

BANGALORE UNIVERSITY

**(According to NEP – 2020 Regulations)
SYLLABUS & REGULATIONS
OF
Bachelor of Commerce (B.Com.)**

2021-22 Onwards

**DEPARTMENT OF COMMERCE
Jnanabharathi Campus, Bangalore University, Bangalore - 560056
www.bangaloreuniversity.ac.in**

B.Com Programme Structure

SEMESTER I

Sl No.	Course Code	Title of the Course	Category of courses	Teaching hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com. 1.1	Financial Accountancy	DSC	3+0+2	60	40	100	4
4	B.Com. 1.2	Business Management & Startups	DSC	4+0+0	60	40	100	4
5	B.Com. 1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com. 1.4	Digital Fluency/ Spreadsheet for Business	SEC-SB	1+0+2	50	50	100	2
7	B.Com. 1.5	Financial Literacy / Business Documents	OEC	3+0+0	50	50	100	3
8		Physical Education - Yoga	SEC-VB	0+0+2				1
9		Health and Wellness	SEC-VB	0+0+2				1
Sub - Total (A)					400	300	700	25

Notes:

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

Acronyms Expanded

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

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching

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

Course Code: B.Com. 1.1 (DSC)

Name of the Course: Financial Accountancy

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

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

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

- Understand the Basic Concepts of Accountancy
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Demonstrate various accounting treatments for dependent branches
- Learn various methods of accounting for hire purchase transactions.
- Outline the emerging trends in the field of accounting
- Demonstrate e-Treatment of Accountancy

Syllabus

Module No. 1: Introduction to Accountancy (10 Hrs.)

Introduction – Meaning, Definition of Accounting – Uses & Users of Accounting – Accounting Principles - Accounting process – Types of Reconciliation (Concepts) – Recognition of Capital & Revenue and Problems on Accounting Equation (Operating in Spreadsheet).

Module No. 2: Consignment Accounts (12 Hrs.)

Introduction-Meaning of Consignment - Consignment Vs Sales -Proforma Invoice -Accounts Sales -Types Commission - Accounting for Consignment Transactions & Events in the books of Consignor only - Treatment of Normal & Abnormal Loss. - Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price. (Operating in Spreadsheet)

Module No. 3: Accounting for Branches (12 Hrs.)

Introduction – Meaning – Objectives – Types of Branches –Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, stock & Debtor system, wholesale branch system and Final Account system – Supply of Goods at Cost Price & Invoice Price - Problems on preparation of Dependent Branch A/c in the books of Head Office under Debtor system only. (Operating in Spreadsheet)

Module No. 4: Leasing & Hire Purchase (14 Hrs.)

Leasing – Elements of lease – Major Components of Lease Agreement – Types of Leasing – Leasing Financial institution in India. (Theory) - Hire Purchase - Meaning of Hire Purchase and Instalment Purchase System- difference between Hire Purchase and Instalment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser (Asset Accrual Method only). (Calculation of EMI in Spreadsheet)

Module No. 5: Emerging Trends in Accounting (08 Hrs.)

Digital Transformation of Accounting-Big Data Analytics in Accounting- Accounting through Cloud Computing - Green Accounting - Human Resource Accounting - Inflation Accounting - Database Accounting (Concepts only)

Skill Developments Activities:

- Preparation of Proforma invoice and accounts sales with imaginary figures.
- Collect hire purchase agreements and draft hire purchase agreements with imaginary figures.
- Collect the procedure and documentations involved in the establishment of various branches.
- List out Capital & Revenue Items
- Identify latest innovations and developments in the field of accounting.
- Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 1.2 (DSC)

Name of the Course: Business Management & Startups

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

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

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

- Design and demonstrate the strategic plan for the attainment of organizational goals.
- Compare and choose the different types of motivation factors and leadership styles.
- Understand startups Opportunities and Financial Issues of Startups
- Understand the support extended by Incubators & Major Startups Incubators in India.
- Understands Government Initiatives for Startups in India.

Syllabus

Module No. 1: Principles & Functions of Management (12 Hrs)

Introduction – Meaning – Definitions – Importance & scope of management - Principles of Management.
Managerial Functions: Meaning, Definition, Characteristics, benefits & Limitations of Planning, organizing, Directing, Coordinating & Controlling - Task & Responsibilities of Professional Manager.

Module No. 2: Leadership & Motivation (14 Hrs)

Leadership: concept – Importance – Major Theories of leadership (Likert's scale Theory, Blake & Mouton's Managerial Grid theory, House Path Goal theory, Fred Fielder's situational leadership). Modern Leadership styles in the changing world (Charismatic leadership, Transformational leadership, Visionary Leadership, Transactional Leadership, Servant Leadership, Situational Leadership).

Motivation: Concept & importance of Motivation – Contemporary Motivation Theories (Expectancy Theory, Equity Theory, Goal Setting Theory, Reinforcement theory)

Module No. 3: Startups & Its Financial Issues (10 Hrs)

Introduction- Meaning – Features – Types of Startups – Ideation – Design Thinking, Entrepreneurship Lessons for Startups, 3 Pillars to Initiate startup (Handholding, Funding & Incubation). Startup Financial issues: feasibility Analysis- The cost & Process of Raising capital – Unique Funding issues of a High tech Ventures – funding with equity – Financing with debt – funding strategies with bootstrapping – Crowdfunding – Venture Capital.

Module No. 4: Incubation Support to startups (10 Hrs)

Introduction- Meaning & definition of Incubation support – Objectives & Functions of Incubation Centers - Services Types – Incentives for Incubators – Role of Incubators in startup Policy, List of Major Startups Incubators in India - Case studies on Startups.

Module No. 5: Government Initiatives for Startups in India (10 Hrs)

Government Initiatives – Startup India Initiative, Seed Fund – ASPIRE –SAMRIDDHI Scheme – Mudra Scheme (Sishu, Kishore & Tarun) – ATAL Innovation Mission – MSME Multiplier Grants Scheme – Credit Guarantee fund trust for micro & small business – Software Technology Park – Venture Capital Assistance Scheme – Single Point Registration scheme – M-SIPS – Self Employment & Talent Utilization (SETU)

Skill Developments Activities:

- Visit any business organization and collect the information on types of planning adopted by them & organizational structure
- Analyse the leadership styles of any select five companies of different sectors.
- Prepare a Business Plan for startups.
- List out Major Startups Incubators In your State
- Visit to Nearest Bank or Financial institution and prepare a Report on Financial Incentives Provided to startups
- Any other activities, which are relevant to the course.

Reference Books:

- Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
- Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
- James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
- B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
- P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
- Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.
- Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.
- Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
- S.R. Bhowmik and M. Bhowmik, Entrepreneurship, New Age International, 2007.
- Steven Fisher, Ja-nae Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd, 2016.
- Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneurs Road Map, 2e, Routledge, 2017.
- Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 1.3 (DSC)

Name of the Course: Principles of Marketing

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

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

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

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

Syllabus

Module No. 1: Introduction to Marketing (12 Hrs)

Fundamentals of Marketing : Importance and Scope of Marketing; Elements of Marketing Mix; Approaches of Marketing.

Analyzing the Marketing Environment: Components of Environment; Micro & Macro Environment; Environment specific to the firm; Global Environment , consumer environment, technology environment, competition environment.

Value Philosophy in Marketing: Understanding the value philosophy, Meaning of value; Value Creation and Delivery; Value Delivery Process; Value Delivery and Upstream Marketing; Value Innovation; Co-creation of value

Module No. 2: Consumer Behaviour & Market segmentation (12 Hrs)

Introduction - Factors influencing Consumer Behaviour; Buying Decision Process; Theories of Consumer Decision Making

Marketing Research Key terms and process of market research; Role of Market Research in the decision making system.

Market Segmentation, Targeting, Differentiation & Positioning: Levels of Segmentation; Basis for Segmenting Consumer and Business Markets; Market Targeting , Developing, Communicating and Positioning Strategy.

Module No. 3: Product and Pricing Strategy (12 Hrs)

Product Levels; Classifying products; Product Range, Line, Mix; Product Life Cycles; New Product Development, New Service Development; Stages of Product Development; Adoption Process.

Pricing to Capture Value: Pricing Environment; Consumer Psychology & Pricing; Pricing Philosophy; Methods of Pricing; Price Adaptations; Initiating Price Changes; Responding to Competitors' Price Changes

Module No. 4: Marketing Channels & Promotional Strategy (12 Hrs)

Marketing channels, Functions; Physical Distribution. and Value Networks; Channel Design Decisions; Channel Management Decisions; Channel Integration and Systems; E-commerce, E- Retailing.

Promoting Value: Marketing Communications; Personal Influencers; Marketing Communications Mix - Advertising, Sales Promotion, Personal Selling, Direct Marketing; Public Relations.

Module No. 5: Advancements in Marketing: (Concepts only) (08 Hrs)

Advancements in Marketing - Social Marketing, online marketing - Search Engine Optimization (SEO)- Green marketing, Rural Marketing; Mobile Marketing - Marketing Analytics - Social Media Marketing - Email Marketing - Live Video Streaming Marketing - Network Marketing, Affiliate Marketing , Chatbots, Influencer Marketing, Global Marketing, Experiential Marketing, Relationship Building and Customer Retention, Strategic Alliances and Networks

Skill Developments Activities:

- Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers
- Collect consumer behaviour towards home appliances in your locality.
- Visit any organisation and collect the information towards pricing of the products.
- Visit any wholesalers/Retailers, collect the role of them in marketing.
- Identify the recent developments in the field of marketing.

Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce

Course Code: B.Com 1.4 (SEC – SB)

Name of the Course: Digital Fluency

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	3 Hrs	28 Hrs

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

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

- Understand the Fundamentals of computers.
- Work in Word Processor effectively.
- Discover the arena of the Internet and its possibilities.
- Effectively communicate through Email

Syllabus

Module No. 1: Fundamentals of Computer (04 Hrs)

Introduction – Objectives - Computer, Mobile/ Tablet and their application - Components of a Computer System - Central Processing Unit- Common Input & Output devices - USB ports and Pen Drive - Connecting Power cord, Keyboard, Mouse, Monitor and Printer to CPU

Module No. 2: Word Processor (16 Hrs)

Introduction – Objective -Word Processing Basic - Opening Word Processing Package - Title Bar, Menu Bar, - Toolbars & Sidebar - Creating a New Document - Opening and Closing Documents- Opening Documents - Save and Save As - Closing Document - Using The Help - Page Setup - Print Preview - Printing of Documents - PDF file and Saving a Document as PDF file - Document manipulation & Formatting - Text Selection - Cut, Copy and Paste - Font, Color, Style and Size selection - Alignment of Text - Undo & Redo - Spelling & Grammar - Shortcut Keys

Module No. 3: Internet (04 Hrs)

Introduction – Objectives – Internet - protocols: HTTP, HTTPS, FTP - Concept of Internet & WWW - Website Address and URL - Applications of Internet - Modes of Connecting Internet (Hotspot, Wi-Fi, LAN Cable, Broadband, USB Tethering) - Popular Web Browsers (Internet Explorer/Edge, Chrome, Mozilla Firefox,) - Exploring the Internet - Surfing the web - Popular Search Engines - Searching on Internet

Module No. 4: E-mail (04 Hrs)

Introduction -Objectives - Structure - protocols: SMTP, IMAP, POP3 - Opening Email account - Mailbox: Inbox and Outbox - Creating and Sending a new E-mail - CC – BCC- Replying -Mail Merge- Forwarding - attachments – Scheduling – Password Protect – Delete.

Skill Developments Activities:

- Use word processor to prepare Resume
- Draft a covering letter using Word Processor
- Systematically draft different emails
- Prepare a Letter of Internship requisition and send email.
- Install and uninstall a Web Browser and Record the Steps

Any other activities, which are relevant to the course.

