



**JSS COLLEGE FOR WOMEN (Autonomous)  
Saraswathipuram, Mysuru-09**

**B.COM DEGREE SYLLABUS**

**NEP 2020**

**REVISED NEP SYLLABUS FOR 1<sup>st</sup> AND 2<sup>nd</sup> SEMESTER**

**FROM THE ACADEMIC YEAR 2023-24**

**DEPARTMENT OF COMMERCE**

## **INTRODUCTION**

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

## **B.COM DEGREE NEP – 2020 REGULATIONS**

### **I. OBJECTIVES**

1. To develop the skills required for applying the concepts and techniques in the field of Commerce
2. To enhance the employability skills of the commerce students.
3. To impart industry needed skill, problem solving and decision-making competencies.
4. To provide a well-trained professional to the requirements of Industries, Banking sectors, Insurance Companies, Financing Companies, Transport Agencies and Corporates.
5. To empower students to take up higher education to become business scientists, researchers, consultants, and teachers, with needed core competencies.
6. The knowledge of different specialisations in accounting, costing, banking, and finance with the practical exposure helps the students to stand in organization.
7. To empower students for pursuing professional courses like Chartered Accountancy, Cost & Management Accountancy, Company Secretary, etc.,
8. To develop the students for competitive examinations of UPSC, KPSC, BSRB, staff selection commission, etc
9. To understand the concept of entrepreneurship and design a business plan.
10. To develop ethical managers with interdisciplinary approach, recognise and understand the ethical responsibilities of individuals and organisations in society.
11. To critically evaluate new ideas, research findings, methodologies, and theoretical frameworks in a specialised field of study.
12. To provide students with a conceptual framework of event management, event services, conducting event and managing public relations.

### **II. ELIGIBILITY FOR ADMISSION**

Candidates who have passed Two Year Pre-University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, Diploma etc.) are eligible for admission into this program.

### **III. DURATION OF THE PROGRAM**

The course of study is Four (04) years of Eight Semesters. A candidate shall complete her degree within eight academic years from the date of her admission to the First semester.

### **EXIT OPTION**

- A. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- B. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- C. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor's Degree in Commerce (B.COM)
- D. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor's Degree in Commerce (Hons). [B.COM (Hons)]

### **IV. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada.

### **V. ATTENDANCE**

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the Examination.

### **VI. TEACHING AND EVALUATION**

M.COM graduates with B. Com and BBA as basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce subjects including Digital Fluency (except Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other)

### **VII. SCHEME OF EXAMINATION**

- a. There shall be an examination at the end of each semester. The maximum marks for the examination in each paper shall be 60 marks or 50 marks.
- b. Internal Assessment 40 marks or 50 marks.

#### **Guidelines for Continuous Internal Evaluation and Semester End Examination**

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

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

### Continuous Internal Evaluation

- a. Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for her course, minimum of four of the following assessment methods with 5 marks each:

1. Individual Assignments
2. Seminars/Class Room Presentations/Quizzes
3. Group Discussions/Class Discussion/Group Assignments
4. Case studies/Caselets/Skill Development Records.
5. Participatory & Industry-Integrated Learning
6. Practical activities/Problem Solving Exercises
7. Participation in Seminars/Academic Events/Symposia, etc.
8. Mini Projects/Capstone Projects
9. Viva voce and
10. Field visit report

**b.**

**Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.

- c. In case of 50% weightage of CIE weightage:** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course, a faculty member should choose for her course, minimum of four of the above assessment methods with 5 marks each (4x5=20 marks) and the IAT will carry a maximum of 30% weightage (30 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 30 marks each and the

same is to be scaled down to 15 marks each. Standard format is given below.

### OPEN ELECTIVE COURSE (OEC)

Course Type	C1		C2		C3		Total
	Marks		Marks		Marks		
OPEN ELECTIVE COURSE (OEC)	Written Test		Written Test		Theory	50	100
	Actual	Scale down to	Actual	Scale down to			
	30	15	30	15			
	Assignment		Skill Development Record				
	05		05				
	Viva-Voce		Viva-Voce				
	05		05				

C1		C2		C3	Total
Marks		Marks		Marks	
Theory written test		Theory written test		Theory Exam	100
Actual	Scale down to	Actual	Scale down to	50	
20	10	20	10		
Lab Practical Test		Lab Practical Test/ Online Test Certificate			
Actual	Scale down to	Actual	Scale down to		
30	15	20	10		
		Skill Development Record			
		05			

### DIGITAL FLUENCY

#### Standard Format for Internal Assessment Test

Course Code:

Name of the Course:

Duration: 1 ½ Hours

Total Marks: 30

#### PART-A

Answer any five of the following questions.

(5x2 = 10)

1.-----

- 2.-----
3. -----
- 4.-----
5. -----
- 6.-----
7. -----

### **PART-B**

Answer any two of the following questions.

(2x5 = 10)

- 8.-----
- 9.-----
- 10.-----

### **PART-C**

Answer any one of the following questions. (1x10 = 10)

11. -----
- 12.-----

Standard Format for Internal Assessment Test (C1 and C2)

## **DIGITAL FLUENCY**

Duration: 1 Hour

Total Marks: 20

### **PART-A**

Answer any Five of the following questions.

(5x2 = 10)

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

5. -----

6.-----

7. -----

### **PART-B**

**Answer any Two of the following questions. (2x5= 10)**

8. -----

9.-----

10.-----

### **SEMESTER END EXAMINATION (SEE)**

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the courses shall be conducted after fulfilling the minimum attendance requirement as per the Universities/Institutes' norms. The BOS of the College has prepared the SEE framework and the question paper pattern for SEE is presented below for 60 marks papers and 50 marks papers.

### **PATTERN OF QUESTION PAPER**

**TIME: 2 ½ Hours**

**MARKS: 60**

#### **PART-A**

**Answer any Five of the following questions. Each question carries 2 marks. (5X2= 10)**

1. -----

2. -----

3. -----

4. -----

5. -----

6. -----

7. -----

#### **PART – B**

**Answer the following questions. Each question carries 10 Marks. (2x10=20)**

8.-----

OR

9. -----

10.-----

OR

11. -----

### PART – C

**Answer the following questions. Each question carries 15 Marks. (2x15=30)**

12.-----

OR

13. -----

14.-----

OR

15. -----

### Question Paper Pattern for Digital Fluency and Open Elective Course

**Time: 2 Hours**

**Max. Marks: 50**

#### PART-A

**Answer the following. Each question carries two marks. 10X2=20**

1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....
- j. ....

#### PART-B

**Answer any four of the following. Each question carries five marks. 4X5=20**



2. ....
3. ....
4. ....
5. ....
6. ....

### PART-C

Answer the following question. Each question carries Ten marks.

1X10=10

7. ....
- OR
8. ....

#### Minimum Marks for a Pass

Candidates who have obtained a minimum of 30% marks in Semester End Examination i.e. 18 marks out of 60 marks and 15 marks out of 50 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination marks and Continuous Internal Evaluation marks.

### PROGRAM STRUCTURE

**Scheme of Teaching and Evaluation for B. Com (Basic/Hons)  
with Commerce as Core Subject**

#### I SEMESTER B.COM

Sl. No.	Course Code	Title of the Course	Category of Courses	L+T+P	Teaching Hours per week	SEE	CIE	Total Marks	Credits
1	Lang 1.1	Language – I	AECC	3+1+0	4	60	40	100	3
2	Lang 1.2	Language - II.	AECC	3+1+0	4	60	40	100	3
3	B.Com 1.1	Financial Accounting	DSC	3+2+0	4	60	40	100	4
4	B.Com 1.2	Management Principles and Applications	DSC	4+0+0	4	60	40	100	4
5	B.Com 1.3	Principles of Marketing	DSC	4+0+0	4	60	40	100	4
6	B.Com 1.4	Digital Fluency	SEC-SB	1+0+2	2	50	50	100	2
7	B.Com 1.5	A. Accounting for Everyone* B. Financial Literacy* C. Banking theory and Practice* D. Business Environment* *Students can choose any one	OEC	3+0+0	3	50	50	100	3
<b>Sub-Total (A)</b>					<b>25</b>	<b>400</b>	<b>300</b>	<b>700</b>	<b>23</b>
<b>II SEMESTER B.COM</b>									
8	Lang 2.1	Language –I	AECC	3+1+0	4	60	40	100	3

9	Lang 2.2	Language –II	AECC	3+1+0	4	60	40	100	3
10	B.Com 2.1	Advanced Financial Accounting	DSC	3+2+0	4	60	40	100	4
11	B.Com 2.2	Business Mathematics OR Corporate Administration	DSC	4+0+0	4	60	40	100	4
12	B.Com 2.3	Law and Practice of Banking	DSC	4+0+0	4	60	40	100	4
13	B.Com 2.4	Health Wellness/Social and Emotional Learning	SEC-VB	1+0+2	2	-	100	100	2
14	B.Com 2.5	Environmental Studies	AECC	1+2+0	3	30	20	50	2
15	B.Com 2.6	A. Financial Environment** B. Investment in Stock Markets** C. Secretarial Practice** D. Human Resource Management** *Students can choose any one	OEC	3+0+0	3	50	50	100	3
<b>Sub-Total (B)</b>					<b>28</b>	<b>380</b>	<b>370</b>	<b>750</b>	<b>25</b>

**solve well defined problems.**

Note: \*BA, B.SC and BCA students of First Semester can choose any one of the following

- A. Accounting for Everyone\*
- B. Financial Literacy\*
- C. Banking theory and Practices\*
- D. Business Environment\*

Note: \*\* BA, B.SC and BCA students of Second Semester can choose any one of the following

- A. Financial Environment
- B. Investment in Stock Markets
- C. Secretarial Practice
- D. Human Resource Management

### AcronymsExpanded

- AECC :AbilityEnhancementCompulsoryCourse
- DSC(c) : DisciplineSpecificCore(Course)
- SEC-SB/VB : SkillEnhancementCourse-SkillBased/ValueBased
- OEC : OpenElectiveCourse
- DSE : DisciplineSpecificElective
- SEE : SemesterEndExamination
- CIE : ContinuousInternalEvaluation
- L+T+P : Lecture + Tutorial + Practical(s)

**Notes:**

- OneHourofLectureisequalto1Credit.
- TwoHours of Tutorialisequalto 1Credit(ExceptLanguages).
- TwoHoursofPracticalisequal to 1Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching
- Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on therequirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students ineach class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for theentireclass(i.e., morethan50students)2HoursofPractical Classisequal to2HoursofTeaching.

# I SEMESTER



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

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

**Name of the Course:** Financial Accounting

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

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

- a) Understand 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.

#### **Module No.1: Theoretical Framework of Accounting**

Introduction, Meaning, Definitions and Scope of Accounting, Functions, Objectives. Advantages and Limitations 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. Indian Accounting Standards: Meaning, benefits of Ind-AS.

#### **Module No.2: Financial Statements of Sole Proprietors**

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**

Introduction-Meaning of Consignment-Consignment v/s 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**

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**

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:**

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. Collect information regarding emerging trends in accounting.
6. Identify the latest innovation and development in the field of Accounting.

**Text Books:**

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., AgarwalaK.N.:Kitab Mahal, Allahabad. 5.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributers
6. Financial Accounting- B.S.Raman

**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

**Pedagogy:** Classroom's 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 organizations, which are relevant in the present context.
- b) Design and demonstrate the strategic plan for the attainment of organizational goals.
- c) Differentiate the different types of authority and choose the best one in the present context.
- d) Compare and choose the different types of motivation factors and leadership styles.
- e) Choose the best controlling techniques for better productivity of an organization.

#### **Module No.1: Introduction to Management**

Introduction-Meaning and importance of Management-Manual Functions-Essence of Managership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical Theories-Modern organizational theories. Difference between Management and Administration.

#### **Module No.2: Planning**

Introduction-Meaning-Nature-Purpose-Types of plans-Elements-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-Making-Concept-Importance-Committee and Group decision making Process.

#### **Module No.3: Organizing**

Introduction-Meaning-Concept and Process of Organizing-An Overview-Span of management-Different types of authority (line, staff, and functional)-Decentralization-Importance-Delegation of authority; Formal and Informal Structure- Principles of Organizing; Network Organization Structure.

#### **Module No.4: Staffing and Leading**

Introduction-**Staffing:** Concept of Staffing-Staffing Process; **Motivation:** Concept-Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow's Need-Hierarchy Theory-Hertzberg's Two-factor Theory-Vroom's Expectation Theory; **Leadership:** Concept-Importance-Types Major theories of Leadership(Likert's scale theory, Blake and Mouton's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; **Communication:** Concept-purpose-process-Oral and written communication-Formal and informal communication networks Barriers to Communication-Overcoming Barriers to communication.

## **Module No.5: Controlling and Coordination**

**Control:** Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; **Coordination:** Meaning-Nature-Importance-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 organization and collect the information on types of planning adopted by them.
3. Visit any business organization 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.

### **Text Books:**

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

**Pedagogy:** Class rooms 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) Analyze the consumer behavior 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.

#### **Module No.1: Introduction to Marketing**

Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need - Want – Demand – Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing; Marketing Environment: Concept-importance-Micro and Macro Environment. Marketing Management-Meaning-importance, Features.

#### **Module No.2: Consumer Behavior & Market Segmentation**

**Consumer Behavior:** Nature and Importance - Consumer buying decision process; Factors influencing consumer buying behavior; types of consumer behavior **Market Segmentation:** Concept, importance and bases; Target market selection-Positioning Concept-Importance and bases; Product differentiation vs. market segmentation. Marketing **Mix:** Product-Price-Place & Promotion, people, process & physical evidence.

#### **Module No.3: Product and Pricing**

**Product:** Concept and importance – Product Classifications-Concept of product mix; Branding - packaging and labelling; Product – Support Services; Product life-cycle; New Product Development Process; Consumer adoption process, product pricing methods. **Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.

#### **Module No.4: Promotion and Distribution**

**Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. **Distribution Channels and Physical Distribution:** Channels of distribution-meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.

#### **Module No.5: Recent Developments in Marketing**

Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Rural Marketing; Consumerism, Search. Engine Marketing – Mobile Marketing-Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing -Network Marketing, Digital Marketing, Global Marketing, 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 behavior towards home appliances in your locality.
3. Visit any organization 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.

**Text Books:**

1. Philip Kotler (2015), Principles of Marketing. 13<sup>th</sup> edition. Pearson Education.
2. Saxena Rajan,(2017) Marketing Management,Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun& Meenakshi N (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)., Mc Graw Hill Education.
6. William D.Perreault ,and Mc Carthy,E.Jerome.,Basic Marketing .Pearson Education.
7. Majaro ,Simon. The Essence of Marketing. Pearson Education ,New Delhi.
8. Chhabra,T.N. and S .K .Grover .Marketing Management. Fourth Edition.

