



BACHELOR OF COMMERCE

B.Com (Regular)

SYLLABUS AS PER STATE EDUCATION POLICY

CBCS- Scheme

3rd and 4th Semester- (2025-26 onwards)

5th and 6th Semester-(2026-27 onwards)

**DEPARTMENT OF STUDIES AND RESEARCH IN
COMMERCE**

BENGALURU CITY UNIVERSITY

Prasanna Kumara Block, Palace Road, Bengaluru-. 560 009

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM),B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 20th and 21st June 2025 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 3rd to 6th Semester and syllabus for 3rd, 4th, 5th and 6th semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department Of Commerce, BCU	Chairperson
2.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
3.	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
4.	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
5.	Dr. Mahesh.K.M	Principal, Sri. Bhagawan Mahaveer Jain Evening College, Bengaluru	Member
6	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru-04	
7	Prof.H R Padmanabha	Associate Professor, M S Ramaiah College of Arts, Science and Commerce	Member
8	Dr.Nagaraja.C	Associate Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
9	Dr. Anitha K P	Assistant Professor, Govt. R C College, Bengaluru	Member
10	Dr.K.Ramachandra	Principal, Maharani Cluster University.	Member
11	Dr. Ashok M L	Chairman, Dept. of Studies in Commerce and Research, Mysore University	Member

12	Mr. Deep	Sr. Advisor, CII Institute of Quality, Bengaluru-91	Member
13	Mr. RajkumarJayanth	Chartered Accountant, Rajbabu & Associates, Bengaluru-02	Member

Co-Opted Members Present

14	Dr. Pawan Kumar D B	Principal, SLN College of Arts and Commerce, Fort, Bengaluru	Member
15	Dr. Savita K	Principal, BEL First Grade College, Bengaluru	Member
16	Mr. H.N Gururaja Rao.	Visiting Faculty, SLN College of Arts and Commerce, Fort, Bengaluru	Member
17	Dr. Srihari	Vice Principal, MEWA Vanguard Business School, Bengaluru-68	Member


Dr. JALAJA. K R, M.COM., MBA., Ph.D
 Dean & Chairperson
 Department of Commerce
 Bengaluru City University



REGULATIONS PERTAINING TO B.Com (REGULAR)

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the Government, from the academic year 2024-2025.

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to the students admitted to B.Com Regular Program in Department of Commerce, BCU, Affiliated Colleges, and Constituent Colleges of Bengaluru City University.

Therefore, this regulation will be applicable to all students seeking admission for B.COM (Regular) Programme from the academic year 2024-25.

The Board of Studies resolved to provide the regulation for B.Com (Regular) Undergraduate Program along with Framework and Syllabus for the various Discipline Specific Core Courses and Discipline Specific Elective Courses for each semester.

2. PROGRAM OBJECTIVES:

1. To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
2. To cater to the requirements of Industries.
3. To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
4. To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
5. To prepare students to pursue careers in Finance, Marketing, Human Resources and allied functions in the Corporate Sector.
6. To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
7. To develop New Age Entrepreneurs.
8. To prepare students for professions in the field of Accountancy and Taxation, Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and Professions in Banks
9. To prepare students to fit into the job roles as Business analyst, Financial Analyst, Marketing, HR Associates, Accounts Executives, Tax Consultants Etc.

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly (through open schooling are also eligible to apply for this programme. Students who have completed any 3 Years Diploma Programmes with at least 50 percent of Commerce and Management subjects are eligible for lateral entry into 3rd Semester B.Com.

4. DURATION OF THE PROGRAMME:

The duration of the programme is **THREE** years of Six Semesters. A candidate shall complete his/her degree within **SIX** Academic years from the date of his/her admission to the first semester B.Com. Students successfully completing **THREE** years of the course will be awarded Bachelor's Degree in Commerce (REGULAR) – B.COM- Regular.

5. MEDIUM OF INSTRUCTION

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

6. CLASSROOM STRENGTH OF STUDENTS

Maximum number of students in each section shall be 60 or as per University Regulations.

7. ATTENDANCE:

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

8. COURSE MATRIX

(i) Annexure-1 for B.COM-REGULAR

9. TEACHING AND EVALUATION:

M.Com (All Programs) graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related courses and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

10. SCHEME OF EXAMINATION:

- There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80 for 4 or 3 credit papers and 40 marks for 2 credit papers.
- Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each. For 2 credit courses, the IA marks will be 10, of which 5 marks shall be based on one test of 20 Marks,

reduced to 5 Marks. The remaining 05 marks of the Internal Assessment shall be based on Attendance.

c. The marks based on attendance shall be awarded as given below:

76% to 80% = 02 marks

81% to 85% = 03 marks

86% to 90% = 04 marks.

91% to 100% = 05 marks.

11. PATTERN OF QUESTION PAPER:

For 4/3 credit papers, each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	5 x 2 = 10
Section B	Analytical questions (4 questions out of 6)	4 x 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Section D	Skill Based questions (Compulsory Question)	1 x 5 = 05
Total Marks		80

For 2 credit papers, each question paper shall carry 40 marks and the duration of examination is 2 hours. The Question paper shall ordinarily consist of Four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (3 questions out of 6)	3 x 2 = 06
Section B	Analytical questions (2 questions out of 3)	2 x 5 = 10
Section C	Essay type questions (2 questions out of 3)	2 x 10 = 20
Section D	Skill Based questions (Compulsory Question)	1 x 4 = 04
Total Marks		40

12. APPEARANCE FOR THE EXAMINATION:

- A candidate shall apply for all the courses in each semester examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University.
- A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- d) A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

13. MINIMUM FOR A PASS:

- (a) A candidate shall be declared to have passed the Semester Examination under each course/paper provided he/she obtains minimum of 35% (i.e. 28/80 marks and 14/40) marks in written examination / practical examination and 40% marks in aggregate of written/practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.
- (b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.
- (c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).
- (d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
- (e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the award of degree only after completion of all the lower semester examinations.
- (f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

14. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - i. **First Class:** Those who obtain 60% and above of the total marks.
 - ii. **Second Class:** Those who obtain 50% and above but less than 60% of total marks.
 - iii. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks.
- b. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program.

- c. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

15. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a specific course within the time prescribed by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

16. FINAL RESULT / GRADES DESCRIPTION

An alpha-sign grade, the eight-point grading system, as described below shall be adopted for classification of successful candidate. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the six semesters of the programme and the corresponding overall alpha-sign grades.

Final Result / Grades Description

Semester GPA/Program CGPA	Alpha – Sign/ Letter Grade	Semester/Program % of Marks	Result/Class Description
9.00-10.00	O (Outstanding)	90.00-100	Outstanding
8.00- <9.00	A+ (Excellent)	80.0-<90.00	First Class Exemplary
7.00-<8.00	A (Very Good)	70.0-<80.00	First Class Distinction
6.00-<7.00	B+ (Good)	60.0-<70.00	First Class
5.50-<6.00	B (Above Average)	55.0-<60.00	High Second Class
5.00-<5.50	C (Average)	50.0-<55.00	Second Class
4.00-<5.00	P (Pass)	40.0-<50.00	Pass Class
Below 4.00	F (Fail)	Below 40	Fail/Re-appear
Ab (Absent)	-	Absent	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 17

17. COMPUTATION OF SEMESTER GRADE POINT AVERAGE AND CUMULATIVE GRADE POINT AVERAGE

I. Calculation of Semester Grade Point Average (SGPA)

The Grade Points (GP) in a course shall be assigned on the basis of marks scored in that course as per the Table I. Any fraction of mark in the borderline less than 0.50 be ignored in assigning GP and the fractions of 0.50 or more be rounded off to the next integers. The Credit Points (CP) shall then be calculated as the product of the grade points earned and the credits for the course. The total CP for a semester is the sum of CP of all the courses of the semester. The SGPA for a semester is computed by dividing the total CP of all the courses by the total credits of the semester. It is illustrated below with typical examples.