Reference Books:

- Fundamentals of Computers, by Rajaraman V , Adabala N
- Fundamentals of Computers by Manoj Wadhwa (Author)
- Fundamentals of Computers by (V. Rajaraman)
- Learning MS-Word and MS-Excel, by Rohit Khurana
- Microsoft Word 2019 Step by Step Joan Lambert (Author)
- MICROSOFT WORD FOR BEGINNERS 2021: LEARN WORD PROCESSING SKILLS by RICHARD STEVE

Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce

Course Code: B.Com 1.4 (SEC – SB)

Name of the Course: Spreadsheet for Business

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	3 Hrs	28 Hrs

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

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

- Understand the basic concepts of Spreadsheet
- Summarize data using Functions
- Apply Conditions using formulas and Functions
- Implement Basic financial Concepts in Spreadsheet

Syllabus

Module No. 1: Introduction (08 Hrs)

Introduction to spreadsheets - Office Suite overview - Basic text and cell formatting - Basic arithmetic calculation - Special paste - Freeze pane - Auto completion of series - Sort and filter - Charts.

Module No. 2: Summarize data using functions (12 Hrs)

Perform calculations by using the SUM function- Perform calculations by using MIN and MAX functions - Perform calculations by using the COUNT function - Perform calculations by using the AVERAGE function - Perform logical operations by using the IF function - Perform logical operations by using the SUMIF function - Perform logical operations by using the AVERAGEIF function - Perform statistical operations by using the COUNTIF function.

Module No. 3: Text Functions (08 Hrs)

Data validation - Text Functions : LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.

Skill Developments Activities:

- Enter class data into rows and columns
- Create Draft Marks Card in Spreadsheet
- Create Draft profit and Loss and Balance Sheet in Spreadsheet
- Create GST Invoice in Spreadsheet with Tax Rate

Any other activities, which are relevant to the course.

Reference Books:

- Learning MS-Word and MS-Excel, by Rohit Khurana
- Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 by Adam Ramirez
- Excel 2013 in Simple Steps by Kogent Learning Solutions Inc.
- Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas by Harjit Suman

Note: Latest edition of textbooks and reference Books may be used

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

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

Name of the Course: Financial Literacy

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

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

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

- Describe the importance of financial literacy and list out the institutions providing financial services;
- Prepare financial plan and budget and manage personal finances;
- Open, avail, and manage/operate services offered by banks;
- Open, avail, and manage/operate services offered by post offices;
- Plan for life insurance and property insurance & select instrument for investment in shares

Syllabus

Module No. 1: Introduction to Financial Literacy (07 Hrs)

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Module No. 2: Financial Planning and Budgeting (07 Hrs)

Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget; Procedure for financial planning and preparing budget; avenues for savings from surplus.

Module No. 3: Banking Services (10 Hrs)

Types of banks; Banking products and services –Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman. Unified Payment Interface (UPI).

Module No. 4: Post Office Financial Services (08 Hrs)

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Module No. 5: Protection and Investment Related Financial Services (10 Hrs)

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, 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 Pradhan Mantri 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 – Mutual Fund – SIP.

Skill Developments Activities:

- 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.
- Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
- Prepare a personal and family budget for one/six/ twelve month on imaginary figures.
- Try to open a Demat account and trade for a small amount and submit the report on procedure on opening of Demat account and factors considered for trading.

Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

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

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

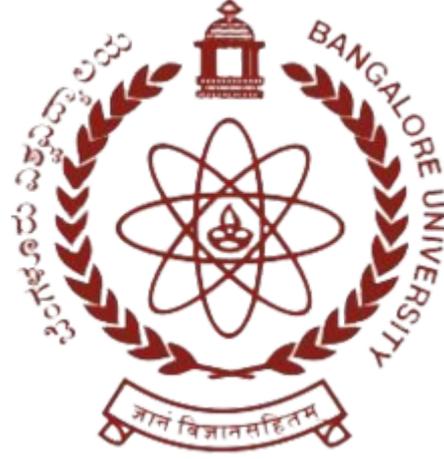
Name of the Course: Business Documents

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies , field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">● Develop self-confidence to fulfill the documentation.● Able to understand the formalities of bank & day to day transactions.● Get in-depth knowledge in LIC & Office Documents		
Syllabus		
Module No. 1: Documents & Transactions (10 Hrs) Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note. Transactions: Receipts – Vouchers – Debit Note – Credit Note.		
Module No. 2: Banking Transaction Documents (12 Hrs) Banking: Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book . Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.		
Module No. 3: Insurance Transaction Documents (12 Hrs) Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts Procedure for lapsed policy - procedure for settling an account while the insured is alive or dead.		
Module No. 4: Office Documents (10 Hrs) Circulars – Notice – Memo – Agenda – Minute of meetings –Resolutions - Stock list – offer letter – Appointment letter – Quotation - Purchase order – sales order – Payroll Reports.		
Skill Developments Activities: <ul style="list-style-type: none">● Obtaining Aadhar/PAN/Voter ID/ Passport of self.● Filling up the forms to open Bank accounts● Documents required to avail LIC Policy and necessary documents to be attached.● Draft a circular.● Preparation of Appointment Letter.● Creation of draft Invoice. Any other activities, which are relevant to the course.		

Reference Books:

- Business Communication by Rai and Rai
- Drafting Pleading and Appearances - Taxman
- Document and information by J K Khanna
- Model Business Letters, Emails and Other Business Documents - by Taylor
- Other E - Books

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BANGALORE UNIVERSITY
Jnanabharathi, Bengaluru- 560056

(According to NEP – 2020 Regulations)
Syllabus of 2nd Semester
Bachelor of Commerce (B.Com.)

2021-22 Onwards

DEPARTMENT OF COMMERCE
Jnanabharathi Campus, Bangalore University, Bengaluru- 560056
www.bangaloreuniversity.ac.in

B.Com Programme Structure

SEMESTER II

Sl No.	Course Code	Title of the Course	Category of courses	Teaching hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com. 2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com. 2.2	Business Ethics	DSC	4+0+0	60	40	100	4
5	B.Com. 2.3	Banking Innovations	DSC	4+0+0	60	40	100	4
6	B.Com. 2.4	E-Business / Fundamentals of Investments in Capital Market.	OEC	3+0+0	60	40	100	3
7	B.Com. 2.5.1	A) Digital Fluency / Spreadsheet for Business.	SEC - SB	1+0+2	30	20	50	2
		or B) Environmental Studies.	AECC	2+0+0	30	20	50	2
8	B.Com. 2.5.2	Sports	SEC-VB	0+0+2	-	25	25	1
9	B.Com. 2.5.3	NCC/NSS/R&R (S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
Sub - Total (B)					390	310	700	25

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: Lecture+Tutorial+Practical(s)

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

Course Code: B.Com. 2.1 (DSC)

Name of the Course: Advanced Financial Accounting

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

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understand and compute the amount of claim for loss of stock and the concept of loss of profit.
- Deal with the inter-departmental transfers and their accounting treatment.
- Prepare financial statements from incomplete records.
- Learn to deal with accounting for royalty transactions.
- Compute Average Due Date and preparation of Account current.

Syllabus

Module No. 1: Insurance Claims for Loss of Stock and Loss of Profit (10 Hrs.)

Meaning of fire claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause.

Module No. 2: Departmental Accounts (12 Hrs.)

Meaning - Advantages - Disadvantages. Method of departmental accounting. Basis of allocation of common expenditure among various departments. Types of departments and inter-department transfers at cost price and invoice price (Theory and proforma journal entries). Preparation Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only.

Module No. 3: Conversion of Single Entry into Double Entry (12 Hrs.)

Meaning - Features - Merits - Demerits - Types of Single Entry System - Differences between Single Entry System and Double Entry System - Need and Methods of conversion of Single Entry into Double Entry - Problems on Conversion of Single Entry into Double Entry (Simple Problems only).

Module No. 4: Royalty Accounts (12 Hrs.)

Royalty and Royalty agreement - Introduction - Meaning - Definition - Differences between Rent and Royalty - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings – Surplus Royalty - Methods of Recoupment of Short Workings – Fixed and Floating methods - Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) When Minimum Rent Account is opened ii) When Minimum Rent Account is not opened. Note: Problems including Strikes and Lockouts, but excluding sub-lease.

Module No. 5: Average Due Date and Account Current (10 Hrs.)

Average Due Date: Meaning - Concept - Uses of. Calculation of Average Due Date: i)Where amount is lent in one installment ii)Where amount is lent in various installments iii)Taking Grace Days into account iv)Calculation of Due Date few months after date / Sight.

Account Current: Meaning – Need and Situation leading to Account Current Preparation Account Current with the help of : i) Interest table. ii) By Means of Product.

Skill Developments Activities:

- Identify the procedure and documentation involved in Insurance Claims.

- Visit to the nearest Departmental Organization, Identify the common expenditures and the basis of allocation of the same among departments practiced there
- Visit any five Sole Proprietary Firm/ Partnership Firm, collect the information about the types of Single entry system they have adopted with accounting data and convert them into Double Entry system
- Collect Royalty Agreement and study about drafting the same. Also develop E-content for Royalty Agreement
- Collect information about bills of exchange of nearby firms and calculate Average Due Date in different situations.
- Any other activities, which are relevant to the course.

Reference Books:

- ICAI/ ICMA/ICSI Study Materials on Principles and Practices of Accounting
- Double Entry Book-Keeping by T S Grewal
- Fundamentals of Advanced Accounting – Volume I by R S N Pillai, Bhagavathi and S Uma
- Modern Accountancy – Volume I By M Hanif and A Mukherjee
- Accounting by Tulsian
- Advanced Accounting – Volume I by Gupta and Radhaswamy
- Advanced Accounting – Volume I by Shukla and Grewal
- Advanced Accounting – Volume I by S N Maheshwari
- Advanced Accounting – Volume I by K S Arulanandam
- Advanced Accounting – Volume I by Jain and Narang
- Any other relevant books including E-Books

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 2.2 (DSC)

Name of the Course: Business Ethics

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

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understanding the importance of ethical behavior in business and the community.
- Provide skills for recognising and resolving ethical issues in business;
- Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace.
- Encourage self-reflection on the ethical dimensions of your own decisions in the workplace.

Syllabus

Module No. 1: Nature and Essence of Business Ethics (08 Hrs)

Meaning of Ethics, Scope & Importance of Ethics, Types of Ethics. Business Ethics: Introduction, Meaning, Characteristics, Importance, Factors Influencing Business Ethics, Principles & Scope of Business Ethics, Approaches to the study of Business Ethics, Arguments for and against Business Ethics.

Module No. 2: Personal & Professional Ethics (12 hours)

Personal Ethics - Meaning, Principles of Personal Ethics, Importance, Emotional Honesty, Virtue of Humility, Karma Yoga concept (Meaning & Principles).

Professional Ethics - Concept & Emergence of Professional Ethics, Need for Professional Ethics, Ethical Dilemmas in Profession – Healthcare, Education, Corporate, Social work. Reasons for the crisis of Professional Ethics (Nepotism, favoritism etc.), Moral Entrepreneur (Meaning only).

Module No. 3: Business Ethics in Marketing & Finance (12 hours)

Meaning of Marketing, Need of Ethics in Marketing, Ethical dilemmas in Marketing, Unethical practices in Marketing, Ethical issues in Advertising, Promotions and Distribution, Common deceptive marketing practices, Role of Consumerism.

Meaning of Finance, Ethics in Finance, Need of Ethics in Finance, Scope & Code of Ethics in Finance, Unethical practices in Finance.

Creative Accounting – Definition, Importance and Methods; Earnings Management & Accounting Fraud; Hostile takeovers in India; Case study: Kingfisher Airlines Scam, Satyam Scam.

Module No. 4: Business Ethics in HRM & IT (12 hours)

HRM – Meaning, Definition, Need and Types. Areas of HRM ethics, Ethical issues in HR, Unethical practices of HRM, Meaning & Importance of Workplace Ethics, Role of Management in inculcating workplace ethics, Factors shaping ethical behavior at work, Importance of Employee Code of Conduct, Ethical Leadership (meaning).

IT – Ethical issues relating to Computer Applications, Information Security, Security Policies & Procedures, Information Protection, Ethical codes in Information Technology, Reducing threat to Information Systems.

Objectives and Features of Cyber Laws in India, Objectives and Features of The Information Technology Act 2000, Computer Crime & Computer Viruses – Meaning, Types & Prevention.

Ecological Ethics: Environment Protection and pollution control by businesses.

Module No. 5: Corporate Governance & Corporate Social Responsibility (12 hours)

Corporate Culture - Meaning, Characteristics, Importance, Positive and negative impact of corporate culture in business, Role of CEOs in shaping business culture.