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

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com)</p> <p align="center"><b>Course Code:</b> B.Com 1.4</p> <p align="center"><b>Name of the Course:</b> Digital Fluency (SEC-SB)</p>
<p><b>Pedagogy:</b> Class rooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</p>
<p><b>Course Outcomes: On successful completion of the course, the students will demonstrate</b></p> <ol style="list-style-type: none"> <li>To import computer skills and knowledge for commerce students.</li> <li>Provide insights on Microsoft office tools.</li> <li>To inculcate presentation skills</li> <li>To acquire knowledge on internet.</li> </ol>
<p><b>Module No.1: Introduction to computers</b></p>
<p>Computer- meaning and features – Advantages of computers – types of computers-parts of computers-central processing unit – common input and output devices- USB ports and pen drives toolbars –connecting power cord, keyboard, mouse, Monitor and printer to CPU.</p>
<p><b>ModuleNo.2: Emerging Technologies:</b></p>
<p><b>Overview of Emerging Technologies:</b></p> <ol style="list-style-type: none"> <li>Artificial Intelligence- Artificial intelligence, Machine Learning &amp; Deep Learning.</li> <li>Database Management for data science big data Analytics.</li> <li>Internet of Things (IoT), Industrial Internet of Things (IIoT)</li> <li>Cloud Computing and its service Models.</li> <li>Cyber security and types of cyber attack</li> </ol>
<p><b>Module No. 3 Applications of Emerging Technologies</b></p>
<p><b>Applications of Emerging Technologies:</b></p> <ol style="list-style-type: none"> <li>Artificial Intelligence.</li> <li>Big Data Analytics.</li> <li>Internet of Things.</li> <li>Cloud Computing.</li> <li>Cyber Security.</li> </ol>
<p><b>Module No.4: Building essential skills beyond technology</b></p>
<p><b>Importance of the following:</b></p> <ol style="list-style-type: none"> <li>Effective Communication Skills.</li> <li>Creative Problem Solving &amp; Critical Thinking.</li> <li>Collaboration and Team Work Skills.</li> <li>Innovation &amp;Design Thinking.</li> <li>Use of Tools in Enhancing Skills.</li> </ol>
<p><b>Skill Developments Activities:</b></p> <ol style="list-style-type: none"> <li>Draft a specimen of computer.</li> <li>Describe the MS-office tools.</li> <li>Write a report on presentation skills.</li> <li>List out the different types of software's.</li> <li>Write report on internet.</li> </ol>

**Text Books:**

1. Introduction to Information Technology: Rajaraman, PHI
2. Fundamentals of Computers 4/E: Rajaraman, PHI
3. Fundamentals of Computers: P. Mohan, Himalaya
4. Information Technology: Dennis P. Curtin, McGraw Hill International.

# Open Elective Course

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

**Course Code:** B.Com.1.5(Open Elective Course)

**Name of the Course:** Accounting for Everyone

**Pedagogy:** Classroom's lecture, Case studies, Group discussion, Seminar & fieldwork etc.,

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

- a) Analyze 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) Analyze information from company's annual report
- e) Comprehend the management reports of the company.

#### **Module No.1: Introduction to Accounting**

Meaning, Importance and Need, 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**

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**

Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements of sole traders (Simple problems).

#### **Module No.4: Company Accounts**

Explanation of certain terms – Public Limited Company, Private Limited Company, Share and its types, Share Capital, Shareholder, Board of Directors, Debenture and its types, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content analysis based on Annual reports including textual analysis.

#### **Module No.5: Management Reports**

<p>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.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>Download annual reports of business Organizations 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.</li> <li>Journalese the business transactions with imaginary figures.</li> <li>Prepare financial statements by collecting necessary data from a sole trader.</li> <li>Collect the management reports of any large scale organization and analyze the same.</li> <li>Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Course Outcomes: On successful completion of the course, the students will be able to</b></p>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>Describe the importance of financial literacy and list out the institutions providing financial services.</li> <li>Prepare financial plan and budget and manage personal finances.</li> <li>Open, avail, and manage/operate services offered by banks.</li> <li>Open, avail, and manage / operate services offered by post offices.</li> <li>Plan for life insurance and property insurance &amp; select instrument for investment in shares.</li> </ol> <p>Accounting. London: Pearson Education.</p>	
<p><b>Module No.1: Introduction</b></p> <ol style="list-style-type: none"> <li>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 offinancial services from banks, insurance companies and postal services.</li> <li>Mukharji, A.,&amp;Hanif,M.(2015). Financial Accounting. NewDelhi: Tata McGraw Hill</li> </ol>	
<p><b>Module No.2: Financial Planning and Budgeting</b></p> <ol style="list-style-type: none"> <li>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.</li> <li>Khan, M. &amp; Jain, P.K.Management Accounting. McGraw Hill Education. Arora,M.N.</li> </ol> <p>Management Accounting, Vikas Publishing House, New Delhi</p>	
<p><b>Module No.3: Banking Services</b></p> <ol style="list-style-type: none"> <li>Types of banks; Banking products and services – Various services offered by banks; Types of bank deposits and 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; Bankingcomplaints and Ombudsman.</li> </ol>	

#### **Module No.4: Financial Services from Post Office**

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi 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; MOVidesh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram, International Money Transfer, IndianPostal Order (IPO).

#### **Module No 5: Protection and Investment Related Financial Services**

**Insurance Services:** Life Insurance Policies: Life insurance, Term Life Insurance, Endowment Policy, 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:HowtoWin.NewDelhi:TataMcGrawHillEducation.
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).FinancialPlanning.NewDelhi:Sage Publications India Pvt. Ltd.
6. Zokaityte,A.(2017).FinancialLiteracyEducation.London:PalgraveMacmillan.

**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:** Banking Theory and Practice

**Pedagogy:** Classroom's lecture, Case studies, Group discussion, Seminar & field work etc.,

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

- a) To acquire knowledge of working of Indian Banking system
- b) To elucidate the broad functions of banks.
- c) To understand the functions of Central bank.
- d) Understanding bank lending policies and procedures.
- e) To learn the importance to be updated on the developments of the banking sector.

#### **Module No.1: Banking**

Banking - Meaning and definition- role of banks- types of banks- Banking structure, Commercial banks- Functions and Modern Services.

#### **Module No.2: Reserve Bank of India**

RBI- Meaning, Evolution, Functions and Constitution.

#### **Module No.3: Banker and customer**

Banker and customer- meaning- relationship- general relationship and special relationship- types of bank account. Cheques- requisites, crossing of Cheques.

#### **Module No.4: Loans and Advances**

Loans and Advances: Meaning and definition, Principles of lending, Secured loans and Unsecured Loans.

#### **Module No. 5: Technology in banks and financial Innovation**

Modern technology in banking-Core banking Services, Internet banking, Virtual banking, ECS, EFT, NEFT, RTGS, SWIFT.

#### **Skill Development Activities:**

1. Visit a bank and collect the information about modern services offered by them.
2. Identify the relationship between banker and customer relationship.
3. Collect account opening forms of different accounts.
4. Visit a bank and collect the information about Core banking Services.
5. Visit and collect the various types loans and advances offered by commercial banks.



**Text Books:**

1. Agarwal- Banking Theory and Practice
2. Chabra T N- Elements of Banking Law
3. Suneja HR- Practical and Law of Banking
4. Maheshwari P- Banking Law & Practice
5. Guruswamy T- Financial Services

**Note: Latest edition of textbooks 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:** Business Environment

**Pedagogy:** Class rooms lecture, tutorials, Group discussion, Seminar, Case studies.

**Course Outcomes: On successful completion Student will demonstrate**

- a) An Understanding of components of business environment.
- b) Ability to analyze the environmental factors influencing business organization.
- c) Ability to demonstrate Competitive structure analysis for select industry.
- d) Ability to explain the impact of fiscal policy and monetary policy on business.
- e) Ability to analyze the impact of economic environmental factors on business.

**ModuleNo.1: INTRODUCTION TO BUSINESS ENVIRONMENT**

Meaning of business, scope and objectives of Business, business environment, Micro and Macro-environment of business (social, cultural, economic, political, legal technological and natural) and impact of these factors on decision making in business.

**ModuleNo.2: GOVERNMENT AND LEGAL ENVIRONMENT**

Government Functions of the State, Economic role of government, State intervention in business reasons for and types of state intervention in business. Impact of Monetary policy, Fiscal policy, Exim policy and industrial policy on business.

**Legal environment-** Various laws affecting Indian businesses

**Module No.3: ECONOMIC ENVIRONMENT AND GLOBAL ENVIRONMENT**

An overview of economic environment, nature of the economy, structure of economy, factors affecting economic environment.

**Globalization of business:** meaning, stages, essential conditions of globalization, foreign market entry strategies, merits, and demerits of globalization of business, Forms of globalization of businesses-MNCs, TNCs etc.

**ModuleNo.4: TECHNOLOGICAL ENVIRONMENT**

Meaning and features; types of innovation, Impact of Technological changes on business, IT revolution and business, Management of Technology.

**ModuleNo.5: NATURAL ENVIRONMENT**

Meaning and nature of physical environment. Impact of Natural environment on business.

**Skill Development Activities:**

1. List out key features of recent Monetary policy published by RBI impacting businesses.
2. Give your observation as to how technology has helped society.
3. Highlight the impact of various laws on business.
4. Identify the benefits of globalization to business
5. Any other activity relating to the course.

**TextBooks:**

1. Dr.KAshwatappa:EssentialsofBusinessEnvironment
2. Sundaram&Black:TheInternationalBusinessEnvironment;PrenticeHall
3. Chidambaram:BusinessEnvironment;VikasPublishing
4. Upadhyay,S:BusinessEnvironment,AsiaBooks
5. Chopra,BK:BusinessEnvironmentinIndia,EverestPublishing
6. SureshBedi:BusinessEnvironment,ExcelBooks
7. EconomicEnvironmentofBusinessbyM.Ashikary.
8. BusinessEnvironmentbyFrancisCherrinulam.

**Note:Latesteditionoftextbooks maybeused.**

# **II SEMESTER**

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p align="center"><b>Course Code:</b> B.Com.2.1</p> <p align="center"><b>Name of the Course:</b> Advanced Financial Accounting</p>
<p><b>Pedagogy:</b> Class rooms lecture, Case studies, Tutorial classes, Group discussion, Seminar &amp; Field work etc.,</p>
<p><b>Course Outcomes: On successful completion of the course, the students will be able to</b></p> <ol style="list-style-type: none"> <li>Understand &amp; compute the amount of claims for loss of stock &amp; loss of Profit.</li> <li>Learn various methods of accounting for hire purchase transactions.</li> <li>Deal with the inter-departmental transfers and their accounting treatment.</li> <li>Demonstrate various accounting treatments for dependent &amp; independent branches.</li> <li>Prepare financial statement from incomplete records.</li> </ol>
<p><b>ModuleNo.1: Insurance Claims for Loss of Stock &amp; Loss of Profit</b></p>
<p>Introduction- Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.</p>
<p><b>ModuleNo.2: Hire Purchase Accounting</b></p>
<p>Introduction- Meaning of hire purchase- difference between hire purchase and instalment-Nature-features-terms used- Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.</p>
<p><b>ModuleNo.3: Departmental Accounts</b></p>
<p>Introduction- meaning- advantages and disadvantages- methods departmental accounting basis of allocation of common expenditure among different departments-types of departments- inter department transfer and its treatment.</p>
<p><b>ModuleNo.4: Accounting for Branches</b></p>
<p>Introduction- difference between branch accounts and departmental accounts-types of branches-Accounting for dependent &amp; independent branches; Foreign branches: Accounts for foreign branches- Techniques for foreign currency translation. (Theory only).</p>
<p><b>Module No. 5: Conversion of Single Entry into Double Entry</b></p>
<p>Introduction - Meaning-Limitations of Single-Entry System-Difference between Singleentry and Double entry system - Problems on Conversion of Single Entry into Double Entry.</p>
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>Identify the procedure &amp; documentations involved in the insurance claims.</li> <li>Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.</li> <li>Identify the common expenditures of an organization among various departments.</li> <li>Collect the procedure and documentations involved in the establishment of various branches.</li> <li>Any other activities which are relevant to the course.</li> </ol>

**Text Books:**

1. S.N. Maheshwari, and. S. K. Maheshwari -Financial Accounting.
2. Deepak Sehgal- Financial Accounting.
3. Bhushan Kumar Goyal and HN Tiwari- Financial Accounting.
4. Goldwin, Alderman and Sanyal- Financial Accounting.
5. Tulsian P.C- Financial Accounting.
6. B.S.Raman-Financial Accounting.

**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

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

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

- a) Understand the number system and indices applications in solving basic business problems.
- b) 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, and Matrices solving business problems.
- e) Apply measurement of solids in solving simple business problems.

**Module No.1: Number System and Indices**

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 there on; Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.

**Module No.2: Commercial Mathematics**

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**

Introduction-Meaning-Problems on Linear equations and solving pure and quadratic equations (factor and Sridhar acharya methods only), problems on Simultaneous Equations (Elimination method only).

**Module No.4: Set Theory, Permutations & Combinations and Matrices**

Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.

**Module No.5: Measurement of Solids**

Introduction-Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone, and Cylinder.

**Skill Developments Activities:**

1. Show the number of ways in which your telephone number can be arranged to get odd numbers.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
3. Use Matrix principle 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. Saha: Mathematics for Cost Accountants, Central Publishers
2. R. G. Saha and Others – Methods and Techniques for Business Decisions, VBH

3. Dr. Sancheti and Kapoor: Business Mathematics and Statistics, Sultan Chand

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

**Course Code:** B.Com. 2.2

4. Zamarudeen: Business Mathematics, Vikas

**Name of the Course:** Corporate Administration

5. R. S Bhardwaj: Mathematics for Economics and Business

**Pedagogy:** Class rooms 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. Analyze 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.

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

**Module No.1: Introduction to Company**

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 and non-listed Companies.

**Module No.2: Formation of Companies**

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**

Introduction - Key Managerial Personnel – Managing Director, types of Directors, 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**

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**

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 organization and discuss the procedure involved on the same and prepare report.

**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.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.2.3 <b>Name of the Course:</b> Law and Practice of Banking
<b>Pedagogy:</b> Classroom's lecture, Case studies, Group discussion, Seminar & field work etc.,
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ul style="list-style-type: none"><li>a. Summarize the relationship between Banker &amp; customer and different types of functions of banker.</li><li>b. Analyse the role, functions, and duties of paying and collecting banker.</li><li>c. Make use of the procedure involved in opening and operating different accounts.</li><li>d. Examine the different types of negotiable instrument &amp; the irrelevance in the present context.</li><li>e. Estimate possible developments in the banking sector in the upcoming days.</li></ul>
<b>Module No.1: Introduction to Banking</b>
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks – Origin of banking-Banker and Customer Relationship (General and special relationship)- Origin and growth of commercial banks in India–Types of Banks in India -Banks' Lending-changing role of commercial banks. RBI: History-Role & Functions.
<b>Module No.2: Paying and Collecting Banker</b>
<b>Paying banker:</b> Introduction - Meaning – Role – Functions -Duties - Precautions and Statutory Protection and rights – Dishonour of Cheques – Grounds of Dishonour–Consequences of wrongful dishonour of Cheques; <b>Collecting Banker:</b> Introduction-Meaning–Legal status of collecting banker – Holder for value – Holder indue course–Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.
<b>ModuleNo.3: Customers and Account Holders</b>
Introduction-Types of Customers and Account Holders-Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders-Partnership Firms-Joint Stock Companies-Executors and Trustees-Clubs andAssociations and Joint Hindu Undivided Family.



**ModuleNo.4: Negotiable Instruments**

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

**ModuleNo.5: Recent Developments in Banking**

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

**Skill Development Activities:**

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 customers.
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,24<sup>th</sup>Edition
2. S.PSrivastava(2016),Banking Theory &Practice, Anmol Publications
3. Maheshwari.S.N.(2014),BankingLawandPractice,KalyaniPublishers,11 edition
4. Shekar.K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21<sup>st</sup>Edition
5. Dr.Alice Mani (2015),Banking Law and Operation, SBH.