2. Calculation of Cumulative Grade Point Average (CGPA)

The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is calculated taking into account all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

$$\text{CGPA} = \sum (C_i \times G_i) / \sum C_i$$

Where G_i is the grade point of the 'i'th course / paper and C_i is the total number of credits for that course/ paper

$$\text{CGPA} = \sum (C_i \times S_i) / \sum C_i$$

Where S_i is the SGPA of the 'i'th semester and C_i is the total number of credits in that semester.

18. TERMS AND CONDITIONS:

- a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- b. Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the succeeding examinations (Odd/Even). There shall be no repetition for internal assessment test.
- c. The candidate shall take the examination as per the syllabus applicable and the scheme of examination in force during the subsequent appearance.

19. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award

20. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit

ANNEXURE-1

COURSE MATRIX

I Semester

	Courses	Paper Code	Instructi on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2- DSC	Financial Accounting	1.1	4	3	20	80	100	4
	Principles of Marketing	1.2	4	3	20	80	100	4
	Business Environment	1.3	4	3	20	80	100	4
	Indian Financial System	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		3	1.5	10	40	50	2
	Environmental Studies		3	1.5	10	40	50	2
	Total				140	560	700	26

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours**, at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the first semester and before the end of second semester. This will carry **ONE credit**, which will be reflected in the **second semester marks card**. The marks shall be uploaded by the institution, along with IA marks, after obtaining the course completion certificate.

COURSE MATRIX

II Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2- DSC	Advanced Financial Accounting	2.1	4	3	20	80	100	4
	Human Resource Management	2.2	4	3	20	80	100	4
	Business Regulations	2.3	4	3	20	80	100	4
	Corporate Administration OR Quantitative Aptitude	2.4(a)	4	3	20	80	100	4
		2.4(b)						
Part 3- CC	Constitutional Values-2		3	1.5	10	40	50	2
	Value-Added Certificate Course *		-	-	25	-	25	1*
	Total				155	520	675	25

* Follow the note given in the first semester Course Matrix.

COURSE MATRIX

III Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2- DSC	Corporate Accounting	3.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –I	3.2	4	3	20	80	100	4
	Cost Accounting	3.3	4	3	20	80	100	4
Part 3- DSE	Elective - Paper I	3.4	4	3	20	80	100	4
Part 4- SEC	Corporate Communication Skills	3.5	3	1.5	10	40	50	2
	Total				130	520	650	24

COURSE MATRIX

IV Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2- DSC	Advanced Corporate Accounting	4.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –II	4.2	4	3	20	80	100	4
	Research Methodology	4.3	4	3	20	80	100	4
Part 3- DSE	Elective -Paper II	4.4	4	3	20	80	100	4
Part 4- SEC	Banking Practice	4.5	3	1.5	10	40	50	2
	Total				130	520	650	24

ELECTIVES GROUPS:

ELECTIVE GROUPS	III SEMESTER	IV SEMESTER
	Paper – I	Paper – II
Marketing	Consumer Behaviour	Logistics and Supply Chain Management
Human Resource	Employee Performance Management	Employee Welfare & Social Security
Information Technology in Commerce	Accounting Information System (30 Hrs Theory + 26 Hrs Lab)	Business Intelligence
Entrepreneurship Development	Start-ups and New Age Entrepreneurship	Strategic Business Decisions for Entrepreneurship

COURSE MATRIX

V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ.Exam	Total	
Part 1 DSC	Advanced Accounting	5.1	4	3	20	80	100	4
	Financial Management	5.2	4	3	20	80	100	4
	Income Tax- I	5.3	4	3	20	80	100	4
	Goods and Services Tax	5.4	4	3	20	80	100	4
	Costing Methods	5.5	4	3	20	80	100	4
Part 2 CC	Survey Project	5.6	2*	-	-	20Viva 80 Report	100	4
	Total				100	500	600	24

INSTRUCTIONS: During the V Semester, students shall be assigned Survey Projects and it shall be guided by the Project Guides. Faculty from Commerce and Management department only shall be appointed as Mentors. Survey project shall be undertaken in any area of Commerce and Management on any domain in a small, medium or large organisation.

*Maximum of 50 Students shall be allotted for Project Guidance of 2hrs per week. **However, the workload for Project Guidance should not exceed 4 hrs per week per faculty.** Attendance shall be monitored as per University criteria (minimum 75%). The Project report shall be submitted before the end of the semester for assessment and viva-voce examination.

The marks shall be awarded on the following basis:

- 60 marks for Survey Project and 20 marks for maintenance of Log Book and 20 marks for Viva-Voce examination to be evaluated by the Panel of Examiners appointed by the BOE, BCU
- Minimum passing marks in Survey Project is 40 out of 100.

3 Copies of the Duly Signed marks statements should be prepared by the Panel of Examiners.

Submission Details:

One copy should be submitted to the BOE Chairperson, One Copy to be maintained by the College and the **Original Copy** should be submitted to the office of the Registrar (Evaluation) on the same day.

COURSE MATRIX

VI Semester

	Courses	Paper Code	Instruction on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	Indian Accounting Standards	6.1	4	3	20	80	100	4
	Management Accounting	6.2	4	3	20	80	100	4
	Income Tax- II	6.3	4	3	20	80	100	4
	Business Taxation	6.4	4	3	20	80	100	4
	Auditing	6.5	4	3	20	80	100	4
Part 2 CC	Internship	6.6	2*	-	20 Viva 80 Report	-	100	4
Total					200	400	600	24

INSTRUCTIONS: During the VI Semester, students should be assigned **Internship** and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, Small, Medium or Large organisation.

* **A Maximum 50 Students** shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. **However, the workload for Internship should not exceed 4 hrs per week per faculty.** Attendance shall be monitored as per University criteria (minimum 75%).

Minimum of **90 hours** of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and suggestions & conclusion.**

The report shall be prepared in about **50-60** pages and include the Internship Certificate along with the log sheet from the Organisation and submitted **before the end of the semester** for **assessment and viva-voce examination.**

The marks shall be awarded on the following basis.

- 60 marks for Internship and 20 marks for maintenance of Log Book shall be evaluated by Internal Guide and 20 marks for Viva- Voce examination to be evaluated by the External Examiners.
- Minimum passing marks in internship is 40 out of 100

The total marks allotted shall be uploaded by the college on the university portal along with IA marks.

<p align="center">Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code. 3.1 Name of the Course: CORPORATE ACCOUNTING</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the treatment of underwriting of Shares & Debentures Comprehend the computation of profit prior to incorporation. Know the valuation of Goodwill. Know the valuation Shares. Prepare the financial statements of Companies as per the New Companies Act 2013. 		
SYLLABUS:		HOURS
Unit-1: Underwriting of Shares and Debentures		12
<p>Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of Underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of Underwriting Contracts – when shares and debentures are fully and partially underwritten, with and without firm underwriting - Problems relating to Underwriting of Shares and Debentures of Companies only.</p>		
Unit- 2: Profit Prior to Incorporation		10
<p>Meaning, Calculation of Sales Ratio, Time Ratio, Weighted Ratio, Treatment of Capital and Revenue Expenditure; Ascertainment of Pre-Incorporation and Post Incorporation profits by preparing Statement of Profit and Loss and Preparation of Balance Sheet (Vertical Format) as per schedule III of Companies Act, 2013.</p>		
Unit-3: Valuation of Goodwill		10
<p>Meaning and Factors influencing Goodwill; Valuation of Goodwill; Circumstances under which Goodwill is valued; Methods of Valuation of Goodwill- Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)</p>		
Unit- 4: Valuation of Shares		10
<p>Meaning and Need for Valuation; Methods of Valuation - Intrinsic Value Method, Yield Method, Fair Value Method; Valuation of Preference Shares - Problems.</p>		
Unit- 5: Financial Statements of Companies		14
<p>Statutory Provisions regarding Preparation of Financial Statements of Companies as per schedule III of New Companies Act 2013 and IND AS-1; Treatment of Special Items – Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on Debentures, Dividends; Rules regarding payment of dividends – Transfer to Reserves; Preparation of Statement of profit and loss and Balance Sheet.</p>		

Skill Development Activities:

1. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
2. Prepare the format of 'Statement of Profit and loss' with imaginary figures.
3. Prepare Balance Sheet with imaginary figures.
4. Calculate the intrinsic value of shares under Net Asset Method.

