings, Suggestions and Conclusion (14 Marks)	

Appendix XI
An Organizational Study - Viva Voce format for 40 Marks by Panel of Examiners

Sl. No.	Registration No.	Name of the Students	40 Marks					Total Marks Secured (For 40)
			Self-Introduction (04 Marks)	Confidence (08 Marks)	Communication Skills (6 Marks)	Question and Answer on Reports (12 Marks)	Learning Experience (10 Marks)	