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

# **Open Elective Course**

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B. Com)  <b>Course Code:</b> B.Com.2.6(Open Elective Course)  <b>Name of the Course:</b> Financial Environment</p>
<p><b>Pedagogy:</b> Class rooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</p>
<p><b>Course Outcomes: On successful completion of the course, the students will be able to</b></p> <ol style="list-style-type: none"> <li>Understand the fundamentals of Indian Economy and its significance.</li> <li>Evaluate the impact of monetary policy on the stakeholders of the Economy.</li> <li>Assess the impact of fiscal policy on the stakeholders of the Economy.</li> <li>Examine the status of inflation, unemployment, and labour market in India</li> <li>Inference the financial sector reforms in India.</li> </ol>
<p><b>Module No. 1: Fundamentals of India Economy</b></p>
<p>Introduction – Production &amp; Cost – Demand &amp; Supply – Perfect &amp; Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy – Utility theory-GDP-GNP-impact-other Marco financial indicators.</p>
<p><b>ModuleNo.2: Monetary Policy</b></p>
<p>Introduction - Meaning-objectives-qualitative &amp; 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 &amp; issues of monetary policy-LAF-RBI Role, functions, and its Governance.</p>
<p><b>ModuleNo.3: Fiscal Policy</b></p>
<p>Introduction-Meanings-objectives-public expenditure-public debt-fiscal &amp; budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design &amp; issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.</p>
<p><b>ModuleNo.4: Inflation, Unemployment and Labour Market</b></p>

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.

#### **Module5: Financial Sector Reforms**

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 analyze 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.

#### **Text Books:**

1. VK Puri and SK Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. KhanandJain, Financial Services, Mc graw Hill Education,8<sup>th</sup> 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.2.6(Open Elective Course)

**Name of the Course:** Investment in Stock Markets

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

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

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

**ModuleNo.1: Basics of Investing**

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 DerivativeMarket. Responsible Investment.

**ModuleNo.2: Fundamental Analysis**

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.

**ModuleNo.3: Technical Analysis**

Trading rules -credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

**ModuleNo.4: Indian Stock Market**

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 insecurities: Demat trading, types of orders, using brokerage and analyst recommendations.

**Module5: Investing in Mutual Funds**

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. CRISILmutual fund ranking and its usage, calculation, and use of Net Asset Value.

**Skill Development Activities:**

1. Work on the spread sheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. 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 web sites, etc.

**Text Books:**

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

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

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

**Course Code:** B.Com.2.6(Open Elective Course)

**Name of the Course:** Secretarial Practice

**Pedagogy:** Classroom's lecture, Case studies, Group discussion, Seminar & fieldwork etc.,

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

- a) Understand the concept of Company Secretary.
- b) Know the stages of company promotion and incorporation.
- c) Get awareness about documents of companies & secretarial duties.
- d) Learn how to manage companies.
- e) Aware about the company meetings and secretarial duties.

#### **ModuleNo.1: Company Secretary**

Meaning & definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties, and liabilities; Qualities of a good Company Secretary.

#### **ModuleNo.2: Promotion of Companies and Secretarial Duties**

Nature and types of Companies, Stages of Company Promotion, and incorporation; Certificate of commencement of business; Secretarial duties & procedures for incorporations of Private and Public limited Companies and Company limited by guarantee.

#### **ModuleNo.3: Documents of Companies & Secretarial Duties**

Memorandum of Association-definition, clauses, provisions, and procedure for alteration; Articles of Association - definition, contents, provision & procedures for alteration; distinction between Memorandum and Articles of Association, Table-A of Companies Act, 1956; Prospectus - contents & statement in lieu of prospectus; doctrines of ultra vires; constructive notices, indoor management and lifting of Corporate Veil; drafting of Memorandum and Articles.

#### **ModuleNo.4: Management of Companies**

Appointment, removal, qualification, fixation of remuneration, rights, responsibilities and liabilities of directors, managing director, whole time director, auditor & Manager and Secretarial duties relating to thereto.

#### **Module5: Company Meeting and Secretarial Duties**

Meaning, nature, and significance of Company meetings: Classification of Company meetings- statutory, board, annual, Extra ordinary meetings. Meeting Procedures-notice, agenda, venue, time, duration, quorum, adjournment & minutes of Company meeting.

**Skill Development Activities:**

1. Visit any company and collect the information on procedure for appointment & dismiss of a secretary adopted by them.
2. Draft a chart of types of companies.
3. Visit any company and identify the procedure & documentations involved in that Company.
4. List out the rights, responsibilities, and liabilities of managing directors.
5. Visit any company and collect the information on meeting procedure followed by them.

**Text Books:**

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

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

**Name of the Program:**

**Course Code:** B. Com 2.6(Open Elective Course)

**Name of the Course:** Human Resource Management

**Pedagogy:** Classroom's lecture, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.,

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

- a) Ability to describe the role and responsibility of Human Resources Management functions on business.
- b) Ability to describe HRP, Recruitment and Selection process.
- c) Ability to describe induction, training and compensation aspects.
- d) Ability to explain performance appraisal and its process.
- e) Ability to demonstrate Employee Engagement and Psychological Contract.



**ModuleNo.1: Introduction to Human Resource Management**

Meaning and Definition of HRM – Features, Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices

**ModuleNo.2: Human Resource Planning, Recruitment & Selection**

**Human Resource Planning:** Meaning and Importance of Human Resource Planning, Process of HRP.

**Job Analysis:** Meaning and Uses of Job Analysis, Process of Job Analysis– Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only).

**Recruitment** Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment.

**Selection**–Meaning, Steps in Selection Process.

**ModuleNo.3: Induction and Training**

**Induction:** Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning.

**Training:** Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development.

**ModuleNo.4: Performance Appraisal**

**Performance appraisal:** Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal

**ModuleNo.5: Employee Engagement and Psychological Contract**

**Employee Engagement (EE):** Meaning and Types of EE, Drivers of Engagement Measurement of EE, Benefits of EE.

**Psychological contract:** Meaning and features

**Skill Developments Activities:**

1. Describe the role of HR Manager of any company.
2. Preparation of Job Descriptions and Job specifications for a Job profile
3. Choose any MNC and present your observations on training program
4. Develop a format for performance appraisal of an employee.
5. Identify the Drivers of Employee Engagement

**Textbooks**

1. Aswathappa, Human Resource Management,
2. McGraw Hill Edwin Flippo, Personnel Management.
3. McGraw Hill C.B.Mamoria ,Personnel Management.
4. Subba Rao, Personnel and Human Resources Management.
5. Dr. Devaraj. K - Human Resource Management.

6. P.Subba Rao - Essentials of Human Resource Management.
7. K. Aswathappa - Human Resource & Personnel Management.
8. P.Sharma - Human Resource Development.

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



**JSS COLLEGE FOR WOMEN (Autonomous)  
Saraswathipuram, MYSURU-09**

**B.COM DEGREE SYLLABUS  
III SEMESTER & IV SEMESTER**

**NEP 2020**  
**IMPLEMENTED FROM THE ACADEMIC YEAR 2022-23**

**DEPARTMENT OF COMMERCE**



## INTRODUCTION

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

## SYLLABUS FOR B.COM DEGREE AS PER NEP – 2020 REGULATIONS

### IMPLEMENTED FROM THE ACADEMIC YEAR 2022-23

#### OBJECTIVES

1. To develop the skills required for applying the concepts and techniques in the field of Commerce
2. To enhance the employability skills of the commerce students.
3. To impart industry needed skill, problem solving and decision-making competencies.
4. To provide a well-trained professional to the requirements of Industries, Banking sectors, Insurance Companies, Financing Companies, Transport Agencies and Corporates.
5. To empower students to take up higher education to become business scientists, researchers, consultants, and teachers, with needed core competencies.
6. The knowledge of different specialisations in accounting, costing, banking, and finance with the practical exposure helps the students to stand in organization.
7. To empower students for pursuing professional courses like Chartered Accountancy, Cost & Management Accountancy, Company Secretary, etc.,
8. To develop the students for competitive examinations of UPSC, KPSC, BSRB, staff selection commission, etc
9. To understand the concept of entrepreneurship and design a business plan.
10. To develop ethical managers with interdisciplinary approach, recognise and understand the ethical responsibilities of individuals and organisations in society.
11. To critically evaluate new ideas, research findings, methodologies, and theoretical frameworks in a specialised field of study.
12. To provide students with a conceptual framework of event management, event services,

conducting event and managing public relations

## **I. ELIGIBILITY FOR ADMISSION**

Candidates who have passed Two Year Pre-University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, Diploma etc.) are eligible for admission into this program.

## **II. DURATION OF THE PROGRAM**

The course of study is Four (04) years of Eight Semesters. A candidate shall complete her degree within eight academic years from the date of her admission to the First semester.

### **EXIT OPTION**

- A. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- B. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- C. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor's Degree in Commerce (B.COM)
- D. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor's Degree in Commerce (Hons). [B.COM (Hons)]

## **III. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada.

## **IV. ATTENDANCE**

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the Examination.

## **V. TEACHING AND EVALUATION**

M.COM graduates with B. Com and BBA as basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce subjects including Artificial Intelligence (Except Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other)

## **VI. SCHEME OF EXAMINATION**

- a. There shall be an examination at the end of each semester. The maximum marks for the examination in each paper shall be 60 marks or 50 marks.
- b. Internal Assessment 40 marks or 50 marks.

## Guidelines for Continuous Internal Evaluation and Semester End Examination

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

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

### Continuous Internal Evaluation

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for her course, minimum of four of the following assessment methods with 5 marks each:

1. Individual Assignments
2. Seminars/Class Room Presentations/Quizzes
3. Group Discussions/Class Discussion/Group Assignments
4. Case studies/Caselets/Skill Development Records.
5. Participatory & Industry-Integrated Learning
6. Practical activities/Problem Solving Exercises
7. Participation in Seminars/Academic Events/Symposia, etc.
8. Mini Projects/Capstone Projects
9. Viva voce and
10. Field visit report



**b. Internal Assessment Tests (IAT):** The IAT will carry a maximum of 40% weightage (40 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 40 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.

**c. In case of 50 percentage of CIE weightage:** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course, a faculty members should choose for her course, minimum of four of the above assessment methods with 5 marks each (4x5=20 marks) and the IAT will carry a maximum of 30% weightage (30 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 15 marks each. Standard format is given below.

### OPEN ELECTIVE COURSE (OEC)

Course Type	C1		C2		C3		Total
	Marks		Marks		Marks		
OPEN ELECTIVE COURSE (OEC)	Written Test		Written Test		Theory	50	100
	Actual	Scale down to	Actual	Scale down to			
	30	15	30	15			
	Assignment		Skill Development Record				
	05		05				
	Viva-Voce		Viva-Voce				
	05		05				

### ARTIFICIAL INTELLIGENCE

C1		C2		C3	Total
Marks		Marks		Marks	
Theory written test		Theory written test		Theory Exam	100
Actual	Scale down to	Actual	Scale down to	50	
20	10	20	10		
Lab Practical Test		Lab Practical Test/ Online Test Certificate			
Actual	Scale down to	Actual	Scale down to		
30	15	20	10		
		Skill Development Record			
		05			

### Standard Format for Internal Assessment Test

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 30

#### **PART-A**

Answer any five of the following questions.

(5x2 = 10)

1. ....
2. ....
3. ....
4. ....
5. ....
6. ....
7. ....

#### **PART-B**

Answer any two of the following questions.

(2x5 = 10)

8. ....

9.-----

10.-----

### **PART-C**

**Answeranyone ofthefollowingquestions.(1x10= 10)**

11. -----

12.-----

**Standard Format for InternalAssessmentTest (C1 and C2)**

**Financial Education & Investment Awareness & Artificial Intelligence**

Duration:1Hour

TotalMarks:20

### **PART-A**

**Answeranyfiveofthefollowingquestions. (5x2 =10)**

1.-----

2.-----

3. -----

4.-----

5. -----

6.-----

7. -----

### **PART-B**

**Answeranytwo ofthefollowingquestions.(2x5= 10)**

8. -----

9.-----

10.-----

## SEMESTER END EXAMINATION (SEE)

The Semester End Examination for all the courses for which students who get registered during the semesters shall be conducted. SEE of the courses shall be conducted after fulfilling the minimum attendance requirement as per the Universities/Institutes' norms. The BOS of the College has prepared the SEE framework and the question paper pattern for SEE is presented below for 60 marks papers and 50 marks papers.

### PATTERN OF QUESTION PAPER

**TIME: 2 ½ HOURS**

**MARKS: 60**

#### PART-A

**Answer any Five of the following questions. Each question carries 2 marks. (5X2= 10)**

8. -----
9. -----
10. -----
11. -----
12. -----
13. -----
14. -----

#### PART – B

**Answer the following questions. Each question carries 10 Marks. (2x10=20)**

- 8.-----

OR

9. -----
- 10.-----

OR

11. -----

**PART – C**

**Answer the following questions.**

**(2x15=30)**

12.-----

**OR**

13. -----

14.-----

**OR**

15. -----

**Question Paper Pattern for Artificial Intelligence and  
Open Elective Course**

**Time: 2 Hours**

**Max. Marks: 50**

**PART-A**

**Answer the following. Each question carries 2 Marks.**

**(10X2=20)**

1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....
- j. ....

**PART-B**

**Answer any Four of the following. Each question carries 5 Marks.**

**(4X5=20)**

2. ....
3. ....
4. ....
5. ....
6. ....

## PART-C

Answer the following question. Each question carries 10 Marks.

(1X10=10)

7. ....

OR

8. ....

### Minimum Marks for a Pass

Candidates who have obtained a minimum of 35% marks in Semester End Examination i.e., 21 marks out of 60 marks of theory examination and 40% in aggregate i.e., total 40 marks out of 100 marks of Semester End Examination marks and Continuous Internal Evaluation marks.

## Question Paper Pattern for Financial Education and Investment Awareness

TIME: 1 ½ Hours

MARKS: 30

### PART-A

Answer any Four of the following questions. Each question carries 2 Marks. (5X2= 10)

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

### PART – B

Answer any Two of the following questions. Each question carries 6 Marks. (5x2=1)

6. ....
7. ....
8. ....

### PART – C

Answer the following question. Each question carries 10 Marks.