Books for References:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
2. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
4. S. P. Jain and K. L. Narang – Corporate Accounting
5. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. R L Gupta, Advanced Accountancy

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 3.2 Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS -I		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to a. Understand the basics of Quantitative Analysis. b. Demonstrate the skill of Collecting Quantitative Data and utilizing it for Presentations and Analysis. c. Demonstrate the skills to use the tools and techniques of data analysis for Business d. Understand the development & use of Quantitative Techniques for Business decisions.		
SYLLABUS:		HOURS
Unit-1: Introduction to Statistics		10
Introduction- Meaning, Functions, Uses and Limitations of Statistics; Collection of Data –Sources of Data; Methods of Data Collection; Technique of data collection- Census and Sampling Techniques- Methods of Sampling (Concepts).		
Unit- 2: Classification and Tabulation of Data		10
Classification: Meaning, objectives and methods of classification of data, Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: One-dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-Divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram		
Unit-3: Measures of Central Tendency		12
Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series- Problems		
Unit- 4: Measures of Dispersion and Skewness		14
Measures of Dispersion: Meaning, Absolute and Relative measures of dispersion – Range, Mean Deviation, Standard Deviation - Problems on the above in Individual, Discrete and Continuous Series. Measures of Skewness: Meaning of Skewness - Tests of Skewness, Measures of Skewness - Calculation of Karl Pearson's Co-efficient of Skewness only- Problems		
Unit- 5: Index Numbers		10
Meaning, Uses, Classification, Construction of Index Numbers; Methods of constructing Index Numbers – Simple Aggregate Method, Simple Average of Price Relatives Method, Weighted Index numbers, Fisher's Ideal Index (including Time and Factor Reversal tests); Consumer Price Index – Problems.		
Skill Development Activities: 1. Draw a blank table showing different attributes 2. Draw a Pie chart with imaginary figures 3. Select 05 components of CPI and collect base year quantity, base year price, and current year price and calculate Consumer Price Index. 4. Suggest the best average to be used for the following studies a. Average size of shoes b. Average rainfall per day c. Average wages of employees d. Average share price		

e. Average size of shirts

Books for References:

1. S P Gupta: Statistical Methods- Sultan Chand, Delhi
2. Dr. B N Gupta: Statistics, Sahitya Bhavan, Agra.
3. R.S Bhardwaj: Business Statistics, Excel Books
5. S C Gupta, Statistical Methods
6. Chikkodi and Sathyaprasad, Quantitative Analysis for Business decisions
7. Sancheti and Kapoor, Statistical Methods and Techniques

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 3.3 Name of the Course: COST ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Demonstrate an understanding of the concepts of costing and cost accounting. b. Demonstrate the ability to prepare a Cost Statement. c. Prepare material related documents, understand the management of stores and issue procedures. d. Demonstrate the ability to Calculate Wages and Bonus. e. Classify, allocate, and apportion overheads and Calculate Overhead absorption rates.		
SYLLABUS:		HOURS
Unit.1: Introduction to Cost Accounting		8
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
Unit- 2: Cost Sheet		12
Cost Sheet - Meaning and Cost heads in a Cost Sheet, Preparation of Cost Sheet - Problems on Cost Sheets (including Unit costing and Tenders & Quotations).		
Unit-3: Material Cost		10
Material Cost: Meaning, Importance of Material cost; Types of Materials – Direct and Indirect Materials; Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Issue of Materials- Pricing of material issues, Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Techniques of Inventory Control - Problems on Level Setting and EOQ.		
Unit- 4: Labour Cost		12
Labour Cost: Meaning and Types of Labour Cost –Attendance Procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time; Labour Turnover: Meaning, Causes and Effects of labour turnover; (theory only). Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan, Taylor's differential piece rate and Merrick's multiple piece rate system, –problems based on calculation of wages and earnings.		
Unit- 5: Overheads		08
Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads; Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads		

distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); **Absorption of Overheads:** Meaning and Methods of Absorption of Overheads (Concept only); **Machine Hour Rate-** Meaning and Problems on calculation of Machine Hour Rate.

Skill Development Activities:

1. Mention the causes of labour turnover in manufacturing organizations.
2. Name any five documents used for material accounting.
3. Prepare a dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).

Books for References:

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

<p align="center">Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com Elective-MKT. 3.4 Name of the Course: CONSUMER BEHAVIOUR</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to:</p> <ol style="list-style-type: none"> Explain the fundamental principles and psychological aspects of buyer behaviour. Analyse consumer motivation, personality, perception, and their implications for marketing strategies. Evaluate the impact of cultural and social factors on buyer decision-making. Apply consumer decision-making models to real-world marketing scenarios. Critically assess consumer rights, protection laws, and ethical considerations in consumerism. 		
SYLLABUS:		HOURS
Unit.1: Introduction to Consumer Behaviour		8
<p>Consumer Behaviour –Meaning of Consumer Behaviour, Need to study Consumer Behaviour; Theories of Consumer Behaviour- Howard Seth model, Nicosia Model, Economic Model.</p>		
Unit.2: Individual Determinants of Consumer Behaviour		12
<p>Individual determinants of consumer behaviour: Consumer Motivation and Needs (Maslow's Hierarchy of Needs); Personality and Self-concept- Personality traits and consumer behaviour, Extended self, Altering self; Consumer Perception and positioning- (Consumer Perceptual Process, Perceptual Biases); Learning (Classical Conditioning, Instrumental conditioning); Attitudes (Attitude Formation, Attitude Change).</p>		
Unit.3: Environmental Determinants of Consumer Behaviour		14
<p>Environmental Determinants of Consumer Behaviour: Cultural Influences and consumer behaviour: (Culture, Sub-culture, social class and Cross-Cultural influences); Social Class and consumer behaviour- nature of social class, symbols of status, social class categories; The Role of Family in Consumer behaviour; Family life cycle stages and Consumer behaviour; Reference Groups- Types of reference groups and Consumer behaviour; Opinion Leaders- characteristics of opinion leaders; Innovation and Diffusion of Innovation- Diffusion process, Types of Innovation, Product features that affect the adoption, Adoption Process.</p>		
Unit.4: Consumer's Decision-Making Process		14
<p>Consumer Decision Making Process- Need Recognition, Information Search, Evaluation of Alternatives; Purchase Decision, Post-Purchase Behaviour.</p> <p>Organisation Buyer Behaviour – Organisational Buyer characteristics, Factors influencing Organizational Buyer Behaviour, Organizational Buying Decision Process.</p>		

Unit.5: Contemporary Issues in Consumer Behavior	8
Contemporary Issues- The Role of Technology and Social Media in Consumer Behaviour; Consumer Behaviour in the Digital Age (Online Shopping, E-commerce, Mobile Marketing); Consumerism, Green Consumerism and Ethical Consumption; Consumer Behaviour in Developing Markets including India.	
Skill Developments Activities: <ol style="list-style-type: none"> 1. List the principles of consumer perception applied to the marketing campaign of a brand. 2. Draw the buyer decision-making process chart of any one consumer durable product. 3. Write a note on Howard-Sheth Model of Consumer behaviour. 4. Analyse the impact of culture on consumer buying behaviour with examples from the Indian market. 	
Books for References: <ol style="list-style-type: none"> 1. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi . 2. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi 3. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi . 4. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi . 5. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi 	