Corporate Governance - Meaning, Scope, Characteristics, Principles, Benefits, Limitations, Corporate Governance Norms, Changes in Corporate Governance issues as per Companies Act 2013.

Various Committees on Corporate Governance – Board of Directors, Appointment & Duties; Cadbury Committee, Narasimhan Committee, Narayana Murthy Committee.

CSR: Concept, Scope, Types, CSR Principles & Strategies, Importance of CSR in contemporary society, Various models of CSR.

Skill Developments Activities:

- Prepare a chart showing types of values.
- Make a list of unethical aspects of finance in any organization.
- Make a list of ethical issues that functional managers face.
- Prepare a note on the CSR activities undertaken by any two Indian Corporate.
- Create a list of ethical issues involved in Corporate Governance.
- Prepare a list of unethical aspects of advertising.
- Any other activities, which are relevant to the course.

Reference Books:

- Murthy CSV: Business Ethics and Corporate Governance, HPH
- Bholanath Dutta, S.K. Podder – Corporation Governance
- H.R.Machiraju: Corporate Governance
- K. Venkataramana, Corporate Governance, SHBP.
- N.M.Khandelwal : Indian Ethos and Values for Managers
- S Prabhakaran; Business ethics and Corporate Governance
- C.V. Baxi: Corporate Governance
- R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
- B O B Tricker, Corporate Governance; Principles, Policies and Practices
- Michael, Blowfield; Corporate Responsibility

Note: Latest edition of textbooks and reference Books may be used

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

Course Code: B.Com. 2.3 (DSC)

Name of the Course: Banking Innovations

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

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

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

- Understand the Banking System in India.
- Understand the procedure involved in opening and operating different accounts.
- Understand the procedure involved in Availing different types of Loans.
- Examine the different types of negotiable instruments & their relevance in the present context.
- Understand the technology in Banking.

Syllabus

Module No. 1: Banking System in India (12 Hrs)

Meaning, Definitions and Features of a Bank. Meaning, Definitions and Features of Banking. Features of Indian Banking System. Reserve Bank of India – Role and Functions. Commercial Banks - Meaning, Nature and Functions. Special types of banks - Women Bank, Payments Bank, Savings Bank, Microfinance Banks, Regional Rural Banks, Foreign Banks, Industrial Development Banks, Cooperative Banks, Agricultural Development Banks. Public Sector and Private Sector Banks. Banking Sector Reforms - Narasimham Committee Report – I and II. Basel Norms I, II and III. CIBIL – Meaning, Objectives, Features and Benefits.

Module No. 2: Banker and Customer Relationship (10 Hrs)

Meaning of Banker and Customer. Importance of Banker-Customer Relationship. Types of Banker Customer Relationship - Special and General Relationship - Debtor and Creditor, Pledger and Pledgee, Licensor and Licensee, Bailor and Bailee, Trustee and Beneficiary, Agent and Principal , Advisor and Client. Termination of Relationship. Statutory Protection available to a Banker. Meaning Duties and Responsibilities of Collecting Banker, Paying Banker, Lending Banker. Banking Ombudsman – Meaning, Features and Benefits.

Module No. 3: Banking Products (18 Hrs)

Bank Accounts - Savings Bank Account, Current Account, Recurring Deposits Account, Fixed Deposits Account, Non Resident Indians Accounts, Pigmy Deposit Accounts, Other Special Accounts, Procedures and Documents involved in opening bank accounts (Online and Offline).

Bank Advances - Principles of Bank Lending, Kinds of Loans – Short-term Loans, Cash Credit, Overdraft, Pledge, Hypothecation, Discounting and Purchase of Bills of Exchange, Letters of Credit, Retail Banking Services - Home loans, Auto Loans, Personal loans, Safe Lockers, Jewel Loans, Consumer Durable Loans, Education Loans.

Auxiliary Services - Investment Services, Insurance services, Currency Exchange, Household payment services.

Negotiable Instruments: Meaning, Definitions, Features and Types of Negotiable Instruments. Parties to Negotiable Instruments. Crossing, Endorsements, Payments and Collection of Cheques. Dishonor of Cheques and Cheques Truncation System.

Module No. 4: Innovations in Banking (10 Hrs)

Meaning and need of Banking Innovations. Core banking, E-Banking, Telebanking, Internet Banking, Mobile Banking, NEFT, RTGS, EFT, UPI, IMPS, ATM, ATM Card, Debit Card, Credit Card, Truncated Cheques, MICR Cheques, CryptoCurrency, Central Bank Digital Currency, SWIFT.

Module No. 5: Technologies used in Banking (06 Hrs)

Types of Technology used in Banking - Augmented Reality, Block Chain, Robotic Process Automation, Quantum Computing, Artificial Intelligence, API Platforms. Prescriptive security - Meaning, Features and Benefits.

Skill Developments Activities:

- Visit any two category of banks and collect the specimen Copy of various Account Opening Forms
- Visit a Bank and collect the Loan Schemes extended to the Entrepreneurs
- Conduct a Survey of street vendors/Petty shops on usage of digitalization in business transactions
- Develop a E-Content on the process and uses of UPI APP like BHIM, Paytm, Phone pay, Google Pay, Airtel Pay and Amazon Pay
- List out the procedure for investment banking -Mutual Funds , stocks etc

Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

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

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

Name of the Course: E - Business

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Understand the basic concepts of E-commerce;• Have the knowledge of the different types of E-Commerce Models.• Understand the processes of developing and implementing E-Payments.• Be aware of the ethical, social, and security issues of E-commerce.• Distinguish the different stages of developing a website.		
Syllabus		
Module No. 1: Introduction to E - Business and E - Commerce (10 Hrs) Meaning, Features and Benefits of E-Commerce. E-Commerce VS Traditional Commerce. Media Convergence, Business Applications & Need for E-Commerce, Meaning, Nature and Benefits of E-Business, Business Application of E-Commerce, Business-to-Consumer (B2C), Business-to-Business (B2B), Consumer-to-Consumer (C2C), and Consumer-to-Business (C2B). Differences between E-Commerce and E-Business		
Module No. 2: E - Payment Systems (12 Hrs) Meaning and Features of E – Payment System. E - Payment System VS Traditional Payment System. Types of E- Payment Systems - Electronic Clearing Services, Credit and Debit Card Payments, Contactless Cards, Rupay Cards, UPI, RTGS, NEFT, IMPS, AePS, E-Money. Benefits and Limitations of E – Payment System.		
Module No. 3: Securities in E - Commerce (08 Hrs) Meaning, Definitions, Dimensions and Scope of E – Security. E-Commerce Security Environment. Threats in Computer Systems: Virus, Hacking, Sniffing, Cyber – Vandalism, Etc.,		
Module No. 4: E - Start ups (12 Hrs) Meaning, Definition and Nature of E – Startups. Challenges and Steps of Launching Online Business. Benefits and Limitations of Online Business. Meaning and benefits of E-Procurement. Types & Drivers of e- procurement. Components of e- procurement systems. Implementation of e- procurement system. Reasons behind the success of e-commerce companies - Case studies of Walmart, Amazon, IKEA, Starbucks, PhonePe, Flipkart, Big Basket, Justdial, OLX and OYO.		
Skill Developments Activities: <ul style="list-style-type: none">• List out any five examples for each E-commerce model.• Write a step to install and set up a UPI account in Mobile.• Write a brief case study on the online shopping system in India.• Derive or discuss case study for E-Commerce Security Issues and Solutions• Any other activities, which are relevant to the course.		

Reference Books:

- Dr. C. S. Rayudu – E Commerce, HPH
- C.S.V Murthy- E Commerce, HPH

- Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Business, Tata McGraw-Hill, 1 st Edition, 2005.
- J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case Studies, University Press, 1st Edition, 1999.
- Dr. Sudeshna Chakraborty , Priyanka Tyagi - E Commerce for Entrepreneurs-1st edition BPB Publications
- S.J. P.T. Joseph-E-COMMERCE : An Indian Perspective- 6th edition -PHI Learning Pvt. Ltd

Note: Latest edition of textbooks and reference Books may be used

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

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

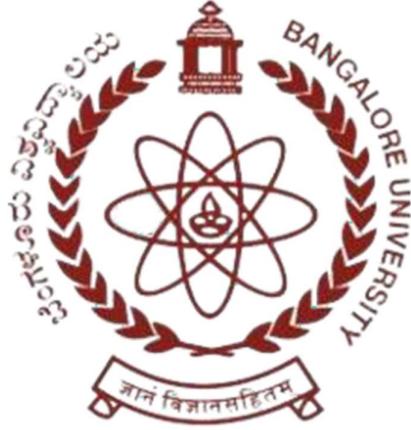
Name of the Course: Fundamentals of Investments in Capital Market.

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">● Increasing public understanding of SEBI, its goals, powers, management, and functions.● Introduce the mechanisms of stock market activities.● Understanding the practical aspects of primary market operations & book building process● Creating an insight into the functions of stock exchange and their working		
Syllabus		
Module No. 1: An overview of capital market (12 Hours) Financial System – Meaning, Definitions, Features and Functions of Financial System. Classification of Financial System. Meaning and Importance of Capital Market and Money Market. Basic functions of Capital Market and Money Market. Differences between Capital Market and Money Market. Classification of Capital Market. Kinds of Financial Instruments in the Industrial Securities Market.		
Module No. 2: Primary and Secondary Market (14 Hours) Primary Market - Meaning and Role of Primary Market. Methods of floating New Issue - IPO, FPO, Public Issue, Bonus Issue, Right Issue, Private Placement, Intermediaries (Players) in the New Issue Market. Benefits and Limitations of Primary Market. Secondary Market - Meaning and Role of Secondary Market. Structure & Functions of Secondary Market. Benefits and Limitations of Secondary Market. Differences between Primary Market and Secondary Market. Stock Exchange - Meaning and Role of Stock Exchange. Functions, Benefits and Limitations of Stock Exchange. Trading and Settlement System in Stock Exchanges. DEMAT A/C – Procedure for Opening and operating DEMAT A/C. Online Trading (Investment) Procedure in Stock Exchanges; Stock Brokers - Types and Functions. Objectives of NSE, BSE & OTCEI.		
Module No. 3: Investment Avenues (8 Hours) Meaning and Objectives of Investment. Meaning and Types of Investment Avenues - Bank Fixed Deposits in Banks, Fixed Deposits in Companies, Post Office Monthly Income and Other Schemes, Public Provident Fund, National Pension Scheme, Equity and Preference Shares, Mutual Funds, Debentures, Systematic Investment Plans (SIPs), Gold ETF, RBI Bonds, Unit Linked Insurance Plan (ULIP)		
Module No. 4: Securities and Exchange Board of India SEBI (8 Hours) SEBI - Constitution and Objectives of SEBI. Powers and Functions of SEBI. SEBI Committees, SEBI Departments, SEBI Guidelines for Primary and Secondary Markets. Role of SEBI in the protection of investor interests.		
Skill Developments Activities: <ul style="list-style-type: none">● Enlist the functions of Stock Exchanges in India.● Visit a nearest stock broking company and enlist the procedure for stock trading.● Organize a Mock Stock Exchange Activity and prepare a related Report.● List out and understand a few Recent Developments in Secondary Market● Any other activities, which are relevant to the course.		