(1x10=10)

9. I) -----

(OR)

II)-----

**BBA/BCOM**

**Question Paper Pattern for Artificial Intelligence**

**TIME: 1 ½ Hours**

**MARKS: 30**

**PART-A**

**Answer any Five of the following questions. Each question carries 2 Marks. (5X2= 10)**

1. -----
2. -----
3. -----
4. -----
5. -----
6. -----
7. -----

**PART – B**

**Answer any Two of the following questions. Each question carries 5 Marks. (5x2=10)**

8. -----
9. -----
10. -----
11. -----

**PART – C**

**Answer the following question. Each question carries 10 Marks.**

**(1x10=10)**

12. -----

13.-----



**PROGRAM STRUCTURE**  
**Scheme of Teaching and Evaluation for B. Com (Basic/Hons)**  
**with Commerce as Core Subject**

<b>III SEMESTER B.COM</b>								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
17	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
21	B.Com.3.4	Financial Education & Investment Awareness	SEC	1+0+2	30	20	50	2
22	B.Com.3.5	Sports/NCC/NSS/others (If any)	SEC-VB	1+0+2	-	100	100	2
23	B.Com.3.6	A. Advertising Skills B. Entrepreneurial Skills C. Professional Skills D. Marketing Management. (Students can choose any one)	OEC	3+0+0	50	50	100	3
<b>Sub-Total(C)</b>					<b>380</b>	<b>370</b>	<b>750</b>	<b>25</b>

S1. No.	Course Code	TitleoftheCourse	Category ofCourses	Teaching Hours perWeek (L+T+P)	SEE	CIE	Total Marks	Credits
24	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
25	Lang.1.2	Language–II	AECC	3+1+0	60	40	100	3
26	B.Com.4.1	AdvancedCorporate Accounting	DSC	3+0+2	60	40	100	4
27	B.Com.4.2	CostingMethods&Techniques	DSC	3+0+2	60	40	100	4
28	B.Com.4.3	BusinessRegulatory Framework	DSC	4+0+0	60	40	100	4
29	B.Com.4.4	ConstitutionofIndia	AECC	2+0+0	50	50	100	2
30	B.Com.4.5	Artificial Intelligence	SEC	1+0+2	50	50	100	2
31	B.Com.4.6	A. BusinessEthics B. Corporate Governance C. International Business D. Digital Marketing (Students can choose any one)	OEC	3+0+0	50	50	100	3
<b>Sub –Total(D)</b>					<b>450</b>	<b>350</b>	<b>800</b>	<b>25</b>

**EXITOPTIONWITHDIPLOMA–Abilitytosolvebroadlydefinedproblems.**

Note: \* BA, B.SC and BCA students of Third Semester can choose any one of the following

- A. Advertising Skills \*
- B. Entrepreneurial Skills \*
- C. Professional Skills \*
- D. Marketing Management \*

Note: \*\* BA, B.SC and BCA students of Fourth Semester can choose any one of the following

- A. BusinessEthics
- B. Corporate Governance
- C. International Business
- D. Digital Marketing

### AcronymsExpanded

- AECC :AbilityEnhancementCompulsoryCourse
- DSC(c) : DisciplineSpecificCore(Course)
- SEC-SB/VB : SkillEnhancementCourse-SkillBased/ValueBased
- OEC : OpenElectiveCourse
- DSE : DisciplineSpecificElective
- SEE : SemesterEndExamination
- CIE : ContinuousInternalEvaluation

- L+T+P : Lecture + Tutorial + Practical(s)

**Notes:**

- OneHourofLectureisequalto1Credit.
- TwoHours of Tutorialisequalto 1Credit(ExceptLanguages).
- TwoHoursofPracticalisequal to 1Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching
- **Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on therequirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students ineach class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for theentireclass(i.e., morethan50students)2HoursofPractical Classisequal to2HoursofTeaching.**

# III SEMESTER



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.3.1 <b>Name of the Course:</b> Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a) Understand the treatment of Underwriting of Shares.</li> <li>b) Comprehend the computation of Profit Prior to Incorporation.</li> <li>c) Know the valuation of Intangible Assets.</li> <li>d) Know the Valuation of Shares.</li> <li>e) Prepare the Financial Statements of companies as per Companies Act, 2013.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Issue of Shares</b>		<b>08</b>
Share- Meaning and types, share capital- meaning and types, Different rates of issue of shares, problems on issue of shares, forfeiture, and re-issue of forfeited shares.		
<b>Module No.2: Underwriting of Shares</b>		<b>10</b>
Introduction-Meaning of Underwriting— SEBI regulations regarding underwriting; Underwriting commission. Underwriter—functions- Advantages of Underwriting, Types of underwriting-Marked and Unmarked Applications— Determination of Liability in respect of underwriting contract— when fully underwritten and partially underwritten— with and without firm underwriting problem.		
<b>Module No.3: Profit Prior to Incorporation</b>		<b>10</b>
Introduction-Meaning—calculation of sales ratio—time ratio—weighted ratio— treatment of capital and revenue expenditure—Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of Companies Act, 2013.		
<b>Module No.4: Valuation of Intangible Assets and Valuation of Shares</b>		<b>13</b>
<b>Valuation of Intangible Assets:</b> Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method- Problems. Brand Valuation and Intellectual Property Rights (IPR) (Theory only)		
<b>Valuation of Shares:</b> Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares-		

Problems.Rights Issue and Valuation of Rights Issue, Valuation of Warrants (Theory only).	
<b>Module 5: Financial Statements of Companies</b>	<b>15</b>
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of Companies Act 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at Source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on Debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of Profit and Loss and Balance Sheet.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Compile the list of Indian companies which have issued shares through IPO/FPO in the current financial year.</li> <li>2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures</li> <li>3. Collect financial statement of a company and calculate intrinsic value of an equity share.</li> <li>4. Collect annual report of a Company and List out its assets and Liabilities.</li> <li>5. Collection of latest financial statements of a company and find out the intrinsic value of shares</li> <li>6. Collect the annual reports of company and calculate the value of goodwill under different methods</li> <li>7. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. J.R.Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.</li> <li>2. M.C.Shukla, T.S.Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand &amp; Co., New Delhi.</li> <li>3. S.N.Maheshwari, and S.K.Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.</li> <li>4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.</li> <li>5. V.K.Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.</li> <li>6. Jain, S.P. and K.L.Narang. Corporate Accounting. Kalyani Publishers, New Delhi.</li> <li>7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House</li> <li>8. P.C.Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand &amp; Co., New Delhi.</li> <li>9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education</li> <li>10. Arulanandam &amp; Raman; Corporate Accounting – II</li> <li>11. Madegowda J – Advanced corporate accounting, HPH</li> <li>12. Soundarajan. A &amp; K. Venkataramana, Corporate Accounting, VBH.</li> <li>13. S.P.Jain and K.L.Narang – Corporate Accounting</li> <li>14. S.Bhat- Corporate Accounting.</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.2 <b>Name of the Course:</b> Business Statistics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Familiarizes statistical data and descriptive statistics for business decision-making.</li> <li>Comprehend the measures of variation and measures of skewness.</li> <li>Demonstrate the use of probability and probability distributions in business.</li> <li>Validate the application of correlation and regression in business decisions.</li> <li>Show the use of index numbers in business.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Statistical Data and Descriptive Statistics.</b>		<b>14</b>
Nature and Classification of data: Univariate, bivariate and multivariate data; <b>Measures of Central Tendency:</b> Mathematical averages including arithmetic mean, Properties, and applications. Positional Averages - Mode and Median (including graphic Determination).		
<b>Module No. 2: Measures of Variation and Skewness</b>		<b>12</b>
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients. Properties of standard deviation/variance. <b>Skewness:</b> Meaning, Measurement using Karl Pearson and Bowley's. Concept of Kurtosis.		
<b>Module No. 3: Probability Distributions</b>		<b>10</b>
Theory of Probability. Approaches to the calculation of probability. Calculation of event Probabilities. Addition and Multiplication Laws of probability. Conditional probability and Bayes' Theorem - Expectation and variance of a random variable. <b>Probability distributions</b> – Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal Distribution - Probability distribution function, Properties of normal curve, Simple problems.		
<b>Module No. 4: Correlation and Regression Analysis</b>		<b>12</b>
<b>Correlation Analysis:</b> Meaning, types of correlation- Positive and negative correlation- simple, partial, and multiple correlation, linear and Non-linear correlation, and Scatter diagram. Pearson's co-efficient of Correlation; Correlation and Probable error; Spearman's Rank Correlation co-efficient.		

<b>Regression Analysis:</b> Meaning and Definition- Regression lines, Regression Equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.	
<b>Module 5: Index Numbers</b>	<b>8</b>
Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget Method.	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.</li> <li>2. Vohra N. D., Business Statistics, McGrawHill Education.</li> <li>3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.</li> <li>4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.</li> <li>5. CB Gupta</li> <li>6. D N Elhance Fundamentals of statistics</li> <li>7. Sen Chetty and Kapoor mathematical statistics</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	



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

<b>Module No. 4: Overheads Cost</b>	<b>12</b>
Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment, and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads-Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.	
<b>Module No. 5: Reconciliation of Cost and Financial Accounts</b>	<b>10</b>
Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Visit any Manufacturing entity, collect the method of inventory valuation adopted &amp; procedure involved in procuring inventory.</li> <li>2. Draw the format of five documents used for material accounting</li> <li>3. Prepare dummy Payroll with imaginary figures.</li> <li>4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling &amp; distribution overheads.</li> <li>5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.</li> <li>2. Jawahar Lal, Cost Accounting., McGraw Hill Education</li> <li>3. Madegowda J, Cost Accounting, HPH.</li> <li>4. Rajiv Goel, Cost Accounting, International Book House</li> <li>5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers</li> <li>6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.</li> <li>7. Maheshwari, S. N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.</li> <li>8. Iyengar, S.P. Cost Accounting, Sultan Chand &amp; Sons</li> <li>9. Mariyappa B Cost Accounting, HPH</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)  <b>Course Code:</b> B.Com. 3.4 (SEC)  <b>Name of the Course:</b> Financial Education and Investment Awareness</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>1+0+2 Hrs</b>	<b>45Hrs</b> <b>(15 Hrs +30 Hrs)</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Provide the foundations for financial decision making.</li> <li>List out various saving and investment alternatives available for a common man.</li> <li>Give a detailed overview of stock markets and stock selection.</li> <li>Orient the learners about mutual funds and the criteria for selection.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Foundations for Finance</b>		<b>04</b>
<b>Introduction to Basic Concepts:</b> Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult <b>Economics:</b> Meaning – scope – key concepts influencing decision making both micro & macro <b>Banking in India:</b> Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI <b>Orientation to Financial Statements:</b> financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting.		
<b>Module No. 2: Investment Management</b>		<b>08</b>
<b>Investment Goals:</b> Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools . <b>Investment and Saving Alternatives for a Common Investor:</b> Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal. <b>Stock Markets:</b> Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants. <b>Stock Selection:</b> Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators. <b>Stock Return and Risk:</b> Analysing risk and returns trade off - relationship-investment risk.		

<b>Module No. 3: Mutual Funds and Financial Planning Essentials</b>	<b>03</b>
<p><b>Mutual Funds:</b> Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value.</p> <p><b>Criteria for selection of Mutual Funds:</b> Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and <math>r^2</math></p> <p><b>Financial Planning:</b> Sample formats – Integrating all the concepts learnt with a personal financial plan .</p> <p><b>Giving and supporting:</b> Family support – charitable giving – crowd sourcing for needs.</p>	
<p><b>Skill Developments Activities:</b></p> <ol style="list-style-type: none"> <li>1) Draft a perform of Debit Card and Credit Card.</li> <li>2) Draft a chart showing different schemes of Insurance Policy.</li> <li>3) Collect an application form of Saving Bank Account.</li> <li>4) Prepare a financial plan of your choice with an imaginary figure.</li> <li>5) Identify the major mutual fund houses in India.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1) Prasanna Chandra- Financial management.</li> <li>2) Aswath Damodaran-corporate finance.</li> <li>3) Pitabas Mohanty-spread sheet skills for finance professionals.</li> <li>4) Fischer &amp; Jordan – security analysis and portfolio management.</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p> <p><b>Websites:</b></p> <ol style="list-style-type: none"> <li>1. <a href="http://www.sebi.gov.in">www.sebi.gov.in</a></li> <li>2. <a href="http://www.nseindia.com">www.nseindia.com</a></li> <li>3. <a href="http://www.amfiindia.com">www.amfiindia.com</a></li> </ol>	

# Open Elective Course

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code :</b> B.Com. 3.6(OEC) <b>Name of the Course:</b> Advertising Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Familiarize with advertising concepts.</li> <li>Able identify effective media choice for advertising.</li> <li>Develop ads for different media.</li> <li>Measure the advertising effectiveness.</li> <li>Analyze the role of advertising agency.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
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.		
<b>Module No. 2: Media Decisions</b>		<b>07</b>
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.		
<b>Module No. 3: Message Development</b>		<b>08</b>
Advertising message: meaning, importance, creating an Advertising message, Advertising appeals, Advertising copy and elements, Preparing ads for different media.		
<b>Module No. 4: Measuring Advertising Effectiveness</b>		<b>10</b>
Meaning, objectives, methods of measuring advertising effectiveness, factors of measuring, Evaluating communication and sales effects, Pre- and Post-testing techniques.		
<b>Module No. 5: Advertising Agency</b>		<b>07</b>
<ol style="list-style-type: none"> <li>Advertising Agency: Nature, types, roles, and selection of advertising agency.</li> <li>Social, ethical, and legal aspects of advertising in India.</li> </ol>		

**Skill Development Activities:**

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.
5. 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 is Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5<sup>th</sup> 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. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications.
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 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.**

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)  <b>Course Code :</b> B.Com. 3.6 (OEC)  <b>Name of the Course:</b> Entrepreneurship Skills</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<p><b>Course Outcomes: On successful completion of the course, the students will be able to</b></p> <ol style="list-style-type: none"> <li>Discover their strengths and weaknesses in developing the entrepreneurial mind-set.</li> <li>Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.</li> <li>Understand the various aspects to set-up an Enterprises.</li> <li>Familiarize Mechanism of Monitoring and maintaining an Enterprises.</li> <li>Know the various features for successful/unsuccessful entrepreneurs.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
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.		
<b>Module No. 2: Promoting Entrepreneur</b>		<b>08</b>
Introduction- Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
<b>Module No. 3: Enterprise Set-up</b>		<b>08</b>
Introduction – Ways to setting up an enterprise, Problems in setting up an enterprise, legal compliances, marketing aspect, budgeting etc.,		
<b>Module No. 4: Monitoring and Maintaining an Enterprise</b>		<b>10</b>
Introduction – Stages of enterprise monitoring, strategies for monitoring: Different Government Schemes for supporting an Entrepreneurship.		
<b>Module No. 5: Case Study Discussion</b>		<b>06</b>
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC 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.
5. 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, Cambridge University 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.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code :</b> B.Com. 3.6 (OEC) <b>Name of the Course:</b> Marketing Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs.</b>	<b>42 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures, Tutorials, and Case study method.		
<b>Course Outcomes: On successful completion of the course, the students will able to.</b> <ol style="list-style-type: none"> <li>Understand the dynamics of marketing in business.</li> <li>Analyse the market based on segmentation and Make decision on Product Mix.</li> <li>Understand the importance of pricing and promotion function in the entire chain of marketing.</li> <li>Analyse the factors influencing the choice of channels.</li> <li>Learn about service marketing.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to marketing</b>		<b>08</b>
Marketing – Meaning, Definitions, Importance, Functions of Marketing, Differences between. Marketing and Selling, Marketing concepts, Marketing Management – Meaning, Definition, Objectives and Functions.		
<b>Module No. 2: Market Segmentation</b>		<b>10</b>
Introduction – Meaning, Advantages, Basis for Segmentation. Marketing Mix- Meaning and definition, Elements of Marketing Mix , New Product Development and Stages of Product Life Cycle		
<b>Module No. 3: Pricing</b>		<b>08</b>
Meaning – Methods of Pricing – Factors influencing Pricing – Pricing policies and Strategies, Objectives of pricing policy.		
<b>Module No. 4 Promotion &amp; distribution</b>		<b>08</b>
Advertising– Meaning, Essentials of good Advertising, Kinds of advertising, Advertising media and E- advertising. Channels Of Distribution (only consumer goods) –Types of channels, Factors influencing the choice of Channels.		
<b>Module No. 5: ServicesMarketing</b>		<b>08</b>
Meaninganddefinition of services, difference betweengoodsandservices, features of services,sevenPsof servicesmarketing(conceptsonly).		