<p align="center">Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com Elective -HR. 3.4 Name of the Course: EMPLOYEE PERFORMANCE MANAGEMENT</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the fundamentals of Employee Performance Management. Explore various Performance Appraisal Methods and their Applications. Analyse the impact of Employee Performance Management on Organizational Growth and Employee Development. Develop practical insights into performance-linked incentives and employee benefits. Examine recent trends in Employee Performance Management. 		
SYLLABUS:		HOURS
Unit-1: Introduction to Employee Performance Management		14
<p>Employee Performance Management: Meaning. Purpose and Importance, Process of Performance Management (8 Step Model); Organizational functions of Performance Management System, Advantages of an Effective Performance Management System and Challenges in Implementing Performance Management Systems; Ethical and Legal Issues in Performance Management; Key Performance Indicators (KPIs) and Balanced Scorecard;</p>		
Unit- 2: Employee Performance Appraisal and Feedback Mechanisms		12
<p>Performance Appraisal: Meaning, purpose and importance (Organizational and Individual Level); Process of Performance Appraisal, Appraisal Tools- Work standards, Essay, Ranking, Trait Based Scale, 360 Degree Feedback, Critical Incident Method, BARS, Role of HR in Performance Appraisal; Types of Performance Feedback and Counselling; Process of Handling Poor Performance and Performance Improvement Plans (PIP); Use of Technology and AI in Performance Appraisal.</p>		
Unit-3: Employee Performance based Incentives and Rewards		14
<p>Definition and Importance of Performance-Based Incentives, Types of Performance Incentives: Individual and Group Incentives, Profit Sharing and Gain Sharing; Linking Performance with Rewards- Importance and Process, Impact of Incentives on Employee Motivation and Productivity, Best Practices in Performance-Based Reward Systems.</p>		
Unit- 4: Strategic Employee Performance Management		08
<p>Aligning Individual Goals with Organizational Strategy, Competency Mapping- Meaning, Purpose, Types and Process; Performance Measurement- Meaning and Importance; Role of Leadership in Performance Management, Employee Engagement and Performance Management; Key drivers of Employee Engagement in Performance Management;</p>		
Unit- 5: Emerging Trends in Employee Performance Management		08
<p>Role of AI and HR Analytics in Performance Management, Benefits and Challenges of Data Analytics for Performance Optimization, Gamification in Performance Management, Challenges in Remote Performance Management, Impact of Globalization on Performance Standards.</p>		

Skill Development Activities:

1. A sales executive in your organization has been consistently missing targets. Prepare a Performance Improvement Plan (PIP), outlining the specific areas for improvement, training needs, timeline and evaluation metrics.
2. A company wants to shift from an annual appraisal system to a more dynamic and continuous performance evaluation method. Suggest a suitable approach and justify your choice.
3. Design a basic Balanced Scorecard model with relevant performance measures for a Healthcare organization.
4. List out any 5 Technological Trends in reshaping the Employee Performance Management system.

Books for References:

1. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
2. Aguinis Herman, Performance Management, 2nd Edition, 2009 Pearson Education, New Delhi.
3. Aziz A, Performance Appraisal: Accounting and Quantitative Approaches, 1993,Pointer.
4. Bhatia S.K, Performance Management: Concepts, Practices and Strategies for Organisation Success, 2007, Deep & Deep, New Delhi.
5. BD Singh, Compensation & Reward Management, Excel Books
6. Cardy R.L, Performance Management: Concepts, Skills and Exercises, 1stEdition, 2008, PHI, New Delhi.
7. Goel Dewkar, Performance Appraisal and Compensation Management: A Modern Approach, 2 nd Edition, 2008, PHI, New Delhi.
8. Sarma A.M, Performance Management System, 1st Edition, 2008, Himalaya Pub, Mumbai.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com Elective ITC. 3.4 Name of the Course: ACCOUNTING INFORMATION SYSTEM		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS (30 Theory+ 26Lab)
Pedagogy: Classrooms lecture, tutorials, Lab Sessions and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> Identify the components and role of an Accounting Information System (AIS) in business decision-making. Classify different voucher types, ledger accounts, and inventory records in Tally Prime and apply them to real-world transactions. Analyse financial statements generated through AIS to evaluate the financial health of a business. Demonstrate GST and TDS compliance in Tally by configuring tax settings and generating statutory reports. Design an AIS-based accounting workflow for a business, integrating security features and internal controls. 		
Syllabus:		Hours
Unit 1: Introduction to Accounting Information Systems		08
Introduction-Meaning, Need, and Scope of AIS, Components of AIS- People, Processes, Technology; Role of AIS in Business Decision-Making; Internal Controls in AIS- Fraud Prevention and Risk Management.		
Unit 2: E-Business		10
Introduction to E-Business & E-Commerce, Types of E-Commerce: B2B, B2C, C2C, C2B, P2P, E-Commerce Business Models and Revenue Streams, Advantages and Disadvantages of E-Commerce, ERP Systems and their Role in AIS		
Unit 3: Getting Started with Tally		12
Introduction to Tally Prime: Features & Advantages, Installation and System Requirements, Company Creation and Configuration, Basic Ledger & Group Creation, Recording and Managing Transactions.		
Unit 4: Advanced Features in Tally		13
Voucher Entry & Types of Vouchers, Bank Reconciliation & GST Accounting in Tally, Inventory Management in Tally, Generating Financial Reports: Trial Balance, Balance Sheet, P&L Account, Security Features & Data Backup in Tally		
Unit 5: Reports & Analysis in Tally		13
Configuring and Printing Financial Reports, Customizing and Exporting Reports, Profit & Loss Analysis, Cash Flow and Fund Flow Statements, MIS Reports in Tally for Decision-Making, Emerging Trends in AIS- Cloud-Based Accounting, AI & Blockchain in Accounting.		

Skill Developments Activities:

1. List the steps involved in creating a new company in Tally Prime.
2. Write the steps in processing payroll in Tally, including salary structure, PF, and ESI calculations.
3. Create an ERP flowchart for integrating accounting processes.
4. Compare manual and computerized accounting systems with a tabular representation.

Books for References:

1. Marshall B. Romney & Paul J. Steinbart, Accounting Information Systems, Pearson Education 14th edition
2. Ravi Kalakota & Andrew B. Whinston, Frontiers of Electronic Commerce, Addison-Wesley.
3. R. T. Watson, Electronic Commerce – The Strategic Perspective, The Dryden Press.
4. K.N. Agarwala & Deeksha Agarwala, Business on the Net – What's and How's of E-Commerce, Macmillan India.
5. Tally Solutions Pvt. Ltd., Tally for Enterprise Solutions.
6. Asok K. Nadhani, TallyPrime – A Complete Guide to Tally Accounting Software, BPB Publications.