Reference Books:

- Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- K. Venkataramana, Stock & Commodity Markets, SHBP.
- B. Kulkarni – Commodity Markets & Derivatives.
- Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
- Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
- Srivastava R.M ; Management of Indian Financial Institutions
- E. Gordon : Capital Market in India; Himalaya Publishing House
- Sanjeev Aggarwal : Guide to Indian Capital Market; Bharat Law House
- Shashi K Gupta : Financial Institutions and Markets ; Kalyani Publishers

Note: Latest edition of textbooks and reference Books may be used



BANGALORE UNIVERSITY

Jnanabharathi Campus, Bangalore University, Bengaluru - 560056

**(According to NEP - 2020
Regulations) SYLLABUS &
REGULATIONS
OF
Bachelor of Commerce (B.Com)
III & IV Semester**

2021-22 Onwards

**DEPARTMENT OF COMMERCE
Jnanabharathi Campus, Bangalore University, Bengaluru - 560056
www.bangaloreuniversity.ac.in**

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang	Language - I	AECC	3+1+0	60	40	100	3
2	Lang	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.3.2.1	Business Mathematics & Statistics	DSC	3+0+2	60	40	100	4
	B.Com.3.2.2	Indian Financial Services		4+0+0				
5	B.Com.3.3	Company Law & Administration	DSC	4+0+0	60	40	100	4
6	B.Com.3.4	Constitution of India	AECC	1+0+2	30	20	50	2
7	B.Com.3.5	Sports	SEC-SB	0+0+2	-	25	25	1
8	B.Com.3.6	NCC/NSS/others (if any)	SEC-VB	0+0+2	-	25	25	1
9	B.Com.3.7.1	Entrepreneurship Skills	OEC	3+0+0	60	40	100	3
	B.Com.3.7.2	Investments in stock market						
Sub –Total (C)					390	310	700	25

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang	Language - I	AECC	3+1+0	60	40	100	3
2	Lang	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.4.2	Cost Accounting	DSC	3+0+2	60	40	100	4
5	B.Com.4.3	Business Regulations	DSC	4+0+0	60	40	100	4
6	B.Com.4.4	Artificial Intelligence	SEC	2+0+0	30	20	50	2
7	B.Com.4.5	Sports	SEC-SB	0+0+2	-	25	25	1
8	B.Com.4.6	NCC/NSS/others (if any)	SEC-VB	0+0+2	-	25	25	1
9	B.Com.4.7.1 B. Com 4.7.2	Corporate Governance OR Investments in Commodity Markets	OEC	3+0+0	60	40	100	3
Sub –Total (D)					390	310	700	25

Notes:

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

Acronyms Expanded

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

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

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

Course Code: B.Com.3.1

Name of the Course: Corporate Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Understand the treatment of underwriting of shares.• Understand the concepts and accounting treatment of Issue of shares under various types.• Know the valuation of intangible assets.• Know the valuation of shares.• Prepare the financial statements of companies as per companies act, 2013.		
Syllabus		
Module No. 1: ISSUE OF SHARES (10 Hrs.) Introduction – Meaning, features and types of shares. Issue of shares, Subscription of shares, Minimum subscription, Over subscription, Pro-Rata allotment, Book Building procedure for issue of shares. Problems related to Journal entries on issue of shares at par, premium and discount.		
Module No :2 UNDERWRITING OF SHARES (10 Hrs.) Introduction -Meaning and need for underwriting, Advantages of Underwriting, SEBI regulations regarding underwriting, Underwriting Agreement, Underwriting Commission. Underwriter, Functions of Underwriter, Types of Underwriting, Marked and Unmarked Applications, Problems on determination of liability of underwriters.		
Module No. 3 VALUATION OF INTANGIBLE ASSETS (As per IND AS 38) 10 (Hrs.) Introduction – Meaning and Kinds of Intangible Assets. <ol style="list-style-type: none">a) Goodwill – Meaning and types, Factors influencing value of goodwill, Circumstances of valuation of goodwill, Methods of valuation of Goodwill: Simple Average Profit Method, Weighted Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, Annuity Method-Problems.b) Brand – Meaning and features, Factors influencing value of brand, Circumstances of valuation of brand (Concepts and Formats only)c) Intellectual Property Rights (IPR) – Meaning and features, Factors influencing value of IPR, Circumstances of valuation of IPR (Concepts and Formats only) \d) Patents – Meaning and features, Factors influencing value of patents, Circumstances of valuation of patent (Concepts and Formats only)		
Module No. 4: VALUATION OF SHARES (10 Hrs) Introduction – Meaning and need for valuation of shares, Factors affecting value of shares, Methods of Valuation: Problems on Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of Method. Rights Issue and Valuation of Rights Issue, Valuation of Share Warrants (concepts only)		
Module No. 5: FINANCIAL STATEMENTS OF COMPANIES (16 Hrs.) Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1		

Problems on preparation of Statement of Profit and Loss and Balance Sheet (including necessary notes)

Skill Development Activities:

- Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
- Determine Underwriters' Liability in case of an IPO, with imaginary figures.
- Collect financial statement of a company and calculate intrinsic value of an equity share.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest financial statements of a company and find out the intrinsic value of shares.
- Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com.3.2.1

Name of the Course: Business Mathematics & Statistics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminars.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none">• Familiarize with simple and compound interest• Understand problem solving techniques using equation methods• Familiarize with the matrices and various roles of determinants• Comprehend the measures of various distributions and averages• Validate the application of correlation and regression in business decisions.		
Syllabus		
Module No. 1: COMMERCIAL ARITHMETIC (12 Hrs) Percentage -cost, profit and selling price, Ratio Proportion and Problems on Speed and Time, Interest-Simple interest, compound interest and Annuity.		
Module No.2: THEORY OF EQUATIONS (6 Hrs) Meaning and Degree of equation-Linear equation meaning and problems, Methods of solving simultaneous equations in two variable-Substitution and Elimination method only.		
Module No. 3: MATRICES AND DETERMINANTS (10 Hrs) Matrix-Meaning Definition and Types -Matrix Operations-Addition, Subtraction, Multiplication by a constant and Multiplication of two matrices- Transpose of Matrix-Determinant of a square matrix-Minor of an element of a determinant, co-factor of a determinant -evaluation-solution of simultaneous linear equations in two variables using determinants (Cramer Rule) Adjoint and Inverse of square matrix.		
Module No.4: MEASURES OF CENTRAL TENDENCY AND DISPERSION (14 Hrs) Introduction Meaning and Definition, objectives of measures of central tendency, Types of averages-Arithmetic mean (Simple average only) Median, Mode, (both grouped and ungrouped data, direct method excluding missing frequency) grouping table including empirical relationship among three average. Meaning and objectives of measures of dispersion - Standard deviation and coefficient of Variation, problems on direct method only.		
Module No.5: CORRELATION AND REGRESSION (14 Hrs) Correlation: Meaning and definition-uses- Types-Karl Pearson's coefficient of correlation (deviation from actual mean only) Spearman's Rank Correlation Coefficient Regression-Meaning, regression Equations, Estimating x and y values. Finding correlation coefficient with regression coefficient.		
SKILL DEVELOPMENT ACTIVITIES		
<ul style="list-style-type: none">• Show the chart for solving Multi-step Equation and• Show the chart for different kinds of equations• Collect question papers of UPSC and KPSC or any Competitive exams and workout problems related to commercial arithmetic• Show a chart for classification of Ratios• Assume Marks of 20 students in accounts and calculate Mean Median and Mode marks.		

Reference Books

- Fundamental of Mathematical Statistics. S.C Gupta and V.K. Kapoor. Sultan Chand
- Business Mathematics and Statistics, Sancheti and Kapoor, Sultan Chand
- Statistical Methods S.P Gupta, Sultan Chand
- Statistics Dr. B.N. Gupta, Sahitya Bhavan.
- Business Mathematics, Dorai Raj Sahitya Bhawan

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

Course Code: B.Com.3.2.2

Name of the Course: Indian Financial Services

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs.	56 Hrs.
Pedagogy: Classroom lectures and Tutorials		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Understand the financial system, Institutions, financial markets and services.• Analyse the concepts relevant to Indian financial market and relevance.• understand concept of financial services, types and functions.• Understand the types of financial Instruments.• Demonstrate an understanding the functioning of stock markets.		
Syllabus		
Module No. 1: OVERVIEW OF FINANCIAL SYSTEM (8 Hrs) Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.		
Module No.2: FINANCIAL INSTITUTIONS (16 Hrs) Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.		
Module No. 3: FINANCIAL SERVICES (12 Hrs) Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.		
Module No.4: FINANCIAL MARKETS AND INSTRUMENTS (10 Hrs) Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.		
Module No.5: STOCK MARKETS (10 Hrs) Meaning of Stock, Nature and Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.		
SKILL DEVELOPMENT ACTIVITIES <ul style="list-style-type: none">• Visit any financial institution and prepare a report regarding its structure, functions and performance.• Prepare a chart on Financial Institutions in India• Analyze the ratings given by any credit rating agency, for at least 5 companies.• Collect information on NASDAQ, Nifty, Sensex and write brief report on the same.• Identify a company of your choice and record its share prices for one month.		

Reference Books

- L.M. Bhole, Financial Institutions & Markets, McGraw Hill
- Khan, M.Y, Indian Financial System, McGraw Hill
- Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition

- Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
 - Guruswamy, S., Financial Services and System, McGraw Hill
 - Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
 - Khan. M.Y, Indian Financial System, Vikas Pub. House
 - H.R Machiraju, Indian Financial System, Vikas Pub. House
 - E.Gorden & K. Nataraj, Financial Markets and Services, HPH
- Note: Latest edition of text books may be used.**

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

Course Code: B.Com. 3.3 (DSC)

Name of the Course: Company Law & Administration

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs.	56 Hrs.
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">● Understand the different types of companies and CSR Activities under Companies Act 2013● Familiarizes on the procedure of Formation of a Company● Understand the roles and responsibilities Key Managerial Personnel● Understand the modes for source of capital and Books of Accounts● Understand the significance of corporate Meeting and procedure of winding up of a company		
Syllabus		
Module No. 1: Indian Companies Act 2013 [12 Hrs] <p>Introduction to Company Law, Evolution, Nature of Joint Stock Company, Overview of Companies Act 2013 – Objectives, Significance of Companies Act 2013.</p> <p>Body Corporate -Meaning, Features, Classification of Companies, Distinction between Private Company and Public Company, Doctrine of Lifting the veil of corporate entity</p> <p>CSR- Meaning, Scope, Provisions for CSR Activities under Schedule VII of the Companies Act 2013</p>		
Module No. 2: Formation of a New Company [12 Hrs] <p>Stages in Formation of a company as per Companies Act 2013, Documents required for the formation of company - Memorandum of Association – Meaning, Definition, Purpose and Content of Memorandum of Association, Articles of Association – Meaning, Definition, Contents and Alteration of Articles of Association, Distinction between Memorandum of Association and Articles of Association, Doctrine of Ultra Vires, Doctrine of constructive notice and Doctrine of Indoor management.</p> <p>Prospectus – Meaning, Definition, Contents, Types and Registration of Prospectus, Statement in lieu, Misstatement in prospectus and its consequences.</p>		
Module No. 3: Capital Structure and Accounts of Companies [10 Hrs.] <p>Share Capital: – Meaning, Definition, Types of Share Capital, Rules Regarding Issue of Shares, Distinction between Preference shares and equity shares.</p> <p>Debenture – Meaning, Definition, Types, Rules Regarding Issue of Debenture, Distinction between Share and Debenture.</p> <p>Accounts of companies- Statutory books and Financial Statements.</p>		
Module No 4. Administrative and Managerial role of a Company [10 Hrs.] <p>Overview of Administrative and Managerial role, Key Managerial Personnel: Director – Meaning, Definition, Director Identification Number, Qualification, Appointment, , Position, Rights, Duties, Power, Disqualification, Liabilities, Removal and Resignation of director,</p> <p>Meaning and role of Managing Director, Whole Time Directors, C-suite Executives, CEO, CFO, COO,</p>		

CTO, CKO, CRO and CIO, Resident Director, Independent Director, and Women director.
Company Secretary- Meaning, Definition, Appointment of Company Secretary, Functions of CS, Duties and Responsibilities, Audit Committee - Meaning and Functions of Audit Committee,

Module No. 5: Corporate Meetings and Winding Up of a Company [12 Hrs.]

Introduction to Corporate Meeting – Meaning, Definitions and Types, Minutes and Proceedings under Section 118 of the Companies Act 2013.

Requisite of Valid Meeting - Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing.

Board of Directors (BODs) – Meaning, Definitions, Meeting of Board of Directors (BODs) – Board Meeting, Committee Meeting.

Winding Up of Company - Meaning, Definition and Modes of Winding up, Official Liquidator – Meaning, Powers and Duties, Consequences of Winding up of a Company.

Skill Developments Activities:

- List out any 10 Companies and prepare a report on CSR activities of any two Indian Companies
- Prepare an E- Content of Prospectus, MoA, AoA of any Company
- Prepare Organizational Structure and describe key personnel role of any two Indian Companies
- Collect the specimen copy of share certificate, Debenture certificate, ESOP etc
- Prepare a Draft of Meeting Procedure of a Company

Books For Reference

- S.N Maheshwari; Elements of Corporate Law, Vikas Publications.
- Balchandran – Business Law for Management HPH
- Dr. B.F. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, HPH
- Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
- M.C. Shukla & Gulshan: Principles of Company Law.
- N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
- C.L Bansal: Business and Corporate Law
- M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
- S.C. Kuchal: Company Law and Secretarial Practice.
- S.C. Sharma : Business Law, I.K. International Publishers
- S.N Maheshwari ;Elements of Corporate Law, Vikas Publishers.