**Name of the Program:** Bachelor of Commerce (B.Com.)  
**Course Code :** B.Com. 3.6(OEC)

**Name of the Course:** Professional Skills

**Skill Developments Activities:**

1. List out the concept of marketing.
2. Evaluate the new product development & stages of product life cycle.
3. Identify the strategies involved in pricing policies.
4. List out the various promotional activities involved in business.
5. Prepare a chart showing 7Ps of service marketing.

**Text Books:**

1. Marketing Management - Philip Kotler
2. Marketing Management - Sontaki
3. Marketing Management - C B Gupta

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

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs.</b>	<b>42 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures, Tutorials, and Case study method.		
<b>Course Outcomes: On successful completion of the course, the students will able to:</b>  To bring a deviation in students perception depicting the importance of strong personality and positive attitude for better personal efficiency and organizational effectiveness.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Personality</b>		<b>08</b>
Introduction, theory of personality. Types, factors influences on perception, determinants of personality, Measuring personality – Basic concepts, Self analysis - SWOT analysis.		
<b>Module No. 2: Personality Traits</b>		<b>10</b>
Elements and characteristics of a strong personality – Developing and improving the traits. Self – confidence, Goal settings, Time and Stress management, Leadership skills, conflict management, Johari window, decision making and art of choosing and interview skills.		
<b>Module No. 3: Effective Communication and Presentation Skill</b>		<b>08</b>
Importance, the process of communication, types of communication in organizations, barriers to effective communication,.Listening skills – Importance, Active and passive listening, Elements of a good listener, Barriers for good listening.		
<b>Module No. 4: Public Speaking</b>		<b>08</b>
Public Speaking – Meaning, topic plan and preparation: Self-confidence, beginning, body of the talk, concluding the talk, questions and answers, knowing the feedback, Stage fright, types of presentations		
<b>Module No.5 Written communication</b>		<b>08</b>
Basics of letter writing, quality of writing, effectiveness, report writing, notice writing and Resume writing.		
<b>Skill Developments Activities:</b>  1. Identify the factors influences on perception. 2. List out the Importance of Self Confidence in Personality Development. 3. Prepare a chart showing steps involved in Process of Communication. 4. Collect the information related to Public Speaking. 5. Prepare a Resume with your Imaginary.		
<b>Text Books:</b>  1. Personality Development and Communication skills I – Dr. C.B. Gupta		

2. Personality Development and Communication skills II - Dr. C.B. Gupta
3. Personality Development – John Aurther
4. Personality Development – Elizabeth B. Hurloc

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

# IV SEMESTER

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

<b>Module No.5: Recent Developments in Accounting and Accounting standards.</b>	<b>08</b>
<p>Human Resource Accounting –  Environmental Accounting Disclosure as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting.</p> <p>Indian Accounting Standards: objectives- Role of ICAI in formulating Ind AS- Process of setting Accounting Standards in India- List of Indian accounting standards (INDAS).</p> <p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. List out legal provisions in respect of Redemption of Preference shares.</li> <li>2. Calculation of Purchase consideration with imaginary figures.</li> <li>3. List any five cases of amalgamation in merger or acquisition of Joint Stock Companies.</li> <li>4. List out legal provisions in respect of internal reconstruction.</li> <li>5. List out any five Indian Accounting Standards.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Arulanandam &amp; Raman; Corporate Accounting-II, HPH</li> <li>2. Anil Kumar. S Rajesh Kumar. V and Mariyappa. B Advanced Corporate Accounting, HPH</li> <li>3. Dr. Venkataraman. R – Advanced Corporate Accounting</li> <li>4. S.N. Maheswari, Financial Accounting, Vikas publishing</li> <li>5. Soundarajan A &amp; K. Venkataramana, Advanced Corporate Accounting, SHBP.</li> <li>6. R.L. Gupta, Advanced Accountancy, Sultan Chand</li> <li>7. K.K. Verma – Corporate Accounting.</li> <li>8. Jain and Narang, Corporate Accounting.</li> <li>9. Tulsian, Advanced Accounting,</li> <li>10. Shukla and Grewal – Advanced Accountancy, Sultan Chand</li> <li>11. Srinivas Putty, Advanced Corporate Accounting, HPH.</li> </ol> <p><b>Note: Latest edition of textbooks may be used.</b></p>	

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p align="center"><b>Course Code:</b> B.Com. 4.2</p> <p align="center"><b>Name of the Course:</b> Costing Methods and Techniques</p>
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Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56Hrs
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>The method of costing applicable in different industries.</li> <li>Determination of cost by applying different methods of costing.</li> <li>Prepare flexible and cash budget with imaginary figures</li> <li>Analyse the processes involved in standard costing.</li> <li>Familiarize with the Activity Based Costing and its applications.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Job and Contract Costing</b>		<b>12</b>
<b>Job Costing:</b> Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems. <b>Contract Costing:</b> Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts- Problems.		
<b>Module No. 2: Process and Service Costing</b>		<b>12</b>
<b>Process Costing:</b> Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts. <b>Service costing:</b> Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.		
<b>Module No. 3: Activity Based Costing</b>		<b>10</b>
Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC-Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC — Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems.		
<b>Module 4: Marginal Costing</b>		<b>12</b>
Meaning and Definition of marginal cost, marginal costing, features of marginal costing, assumptions of marginal Costing, terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.		

<b>Module 5: Budgetary Control and Standard Costing</b>	<b>10</b>
<p><b>Budgetary Control:</b> Introduction – Meaning &amp; Definition of Budget and Budgetary Control, Objectives of Budgetary Control, essential requirements of budgetary control, advantages and disadvantages of budgetary control, Types of budgets - Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.</p> <p><b>Standard Costing: Introduction</b> – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>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.</li> <li>2. List out the modern costing tools in accounting field.</li> <li>3. Prepare flexible Budget and cash budget with imaginary figures</li> <li>4. Narrate the steps involved in standard costing system.</li> <li>5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.</li> <li>6. Explain ABC. Illustrate how ABC can be applied.</li> <li>7. Any other activities in addition to the above, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York</li> <li>2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,</li> <li>3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.</li> <li>4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York.</li> <li>5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York.</li> <li>6. Mariyappa B Methods and Techniques of Costing. HPH.</li> </ol> <p><b>Note: Latest edition of Text books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 4.3 <b>Name of the Course:</b> Business Regulatory Framework		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Recognize the laws relating to Contracts and its application in business activities.</li> <li>Acquire knowledge about Competition and Consumer Laws.</li> <li>Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</li> <li>Distinguish the partnership laws, its applicability and relevance.</li> <li>Rephrase the cyber law in the present context.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Indian Contract Act, 1872</b>		<b>12</b>
Introduction – Definition of Contract, Essentials of Valid Contract. Classification of Contract, Offer and acceptance, consideration, contractual capacity, free consent, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract.		
<b>Module No. 2: The Sale of Goods Act, 1930</b>		<b>10</b>
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non-owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
<b>Module No. 3: Competition and Consumer Laws</b>		<b>12</b>
<b>The Competition Act 2002</b> – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. <b>Consumer Protection Act 2019</b> – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
<b>Module No. 4: Economic Laws</b>		<b>12</b>
<b>WTO patent rules</b> – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. <b>FEMA 1999</b> – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.		

<b>Module 5: Environment and Cyber Laws</b>	<b>10</b>
<b>Environment Protection Act 1986</b> – 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. <b>Cyber Law:</b> Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case</li> <li>2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.</li> <li>3. Discuss any one case law relating to minor.</li> <li>4. State the procedure for getting patent for ‘inventions’ and / or ‘non-inventions’.</li> <li>5. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.</li> <li>2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.</li> <li>3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning</li> <li>4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.</li> <li>5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi</li> <li>6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House</li> <li>7. Sushma Arora, Business Laws, Taxmann Publications.</li> <li>8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.</li> <li>9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education</li> <li>10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi</li> <li>11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH</li> <li>12. N.D. Kapoor, Business Laws, Sultan Chand Publications</li> </ol> <p><b>Note : Latest edition of text books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 4.4 <b>Name of the Course:</b> Artificial Intelligence		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>1+0+2 Hrs</b>	<b>36Hrs (13hrs+23 hrs)</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion, & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Appraise the theory of Artificial intelligence and list the significance of AI.</li> <li>Discuss the various components that are involved in solving an AI problem.</li> <li>Illustrate the working of AI Algorithms in the given contrast.</li> <li>Analyse the various knowledge representation schemes, Reasoning and Learning techniques of AI.</li> <li>Apply the AI concepts to build an expert system to solve the real-world problems.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Azure AI Fundamentals (AI-900)</b>		<b>05</b>
AI-900 pathway consists of 5 courses and 2 reading material: <ol style="list-style-type: none"> <li>Introduction to AI on Azure</li> <li>Use visual tools to create machine learning models with Azure Machine Learning</li> <li>Explore computer vision in Microsoft Azure</li> <li>Explore natural language processing</li> <li>Explore conversational AI</li> <li>Tune Model Hyperparameters - Azure Machine Learning (Reading)</li> </ol> Neural Network Regression: Module Reference - Azure Machine Learning (Reading)		
<b>Module No. 2: Data Analyst Associate (DA-100)</b>		<b>08</b>
DA-100 pathway consists of 5 courses and 2 reading material: <ol style="list-style-type: none"> <li>Get started with Microsoft data analytics</li> <li>Prepare data for analysis</li> <li>Model data in Power BI</li> <li>Visualize data in Power BI</li> <li>Data analysis in Power BI</li> <li>Manage workspaces and datasets in Power BI</li> <li>Key Influencers Visualizations Tutorial - Power BI</li> </ol> Smart Narratives Tutorial - Power BI   Microsoft Docs		

**Skill Development Activities:**

1. Write a report on significance of AI.
2. Draft the Components of AI.
3. Write a report on Tune Model Hyper Parmeter.
4. Highlight the steps of Data Analysis.
5. Write a report on Smart Narratives tutor.

**Text Books:**

The learning resources made available for the course titled “Azure AI Fundamentals (AI-900) and Data Analyst Associate (DA-100).” on Future Skills Prime Platform of NASSCOM.

# Open Elective Course

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code :</b> B.Com.4.6(OEC)		
<b>Name of the Course:</b> Business Ethics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>Explain the concepts of business ethics and its approaches.</li> <li>Examine the business and organizational ethics in the present context.</li> <li>Analyze the ethical aspects in marketing and HR areas.</li> <li>Analyze the ethical aspects in finance and IT areas.</li> <li>Examine the impact of globalization on business ethics.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Business Ethics</b>		<b>08</b>
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 Deontological theory, Mill & Bentham's Utilitarianism theory.		
<b>Module No.2: Business &amp; Organizational Ethics</b>		<b>10</b>
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 Professionalism and professional ethics code.		
<b>Module No.3: Ethical Aspects in Organization – I</b>		<b>08</b>
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.		
<b>Module No.4: Ethical Aspects in Organization - II</b>		<b>08</b>
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.		
<b>Module No.5: Globalization and Business Ethics</b>		<b>08</b>
Growth of Global Corporations, Factors facilitating Globalisation, 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 ratings 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. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. 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. Agal gatti & 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. CSVMurthy, Business Ethics, Himalaya Publishing House

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

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

**Course Code :** B.Com.4.6(OEC)

**Name of the Course:** Corporate Governance

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

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

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

- a. Identify the importance of corporate governance.
- b. Know the rights, duties, and responsibilities of Directors.
- c. Analyze 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**

<p>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.</p>	
<b>Module No.3: Legal and Regulatory Framework of Corporate Governance</b>	<b>08</b>
<p>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.</p>	
<b>Module No.4: Board Committees and Role of Professionals</b>	<b>08</b>
<p>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.</p>	
<b>Module No.5: Corporate Governance – Codes and Practices</b>	<b>06</b>
<p>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.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.</li> <li>2. Collect any two companies Board of Directors names and find out their nature of directorship.</li> <li>3. Prepare report on the applicability of different models of Corporate Governance.</li> <li>4. Critically compare the recommendations of various corporate governance committees.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Bains N. and DBand, Winning Ways through Corporate Governance, Macmillan London.</li> <li>2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.</li> <li>3. Subhash Chandra Das, Corporate Governance in India– An</li> </ol>	

Evaluation(Thirdedition),PHILearningPrivateLimited.

4. ClarkT.andEMonkHouse,RethinkingtheCompany,Pitman,London.
5. FernandoA.C,Corporate Governance,PearsonEducation.
6. Prentice D.D. and PRJ Holland,Contemporary Issuesin Governance,ClarendonPress.
7. ReportoftheCadburyCommitteeonFinancialAspectsofCorporateGovernance,LondonStockExchange,London.
8. ReportonCorporateGovernance,ConfederationofIndiaIndustriesandBombay.

**Note:Latesteditionoftextbooksmaybeused.**

**NameoftheProgram:**BachelorofCommerce(B.Com.)

**CourseCode :**B.Com.4.6(OEC)

**NameoftheCourse:**International Business

CourseCredits	No.ofHoursper Week	TotalNo.ofTeachingHours
3Credits	3Hrs	42Hrs

**Pedagogy:**Classroomlectures,Casestudies,Groupdiscussion&Seminaretc.,

**CourseOutcomes:**On successfulcompletionofthecourse,thestudentswillbeableto

- a. Understand the political and legal environment in international business
- b. Understand the modes of entry into international business
- c. Learn the globalization and international business management.
- d. Understanding the international marketing intelligence.
- e. provides the knowledge of export and import procedure.