<p align="center">Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com Elective ED. 3.4 Name of the Course: STARTUPS and NEW AGE ENTREPRENEURSHIP</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, Lab Sessions and Problem Solving.		
<p>Course Outcomes: On successful completion of the course, the students will be able to:</p> <ol style="list-style-type: none"> 1. Start his/ her own business by understanding the opportunities that are lying in front of them. 2. He / she will learn how to make a business plan and how to approach funding agencies for getting their loans sanctioned. 3. Acquire the knowledge of becoming an entrepreneur by identifying business opportunities and developing business plans. 		
Syllabus:		Hours
Unit 1: Introduction to Entrepreneurship, Entrepreneur and Start-ups		10
<p>Entrepreneurship: Meaning, Characteristics, Importance, Factors influencing entrepreneurship, Types of entrepreneurship (Traditional and New Age Entrepreneurship). Entrepreneur: Meaning, Definition, Essential characteristics of a Successful Entrepreneur, Types of Entrepreneurs, Challenges and Issues of New Age Entrepreneurs. Start-ups- Definition and Need, Start-up Eco System; Types- Tech-based, Edu-based, Food-based, Agro-based and Retail-based Start-ups; Contributions of Start-ups to Indian Economy.</p>		
Unit 2: Skills for Entrepreneurship Development		08
<p>Entrepreneurship Development- Meaning and Nature; Types of Entrepreneurial Skills - Team Work and Leadership Skill, Critical Thinking Skills, Analytical and Problem Solving Skills, Branding and Marketing Skills, Networking skills and New Age Technological Skills (AI, ML, DL and Analytics). Role of Entrepreneurship Development Programmes (EDP)</p>		
Unit 3: Institutional Support for Entrepreneurial Development		14
<p>Institutions Supporting Entrepreneurship- Managerial, Financial, Marketing, Technological and Legal Assistance- Role of IFCI, SFCs, SIDBI, DIC, EDI, SISI, SIDO, KVIC, Commercial Banks, KSSIDC, KSSIC, AWAKE, TECSOK in promoting Entrepreneurship; Venture Capital- Meaning and Types of Venture Capitalists, Incubation- Meaning and Types of incubators, Facilities offered by Incubation Centres, Govt. of India sponsored Incubation centres and programmes; Accelerators- Meaning and Role of Accelerators; New Sources of funding Entrepreneurs- Angel Investment and Crowd funding</p>		
Unit 4: Entrepreneurial Framework		12
<p>Identification of Business Opportunities; Steps involved in starting MSMEs-Financial, Technical, Social, Legal and Managerial Feasibilities of the project.</p>		

Unit 5: Preparation of Business Plan	13
Business Plan - Concept, Format, Components of Business Plan, Significance of Business Plan; Preparing a Business plan, SWOC analysis; Preparation and Presentation of a Realistic Project Proposal and its appraisal; Challenges in preparation of Business Plan	
Skill Developments Activities: <ol style="list-style-type: none"> 1. List out different investors funding start-ups in India. 2. Identify and List out the Techno Based Start-ups in Bengaluru 3. List out the Women Entrepreneurs who have contributed to the growth of Indian economy. 4. Prepare a Business Plan for New Age Entrepreneurial Start-ups (9 Steps) 	
Books for References: <ol style="list-style-type: none"> 1. Udai Pareek and TV Rao : Developing Entrepreneurship, Sanjiv Printers, Ahmedabad. 2. Vasant Desai: Entrepreneurship and Small-Scale Industry, Himalaya Publishing House. 3. Renu Arora, SK Sood, Vivekanand; Entrepreneurial Development, Kalyani Publishers. 4. Birley and Muzyka: Mastering Enterprise, Financial Times. 5. S.S.Khanka : Entrepreneurial Development, S. Chand & Co., 6. Guide to Investors, UdyogMitra 7. Reports of MSMEs, NSDC, KSDC and Central and State Government. 8. Reports on Entrepreneurship of National and International Agencies. 	

<p align="center">Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com SEC 3.5 Name of the Course: CORPORATE COMMUNICATION SKILLS</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Review of Journals and Books etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ul style="list-style-type: none"> a) Identify the importance of Business correspondence b) understand the different types of Business Communication c) Learn different types of communication skills d) Understand and write the different types of Business Letters 		
SYLLABUS:		HOURS
Unit-1: FUNDAMENTALS OF COMMUNICATION		08
<p>Introduction - Meaning of Communication; Purpose or Objectives of Communication; Process or Stages of Communication; Principles of Effective Communication; Barriers to Effective Communication; Types of Communication (Meaning & Features) – Interpersonal, Intrapersonal, Internal, External, Upward, Downward, Lateral, One-way, Two-way, Verbal and Non-verbal communication, Formal & Informal, Cross Cultural Communication; Scope of Communication; Limitations of Communication.</p>		
Unit-2: COMMUNICATION SKILLS		12
<p>Reading skills – Meaning; Importance of Reading Skills; Reading comprehension skills – Literal, Evaluative, Inferential; Types of Reading Techniques – Skimming, Scanning, Intensive, Extensive and Guidelines for improving Reading Skills. Listening skills – Meaning; Importance of Listening; Types of listening (Meaning and Benefits of each type of Listening) – Attentive, Reflective, Discriminative, Comprehension, Critical, Biased, Evaluative, Appreciative, Sympathetic & Empathetic; Barriers to listening; Overcoming barriers to listening. Note taking skills – Meaning and Importance; Methods – Outline Method, Cornell Method, Mapping Method, Charting Method, Box & Bullet Method. Presentation skills – Meaning of Presentation in Business Communication; Importance of Presentation Skill in Business; Types of Presentations (Meaning, Pros & Cons of each type) – Informative, Instructional, Progress Reporting, Persuasive, Decision making, Problem Solving.</p>		
Unit-3: BUSINESS LETTERS		10
<p>Types of Business letters- Enquiries & replies, Offers and Quotation, Orders and their execution, Complaints & ATRs, Remittance letters, Sales letters, Follow-up letters, Circular letters, Agency letters, Status enquiries, Collection letters. AI tools in Business Communication</p>		
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Draft a Quotation with imaginary content. 2. List out the various parts of Business Letter. 3. List any 5 AI tools used for Business Communication. 4. Identify at least three barriers to listening you experience daily and propose 		

strategies to overcome them.

Books for References:

1. C.S. Raydu, Corporate Communication, HPH
2. Rai & Rai, Business Communication, HPH
3. S.P. Sharman, Bhavani.H, Corporate Communication, VBH
4. K. Venkataramana, Corporate Communication, SHBP
5. Rajkumar, Basic Business Communication: Concepts, Applications and Skills, Excel Books
6. Taylor, Shirley, Communication for Business : A Practical Approach, Pearson Education
7. Peter URS Bender, Robert. A.Traez, Secrets of Face to Face Communication, Macmillan India
8. Vilanilam,J.V, More Effective Communication: A manual for Professionals, Response Books
9. Guptha.C.B, Business Communication and Customer Relations, Sulthan Chand
10. Guptha,C.B, Business Communication and Organization and Management, Sulthan Chand
11. Subhash Jagota, Succeeding Through Communication, Excel Books
12. Chopra,R.K, Communication Management, HPH
13. Nageshwara Rao Das, Rajendra.P, Communication Skills, HPH
14. Ghanekar, Anjali, Communication Skills for Effective Management, Everest Publishing House
15. Mandal.S.K, Effective Communication and Public Speaking, Jaico publishing House
16. Jetwaney, Jaishri, Corporate Communication, Oxford university Press

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 4.1 Name of the Course: ADVANCED CORPORATE ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Know the procedure of Redemption of Preference Shares and Debentures. b. Comprehend the different methods of Amalgamation and Acquisition of Companies. c. Understand the process of Internal reconstruction. d. Understand the process of Liquidation of Companies. e. Prepare the liquidators Final statement of accounts.		
SYLLABUS:		HOURS
Unit-1: Redemption of Preference Shares		08
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (As per Schedule III of Companies Act 2013).		
Unit- 2: Redemption of Debentures		08
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Instalment Method, Sinking Fund Method, Insurance Policy Method (Problems only on Sinking Fund method of Redemption of Debentures)		
Unit-3: Amalgamation and Acquisition of Companies		14
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)		
Unit- 4: Internal Reconstruction of Companies		12
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Unit- 5: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.		
Skill Development Activities: 1. List out legal provisions in respect of Redemption of Preference shares. 2. Calculation of Purchase consideration with imaginary figures under Net Asset Method. 3. List out legal provisions in respect of internal reconstruction. 4. Prepare Liquidator's Final Statement of Account with imaginary figures.		