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

Course Code: 3.7.1 Open Elective Course (OEC)

Name of the Course: Entrepreneurship Skills

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	42 Hrs

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

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

- Identify the Factors that influence Entrepreneurship.
- Understand the Skillsets required for Entrepreneur.
- Identify the opportunities for developing Entrepreneurship skills through National and State Level Institutions.
- Role played by MSME in the development of Indian Economy.
- Identify the different Government Schemes available for promoting Entrepreneurs in India.

Syllabus

Module No. 1: Introduction to entrepreneur & Entrepreneurship (10 Hrs)

Meaning, Definition, Types of Entrepreneurs, Functions of Entrepreneur, Skills/traits required to be an entrepreneur, Problems faced by Entrepreneur, Difference between Intrapreneur and Entrepreneur.

Meaning and Definition, Objectives of Entrepreneurship, Factors influencing Entrepreneurship, Role of Entrepreneurship in Economic Development

Module No. 2 : Skillsets for Entrepreneur [10 Hrs]

Introduction to Entrepreneurial Skills, Skillsets for Entrepreneur – Communication, Creative thinking, Leadership, Networking, Sales, Negotiation, Self-Motivational Skills.

Forms of Entrepreneurial Skills - Business management skills, Teamwork and leadership skills, Customer service skills, Financial skills, Analytical and problem-solving skills, Strategic thinking and planning skills, Technical skills, Time management and organizational skills, Branding, marketing and networking skills, Procedure to improve entrepreneurial skills.

Module No. 3 : Institutional Programs for Entrepreneurship [12 Hrs]

Entrepreneurship Development Programme, - Need for EDP – Problems of EDP – National and State Level Institutions for Entrepreneurship Development Programme - SISI, SIDO, NSIC, EDI, NIESBUD, NAYA, CEDOK, KSWDC, EDC

Business Plan – Meaning Importance, Steps involved in preparing a Business Plan, Financial, Marketing, Human Resource, Technical and Social aspects of the Business Plan - Common pitfalls to be avoided while preparing a Business Plan.

Micro, Small and Medium Enterprises (MSME) - Meaning, Definition, investment limit, Role played by MSME in the development of Indian Economy, Problems faced by MSME and the steps taken to solve the problems.

Module No 4. Promoting Entrepreneur [10 Hrs]

Indian Entrepreneur, Promoting Entrepreneurs in India, Startup India, Funds for Startup (Meaning, Significance and Application Procedure) - Angel Investors, Crowdfunding, Venture C Funding From Business Incubators, Government Schemes for Startup Funding – Gramin Banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.

Women Entrepreneur: Meaning, Role played by Women Entrepreneur in the economic development, Problems faced by Women Entrepreneur, Ways to Overcome the Challenges of Women Entrepreneurs.

Skill Developments Activities:

- Identify any two Entrepreneurs and brief about their contribution for Indian Economy.
- Visit any two National or State Level Institutions for Entrepreneurship Development Programme and prepare a report on their functioning.
- Identify the best sources of Start-ups Funding in India, and brief about the procedure for application.
- Select any two Indian Women Entrepreneurs, and brief about their glorious journey of Entrepreneurship.

Books for Reference

- K. Ramachandran: Entrepreneurship Development, McGraw-Hill Education (India) Pvt. Limited.
- R.R. Chole, P.S. Kapse, P.R. Deshmukh: Entrepreneurship Development and Communication Skills, Scientific Publishers
- Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
- Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
- R. C. Agarwal, Dr. B. K. Mehta: Entrepreneurship and Small Business, SBPD Publishing House
- Rekha & Vibha – Entrepreneurial Management, VBH
- K. Venkataramanappa, Entrepreneurial Development, SHB Publications
- Robert J. Calvin: Entrepreneurial Management, McGraw-Hill
- Dr. R.C. Bhatia: Entrepreneurship – Business and Management, Sultan Chand & Sons
- Jack M. Kaplan, Jack McGourty: Patterns of Entrepreneurship Management, John Wiley & Sons, Inc.

Note: Latest edition of text books may be used.

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

Course Code: 3.7.2 Open Elective Course (OEC)

Name of the Course: Investments in Stock Market

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	42 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Describe the Investment avenues and the investment environment• Measure risk and return associated with investments• Apply fundamental and technical analysis in stocks investment Understand the dynamics of investing in stock markets		
Syllabus		
Module No. 1: Introduction to Investment [8 Hrs] Meaning, Objectives of Investment, Difference between savings and investment, Golden principles of investment, The investment environment, The investor life cycle, Investment avenues in India.		
Module No. 2 : Risk & Returns on Investment [8 Hrs] Risk and return trade-off, measuring returns – ROI, Absolute returns, Annualized return, Extended Internal Rate of Return (XIRR), Types of risks in investments – Systematic and Unsystematic Risk, Measuring Risk - Standard deviation and Beta, Managing risks in investments.		
Module No. 3 : Investment Analysis [14 Hrs] Features of fundamental analysis, Top-down vs. Bottom-up fundamental analysis, Components of economic analysis, Economic Analysis - international & domestic economic scenario, Economic forecasting techniques, Characteristics of an industry analysis, Key components of an industry, Porter's Five Forces of Competition framework, Company analysis – Financial and Non-financial parameters. Technical Analysis – concept, assumptions and approaches, Difference between fundamental and technical analysis, Chart patterns and analysis, Moving averages, Trend analysis, efficient market hypothesis.		
Module No 4. Investing in Stock Market [12 Hrs] Stock exchange – Features, History of stock exchanges in India, BSE and NSE, Role of stock exchanges, Players in stock markets, Role of SEBI, Ways of investing in stock market, DEMAT and Trading account, Trading Process in stock exchanges.		
Skill Developments Activities: <ul style="list-style-type: none">• List out types of Investment avenues available in BSE• Learners will also practice technical analysis with the help of relevant software.• Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stickchart, etc., moving averages, exponential moving average.• Calculate risk and return of stocks using price history available on NSE website. Any other activities, which are relevant to the course.		

Books for Reference

- Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
- Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning.
- Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India)
- Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
- S K Singla (2021-2022). Security Analysis and Portfolio Management. Kalyani publishers,

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 4.1

Name of the Course: Advanced Corporate Accounting

Course Credits	No. of Hours perWeek	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none">• Know the procedure of redemption of preference shares.• Comprehend the different methods of Mergers and Acquisition of Companies• Understand the process of internal reconstruction.• Prepare the liquidators final statement of accounts.• Understand the recent developments in accounting and accounting standards.		
Syllabus		
Module No. 1: REDEMPTION OF PREFERENCE SHARES (10 Hrs)		
Introduction, Meaning, legal provisions, treatment of premium on redemption – creation of Capital Redemption Reserve – 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 – Problems on Journal Entries and preparation of Balance sheet after redemption. (in accordance with Schedule III to Companies Act 2013)		
Module No. 2: MERGERS AND ACQUISITION OF COMPANIES (16 Hrs)		
Meaning of Amalgamation and Acquisition – Types of Amalgamation –Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase – Meaning and Methods 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. Journal Entries and Balance Sheet in the books of Transferee Company.		
Module No. 3: INTERNAL RECONSTRUCTION OF COMPANIES (10 Hrs)		
Introduction, Meaning and Need for Internal Reconstruction, Types and Objectives of Capital Reduction, Legal Provisions for Reduction of Share Capital under Companies Act, 2013. Accounting for Capital Reduction- Problems on Journal Entries, preparation of Capital Reduction Account and Reconstructed Balance sheet.		
Module No. 4: LIQUIDATION OF COMPANIES (12 Hrs)		
Meaning of Liquidation, Meaning and Functions of Liquidator , Modes of Winding up, Order of payments. Liquidator’s remuneration. Problems on preparation of Liquidator’s Final Statement of Account.		
Module No. 5: EMERGING TRENDS IN ACCOUNTING (08 Hrs)		
<ol style="list-style-type: none">1. Human Resource Accounting2. Inflation Accounting3. Investment Accounting4. Automated accounting process5. Cloud based accounting6. Data analytics and forecasting tools7. Rise of accounting software solutions8. Blockchain9. Forensic Accountancy10. Advisory Services11. Artificial Intelligence in Accounting12. Big Data in Accounting		

13. Remote Work Setting
14. Outsourcing of Accounting of Functions
15. Changing financial standards
16. Workplace wellness accounting, etc (concepts only)

Skill Development Activities:

- List out legal provisions in respect of Redemption of Preference shares.
- Calculation of Purchase consideration with imaginary figures.
- List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- List out legal provisions in respect of internal reconstruction.
- Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 4.2

Name of the Course: Cost Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none">• Understand concepts of cost accounting & Methods of Costing.• Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.• Make use of payroll procedures & compute idle and over time. Discuss the methods of allocation, apportionment & absorption of overheads.• Prepare cost sheet & discuss cost allocation under ABC.		
Syllabus		
Module No 1 : INTRODUCTION TO COST ACCOUNTING (10 Hrs) <p>Introduction, Meaning and Definitions of Cost, Costing and Cost Accounting. Need and Objective of Cost Accounting. Distinctions between Financial Accounting and Cost Accounting. Advantages And Limitations of Cost Accounting. Classification of Cost – Material Cost, Labor Cost and Overheads. Important terminologies – Cost Unit, Cost Center, Direct Cost, Indirect Cost, Prime Cost, Production Cost, Administration Cost, Selling and Distribution Cost, Fixed Cost, Variable Cost, Semi-variable Cost, Period Cost, Product Cost, Explicit Cost, Implicit Cost, Historical Cost, Current Cost, Future or Predetermined Cost, Opportunity Cost. Installation of Cost Accounting System – Features of good cost accounting system, precautions for installing effective cost accounting system challenges in installing effective cost accounting system.</p>		
Module No. 2 : COST SHEET, TENDERS & QUOTATIONS (14 Hrs) <p>Introduction, Meaning, Objectives and Contents of Cost Sheet – Problem Preparation of Cost Sheet. Meaning of Tender & Quotation. Bases for preparation of Tenders & Quotations – Problems on preparation of Statement of Tender & Quotations, E-Tenders (Concept only)</p>		
Module No 3 : MATERIAL COSTING (10 Hrs) <p>Introduction, Meaning of Material Cost, Types of Materials - Direct Materials, Indirect Materials. Material Cost Control - Meaning, Objectives and Benefits. Scope of Material Cost Control – Procurement, Storage and Management of Issues. Make or Buy Decision, Purchase Process, Vendor Selection, Economic Order Quantity. Problems on EOQ. Methods of Stores or Inventory Control – ABC Method, VED Method and FSN Method. Determination of Stock Levels – Re-order Level, Minimum Level, Maximum Level, Average Level and Danger Level. Duties and Responsibilities of Stores Manager. Pricing of Material Issues – Specific Price Method, First-In-First-Out Method (FIFO), Last-In-Last-Out Method (LIFO), Highest-In-First-Out Method (HIFO), Simple Average Method, Weighted Average Method, Base Stock Method, Replacement Cost Method, Realizable Price Method, Standard Price Method, Inflated Price Method. Problems under First-In-First-Out Method (FIFO), Last-In-Last-Out Method (LIFO), Simple Average Method and Weighted Average Method.</p>		
Module No. 4 : LABOUR COSTING (12 Hrs) <p>Introduction, Meaning of Labour Cost, Types of Labour – Direct Labour, Indirect Labour. Labour Cost Control – Meaning, Objectives and Benefits. Scope of Labour Cost Control – Departments</p>		

involved, Time Analysis or Work Study, Time Keeping and Time Booking, Payroll Procedure, Idle Time, Over Time, Labour Turnover, Wage and Incentive Systems – Simple Time Rate System, Straight Piece Rate System, Taylor’s Differential Piece Rate System, Merrick’s Differential Piece Rate System, Halsey System and Rowan System. Job Evaluation and Merit Rating, Labour Productivity. Problems on calculation of Labor Cost, Overtime Wages and Wage and Incentive Systems.