Syllabus:	Hours
<b>ModuleNo.1:International Business</b>	<b>10</b>
Meaning and Definition of International Business – Theories of International Trade – Economic Theories – Forms of International Business - Nature of International Business- Environment of International Business- Political and Legal Environment- Cultural Environment- Managing Across Cultures- Technological- Economic environment- Strategies for Going International- Timing of Entry.	
<b>ModuleNo.2:Modes of Entry into International Business</b>	<b>10</b>
Mode of Entry – Exporting – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures – Comparison of different modes of Entry.	
<b>ModuleNo.3:Globalization</b>	<b>08</b>

Globalization: Meaning - Features – Stages – Advantages and Disadvantages – MNC's and International Business– Global Companies and TNC – Organizational Transformations – Merits and Demerits of MNC's in India- Institutional support to International Business.	
<b>ModuleNo.4:International Marketing Intelligence</b>	<b>08</b>
Information required – Source of Information – International Marketing Information System and Marketing Research.	
<b>ModuleNo.5:Exim Trade</b>	<b>06</b>
Export Trade, Procedure, Steps & Documentation, Direction of India's Trade – Export Financing Documents related to Export Trade – Export Marketing – Import Trade, Procedure, Steps, Documentations and Problems - EXIM Policy.	
<b>SkillDevelopmentActivities:</b> <ol style="list-style-type: none"> <li>1. Collect any 2 documents relating to international business.</li> <li>2. Collectany 2 documents relating to Exim policy.</li> <li>3. Preparereportonthedifferentmodesofentry into international business.</li> <li>4. Analiseandsubmitthereportontheimpactof globalizationonIndianbusiness.</li> <li>5. Anyotheractivities,which arerelevanttothecourse.</li> </ol>	
<b>TextBooks:</b> <ol style="list-style-type: none"> <li>1. International Business – P. Subba Rao</li> <li>2. International Business - Francis Cherunilam</li> <li>3. International Business – C.B Gupta</li> <li>4. International Business – K.S Ashwathappa.</li> </ol>	
<b>Note:Latesteditionoftextbooksmaybeused.</b>	

<b>Name of the Program: B.COM</b> <b>CourseCode :B.Com.4.6(OEC)</b> <b>Name of the Course: Digital Marketing</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs.</b>	<b>42Hrs.</b>
<b>Pedagogy:</b> Classroom lectures, Tutorials, Role Plays and Case study method.		
<b>Course Outcomes: On successful completion of the course, the students will:</b> <ol style="list-style-type: none"> <li>Understand the Concept of Digital Marketing</li> <li>Explain the Role of Digital Marketing in rapidly changing Business landscape.</li> <li>Develop Skills in analysing the use ability of Website.</li> <li>Setup web elements-page layout, colors scheme in the designs.</li> <li>Understand the key elements of Digital Marketing Strategies.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Digital Marketing:</b>		<b>10</b>
Digital Marketing –Introduction-Meaning of digital marketing, Evolution of Digital Marketing, Objectives, Importance, purpose, function, Merits and Demerits of Digital Marketing.		
<b>Module No. 2: Digital Market Segmentation:</b>		<b>08</b>
Meaning and definition Need for Market Segmentation, difference between a mass market and target market, requirements of market segments, bases for Market Segmentation. Digital Marketing v/s Offline Marketing.		
<b>Module No. 3: Digital marketing Process:</b>		<b>08</b>
Internet, Domain names, Domain extensions, Types of Websites, Objectives of Websites, Essential of Website, Blog, Planning and Conceptualizing a website.		
<b>Module No. 4: Website Design:</b>		<b>10</b>
Web design- Meaning and definition, Website layout, elements of web design, importance, types of web design, free website.		
<b>Module No. 5: Digital Marketing strategies:</b>		<b>06</b>
Digital Marketing strategies - steps to develop strategies, 5P's of marketing, pillars of digital marketing. Digital marketingProcess, 7C's of Digital Marketing, recent trends.		

**Skill Development Activities:**

1. Collect the information about over view of digital marketing.
2. Visit an organization and collect information about the bases of market segmentation.
3. Draft a structure of internet domains
4. List out the different types of web design.
5. Describe the pillars of digital marketing.

**Text book:**

1. Digital Marketing-Seem Gupta
2. Fundamentals of Digital Marketing-Puneet Singh Bhatia
3. Digital Marketing an Overview-Dr. Antony Puthussery

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



**JSS COLLEGE FOR WOMEN (Autonomous)  
Saraswathipuram, MYSURU-09**

**B.COM DEGREE SYLLABUS**

**NEP 2020**

**V SEMESTER & VI SEMESTER**

**IMPLEMENTED FROM THE ACADEMIC YEAR 2023-24**

**DEPARTMENT OF COMMERCE**





## **INTRODUCTION**

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

## **SYLLABUS FOR B.COM DEGREE AS PER NEP – 2020 REGULATIONS**

### **IMPLEMENTED FROM THE ACADEMIC YEAR 2023-24**

### **OBJECTIVES**

13. To develop the skills required for applying the concepts and techniques in the field of Commerce.
14. To enhance the employability skills of the commerce students.
15. To impart industry needed skill, problem solving and decision-making competencies.
16. To provide a well-trained professional to the requirements of Industries, Banking sectors, Insurance Companies, Financing Companies, Transport Agencies and Corporates.
17. To empower students to take up higher education to become business scientists, researchers, consultants, and teachers, with needed core competencies.
18. The knowledge of different specializations in accounting, costing, banking, and finance with the practical exposure helps the students to stand in organization.
19. To empower students for pursuing professional courses like Chartered Accountancy, Cost & Management Accountancy, Company Secretary, etc.,
20. To develop the students for competitive examinations of UPSC, KPSC, BSRB, staff selection commission, etc.
21. To understand the concept of entrepreneurship and design a business plan.
22. To develop ethical managers with interdisciplinary approach, recognize and understand the ethical responsibilities of individuals and organisations in society.

23. To critically evaluate new ideas, research findings, methodologies, and theoretical frameworks in a specialized field of study.
24. To provide students with a conceptual framework of event management, event services, conducting event and managing public relations

## **VII. ELIGIBILITY FOR ADMISSION**

Candidates who have passed Two Year Pre-University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, Diploma etc.) are eligible for admission into this program.

## **VIII. DURATION OF THE PROGRAM**

The course of study is Four (04) years of Eight Semesters. A candidate shall complete her degree within eight academic years from the date of her admission to the First semester.

### **EXIT OPTION**

- E. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- F. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- G. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor's Degree in Commerce (B.COM)
- H. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor's Degree in Commerce (Hons). [B.COM (Hons)]

## **IX. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada.

## **X. ATTENDANCE**

- d. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- e. A student shall be considered to have satisfied the requirement of attendance for the semester, if she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- f. A student who fails to complete the course in the manner stated above shall not be permitted to take the Examination.

## **XI. TEACHING AND EVALUATION**

M.COM graduates with B. Com and BBA as basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce subjects including Cyber Security and Employability Skills (Except Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other)

## **XII. SCHEME OF EXAMINATION**

- c. There shall be an examination at the end of each semester. The maximum marks for the examination in each paper shall be 60 marks or 50 marks.
- d. Internal Assessment 40 marks or 50 marks.

### **Guidelines for Continuous Internal Evaluation and Semester End Examination**

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

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

#### **Continuous Internal Evaluation**

- d. Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for her course, minimum of four of the following assessment methods with 5 marks each:

- 11. Individual Assignments
- 12. Seminars/Class Room Presentations/Quizzes
- 13. Group Discussions/Class Discussion/Group Assignments
- 14. Case studies/Caselets/Skill Development Records.
- 15. Participatory & Industry-Integrated Learning
- 16. Practical activities/Problem Solving Exercises
- 17. Participation in Seminars/Academic Events/Symposia, etc.
- 18. Mini Projects/Capstone Projects
- 19. Viva voce and
- 20. Field visit report

e.

**Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.

f. **In case of 50 percentage of CIE weightage:** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course, a faculty members should choose for her course, minimum of four of the above assessment methods with 5 marks each (4x5=20 marks) and the IAT will carry a maximum of 30% weightage (30 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 15 marks each. Standard format is given below.

#### OPEN ELECTIVE COURSE / VOCATIONAL

Course Type	C1		C2		C3		Total
	Marks		Marks		Marks		
OPEN ELECTIVE COURSE / VOCATIONAL	Written Test		Written Test		Theory	50	100
	Actual	Scale down to	Actual	Scale down to			
	30	15	30	15			
	Assignment		Skill Development Record				
	05		05				
	Viva-Voce		Viva-Voce				
	05		05				

#### CYBER SECURITY

C1		C2		C3	Total
Marks		Marks		Marks	
Theory written test		Theory written test		Theory Exam	100
Actual	Scale down to	Actual	Scale down to	50	
20	10	20	10		
Lab Practical Test		Lab Practical Test/ Online Test Certificate			
Actual	Scale down to	Actual	Scale down to		
30	15	20	10		
		Skill Development Record			
		05			

### Standard Format for Internal Assessment Test

**Course Code:**

**Name of the Course:**

**Duration: 1 ½ Hours**

**Total Marks: 30**

### **PART-A**

**Answer any five of the following questions. (5x2 =10)**

1. -----
2. -----
3. -----
- 4.-----
5. -----
6. -----
7. -----

### **PART-B**

**Answer any two of the following questions.**

**(2x5 = 10)**

- 8.-----
- 9.-----
- 10.-----

### **PART-C**

**Answer any one of the following questions. (1x10= 10)**

11. -----
- 12.-----

### **SEMESTER END EXAMINATION (SEE)**

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the courses shall be conducted after fulfilling the minimum attendance requirement as per the Universities/Institutes' norms. The BOS of the College has prepared the SEE framework and the question paper pattern for SEE is presented below for 60 marks papers and 50 marks papers

## **PATTERN OF QUESTION PAPER**

**TIME: 2 ½ HOURS**

**MARKS: 60**

### **PART-A**

**Answer any Five of the following questions. Each question carries 2 Marks. (5X2= 10)**

- 15. ....
- 16. ....
- 17. ....
- 18. ....
- 19. ....
- 20. ....
- 21. ....

### **PART – B**

**Answer the following questions. Each question carries 10 Marks. (2x10=20)**

- 8. ....

**OR**

- 9. ....

- 10. ....

**OR**



11. ....

**PART – C**

**Answer the following questions. Each question carries 15 Marks. (2x15=30)**

12. ....

**OR**

13. ....

14. ....

**OR**

15. ....

**Standard Format for InternalAssessmentTest (C1 and C2)**

**Cyber Security/Employability Skills**

**Duration:1Hour**

**TotalMarks:20**

**PART-A**

**Answeranyfiveofthefollowingquestions. (5x2 =10)**

1. ....

- 2.-----
3. -----
- 4.-----
5. -----
- 6.-----
7. -----

### **PART-B**

**Answer any two of the following questions. (2x5= 10)**

8. -----
- 9.-----
- 10.-----

## Question Paper Pattern for Cyber Security

**Time: 2Hours**

**Max. Marks: 50**

### **PART-A**

**Answer the following. Each question carries 2 Marks.**

**(10X2=20)**

1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....

j. ....

### **PART-B**

**Answer any four of the following. Each question carries 5 Marks. (4X5=20)**

2. ....

3. ....

4. ....

5. ....

6. ....

### **PART-C**

**Answer the following question. Each question carries 10 Marks. (1X10=10)**

7. ....

**OR**

8. ....

### **Minimum Marks for a Pass**

Candidates who have obtained a minimum of 35% marks in Semester End Examination i.e., 21 marks out of 60 marks of theory examination and 40% in aggregate i.e., total 40 marks out of 100 marks of Semester End Examination marks and Continuous Internal Evaluation marks.

## QUESTION PAPER PATTERN FOR VOCATIONAL COURSE

**TIME: 2 HOURS**

**MARKS: 50**

### **PART-A**

**Answer any Five of the following questions. Each question carries 2 Marks. (5X2= 10)**

1. -----
2. -----
3. -----
4. -----
5. -----
6. -----
7. -----

### **PART – B**

**Answer any Four of the following questions. Each question carries 5 Marks. (4X5=20)**

- 8.-----
9. -----
- 10.-----
11. -----
- 12.-----

### **PART – C**

**Answer the following questions. Each question carries 10 Marks.**

**(2x10=20)**

13.-----

OR

14. -----

15.-----

OR

16. -----

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

V Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
32	COM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
33	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
34	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
35	COM 5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
36	COM 5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
37	COM 5.6	A. GST- Law &Practice B. DigitalMarketing	Vocational-1  Anyone to be chosen	2+0+2	50	50	100	3
38	COM 5.7	Cyber Security/ Empolyability Skills	SEC - SB	2+0+2	50	50	100	3
<b>Sub –Total (D)</b>					<b>400</b>	<b>300</b>	<b>700</b>	<b>24</b>

## Elective Groups and Courses:

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

**Note:**

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from



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

V Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
32	COM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
33	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
34	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
35	COM 5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
36	COM 5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
37	COM 5.6	C. GST- Law &Practice D. DigitalMarketing	Vocational-1 Anyone to be chosen	2+0+2	50	50	100	3
38	COM 5.7	Cyber Security/ Empolyability Skills	SEC - SB	2+0+2	50	50	100	3
<b>Sub –Total (D)</b>					<b>400</b>	<b>300</b>	<b>700</b>	<b>24</b>

## Elective Groups and Courses:

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

### Note:

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

VI Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
39	COM 6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4
40	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
41	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4
42	COM 6.4	Elective 1	DSE-3	3+0+0	60	40	100	3
43	COM 6.5	Elective 2	DSE-4	3+0+0	60	40	100	3
44	COM 6.6	A. Assessment of persons other than- Individuals & Filing of ITRs B. E-Commerce	Vocational-2  Anyone to be chosen	2+0+2	50	50	100	3
45	COM 6.7	Internship	I-1	4 to 5 weeks		100	100	3
<b>Sub –Total (D)</b>					<b>350</b>	<b>350</b>	<b>700</b>	<b>24</b>

## Elective Groups and Courses:

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

### 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 6<sup>th</sup> Semester also.

2. The students shall undergo 4 to 5 weeks of internship programme in any business organization immediately after completion of 5<sup>th</sup> Semester Examination but before the commencement of 6<sup>th</sup> Semester classes.

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)  <b>Course Code:</b> COM .5.1  <b>Name of the Course:</b> Financial Management</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<p><b>Course Outcomes: On successful completion of the course, the students' will be able to</b></p> <ol style="list-style-type: none"> <li>Understand the role of financial managers effectively in an organization.</li> <li>Apply the compounding &amp; discounting techniques for time value of money.</li> <li>Take investment decision with appropriate capital budgeting techniques for investment proposals.</li> <li>Understand the factors influencing the capital structure of an organization.</li> <li>Estimate the working capital requirement for the smooth running of the business</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Financial Management</b>		<b>12</b>
Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization 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.		
<b>Module No. 2: Time Value of Money</b>		<b>10</b>
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.		
<b>Module No. 3: Financing Decision</b>		<b>14</b>
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.		
<b>Module No. 4: Investment Decision</b>		<b>12</b>
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.		

<b>Module 5: Working Capital Management</b>	<b>12</b>
<p>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, Receivable Management, and Inventory Management (Conceptsonly).</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. VisittheFinanceDepartmentofanyorganizationandcollectandrecordtheFunctions and Responsibilities of FinanceManager.</li> <li>2. As a finance manager of a company advice the management in designing an appropriate CapitalStructure.</li> <li>3. Evaluate a capital investment proposal by using NPV method with imaginaryfigures.</li> <li>4. Illustratewithimaginaryfiguresthecompoundinganddiscountingtechniquesoftime value ofmoney.</li> <li>5. Estimate working capital requirements of an organization withimaginary figures.</li> <li>6. Any other activities, which are relevant to thecourse.</li> </ol>	
<p><b>Books for reference:</b></p> <ol style="list-style-type: none"> <li>1. I M Pandey, Financial management, Vikas publications, NewDelhi.</li> <li>2. Abrish Guptha, Financial management,Pearson.</li> <li>3. Khan &amp; Jain, Basic Financial Management, TMH, NewDelhi.</li> <li>4. S N Maheshwari, Principles of Financial Management, Sulthan Chand &amp; Sons,New Delhi.</li> <li>5. Chandra &amp; Chandra D Bose, Fundamentals of Financial Management, PHI, NewDelhi.</li> <li>6. B.Mariyappa,FinancialManagement,HimalayaPublishingHouse,NewDelhi.</li> <li>7. Ravi M Kishore, Financial Management, TaxmanPublications</li> <li>8. PrasannaChandra,FinancialManagement,TheoryandPractice,TataMcGraw Hill.</li> </ol> <p><b>Note: Latest edition of books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.2 <b>Name of the Course:</b> Income Tax Law and Practice – I		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Comprehend the procedure for computation of Total Income and tax liability of an individual.</li> <li>Understand the provisions for determining the residential status of an individual.</li> <li>Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances, and various retirement benefits.</li> <li>Compute the income house property for different categories of house property.</li> <li>Comprehend TDS &amp; advances tax Ruling and identify the various deductions Under Section 80.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basic Concepts of Income Tax</b>		<b>12</b>
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, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals Under Section 10 of the Income Tax Act, 1961.		
<b>Module No. 2: Residential Status and Incidence of Tax</b>		<b>10</b>
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.		
<b>Module No. 3: Income from Salary</b>		<b>18</b>
Introduction - Meaning of Salary - Basis of charge Definitions – Salary, Allowances, 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.		
<b>Module No. 4: Income from House Property</b>		<b>10</b>
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.		