Books for References:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Dr. Venkataraman. R – Advanced Corporate Accounting
3. RL Gupta, Advanced Accountancy, Sultan Chand
4. Shukla and Grewal – Advanced Accountancy, Sultan Chand
5. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Advanced Corporate Accounting, HPH.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. Srinivas Putty - Advanced Corporate Accounting, HPH.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 4.2 Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to a. To apply Correlation and Regression for data analysis b. Do estimation through time series analysis and find the trend c. To Interpolate and Extrapolate the data d. To find the association in two variables		
SYLLABUS:		HOURS
Unit-1: Correlation Analysis		10
Correlation – Meaning & Definition - Uses – Types – Interpretation of Correlation, Probable Error – Calculation of Karl Pearson’s Coefficient of Correlation (Deviations taken from Arithmetic Mean only) & Spearman’s Rank Correlation – Problems when ranks are given, ranks are not given and tied ranks (Excluding Bi-variate and Multiple correlation).		
Unit- 2: Regression Analysis		10
Meaning, Difference between Correlation and Regression, Regression Equations – X on Y and Y on X using Regression Coefficients- Problems on estimations		
Unit-3: Time Series Analysis		12
Meaning, Components of a Time Series; Measurement of trend: Calculation of trend values(Y_c) under Least square method and Moving Average method (3 yearly, 4 yearly and 5 yearly moving averages)		
Unit- 4: Interpolation And Extrapolation		12
Meaning, Assumptions and uses of Interpolation and Extrapolation. Methods of Interpolation: Binomial expansion method (estimation of One and Two missing Values) and Newton’s forward difference method (problems on interpolating with one missing value)		
Unit- 5: Association of Attributes		12
Classification, Correlation and Association, Types of Association, Comparison of Observed and Expected Frequencies, Yule’s Coefficient of Association. Chi-square Test, Assumptions, Degrees of Freedom, Significance level, Test of goodness of fit, Test of Independence – 2x2 Problems.		
Skill Development Activities: 1. Collect statistics on the ranks given by two judges for 10 beauty pageant candidates and compute rank correlation coefficient 2. Calculate 3 yearly moving averages with imaginary values. 3. Fit a Straight Line Trend with Imaginary Figures and show it graphically 4. Calculate the association of any two attributes with imaginary data.		

Books for References:

1. S C Gupta: Fundamentals of Statistics – Himalaya Publishing House
2. S P Gupta: Statistical Methods- Sultan Chand
3. Dr. B N Gupta: Statistics, Sahithya Bhavan
4. Elhance: Statistical Methods, Kitab Mahal
5. Sanchetti and Kapoor: Business Mathematics, Sultan Chand

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com 4.3 Name of the Course: RESEARCH METHODOLOGY		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work, WBL, literature reviews etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Explain the fundamental concepts, scope, and methodologies of business research. Apply appropriate research problem formulation, hypothesis development, and sampling techniques to real-world business scenarios. Analyse collected data using statistical tools and techniques to derive meaningful business insights. Critically evaluate research findings and test hypotheses using appropriate statistical methods. Design and develop a well-structured research report with proper interpretation, visualization, and ethical considerations. 		
SYLLABUS:		HOURS
Unit 1: Introduction to Business Research		10
Research: Meaning, Purpose, Scientific method, types of research; scope of business research. Review of literature: need, purpose, notes taking.		
Unit 2: Research Design		12
Selection and formulation of a research problem, formulation of hypothesis, operational definition of concepts, sampling techniques. Research Design: Meaning, nature, process of preparation, components of research design.		
Unit 3: Data Collection and Processing		12
Data: Sources of data, methods, of collection; observation interviewing, mailing; tools for collection data; interview schedule, interview guide, questionnaire, rating scale, socio-metry, check list; pre-testing of tools, pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.		
Unit 4: Tools for Data Analysis		12
Statistical Techniques: Descriptive Statistics -Mean, Median, Mode, Standard Deviation, Mean Deviation and Quartile Deviation; Inferential Statistics -t-test, Chi-square test and ANOVA & Regression analysis [Meaning and application of each in Business Research]. Data analysis tools for Social Science Research: Python, R, SPSS, Tableau and Excel (Concepts and application only)		
Unit 5: Research Reports		10
Research Reports- Characteristics of good Research Report, types of reports, style of report writing, Steps in drafting the Report.		

Skill Developments Activities:

1. Design a questionnaire for a research study
2. List the different types of sampling techniques with suitable examples.
3. List the statistical software tools used in social science research.
4. Write a sample research report outline with an introduction, methodology, and conclusion.

Books for References:

1. Dr. M. Ranganatham, O R Krishnaswami, P N Harikumar: Research Methodology , Himalaya Publishing House.
2. C.R. Kothari, Research Methodology: Methods and Techniques, New Age International Publishers 3rd Edition.
3. Wayne C. Booth, Gregory G. Colomb, Joseph M. Williams, Joseph Bizup, and William T. Fitzgerald, "The Craft of Research", University of Chicago Press, Fourth Edition.
4. Ingeman Arbnor and Björn Bjerke, Methodology for Creating Business Knowledge, Sage Publications, 3rd Edition.
5. Krishna G. Palepu and Paul M. Healy, Business Analysis and Valuation: Using Financial Statements, Cengage Learning, 5th Edition.
6. Joseph F. Hair Jr., Mary Celsi, Arthur H. Money, Phillip Samouel, and Michael J. Page, Essentials of Business Research Methods, Routledge 5th Edition.
7. Satyaprasad and D. R. Satya Raju, Business Research Methods, Himalaya Publishing House 2nd edition.
8. Navdeep Kaur and Dr. Pawan Kumar Taneja, Business Research Methods: A South-Asian Perspective, Kalyani Publishers 1st Edition.

<p align="center">Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com Elective MKT. 4.4 Name of the Course: LOGISTICS AND SUPPLY CHAIN MANAGEMENT</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<p>Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> Understand the fundamentals of Logistics and Supply Chain Management Comprehend the relationship between competitive strategies and supply chain strategies Analyse the latest trends and challenges in the field of Logistics and Supply chain management 		
SYLLABUS:		HOURS
Unit-1: Introduction to Supply Chain Management		14
<p>Concept of Supply Chain and Supply Chain Management, Importance of SCM, Focus areas in Supply Chain Management, Functions of SCM, Decision phases in Supply chain Management, Process view of Supply Chain- Cycle view and push-pull view, Drivers of SCM, Enablers in Supply Chain Management, Concepts of Integrated supply chains, Autonomous Supply Chain. Supply chain model and Value chain model; Supply Chain trends and challenges in India. Case Studies (Class discussion only)- The case of AMUL's supply chain to understand Supply chain process and Dabbawalas of Mumbai and their supply chain success story</p>		
Unit-2: Introduction to Logistics Management		10
<p>Meaning of logistics and Logistics Management, Logistics management and Supply Chain management, Types of Logistics; Functions/ Activities in Logistics; seven R's of Logistics; Key Players in Logistics; Benefits of effective Logistics; Role of logistics in Supply Chain; Role of Government in Logistics.</p>		
Unit- 3: Customer Focus in Supply Chain Management		12
<p>Meaning and importance of Customer service in SCM - Customer service dimension from a supply chain perspective (Order delivery lead time, responsiveness, delivery reliability and product variety); Customer service capability- availability, operational performance and service reliability.</p>		
Unit-4: Supply Chain Strategies and Strategic Fit		10
<p>Competitive Strategies- Supply chain Strategies- Strategic Fit between competitive strategy and supply chain strategy, Steps in achieving strategic fit, Obstacles to achieving Strategic Fit.</p>		
Unit- 5: Demand Management in Supply Chain		10
<p>Concept of demand in SCM, Types of demand, Role of demand forecasting in supply chain, Forecasting methods, Basic approach to Demand Forecasting; Collaborative planning, forecasting and replenishment (CPFR), Aggregate Planning in a Supply Chain, CODP(Customer order decoupling point) – Concepts only</p>		
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> Draw a flow chart showing the basic supply chain and extended supply chain for a FMCG Company Draw the structure of any logistical network. List out the latest supply chain trends impacting Business performance. Write a note on the risks involved in management of the supply chains. 		