Module No. 5 : OVERHEAD COSTING (10 Hrs)

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

Skill Developments Activities:

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

Books for reference

- Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting:A Managerial Emphasis, Pearson Education.
- Jawahar Lal, Cost Accounting., McGraw Hill Education
- Madegowda J, Cost Accounting, HPH.
- Rajiv Goel, Cost Accounting, International Book House
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
- Arora, M.N. Cost Accounting – Principles and P r a c t i c e , Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
- 8. Iyengar, S.P. C Mariyappa B Cost Accounting, HPH

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 4.3

Name of the Course: Business Regulations

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar		
Course Outcomes: On successful completion of the course, the students will be able to) <ul style="list-style-type: none">• Recognize the laws relating to Contracts and its application in business activities.• Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.• Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.• Distinguish the partnership laws, its applicability and relevance.• Rephrase the cyber law in the present context.		
Syllabus		
Module No 1 : INTRODUCTION (4 Hrs) Meaning, Definition and Sources of Business Law, Types of Business Law – Employment Law, Immigration Law, Consumer Goods Sales Law, Contract Law, Antitrust Law, Intellectual Property Law, Business Formation Law.		
Module No. 2 : CONTRACT LAW (14 Hrs) Indian Contract Act 1872- Definition and meaning of Contract, Essentials of valid contract, Classification of contract, Breach of contract and Remedies to Breach of Contract. Sale of Goods Act 1930 – Definition of contract of sale, Essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of unpaid seller.		
Module No 3 : INTELLECTUAL PROPERTY RIGHTS AND INFORMATION TECHNOLOGY LAW (14 hours) Intellectual Property Rights- Introduction and the Need for Intellectual Property Rights, Kinds of Intellectual Property Rights, Meaning - Patents, Copyrights, Trademarks, Trade Secrets, Geographical Indication. Patents-Meaning, Salient Features of Patents, Conditions for an Invention to be Patented, Procedure for obtaining a Patent, Opposition to Grant of Patents, Term and Expire of Patent, Restoration and surrender of Lapsed patents, Remedies available to the Patent owner for Infringement of Patent Rights. Information Technology Act 2000- Introduction, need and objective of Information Technology Act, Cyber Law in India, Cyber Crimes – meaning and types, offences and penalties, Cyber space, digital signature, private key, public key, encryption, digital signature certificate		
Module No. 4 : COMPETITION AND CONSUMER LAWS (16 Hrs) Competition Act 2002 – Objectives, Features, Competition Appellate Tribunal, Offences and Penalties under this Act, Competition Commission of India - Powers and Duties. Consumer Protection Act 1986 – Introduction, objectives and need of the act, Definitions of Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services. Rights of Consumer, Consumer Redressal Agencies- District Forum, State Commission and National Commission.		
Module No. 5 : ENVIRONMENT PROTECTION LAW (8 Hrs) Environment Protection Act 1986 – Objectives, Definitions of Environment, Environment Pollutant, Environment pollution, Hazardous substances and Occupier. Powers of Central		

Government to protect Environment in India.

Skill Developments Activities:

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

Reference books

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

Latest edition of text books may be used.

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

Course Code: B.Com. 4.7.1 (OEC)

Name of the Course: Corporate Governance

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3+0+0 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: <ul style="list-style-type: none">• Identify the importance of corporate governance.• Know the rights, duties and responsibilities of Directors.• Analyze the legal & regulatory framework of corporate governance.• Outline the importance and role of board committee.• Understand the major expert committees' Reports on corporate governance.		
Syllabus		
Module No 1 : CORPORATE GOVERNANCE (10 Hrs) 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 (10Hrs) Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Fiduciary relationship – Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology -Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.		
Module No 3 : LEGAL AND REGULATORY FRAMEWORK OF CORPORATE GOVERNANCE (8 Hrs) Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.		
Module No. 4 : BOARD COMMITTEES AND ROLE OF PROFESSIONALS (14 Hrs) 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. CORPORATE GOVERNANCE – CODES AND PRACTICES Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.		

Skill Development Activities:

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

Reference Books

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

Note: Latest edition of text books may be used.

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

Course Code: 4.7.2 Open Elective Course (OEC)

Name of the Course: Investments in Commodity Markets

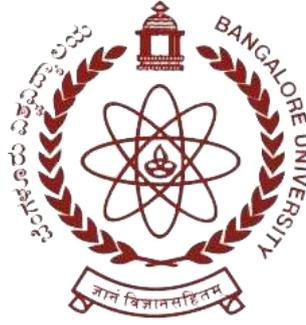
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	42 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: <ul style="list-style-type: none">Describe the conceptual framework of derivatives and the factors contributing to the growth of derivatives.Elucidate the composition and structure of commodity markets.Differentiate between Futures, Forwards, options and its trading strategies. Classify the different types of orders, settlement and risks in the context of commodity trading.		
Syllabus		
Module No 1 : Introduction to Commodity Markets (10 Hrs) Commodities – Features, Classification and Origin of commodities markets, Difference between Stock and Commodities Market, Purpose of commodity markets, Eco system of commodity market, Players in commodity trading, Commodities markets in India – Prospects and Challenges.		
Module No. 2 : Commodity Derivatives – Overview (10 Hrs) Introduction, economic benefits of derivatives - Types of commodity derivatives- Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives -traders in derivatives markets - Derivatives market in India.		
Module No 3 : Commodity Exchanges (12 hours) Commodity Exchanges, platform –Structure, Exchange membership, Capital requirements, commodities traded on National exchanges, instruments available for trading and Electronic Spot Exchanges, Products in commodity exchanges – Futures, forwards and Options [Features, Mechanics of buying & selling], Major Commodity exchanges in India		
Module No. 4 : Trading and Settlement in Commodity Markets (10 Hrs) Trading, Clearing and Settlement in Derivatives Market: SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives and Functions, Settlement Mechanism – Types of Settlement. Types of Risk, Types of Margins, SPAN Margin.		
Skill Developments Activities: <ul style="list-style-type: none">List out types of investment avenues available in stock exchangesLearners will also practice technical analysis with the help of relevant software.Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stickchart, etc., moving averages, exponential moving average.Calculate risk and return of commodities using price history available on Commodity exchanges websites.Any other activities, which are relevant to the course.		

Books for Reference

- Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
- Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning.
- Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India)

- Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
- S K Singla (2021-2022). Security Analysis and Portfolio Management. Kalyani publishers,

Note: Latest edition of text books may be used.



Karnataka State Higher Education Council

BANGALORE UNIVERSITY

DEPARTMENT OF COMMERCE

Scheme of Teaching & Evaluation and

Curriculum for the

V and VI Semester B. Com (Regular)

for the Academic Year 2023-24

(NEP – 2020)



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

B.com Regular-Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
36	COM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
39	COM 5.4	Elective 1	DSE-1	3+0+2	60	40	100	3
40	COM 5.5	Elective 2	DSE-2	3+0+2	60	40	100	3
41	COM 5.6	A. GST- Law & Practice B. Digital Marketing	Vocational-1 Anyone to be chosen	3+0+2	60	40	100	3
42	COM 5.7	Cyber Security/ Employability Skills	SEC - SB	2+0+2	60	40	100	3
Sub -Total (D)					420	280	700	24

Elective Groups and Courses:

Discipline Specific Electives – V Semester (5.4 / 5.5)										
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	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:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
- Course contents of DSE & vocational courses increases by 10-20% accordingly, work load increase from 3 Hrs to 4 Hrs (3+0+2), 3 Hrs- lecture , 0 Hrs- tutorial and 2 Hrs- practical equals to 1 Hr theory, however, credit will remain the same (3). It has been approved by BOS.
- Employability skills should be taught by commerce faculty and it has been approved by BOS.

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
43	COM 6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
45	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4
46	COM 6.4	Elective 1	DSE-3	3+0+2	60	40	100	3
47	COM 6.5	Elective 2	DSE 4-	3+0+2	60	40	100	3
48	COM 6.6	A. Assessment of persons other than Individuals & filing of ITRs B. E- Commerce	Vocational -2 Anyone to be chosen	3+0+2	60	40	100	3
49	COM 6.7	Internship	I-1	4 to 5 weeks		100	100	3
Sub -Total (D)					360	340	700	24

Elective Groups and Courses:

Discipline Specific Electives – VI Semester (6.4/6.5)										
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	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 groups should be continued in the 6th Semester also.
- Course contents of DSE & vocational courses has been increases by 10-20% accordingly, work load increase from 3 Hrs to 4 Hrs (3+0+2), 3 Hrs- lecture, 0 Hrs- tutorial and 2 Hrs- practical equals to 1 Hr theory, however, credit will remain the same (3). It has been approved by BOS.

GUIDELINES FOR INTERNSHIP BACHELOR OF COMMERCE (B.Com.)

1. Objectives:

- a) The internship aims at enabling the students to get a practical exposure to the working/ functioning of the industry.
- b) The internship provides an opportunity to students to substantiate their classroom learning with practical experience.

2.Guidelines for Internship:

- 1) Students of the V Semester, after completion of the End Semester Examination have to undergo the internship for a minimum of 4-6 weeks (min 90 hours). The area of Internship can be only in the fields of Commerce or Management. The choice of internship is no way associated with choice of electives
- 2) The choice of organization for Internship is restricted to business enterprises and corporate establishments only like Micro, Small, Medium, and Large-Scale organizations, Sole Proprietary and Partnership firm, Government Organizations, Government departments and local bodies, Public and private sector banks like SBI, Canara, Bank of Baroda, HDFC Bank, ICICI Banks, Axis bank and Non-Govt. Organizations (NGOs), Development agencies , Any other organizations with minimum of four functional departments and internships can be pursued in any location (anywhere in India or abroad).
- 3) On completion of the internship, a certificate from the company is to be obtained stating the period of the internship and a brief description of the nature of the internship i.e. responsibilities handled. Also, the Confidential rating on various parameters (1-6) (Like Regularity to work, Attitude towards work, Professional Competence, Ability to interact with other staff/colleagues, Willingness to learn etc.) has to be obtained from the Company.
- 4) A report of internship undertaken along with certificate and confidential rating will have to be submit to the Department of the concerned College.

3. The Internship Report should include Four (4) chapters

1. **Chapter-1 Introduction:-** Introduction of the organization includes - Inception, SWOC analysis, nature of business, profile, Organizational Structure, Functional Areas.
2. **Chapter-2 Design of the study:-** Objective of study, methodology adopted-source of data - technique, limitation of the study etc
3. **Chapter -3 Discussion:-** Discussion/Analysis and Interpretation/Findings of the study, conclusions, and suggestions

4. **Chapter-4 Learning Outcomes:-** Learning Experience like Work profile and job responsibilities handled by the students during internship, their contribution and learning experience. Weekly report of work done etc.

4. Evaluation of the Report:

1. After the successful submission of the report by students, concerned Colleges shall evaluate the report for 60 marks as per the Evaluation Format. The following is the break up used for evaluation of Internship.

Internship Report	- 60 Marks
Presentation	- 30 Marks
Confidential Rating by the company/business establishment	<u>-10 Marks</u>
Total= 100 Marks	

The HOD, Department of commerce, Concerned College shall conduct Presentation for 30 marks as per format and calendar of events notified by the University.

5. Presentation of the Report:

1. Typing should be done on one side of the A-4 size paper.
2. The margin left side 1.75 inches, the right, top and bottom margin should be 1 inch each.
3. Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12.
4. Fonts to be used are Times New Roman.
5. The text of the report should have 1.5 line spacing; quotations and foot notes should be in single-line space
6. The total of the report to be in the range of 70 to 80 pages
7. The report should be presented in hardbound/ Spiral (Normal binding) for report evaluation
8. The students shall also submit the hard & PDF Soft copy of the report to the HOD, Department of Commerce, Concerned College should keep the record in library
9. In case of any doubt or ambiguity in the interpretation of the guidelines mentioned in the guidelines, the decision of the Dean, Faculty of Commerce, shall be final.

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

Course Code: COM .5.1 DSC-13

Name of the Course: Financial Management

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

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

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

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

Syllabus:	Hours
Module No. 1: Introduction to Financial Management	12
Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, 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- Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan, Financial analyst-Role of Financial analyst.	
Module No. 2: Time Value of Money	10
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.	
Module No. 3: Financing Decision	14
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.	
Module No. 4: Investment Decision	12
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- Problems.	
Module 5: Working Capital Management	12
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements -problems. Sources of working capital, Cash Management, Receivable Management, and Inventory Management (Concepts only).	