<b>Module No. 5: Tax Deduction at Sources &amp; Advance Tax Ruling</b>	<b>10</b>
<p>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 - Instalment of advance tax and due dates. <b>Deductions</b> under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals.</p>	
<p><b>Skill Developments Activities:</b></p> <ol style="list-style-type: none"> <li>1. Prepare a slab rates chart for different Individual assesses.</li> <li>2. Visit any Chartered Accountant's office, Collect and record the procedure involved in filing the Income tax returns of an Individual.</li> <li>3. List out any 10 Incomes exempt from tax under section 10 of an Individual.</li> <li>4. Prepare the chart of perquisites received by an employee in an organization.</li> <li>5. Identify and collect various enclosures pertaining to Income tax returns of an individual.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.</li> <li>2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.</li> <li>3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.</li> <li>4. Bhagawathi Prasad, Direct Taxes.</li> <li>5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.</li> <li>6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p align="center"><b>Course Code:</b> COM 5.3</p> <p align="center"><b>Name of the Course:</b> Principles and Practice of Auditing</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes: On successful completion of the course, the students' will be able to</b></p> <ol style="list-style-type: none"> <li>Understand the conceptual framework of auditing.</li> <li>Examine the risk assessment and internal control in auditing</li> <li>Comprehend the relevance of IT in audit and audit sampling for testing.</li> <li>Examine the company audit and the procedure involved in the audit of different entities.</li> <li>Gain knowledge on different aspects of audit reporting and conceptual framework applicable on professional accountants.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Auditing</b>		<b>10</b>
<p>Introduction – Meaning and Definition –Need- Objectives– Types of Audits– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers, Audit Note Book, Audit Programme, Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.</p>		
<b>Module No. 2: Risk Assessment and Internal Control</b>		<b>12</b>
<p>Introduction–Audit risk– Meaning -Features- Types-Assessment of risk–Internal Control-Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wages and stores of payment, cash sales, and cash purchases. Internal Check V/S Internal Control.</p>		
<b>Module No. 3: Verification and Valuation of Assets and Liabilities</b>		<b>12</b>
<p>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, Bills Receivable, Sundry Debtors. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.</p>		
<b>Module No. 4: Company Audit and Audit of other Entities</b>		<b>13</b>



Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of Sole Proprietorship – Partnership Firm - NGOs - Charitable institutions - educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & 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 Materials on Auditing and Assurance
2. B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
3. T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
4. J.M. Manjunatha and others, Auditing and Assurance, HPH.
5. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.
6. R.G. Saxena, Principles of Auditing.

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

<b>Name of the Programme:</b> Bachelor of Commerce (B. Com) <b>Course Code:</b> COM A1 <b>Name of the Course:</b> Indian Accounting Standards-1		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the need and benefits of accounting standards.</li> <li>Prepare the financial statements as Indian Accounting standards.</li> <li>Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements.</li> <li>Understand the Accounting Standards for Items that do not Appear in Financial Statements.</li> </ol>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module No. – 1 Introduction to Indian Accounting Standards.</b>		<b>10</b>
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 (IFRS) - Vision and mission of IFRS, list of IFRS, objectives of IFRS, Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS –Applicability of Ind AS in India.		
<b>Module No. 2 Preparation of Financial Statements (Ind AS 1)</b>		<b>12</b>
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.		
<b>Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements.</b>		<b>10</b>
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) –objectives, Scope, definitions, Recognition Measurement, and disclosures of the above-mentioned Standards. Simple problems on the above standards.		

<b>Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements.</b>	<b>08</b>
Segment Reporting (Ind AS 108), Related Party Disclosure (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34).	
<b>Module No. - 5 Liability Based Indian Accounting Standards.</b>	<b>05</b>
Provisions, Contingent liabilities, and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Explain the structure and functions of Indian Accounting Standards Board</li> <li>2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.</li> <li>3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.</li> <li>4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18</li> <li>5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Study material of the Institute of Chartered Accountants of India.</li> <li>2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH.</li> <li>3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers.</li> <li>4. Dr. A. L. Saini IFRS for India, , Snow white publications.</li> <li>5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards.</li> <li>6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.</li> </ol> <p><b>Note: Latest edition of books may be used</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM F1 <b>Name of the Course:</b> Financial Institutions and Markets		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the structure of Indian financial system and its constituents.</li> <li>Outline the role of capital and money market in economic development.</li> <li>Comprehend primary and secondary market and its relevance in capital formation.</li> <li>Appraise the role played by banking and development financial institutions in economic development so far.</li> <li>Understand the different types of NBFCs and their contribution.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Financial System in India</b>		<b>08</b>
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. Types of Financial Institutions.		
<b>Module No. 2: Capital Market &amp; Money Market</b>		<b>08</b>
<b>Capital Market:</b> Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Objectives of capital market <b>Money Market:</b> Meaning-Structure, Importance – Functions – Instrument of Money Market – Recent trends in Money Market. The Institutions of Money Market.		
<b>Module No. 3: Primary Market &amp; Secondary Market</b>		<b>10</b>
<b>Primary Market:</b> Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets-- Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets; <b>Secondary Market:</b> Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market.		
<b>Module No. 4 Banking &amp; Development Financial Institutions</b>		<b>12</b>
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. The role of financial institutions in economic development.		

<b>Module No. 5: Non-Banking Financial Companies (NBFCs) &amp; Forex Market</b>	<b>07</b>
Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies-InvestmentCompanies—Leasing&HirePurchase-HousingFinance,Chit Funds- Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning- Importance-Merits of forex market-Fluctuationsinforeignexchangerates-CausesandEffects.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. List out any five recent Financial Sectors Reforms and analyse them.</li> <li>2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.</li> <li>3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.</li> <li>4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs</li> <li>5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Livingston, Miles; Financial Intermediaries; Blackwell</li> <li>2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.</li> <li>3. Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.</li> <li>4. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.</li> <li>5. E Gordon, K.Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi</li> <li>6. Shashi k Gupta, Nisha Aggarwal &amp; Neeti Gupta (2008), Financial Markets. Kalyani Publishers, New Delhi</li> <li>7. Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.</li> </ol> <p><b>Note: Latest edition of books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM H1 <b>Name of the Course:</b> Human Resources Development		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the need ofHRD.</li> <li>Comprehend the framework ofHRD.</li> <li>Know the models for evaluating the HRDprograms.</li> <li>Comprehend the need for employeeecounselling.</li> <li>Apprehend the HRperformance.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Conceptual Analysis of HRD</b>		<b>08</b>
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment- benefits, HRD as a MotivationalFactor, Concerns of Trade Unions.		
<b>Module No. 2: Frame Work of Human Resource Development</b>		<b>10</b>
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs- HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
<b>Module No. 3: Evaluating HRD Programs</b>		<b>08</b>
Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization, types of socialization - Realistic Job Review - Career Management and Development.		
<b>Module No. 4: Management Development</b>		<b>09</b>
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
<b>Module No. 5: HR Performance</b>		<b>10</b>
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.		

**Skill Development Activities:**

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organization 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 Organization, 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. 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.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM II <b>Name of the Course:</b> Basics of Business Analytics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand analytical applications in practice.</li> <li>Validate sources of data, use statistical resources, and apply tools and techniques learnt to solve real time problems.</li> <li>Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems.</li> <li>Be aware about the emerging trends in the world of analytics.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Business Analytics</b>		<b>07</b>
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.		
<b>Module No. 2: Technology of Big Data</b>		<b>06</b>
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.		
<b>Module No. 3: Data Scientists and Data Visualization</b>		<b>10</b>



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- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation.	
<b>Module No. 4: Practices of Analytics</b>	<b>12</b>
Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees - Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing –Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle- Facebook-Amazon.	
<b>Module No. 5: Big Data and Emerging trends</b>	<b>10</b>
Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)-Emerging trends of analytics in Education, Government, Finance & Supply Chain Management.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Explain the Process model for Data Mining.</li> <li>2. Draft a report on Tools in data visualization.</li> <li>3. List out domains data base.</li> <li>4. Write a report on Social Network Analytics</li> <li>5. Collect and write a report on Transforming Health in Information.</li> </ol>	

**Books for Reference:**

1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 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, New Jersey, 2014.
4. Big Data and Internet of Things: A Roadmap for Smart Environments, Nik Bessis, Ciprian Dobre Editors, Springer International Publishing Switzerland 2014

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM M1 <b>Name of the Course:</b> Retail Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the contemporary of retail management, issues, strategies, and trends in Retailing.</li> <li>Utilize the theories and strategies of retail planning.</li> <li>Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.</li> <li>Prioritize the factors to be considered while fixing the price in retailing.</li> <li>Comprehend the emerging trends in Retail Industry.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Retailing</b>		<b>08</b>
Introduction – Meaning and Definition – Characteristics of Retailing -Evolution of Retailing- Functions of Retailing- Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life Cycle-Conflict theory- Environment theory- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.		
<b>Module No. 2: Consumer Behaviour in Retail Business</b>		<b>10</b>
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.		
<b>Module No. 3: Retail Operations</b>		<b>10</b>
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 (Meaning, features and importance only).		
<b>Module No. 4: Retail Marketing Mix</b>		<b>07</b>

<b>Product:</b> Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service. <b>Pricing:</b> Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing. <b>Place:</b> Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies. <b>Promotion:</b> Setting objectives – Communication Effects - Promotional Mix. <b>Human Resource Management in Retailing</b> – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods.	
<b>Module No. 5: Impact of Information Technology in Retailing</b>	<b>10</b>
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. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1) Identify any 10 Retail Business Stores at youConveniences</li> <li>2) Visit any Established Retail Mall and Draw a Chart of ProductSegmentation</li> <li>3) Make a list of factors influence on choice of retailstores</li> <li>4) Conduct a survey after sale service of any retailoutlet</li> <li>5) Contact any retailer, collect the information on factors influencing on retailpricing.</li> <li>6) Any other activities, which are relevant to thecourse.</li> </ol>	

## 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 McGrawHill, NewDelhi,
3. Swapna Pradhan: Retailing Management, TMH.
4. James R. Ogden & Denise T: Integrated RetailManagement.
5. Levy & Weitz: Retail Management-TMH.
6. Rosemary Varley, Mohammed Rafiq-: RetailManagement.
7. Chetan Bajaj: Retail Management -OxfordPublication.
8. Uniyal & Sinha: Retail Management - OxfordPublications.
9. Suja Nair: RetailManagement.
10. R.S Tiwari: Retail Management, HPH, NewDelhi.

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.6 <b>Name of the Course:</b> GST-Law & Practice		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs (2+0+2)</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Comprehend the concepts of Goods and Servicestax.</li> <li>Understand the fundamentals ofGST.</li> <li>Analyse the GST Procedures in theBusiness.</li> <li>Know the GST Assessment and itscomputation.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to GST</b>		<b>08</b>
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers, and Functions. CGST Act,2017-Feature and Important definitions.		
<b>Module No. 2: GST Registration and Taxable Event</b>		<b>10</b>
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.		
<b>Module No. 3: Input Tax Credit</b>		<b>08</b>
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.		
<b>Module No. 4: GST Assessment</b>		<b>10</b>
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
<b>Module No. 5: Valuations of Goods and Services Under GST</b>		<b>09</b>
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

**Skill Development Activities:**

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

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p align="center"><b>Course Code:</b> COM 5.6 (B)</p> <p align="center"><b>Name of the Course:</b> Digital Marketing</p>		
<b>CourseCredits</b>	<b>No. of Hours per Week</b>	<b>Total No. of TeachingHours</b>
<b>3 Credits</b>	<b>4 Hrs</b> <b>(2+0+2)</b>	<b>45 Hrs</b>
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes:</b> On successful completion of the course, the students' will be able to</p> <ul style="list-style-type: none"> <li>a) Gain knowledge on Digital Marketing, Email marketing and Contentmarketing.</li> <li>b) Understand Search Engine Optimization tools andtechniques</li> <li>c) Gain skills on creation of Google AdWords &amp; GoogleAdSense</li> <li>d) Gain knowledge on Social Media Marketing and WebAnalytics.</li> <li>e) Gain knowledge on YouTube Advertising &amp;Conversions</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Digital Marketing</b>		<b>10</b>
<p>Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketingstudents, 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 &amp; Tracking e-mails, How to create Effective &amp; 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 &amp; 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.</p>		
<b>Module No. 2: Search EngineOptimization(SEO)</b>		<b>08</b>



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.	
<b>Module No. 3: Google AdWords &amp; Google Ad Sense</b>	<b>10</b>
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 – 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, Allowing and blocking ads, Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.	
<b>Module No. 4: Social Media Marketing (SMM) &amp; Web Analytics</b>	<b>10</b>
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.	
<b>Module No. 5: Youtube Advertising (Video Ads) &amp; Conversions</b>	<b>09</b>
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-search ads, In-display ads, measuring your YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking, Types of Conversions, setting up Conversion Tracking, Optimizing Conversions, track offline conversions, Analyzing conversion data, Conversion optimizer.	

**Skill Development Activities:**

1. Explain the key digital marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. 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.

**Books for Reference:**

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

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

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

**Course Code:** COM 5.7 (A)

**Name of the Course:** Cyber Security

<b>CourseCredits</b>	<b>No. of Hours per Week</b>	<b>Total No. of TeachingHours</b>
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<b>3 Credits</b>	<b>4 Hrs</b> <b>(2+0+2)</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & Problem Solving.		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
a) Understand the concept of Cyber security and issues and challenges associated with it. b) Understand the cybercrimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures. c) Appreciate various privacy and security concerns on online social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of social media platforms.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Cyber Security:</b>		<b>10</b>
Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues, and challenges of cyber security.		
<b>Module No. 2: Cyber Crime and Cyber Law:</b>		<b>10</b>
Classification of cybercrimes, Common cybercrimes- cybercrime targeting computers and mobiles, cybercrime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi, Reporting of cybercrimes, Remedial and mitigation measures, Legal perspective of cybercrime, IT Act 2000 and its amendments, Cybercrime and offences, Organisations dealing with Cybercrime and Cyber security in India, Case studies.		
<b>Module No. 3: Social Media Overview and Security:</b>		<b>10</b>
Introduction to Social networks. Types of social media, social media platforms, social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.		
<b>Books for Reference:</b>		
1. Cyber Crime Impact in the New Millennium, by R. C Mishra , Author Press. Edition 2010 2. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011) 3. Security in the Digital Age: Social Media Security Threats & Vulnerabilities by Henry A Oliver, Creates Space Independent Publishing Platform. (Pearson, 13 <sup>th</sup> November, 2001) 4. Cyber laws: Intellectual Property and E-Commerce by Kumar K, Dominant Publishers. 5. Fundamentals of Network Security by E Maiwald. Hill Mc. Graw Hill. 6. Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India		

Pvt. Ltd.