Books for References:

1. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
2. R.B. Handfield and E.L. Nichols, Jr. Introduction to Supply Chain Management. Prentice Hall, 1999.
3. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
4. D. K. Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, Cengage
5. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
6. Janat Shah, Supply Chain Management Text and Cases, Pearson Education
7. Rahul V Altekhar, Supply Chain Management –Concepts and Cases, PHI
8. Sridhara Bhat, Supply Chain Management, HPH
9. Milind M Oka, Supply Chain Management, Everest Publishing House
10. Donald. J. Bowersox & Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com Elective HR. 4.4 Name of the Course: EMPLOYEE WELFARE & SOCIAL SECURITY		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able a. To understand the concept of labour welfare and social security b. To learn various labour welfare policies and practices in India c. To understand the importance and role of negotiation in conflict resolution. d. To understand the importance of cross-cultural and gender dimensions of negotiation.		
SYLLABUS:		HOURS
Unit-1: Concept of Employee Welfare & Social Security		14
Introduction, Meaning of Employee Welfare and Social Security, Origin of Employee Welfare & Social Security, Merits and Demerits of Employee Welfare and Social Security in the Indian Context. Types of Welfare Activities-Statutory Employee Welfare and Non-Statutory Employee Welfare in India. Growth of Employee Welfare and Social Security in India post-independence. Employee Welfare and Social Security during Covid-19 Pandemic.		
Unit- 2: Employee Welfare Policy in India		12
Employee Welfare Activities Undertaken by the Employer, Legislative Provisions regarding Labour welfare in India - Minimum Wages Act 1948, , ESI Act 1948, Employees' Compensation Act 1923, Provident Fund Act 1952, Maternity Benefit Act 1961, Payment of Gratuity Act 1972, The unorganized Workers' Social Security Act 2008, Code of Social Security 2020.(Objectives and Features only); Recent amendments to Labour Laws.		
Unit-3: Safety and Health in Organizations		10
Factories Act 1948- Industrial Health and Safety in the Indian context; Industrial Accidents-causes and prevention; Meaning of safety, Need for safety and measures to ensure safety in Industries, Legal Provisions for safety and health in India. Employee Health - Employee Health and Occupational Hazards; Job stress - Causes and measures to tackle stress; Alcoholism and Drug abuse among workers - causes and remedies; Legal Provisions for health in India.		
Unit- 4: Employee Counselling		12
Meaning, Need for counselling in Industries. Types of counselling, Conditions for counselling, Techniques and skills for effective counselling, Problems in counselling, Role of H.R. Managers in Counselling; Employee Assistance Programs (EAPs)		
Unit- 5: Quality of Work life		08
Quality of Work life (QWL):- Meaning, Emergence and Growth of QWL, Components of QWL, Specific issues in QWL, QWL and Productivity, Barriers in QWL, Strategies for improvement of QWL.		

1. List out the criteria for Quality of Work life
2. List any 5 types of Employee Counselling
3. List any 5 Health Measures provided by Organizations
4. List any 5 Government Schemes to ensure Employee Welfare

1. Sarma A.M., Aspects of Labour Welfare and Social Security, Himalaya Publishing Hous, Mumbai, 2016
2. Subba Rao P, Labour Welfare And Social Security, Himalaya Publishing House, Mumbai, 2009
3. Parry Jonatha, Breman, Kapadia, The Worlds of Industrial Labour, Sage Publications, New Delhi, 1999
4. Board Robert, Counselling People at Work, Gower Publishing , England, 1983
5. Rawat, B.D., Labour Welfarism in India-Problems and Prospects, EBSA Publishers, Jaipur, 1988
6. Dhyani, S.N., International Labour Organisation and India, National Publishing House, New Delhi, 1977
7. Hallen, G.C., Dynamics of Social Security, Rastogi Publication, Delhi, 1984
8. Introduction to Social Security, ILO Office, Geneva, 1984
9. R.C.Sharma, Nipun Sharma, Human Resource Management- Theory and Practice, , SAGE, 2019
- 10.Amitabha Sengupta, Human Resource Management, concepts, practices and new paradigms, SAGE, 2019
- 11.Piyali Ghosh, Shefali Nandan, Industrial Relations and Labour Laws, McGraw Hill, New Delhi, 2015
- 12.Sparrow Paul, Cooper Cary, The Employment Relationship, Key challenges for HR, Butterworth-Heinemann, -Elsevier, New Delhi, 2008

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com Elective ITC. 4.4 Name of the Course: BUSINESS INTELLIGENCE		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HRS	56 HRS
Pedagogy: Classrooms lecture, tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> 1. Understand the fundamental concepts of AI and its relevance in business. 2. Explain the role of AI in various business functions. 3. Identify basic AI techniques used in decision-making and automation. 4. Discuss the ethical considerations and challenges of AI in business. 5. Recognize future opportunities and challenges posed by AI in business. 		
Syllabus:		Hours
Unit 1: Introduction to Business Intelligence		10
Definition and Meaning of AI, History and Evolution of AI, Basic Concepts: Data, Algorithms, and Machine Learning, Types of AI: Narrow AI vs. General AI, Benefits and Challenges of AI in Business.		
Unit 2: AI in Business Applications		10
Role of AI in Commerce and Management; AI in Customer Relationship Management (CRM); AI in Marketing; Chatbots; Personalized Recommendations; AI in Finance; Basic Concepts in Fraud Detection and Risk Management; AI in Human Resources- Resume Screening, Employee Engagement.		
Unit 3: AI and Decision-Making in Business		10
AI in Business Analytics: Overview of Predictive and Descriptive Analytics; Basics of Automation and Process Optimization; Introduction to AI in Supply Chain and Logistics; AI in Retail - Inventory Management and Demand Forecasting.		
Unit 4: Ethical and Legal Aspects of AI in Business		13
Ethical Issues in AI: Bias, Privacy and Transparency; Social and Economic Impact of AI; Overview of AI Regulations and Compliance; Cyber security and Data Protection; Ethical Practices in Man-Machine relationships.		
Unit 5: Future Trends in AI and Business		13
The Future of AI in Business: Opportunities and Risks; AI in Small and Medium Enterprises (SMEs); Introduction to Emerging Technologies; Internet of Things (IoT) and AI; Role of AI in Sustainable Business Practices.		

Skill Developments Activities:

1. List out the AI applications in the field of Marketing, Banking, Finance, Insurance and HR
2. Analyse the ethical dilemma related to AI in business and suggest solutions.
3. Write about different types of AI and their impact on decision-making in business.
4. Compare traditional business decision-making with AI-driven decision-making.