Skill Development Activities:

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

Books for reference:

1. 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, 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.
9. Moneycontrol.com

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.2 DSC-14
Name of the Course: Income Tax Law and Practice – I

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

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

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

- a) Understanding the legal framework.
- b) Understand the provisions for determining the residential status & Incidence of tax of an Individual.
- c) Comprehend the of assessment of salary income
- d) Understand and assessment of taxable house property income.
- e) Comprehend TDS , advances tax Ruling & deductions under section 80C to 80U.

Syllabus:	Hours
Module No. 1: Basic Concepts of Income Tax	12
Introduction –Meaning of tax-, types of taxes, canons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, 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 (concept only). Slab rate- Under Old tax and new tax regime 115BAC	
Module No. 2: Residential Status and Incidence of Tax	10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.	
Module No. 3: Income from Salary	18
Introduction - Meaning of Salary -Basis of charge, Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. Retirement Benefits – Gratuity, pension and Leave salary. Deductions u/s 16 and Problems on Computation of Income from Salary.	
Module No. 4: Income from House Property	10
Introduction - Basis for charge - Deemed owners -House property: incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions u/s 24 from Annual Value - Problems on Computation of Income from House Property.	
Module No. 5: Tax Deduction at Sources & Advance Tax Ruling	10
Introduction – TDS Sec 192, Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals.	

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out exempted incomes under section 10 of an Individual as per IT Act 1961.
4. Prepare the chart of perquisites received by an employee in an organization.
5. List out required documents for filling returns of an Individual.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House. 7.Income tax department website www.incometax.gov.in

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.3 DSC-15
Name of the Course: Principles and Practice of Auditing

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

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

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

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

Syllabus:	Hours
Module No. 1: Introduction to Auditing	10
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparations before commencement of new audit - Working Papers -Audit Note Book, Audit Programme. Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.	
Module No. 2: Risk Assessment and Internal Control	12
Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.	
Module No. 3: Verification and Valuation of Assets and Liabilities	12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.	
Module No. 4: Company Audit and Audit of other Entities	13
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & 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. Record the verification procedure with respect to any one fixed asset.
5. Prepare an E-content on professional ethics of an auditor.
6. 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.

Name of the Programme: Bachelor of Commerce (B.Com)**Elective: Accounting****Course Code: COM A1 (DSE)****Name of the Course: Indian Accounting Standards-1**

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	(3+0+2) 04 Hrs	60 Hrs

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

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

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

Syllabus	Hours
Module No. – 1: Introduction to Indian Accounting Standards.	12
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.	
Module No. – 2: Assets based Accounting Standards	16
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) – objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Problems on the above standards.	
Module No. – 3: Liability Based Indian Accounting Standards.	12
Provisions, Contingent liabilities & Contingent Assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent Assets, Relationship between provisions and contingent liability, Disclosure of Information in the Financial Statements. Employee Benefits (Ind AS 19)- Scope- Employee Benefits- Short-term employee benefits, post-employment benefits- Other long term employee benefits- termination benefits- Problems	
Module No. -4: Ind-AS 115: Revenue form contract with Customer	08
Revenue from Contracts with Customers (Ind AS 115)- Scope – Definitions: Contract, Customer, Income, Revenue, Contract Asset, Contract Liability- Performance obligation- Transaction Price- Overview of Five Step Model- Problems	
Module No. 5 : Ind-AS 1: Financial statements	12
Frame work for preparation of Financial Statements, Objectives of Financial statements-Qualitative Characteristics of financial statements-Users of Financial statements-pillars of financial statements- presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Problems on preparation of Statement of Profit and Loss, Balance sheet & other comprehensive Income Statement as per Ind-As 1.	

Skill Development Activities:

1. Detailed note on structure and functions of Indian Accounting Standards Board
2. List out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. Collect the format of any company as per Ind AS 1 (moneycontrol.com).
4. Prepare a chart on different types of employee benefits.

Books for Reference:

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

Note: Latest edition of books may be used s

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Finance Course Code: COM F1 (DSE) Name of the Course: Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> a) Understand the structure of Indian financial system and its constituents. b) Outline the role of capital and money market in economic development. c) Comprehend primary and secondary market and its relevance in capital formation. d) Appraise the role played by banking and development financial institutions in economic development so far. e) Understand the different types of NBFCs and their contribution. 		
Syllabus:		Hours
Module No. 1: Financial System in India		12
Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.		
Module No. 2: Capital Market & Money Market		12
Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.		
Module No. 3: Primary Market		12
Primary Market: 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;		
Module No. 4: Secondary Market		12
Secondary Market: 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.		
Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market		12
Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies-Investment Companies — Leasing & Hire Purchase - Housing Finance,— Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning-Importance-Merits of Forex market- Fluctuations in foreign exchange rates- Causes and Effects.		

Skill Developments Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
4. Identify the Different types of Venture capital firms operating in Karnataka and their investment.

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Human Resource Course Code: COM H1 (DSE) Name of the Course: Human Resources Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counselling. e) Apprehend the HR performance.		
Syllabus:		Hours
Module No. 1: Conceptual Analysis of HRD		12
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor		
Module No. 2: Frame Work of Human Resource Development		12
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.		
Module No. 3: HR Performance		12
Introduction -HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - Work Force Reduction, Realignment and Retention - HRD programs for diverse employees - Expatriate & Repatriate support and development. Realistic Job Review.		
Module No. 4: HRD Programs		12
Introduction-Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization.		
Module No. 5: Management Development		12
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
Skill Development Activities:		
1. Discuss with HR manager on HRD and report on the same. 2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company. 3. Meet HR trainer, discuss their role and responsibilities. 4. Visit any Organisation, discuss with employees about effectiveness of training. 5. Visit any Organisation in your locality, collect information and report on employee wellness and health promotion programme provided by the company		

Books for Reference:

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

Note: Latest Edition of books may be used.

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

Elective: Information Systems

Course Code: COM I1 (DSE)

Name of the Course: Basics of Business Analytics

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

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

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

- Understand analytical applications in practice.
- Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.
- Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real-time problems.
- Be aware about the emerging trends in the world of analytics.

Syllabus:

	Hours
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ModuleNo.1: Introduction to Business Analytics	10
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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.

ModuleNo.2: Technology of Big Data	10
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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 Map Reduce-Features of Map Reduce.

ModuleNo.3: Data Scientists and Data Visualization	14
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Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation

ModuleNo.4: Practices of Analytics	14
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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

ModuleNo.5: Social Network Analytics	12
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Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inference –Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle- Facebook-Amazon. Google Analytics – Practical Approach

Skill Development Activities:

Course teacher can identify and give the skill development activities.

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.

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

Elective: Marketing

Course Code: COM M1 (DSE)

Name of the Course: Retail Management

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

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

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

- Understand the contemporary of retail management, issues, strategies and trends in Retailing.
- Utilize the theories and strategies of retail planning.
- Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.
- Prioritize the factors to be considered while fixing the price in retailing.
- Comprehend the emerging trends in Retail Industry.

Syllabus:

Hours

Module No. 1: Introduction to Retailing

08

Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing- Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.

Module No. 2: Consumer Behaviour in Retail Business

10

Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.

Module No. 3: Retail Operations

16

Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.

Module No. 4: Retail Marketing Mix

16

Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service.

Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing.

Place: Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies.

Promotion: Setting objectives – Communication Effects - Promotional Mix.

Module No. 5: Impact of Information Technology in Retailing

11

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.

Skill Developments Activities:

- 1) Identify any 10 Retail Business Stores at you Conveniences
- 2) Make a list of factors influence on choice of retail stores
- 3) Conduct a survey after sale service of any retail outlet
- 4) Collect the information on factors influencing on retail pricing.

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, New Delhi,
3. Swapna Pradhan: Retailing Management, , TMH
4. James R. Ogden & Denise T: Integrated Retail Management
5. Levy & Weitz: Retail Management -TMH
6. Rosemary Varley, Mohammed Rafiq-: Retail Management
7. Chetan Bajaj: Retail Management -Oxford Publication.
8. Uniyal & Sinha: Retail Management - Oxford Publications.
9. Suja Nair: Retail Management
10. R.S Tiwari: Retail Management, HPH, New Delhi

Note: Latest edition of books may be used.

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

Course Code: COM 5.6 (Vocational)

Name of the Course: GST-Law & Practice

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs

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

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

- Comprehend the concepts of Goods and Services tax.
- Understand the fundamentals of GST.
- Comprehend the GST registration procedure
- Analyse the GST Procedures in the Business.
- Know the GST Assessment and its computation.

Syllabus:	Hours
Module No. 1: Introduction to GST	10
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017-Features	
Module No. 2: GST Registration and Taxable Event	10
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. List of exempted goods and services- GST Rates on different goods and services.	
Module No. 3: Valuations of Goods and Services Under GST	16
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.	
Module No. 4: Input Tax Credit& GST Assessment	14
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering-Problems on input tax credit	
Module No. 5: Imports on GST	10
Levy and collection of customs duty- goods included under customs duty ACT-methods of valuation of customs duty -problems	

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.6 (B) (Vocational)
Name of the Course: Digital Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs

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

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

- a) Gain knowledge on Digital Marketing, Email marketing and Content marketing.
- b) Understand Search Engine Optimization tools and techniques
- c) Gain skills on creation of Google AdWords & Google AdSense
- d) Gain knowledge on Social Media Marketing and Web Analytics.
- e) Gain knowledge on YouTube Advertising & Conversions.

Syllabus:	Hour
Module No. 1: Introduction to Digital Marketing	12
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analysing Your Content.	
Module No. 2: Search Engine Optimization (SEO)	10
Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.	
Module No. 3: Google AdWords & Google AdSense	12
Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Keyterminologies 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 – 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 s Allowing and blocking ads, Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.	
Module No. 4: Social Media Marketing (SMM)	16

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. 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, Analysing conversion data, Conversion optimizer.

Module No. 5: Web Analytics

10

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 analytics tools, Making better decisions, Common mistakes analysts make.

Skill Development Activities:

1. List out the key digital marketing activities.
2. Develop E-content on digital marketing.
3. List out the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.

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

B.com Regular- VI SEMESTER

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 (DSC) Name of the Course: Advanced Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> a) Understand and determine the overall cost of capital. b) Comprehend the different advanced capital budgeting techniques. c) Understand the importance of dividend decisions. d) Evaluate mergers and acquisition. e) Understand the ethical and governance issues in financial management. 		
Syllabus:		Hours
Module No. 1: Cost of Capital and Capital Structure Theories		14
Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
Module No. 2: Risk Analysis in Capital Budgeting		14
Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems. .		
Module No. 3: Dividend Decision and Theories		14
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.		
Module No. 4: Mergers and Acquisitions		10
Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS ,Market Price and Market capitalization.		
Module No. 5: Ethical and Governance Issues		08
Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, 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.

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.
9. Moneycontrol.com

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 (DSC) Name of the Course: Income Tax Law & Practice – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> a) Understand the procedure for computation of income from business and Profession. b) Understand the provisions of capital gains. c) Comprehend the sources of income under the income from other source. d) Demonstrate the computation of total income of an Individual. e) Comprehend the assessment procedure and to know the power of income tax authorities. 		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		20
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
Module No. 2: Capital Gains		10
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
Module No. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.		10
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual under old tax regime and new tax regime 115BAC		
Module No. 5: Assessment Procedure and Income Tax Authorities:		10
Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were 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.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication,Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, NewDelhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publicat Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House. 7.Income tax department website:www.incometax.gov.inNote: Latest edition of text books may be used.

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

Course Code: COM 6.3 (DSC)

Name of the Course: Management Accounting

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

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

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

- Demonstrate the significance of management accounting in decision making.
- Analyse and interpret the corporate financial statements by using various techniques.
- Compare the financial performance of corporate through ratio analysis.
- Understand the latest provisions in preparing cash flow statement.
- Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

Syllabus:	Hours
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Module No. 1: Introduction to Management Accounting	12
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Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.

Module No. 2: Financial Statements Analysis and Interpretation	14
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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.

Module No. 3: Ratio Analysis	14
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Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.

Module No. 4: Cash flow Analysis	12
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Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.