<b>Name of the Program:</b> Bachelor of Commerce & Bachelor of Business Administration		
<b>Course Code:</b> 5.7(B)		
<b>Name of the Course:</b> Employability Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Activities based learning, Practice Questions, Tutorial Classes, Group discussions, Mock Tests, etc,		
<b>Course Outcomes:</b> 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.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: General Orientation on all Competitive Exams</b>		<b>03</b>

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

**Module No. 2: Quantitative Aptitude**

**30**

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 Nonverbal Reasoning**

**06**

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**

**06**

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](https://onlinecourses.nptel.ac.in/noc20_hs19/preview)
3. <https://www.udemy.com/course/reasoning-verbal-non-verbal/>

**Note:** 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.



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.1 <b>Name of the Course:</b> Advanced Financial Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand and determine the overall cost of capital.</li> <li>Comprehend the different advanced capital budgeting techniques.</li> <li>Understand the importance of dividend decisions.</li> <li>Evaluate mergers and acquisition.</li> <li>Enable the ethical and governance issues in financial management.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Cost of Capital and Capital Structure Theories</b>		<b>14</b>
<b>Cost of Capital:</b> 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. <b>Theories of capital structures:</b> The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
<b>Module No. 2: Risk Analysis in Capital Budgeting</b>		<b>14</b>
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. .		
<b>Module No. 3: Dividend Decision and Theories</b>		<b>14</b>
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends 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.		
<b>Module No. 4: Mergers and Acquisitions</b>		<b>10</b>
Meaning-Reasons–Types of Combinations-Types of Mergers – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS, Market Price, and Market capitalization.		
<b>Module No. 5: Ethical and Governance Issues</b>		<b>08</b>
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, Purpose, and Content of an Integrated Report.		



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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.2 <b>Name of the Course:</b> Income Tax Law & Practice – II		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the procedure for computation of income from business and other Profession.</li> <li>the provisions for determining the capital gains.</li> <li>Compute the income from other sources.</li> <li>Demonstrate the computation of total income of an Individual.</li> <li>Comprehend the assessment procedure and to know the power of income tax authorities.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Profits and Gains of Business and Profession</b>		<b>20</b>
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.		
<b>Module No. 2: Capital Gains</b>		<b>10</b>
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and long-term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
<b>Module No. 3: Income from other Sources</b>		<b>10</b>
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
<b>Module No. 4: Set Off and Carry Forward of Losses &amp; Assessment of individuals.</b>		<b>10</b>
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual.		
<b>Module No. 5: Assessment Procedure and Income Tax Authorities:</b>		<b>10</b>
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 their Powers and duties.		

**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. Singhania, 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.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.3 <b>Name of the Course:</b> Management Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>60 Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Demonstrate the significance of management accounting in decisionmaking.</li> <li>Analyse and interpret the corporate financial statements by using various techniques.</li> <li>Compare the financial performance of corporates through ratio analysis.</li> <li>Understand the latest provisions in preparing cash flow statement.</li> <li>Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management Accounting</b>		<b>12</b>
Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions – Relationship and Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
<b>Module No. 2: Financial Statements Analysis and Interpretation</b>		<b>14</b>
Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.		
<b>Module No. 3: Ratio Analysis</b>		<b>14</b>
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 and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.		
<b>Module No. 4: Cash flow Analysis</b>		<b>12</b>
Introduction- Meaning and Definition, Importance, Merits and Demerits, Concept of cash and cash equivalent, differences between Fund flow and cashflow statements. Provisions of Ind AS 7. Procedure for preparation of cashflow statement. Classification of Cash flows, Preparation of		

cashflow statement as per Ind AS 7 (Indirect method only). Problems.

<b>Module No. 5: Management Audit &amp; Reports on Management</b>	<b>08</b>
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Introduction–Meaning–Nature–Scope–Importance–Need–Objectives of management audit– Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction -Report of Board of Directors - Management discussion analysis- Annual Report on CSR – 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 any one corporate entity for two years and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare a cash flow statement
5. Meet the management accountant, discuss the steps involved in management audit.
6. Collect reports of any two corporates, analyse the management review and governance of the same.
7. Any other activities, which are relevant to the course.

**Books for Reference:**

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff 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.**

<p align="center"><b>Name of the Programme:</b> Bachelor of Commerce (B. Com)</p> <p align="center"><b>Course Code:</b> COM A2</p> <p align="center"><b>Name of the Course:</b> Indian Accounting Standards-2</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the preparation of consolidated financial statements as per IndAS</li> <li>Learn the disclosures in the financial statements</li> <li>Understand the latest provisions of measurement-based accounting policies.</li> <li>Comprehend the Accounting and Reporting of Financial Instruments</li> <li>Analyse the Revenue based accounting standard.</li> </ol>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module-1 Consolidated Financial Statement (Ind AS 110)</b>		<b>9</b>
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.		
<b>Module No. 2 Disclosures in the Financial Statements</b>		<b>9</b>
Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102 ).		
<b>Module No. 3 Measurement Based on Accounting Policies</b>		<b>9</b>
Accounting Policies, Differences between Accounting Policies and principles, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)) and Share Based Payment (Ind AS 102).		
<b>Module No. 4 Accounting and Reporting of Financial Instruments</b>		<b>9</b>

Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107).	
<b>Module No. 5 Revenue based accounting standard.</b>	<b>9</b>
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions, and problems on the above standards.	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Prepare consolidated Balance sheet with imaginary figures.</li> <li>2. Make a list of Indian Accounting Standards</li> <li>3. Make disclosures of any five Indian Accounting Standards.</li> <li>4. Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports.</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Study material of the Institute of Chartered Accountants of India</li> <li>2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH</li> <li>3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers</li> <li>4. Dr. A. L. Saini IFRS for India, , Snow white publications.</li> <li>5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards</li> <li>6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.</li> </ol> <p><b>Note: Latest edition of text books may be used</b></p>	





<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM F2 <b>Name of the Course:</b> Investment Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the concept of investments, its features, and various instruments.</li> <li>Comprehend the functioning of secondary market in India.</li> <li>Underline the concept of risk and return and their relevance in purchasing and selling of securities.</li> <li>Illustrate the valuation of securities and finding out the values for purchase and sale of securities.</li> <li>Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Concept of Investment</b>		<b>07</b>
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. Need & importance of investment		
<b>Module No. 2: Fundamental Analysis</b>		<b>12</b>
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Fundamental analysis in Investment Management.		
<b>Valuation of securities:</b> Valuation of Bonds and debentures and preference shares, equity shares- no growth rate, normal growth rate and super normal growth rate.		
<b>Module No. 3: Risk &amp; Return</b>		<b>10</b>
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. Risk under investment management		
<b>Module No. 4 Technical Analysis</b>		<b>08</b>
Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioral Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency		
<b>Module No. 5: Portfolio Management</b>		<b>08</b>
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). Portfolio investment process.		

**Skill Developments Activities:**

1. Collect and compare the data on financial instruments selected for investment from any 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 investors on systematic and unsystematic 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.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM H2 <b>Name of the Course:</b> Cultural Diversity at Work Place		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> <li>a) Understand, interpret question reflect upon and engage with the notion of "diversity".</li> <li>b) Recall the cultural diversity at work place in an organization.</li> <li>c) Support the business case for workforce diversity and inclusion.</li> <li>d) Identify diversity and work respecting cross cultural environment.</li> <li>e) Assess contemporary organizational strategies for managing workforce diversity and inclusion.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Diversity</b>		<b>10</b>
Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.		
<b>Module No. 2: Exploring Differences</b>		<b>08</b>
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization, and oppression.		
<b>Module No. 3: Visions of Diversity and Cross-Cultural Management</b>		<b>10</b>
Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study.		
<b>Module No. 4: Skills and Competencies</b>		<b>08</b>
Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Diversity Strategies in the work place Creating Multicultural Organizations.		
<b>Module 5: Recent Trends in Diversity Management</b>		<b>09</b>
Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.		

**Skill Development Activities:**

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

**Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM I2 <b>Name of the Course:</b> Human Resource Analytics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the role of Analytics in HumanResource.</li> <li>Identify a list of HR metrics relevant to an organization's mission or goals.</li> <li>Apply best practices for using HR analytics to support making data-driven decisions.</li> <li>Demonstrate the use of Analytical techniques to analyse and interpret HR data</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: HR Decision-making and HR Analytics</b>		<b>10</b>
Introduction – HR decision making – importance and significance of HR analytics – benefits 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.		
<b>Module No. 2: HR Business Process and HR Analytics</b>		<b>08</b>
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.		
<b>Module No. 3: Forecasting and Measuring HR value propositions with HR analytics</b>		<b>07</b>
Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics.		
<b>Module No. 4: HR analytics and Data</b>		<b>12</b>
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.		
<b>Module 5: HR Analytics and Predictive Modelling</b>		<b>08</b>

Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.

**Skill Development Activities:**

1. Identify the changing role of HR managers.
2. Write a report on metrics for training and development function.
3. Highlight the HR optimization through analytics
4. Explore Preparation to Build Your Balanced Scorecard.
5. Collect and report the data and information for HR predictive analysis

**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.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM .M2 <b>Name of the Course:</b> Customer Relationship Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able</b> <ol style="list-style-type: none"> <li>To be aware of the nuances of customerrelationship.</li> <li>To analyze the CRM link with the other aspects ofmarketing.</li> <li>To impartthebasicknowledgeoftheRole ofCRM inincreasingthesalesofthe company.</li> <li>To make the students aware of the different CRM models in serviceindustry.</li> <li>To make the students aware and analyze the different issues inCRM</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Evolution of Customer Relationship</b>		<b>10</b>
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM,7 C's of CRM, Objectives 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, Proximity of the consumer.		
<b>Module No. 2: CRM Concepts</b>		<b>10</b>
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.		
<b>Module No. 3: Planning for CRM</b>		<b>08</b>
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Importance of strategy, Customer Strategy Grid.		
<b>Module No. 4: CRM and Marketing Strategy</b>		<b>07</b>
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centers, Difference between CRM and marketing strategy. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		
<b>Module 5: CRM Planning and Implementation</b>		<b>10</b>
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:**

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 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.**



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> COM 6.6		
<b>Name of the Course:</b> Assessment of Persons other than Individuals and Filing of ITRs		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs (2+0+2)</b>	<b>45 Hrs.</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the calculation of Depreciation and allowance</li> <li>Comprehend the assessment of partnership Firms and determine the tax liability.</li> <li>Comprehend the assessment of corporate entities and determine the tax liability.</li> <li>Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Depreciation and Investment Allowance</b>		<b>08</b>
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.		
<b>Module No. 2: Assessment of Partnership firms</b>		<b>10</b>
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)		
<b>Module No. 3: Assessment of Companies.</b>		<b>10</b>
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 - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)		
<b>Module No. 4: Tax Under E-Environment</b>		<b>12</b>
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.		
<b>Module No. 5: Case laws and Amendments</b>		<b>05</b>
Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Deputethestudents atleast two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.		

**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

**Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.6 (B) <b>Name of the Course:</b> E-Commerce		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs (2+0+2)</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Comprehend the concepts of E-commerce.</li> <li>Understand the e-retailing benefits and key success factors.</li> <li>Analyse the benefits of EDI.</li> <li>To understand Cybersecurity.</li> <li>Know the Issues in E-commerce.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: E-commerce and its Technological Aspects</b>		<b>08</b>
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.		
<b>Module No. 2: Consumer Oriented E Commerce</b>		<b>10</b>
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.		
<b>Module No. 3: Electronic Data Interchange:</b>		<b>10</b>
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.		
<b>Module No. 4: Security in E Commerce Threats in Computer Systems:</b>		<b>08</b>
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.		
<b>Module No. 5: Issues in E-Commerce</b>		<b>09</b>
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. Design an Architectural framework of Electronic Commerce.
2. List out the various E-services of any organization.
3. Draft an EDI agreement.
4. Highlights the Cyber Crime Network Securities.
5. List out the Ethical, Social and Political issues in E-Commerce.

**Books for Reference:**

1. Kenneth C Laudon, E-Commerce: Business, Technology, Society, 4<sup>th</sup> Edition, Pearson
2. S.J. Joseph, E-Commerce: an Indian perspective, PHI

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

<b>Name of the Program:</b> Bachelor of Commerce(B.Com) <b>Course Code:</b> COM 5.7 (B) <b>Name of the Course:</b> Employability Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> <li>a) Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations.</li> <li>b) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.</li> <li>c) Demonstrate the basic computer skills like MS Word, MS Excel, MS PPTs, Email etiquettes Etc.,</li> <li>d) Exhibit the communication and leadership skills.</li> <li>e) Conduct self SWOC analysis and set his career goals.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module 1: Competitive Examinations</b>		<b>06</b>
<b>Central Government Examinations:</b> UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. <b>Karnataka State Government Examinations:</b> KPSC, KEA, KSPEB. Eligibility criteria for various examinations. Common Examination pattern. <b>Private Organizations:</b> Access vacancies from Naukari.com; Indeed.com; shine.com; linkedin.com etc., <b>Practical:</b> Explore various vacancies notified by the above-stated authorities.		
<b>Module 2: Quantitative aptitude, logical reasoning, and analytical ability</b>		<b>12</b>
<b>Quantitative aptitude:</b> Percentage, Profit or loss calculation, Time and work, Speed and Distance, Ratio and proportion. ( Simple problems) <b>Logical Reasoning:</b> Coding and Decoding, Blood Relations, Directions, and Venn Diagram. <b>Analytical Ability:</b> Statement and assumptions and Data interpretation. <b>Practical:</b> Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.		
<b>Module 3: Digital Literacy</b>		<b>07</b>
Basic computer skills: MS Word and MS Excel (only layout, basic operations and short cut keys). MS PowerPoint, Internet and web browsing skills, Email etiquette. <b>Practical:</b> Draft an Email to the HR of a company as an aspirant for the job by attaching your resume.		
<b>Module 4: Soft Skills</b>		<b>10</b>
<b>Communication Skills:</b> Verbal and Non-verbal communication, Effective listening skills, Excellent writing skills, and Presentation skills. <b>Interpersonal Skills:</b> Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members. <b>Leadership skills:</b> importance and Effective leadership. <b>Practical:</b> As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.		
<b>Module 5: Career Development and Workplace Etiquette</b>		<b>10</b>

**Career Development:** SWOC analysis for self-assessment, setting career goals and creating a career plan, Job search strategies, Interview skills, and effective resume writing. **Workplace Etiquette:** Time Management- importance and strategies for effective time management, Dress code, personal grooming, Office and workplace manners, Meeting etiquette. Work ethics and integrity.

**Practical:**

1. Prepare a resume with at least 2 references.
2. Conduct a mock interview based on the resume prepared by the students.

**Books for Reference:**

1. Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
2. Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
3. Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V & S Publishers, New Delhi.
4. Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
5. Bittu Kumar, Mastering MS Office, V & S Publisher, New Delhi
6. List of Government Competitive Exams, Jobs & Vacancies(exampur.com)
7. <https://www.safalta.com>
8. <https://sarkariservice.in>

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

## PATTERN OF QUESTION PAPER

**Bachelor of Commerce & Bachelor of Business Administration**

**Employability Skills**

**TIME: 2 HOURS**

**MARKS: 50**

**Instruction: Answer all the questions. Each question carries One Mark.**

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