Module No. 5: Management Audit & Reports on Management	08
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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 year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis
4. Meet the management accountant; discuss the steps involved in management audit.
5. Collect reports of any two corporate, analyse the management review and governance of the same.

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.

Name of the Programme: Bachelor of Commerce (B.Com)**Elective 2: Accounting****Course Code: COM A2 (DSE)****Name of the Course: Indian Accounting Standards-2**

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	(3+0+2) 04Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the preparation of consolidated financial statements as per Ind AS b) Understand the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analyse the Revenue based accounting standard. 		
Syllabus		Hours
Module-1 Consolidated & Separate Financial Statements of Group Entities		14
<ul style="list-style-type: none"> ▪ 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 Bargain Purchase Calculations as per Ind AS 103. Problems on Consolidated Financial Statements (as per Ind AS 110)- ▪ Joint Arrangements (Ind AS 111)-Scope-Assessment- Types of Joint Arrangements (Theory only)- ▪ Investment in Associates and Joint Ventures (Ind AS 28)- Scope-Significant Influence-Equity Method (Theory only)- ▪ Separate Financial Statements (Ind AS 27) -Scope- Preparation and Presentation of Separate financial Statement (Theory only) 		
Module No. 2 Disclosures in the Financial Statements (Theory only)		12
<ul style="list-style-type: none"> ▪ Related party disclosures (Ind AS 24)-Scope-Definitions- Understanding relationship between reporting entity and a person/other entity- Related party transactions- Disclosure of related party transactions ▪ Earnings per Share (Ind AS 33)-Scope- Definitions – Measurement- Basic earnings per share- Diluted earnings per share-Presentation-Disclosures ▪ Operating Segment (Ind AS 108)-Scope-Definitions- Discontinued operations -Disclosures 		
Module No. 3 Measurement Based on Accounting Policies		12
<ul style="list-style-type: none"> ▪ Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8)-Scope- Definitions- Accounting Policies- Changes in Accounting Policies-Changes in Accounting Estimates-Errors – Disclosures of Changes in Accounting policies ▪ Events after the reporting Period (as per Ind AS 10)- Scope-Definitions-Types of Events- Disclosure require as per Ind AS 10 ▪ Fair Value Measurement (Ind as 113)-Scope-Definitions- Unit of Account-The Transaction- Market Participants-The Price- Fair Value at Initial Recognition-Valuation Techniques-Disclosures 		
Module No. 4 Accounting and Reporting of Financial Instruments		12
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, De-recognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)		
Module No.5 Ind AS on Items impacting the Financial Statements- Ind AS 12 Income Tax		10
Introduction, Scope, Important definitions, Tax Expense-Current Tax-Deferred tax, Current tax: Recognition, Measurement & Accounting of current tax effects, Deferred tax: Determine the tax rate(law), Measurement, Recognition and Accounting of deferred tax, Practical Application-Deferred tax arising from a business combination.		

Skill Development Activities:

1. Prepare consolidated Balance sheet with imaginary figures.
2. Justify any five disclosures of Ind AS.
3. Enumerate accounting policies of any two companies.
4. Enlist the compliance requirements of Ind AS disclosed in the Notes to Accounts in Annual Reports.

Books for Reference:

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

Note: Latest edition of text books may be used

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

Elective 2: Finance

Course Code: COM F2 (DSE)

Name of the Course: Investment Management

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

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

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

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

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

Skill Developments Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

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

Elective 2: Human Resource

Course Code: COM H2 (DSE)

Name of the Course: Cultural Diversity at Work Place

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

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

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

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

Syllabus:	Hours
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Module No. 1: Introduction to Diversity	10
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Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope, Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.

Module No. 2: Exploring Differences , Skills and Competencies	14
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Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression. Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations

Module No. 3: Visions of Diversity	12
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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-

Module No. 4: Cross Cultural Management	12
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Cultural Management: Kluckhohn and Strobeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study.

Module No 5: Recent Trends in Diversity Management	12
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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:

- Visit any MNCs, identify and report on the cultural diversity in an organization.
- Interact and List out the ways in which dehumanization done in public/ private sector organization.
- Interact with HR Manager of any MNCs, explore and report on cross cultural management.
- Explore the benefits of multi-cultural organizations.
- Examine and report on diversity management in select IT organizations.

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.
3. Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.

Note: Latest edition of text books may be used.

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

Elective 2: Information system

Course Code: COM I2 (DSE)

Name of the Course: Human Resource Analytics

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

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

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

- a) Understand the role of Analytics in Human Resource.
- b) Identify a list of HR metrics relevant to an organization's mission or goals.
- c) Apply best practices for using HR analytics to support making data-driven decisions.
- d) Demonstrate the use of Analytical techniques to analyse and interpret HR data

Syllabus:

Module No. 1: HR Decision-making and HR Analytics **Hours**
12

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.

Module No. 2: HR Business Process **Hours**
12

Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard

Module No. 3: Forecasting and Measuring HR value propositions with HR analytics **Hours**
10

Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics

Module No. 4: HR Data Analytics **Hours**
14

HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs,

Module No. 5: HR Analytics and Productive Modelling **Hours**
12

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. Draft a procedure for implantation of HR analytics
2. List out various statistical tools in HR analytics.
3. List out the HR activities for the sustainable trained workforce.
4. List out the HR analytics tools to improve the business.

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

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

Elective 2 : Marketing

Course Code: COM .M2 (DSE)

Name of the Course: Customer Relationship Management

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

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

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

- a) Understand the concept of CRM
- b) Analyze the CRM link with the other aspects of marketing.
- c) Understand the Role of CRM in the performance of the company.
- d) Understand the CRM models in service industry.
- e) Comprehend the different issues in CRM

Syllabus:

Hours

Module No. 1: Evolution of Customer Relationship

12

Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.

Module No. 2: CRM Concepts

12

Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.

Module No. 3: Planning for CRM

14

Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.

Module No. 4: CRM Planning and Implementation

12

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.

Module No. 5: CRM and Marketing Strategy

10

Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.

Skill Development Activities:

1. List out the CRM programs in banks.
2. Conduct online survey on customer satisfaction of insurance products of any company.
3. List out the CRM activities of Retail telecommunication outlet.
4. Interact with five call centre employees on CRM strategies to maintain the customer relationship.

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, PearsonEducation.
7. Mukesh Chaturvedi, Abinav Chaturvedi, “Customer Relationship Management- An Indian Perspective”, 2010 Excel Books, 2nd edition

Note: Latest edition of text books may be used.

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

Course Code: COM 6.6 (Vocational 2)

Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs

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

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

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

Syllabus:

Module No. 1: Depreciation and Investment Allowance **08**

Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.

Module No. 2: Assessment of Partnership firms **12**

Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)

Module No. 3: Assessment of Companies. **16**

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 available Software Package)

Module No. 4: Tax Under E-Environment **12**

Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.]

Module No. 5: Filing of Income tax returns (ITR) **12**

Filing of Income tax returns (ITR) as per IT Act – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form16 - 26AS & AIS significance returns- E-filing of return on Income Tax Portal, Verification of ITR. Problems on Section 234(A) 234(B) 234(c)

Skill Development Activities:

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

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 6.6 (B) (Vocational 2)
Name of the Course: E-Commerce

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs

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

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

- a) Comprehend the concepts of E-commerce
- b) Understand the e-retailing benefits
- c) Analyse the benefits of EDI
- d) Understand the issues of Cyber security

Syllabus:	Hours
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Module No. 1: E-commerce and its Technological Aspects	12
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Overview of developments in Information Technology and Defining E-Commerce: The scope of Ecommerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.

Module No. 2: Consumer Oriented E Commerce	12
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E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of E-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.

Module No. 3: Electronic Data Interchange:	12
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Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.

Module No. 4: Security Threats in E-Commerce	12
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Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic

Module No. 5: Issues in E-Commerce	12
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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. Develop the E-content on marketing
2. Prepare the chart for B2B
3. List out the methods of e-payments
4. Enlist the IPR in e-commerce.

Reference Books:

1. Dr. C. S. Rayudu – E Commerce, HPH
2. C.S.V Murthy- E Commerce, HPH 9
3. Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Business, Tata McGraw-Hill, 1 st Edition, 2005.
4. J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case Studies, University Press, 1st Edition, 1999.
5. Dr. Sudeshna Chakraborty , Priyanka Tyagi - E Commerce for Entrepreneurs-1st edition BPB Publications
6. S.J. P.T. Joseph-E-COMMERCE : An Indian Perspective- 6th edition -PHI Learning Pvt. Ltd

Name of the Program: Bachelor of Commerce			
Course Code: B.com 5.7 (SEC-VB)			
Course Title	Cyber Security (Theory)		
Course Code:	COM 5.7	No. of Credits	03
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

- CO1: After completion of this course, students would be able to understand the concept of Cyber security and issues and challenges associated with it.
- CO2: Students, at the end of this course, should be able to understand the cybercrimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures.
- CO3: On completion of this course, students should be able to 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.

Contents	45 Hrs
Module-I. Introduction to Cyber security: 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.	15
Module-II . Cyber crime and Cyber law: Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi, Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cybercrime and offences, Organizations dealing with Cybercrime and Cyber security in India, Case studies.	15
Module III. Social Media Overview and Security: 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.	15

Pedagogy: Problem Solving

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Test=2 Nos	(30% of 40) 2 =24
Assignment/Surprise Test= 2 Nos	(20%of 40) 2 =16
Total	40 Marks
<i>Formative Assessment as per guidelines.</i>	

Text/References	
1	Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther 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 and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13 th November, 2001)
4	Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
5	Fundamentals of Network Security by E. Maiwald, McGraw Hill.
6	Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.

Name of the Program: Bachelor of Commerce (B.Com.)			
Course Code: COM 5.7 (SEC-VB)			
Course Title	EMPLOYABILITY SKILLS		Teaching hrs=03
Course Code:	COM 5.7	No. of Credits	03
Formative Assessment =40 marks		Summative Assessment =60 marks	
Learning Objectives: the course is designed to suit the need of the outgoing students to face various competitive examination and campus interview by acquainting them quantitative aptitude, logical reasoning and analytical reasoning			
Course outcomes: on the successful completion of the course the students will able to understand			
<ul style="list-style-type: none"> a) The basic concept of quantitative ability b) the basic concept of logical reasoning skill c) the basic concept of analytical ability d) acquire satisfactory competency in the use of reasoning e) able to solve the placement and various competitive examination papers quantitative aptitude, logical reasoning and analytical ability 			
Contents			45 hrs
Unit-1 Quantitative Aptitude			20 hrs
1.1 Number System, 1.2 LCM and HCF, 1.3 Decimal fraction 1.4 Square roots & Cub roots 1.5 Surds, and Indices, 1.6 Averages 1.7 Percentage 1.8 Problems on ages 1.9 Profit and Loss, 1.10 simple and compound Interest 1.11 Ratio and Proportion 1.12 Probability 1.13 Time and Work, 1.14 Time, Speed and Distance, 1.15 Permutation and Combination.			
Unit-2 Logical Reasoning (Deductive Reasoning)			12 hrs
2.1 Analogy 2.2 Coding and decoding 2.3 Blood Relations, 2.4 Directional series 2.5 Number and letter 2.6 calendars 2.7 clocks 2.8 Venn Diagram 2.9 Seating Arrangements 2.10 mathematical operations			
Unit-3 Analytical Reasoning			13 hrs
3.1 Statement and Arguments 3.2 Statements and Assumptions 3.3 Statements and conclusion 3.4 Passage and conclusion 3.5 Assertion and reason 3.6 causes and effects 3.7 simple and coded inequality 3.8 conditions and grouping 3.9 critical reasoning 3.10 syllogism			
Reference books			
<ol style="list-style-type: none"> 1. A modern Approach to verbal and Non- verbal Reasoning by R S Agarwal 2. Analytical and Logical reasoning By Sijiwali B S 3. Quantitative Aptitude for Competitive examination by R S Agarwal 4. Analytical and logical reasoning for CAT and other management entrance test by Sijiwal B S 5. Quantitative aptitude for competitive examinations by Abhijit Guha 4th edition 6. Hand book on Employability skills by Karnataka State Higher Education Council and Karnataka Skill development corporation (download from Bangalore university website) 7. http://orepinsta.com. 8. http://www.indiabix.com 9. http://www.javatpoint.com 			