Textbooks:

1. Doug Rose, "Artificial Intelligence for Business," Pearson, 1st Edition.
2. Martin Ford, "AI for Everyone: A Business Guide," Basic Books, 1st Edition.
3. Tom Taulli, "Artificial Intelligence Basics: A Non-Technical Introduction," Apress, 1st Edition.
4. Roger Bootle, "The AI Economy: Work, Wealth and Welfare in the Robot Age," Nicholas Brealey Publishing, 1st Edition.
5. Nicholas Carr, "Understanding AI: A Guide for Beginners," MIT Press, 1st Edition.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com Elective ED. 4.4 Name of the Course: STRATEGIC BUSINESS DECISIONS FOR ENTREPRENEURSHIP		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HRS	56 HRS
Pedagogy: Classrooms lecture, tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> 1. Understand the fundamentals of entrepreneurial economics and distinguish between entrepreneurs, managers, and intrapreneurs. 2. Apply concepts of market structures and pricing strategies to entrepreneurial decision-making scenarios. 3. Analyse the business environment and associated risks affecting entrepreneurial ventures. 4. Evaluate entrepreneurial finance options and budgeting methods to make informed investment decisions. 5. Assess the impact of innovation and government policies on economic development and start up growth. 		
Syllabus:		Hours
Unit 1: Entrepreneurial Paradigms		10
Introduction to Entrepreneurial Paradigms; Distinction between Entrepreneur, Manager, and Intrapreneur; Characteristics of a successful Entrepreneur; Entrepreneurship in Developing Economies; Role of Entrepreneurship in Socio- Economic Development		
Unit 2: Strategic Business Principles		10
Strategic Demand and Supply in Entrepreneurial Decision-Making; Applied Elasticity of Demand and Supply and its Business Implications; Market Behaviour and Competition- Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly; Applications of Market Behaviour in Realistic Business World; Cost and Revenue Behaviour and its Implications- Types and Behaviours.		
Unit 3: Entrepreneurial Metrics for Business Decisions		10
Business Metrics- Inflation, Interest Rates, Exchange Rates, GST Rates, Fiscal Policy and their impact on Business Decisions; Business Cycle and its impact on Entrepreneurship; Legal and Institutional Environment for Entrepreneurship; Role of Government and Policy Incentives for promoting Entrepreneurship, Schemes for New Age Women Entrepreneurs; Risk Management in New Ventures.		
Unit 4: Entrepreneurial Finance and Resource Mobilization		13
Sources of Entrepreneurial Finance-Short term and Long term sources of Finance; Cost of Capital and ROI; Budgeting and Forecasting for Start-ups; Public and Private Funding Options (Angel Investors, VCs, Hybrid Finance etc.); Metrics of Investment Decisions for Capital Budgeting and Working Capital Management.		
Unit 5: Innovation and National Development		13

Innovation and Creativity: Meaning of Innovations and creativity in Entrepreneurship, Importance of Tech-based Start-ups for National Development. Schumpeterian entrepreneurship and creative destruction; Innovation, R&D, and economic growth; American, European and Indian Entrepreneurial Infrastructure and Inventions- Comparative Study
Role of start-ups in technological change; Government policy and innovation ecosystem.

Skill Developments Activities:

1. Prepare a comparative table showing differences among entrepreneur, manager, and Intrapreneur with examples..
2. Prepare a brief business report on sources of funding for a hypothetical start up.
3. Identify a recent Indian start up and explain how innovation played a role in its success.
4. Draft a simple cash flow and ROI projection for a business of your choice.
5. Write a short note on risk mitigation strategies used in new ventures.

Textbooks:

1. Scarborough, N. M., Cornwall, J. R., & Zimmerer, T. (2016). Essentials of entrepreneurship and small business management. Boston. Pearson Publications.
2. Hisrich, R.D., Manimala, M.J., Peters, M.P., Shepherd, D.A., Entrepreneurship, Tata McGraw Hill.
3. Shukla, M.B., Entrepreneurship and Small Business Management. Kitab Mahal Publishers.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: B.Com. SEC 4.5 Name of the Course: BANKING PRACTICE		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the various significant concepts in the field of Banking and Financial sector. Examine the role of Banking and Finance in economic development. Evaluate the functions of Banking and Finance system in Indian Economy. Assess the challenges in Banking and Financial sector. Understand the significance of modern technology in Banking and finance sector 		
SYLLABUS:		HOURS
Unit- 1: Principles and Practices of Banking		10
Types of Bank Accounts, Account Opening Procedure, Account Operating Procedure, Termination of Bank Account Bank Customers- Meaning of Bank Customer, Types of Bank Customer i) Individual Customer (Retail) ii) Institutional Customer and iii) Business Customer (Companies); Bank and Customer Relations ; Principles of Bank Lending; Modes of creating Charge, Lien, Pledge, Hypothecation, Mortgage - Types of Mortgage; Debt. Recovery- Concept of Non -Performing Assets (N.P.A.), Causes of Overdue, Problems of Debt Recovery, Procedure of Debt Recover		
Unit-2: Negotiable Instruments		12
Meaning, Definition and features of Negotiable Instruments, Types of Negotiable Instruments- Promissory Note : Definition, Features, Procedure, Bill of Exchange: Definition, Features, Procedures, Cheques: Definition, Types and Parties; Dishonour of cheques- Reasons for Dishonour of Cheques, Types of crossing of cheques. Endorsement of Negotiable Instruments-Definition and types of Endorsement, Effects of Endorsement		
Unit- 3: Modern Technology and Trends in Banking		08
Modern Technology in Banking- ATM, RTGS / NEFT, SWIFT, Electronic Fund Transfer (EFT), Electronic Clearing Services (ECS), Tele Banking, Mobile Banking, Internet Banking, Unified Payment Interface (UPI), Immediate Payment service (IMPS) New Trends in Banking- Digitization, Enhanced Mobile Banking, Block Chain, Artificial Intelligence Robots, P2P Payment Services, Biometric Authentication, Crypto currency.		
Skill Development Activities: <ol style="list-style-type: none"> List out the Negotiable Instruments used in Business. Draw a format of a Cheque and mention its parts List out the situations when Cheques may/must be dishonoured. List out the methods of Electronic Transfers/Payments. 		

Books for References:

1. Deb Joyeeta (2019), 'Indian Banking System', Evince Publishing.
2. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
3. Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.
4. Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.
5. Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and Government Initiatives', Kalpaz Publications.
6. Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
7. Shahi Ujjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
8. Trivedi, Chaudhary and other (2015), 'Indian Banking System', RBD Publication, Jaipur.
9. Trivedi I.V. and Jatana Renu (2010), 'Indian Banking System', RBSA Publisher.
10. 'Report on Trend and Progress of Banking in India' 2017-18, 2018-19, 2019-20- Reserve Bank of India

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 5.1 Name of the Course: ADVANCED ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the key principles and theories of Advanced Accounting. b) Learn various valuation methods and techniques used in practice. c) Develop skills in Advanced Accounting. d) Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies. e) Gain knowledge of Advanced Accounting and their impact on business.		
SYLLABUS:		HOURS
Unit-1 : Buy Back of Shares		06
Introduction and meaning - Objectives and benefits of buy-back -Provisions regarding buy-back of shares under Companies Act, 2013 - SEBI regulations regarding buy-back of shares. Methods of buyback: through tender offer to existing shareholders - through open market and through book-building - Accounting entries for buy-back of shares - Problems.		
Unit- 2: Investment Accounts		14
Meaning of Investments - Types or Classification of Investments - Valuation of Investments -Cost of Investments - Accounting treatment for Re-classification of Investments - Disposal of Investments and income from investments – Problems		
Unit-3: Financial Statements of Banking Companies		14
Introduction - Functions of a bank - Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves - Statutory Reserve - Cash Reserve - Statutory Liquidity Ratio etc., - Special Features of Bank Accounting. Final Accounts of Banking Companies – components and formats - Accounting treatment for Rebate on Bills Discounted – Acceptance - Endorsement and Other Obligations - Problems on preparation of bank final accounts.		
Unit- 4: Financial Statements of Life Insurance Companies		14
Introduction - Classification of Insurance Business - Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules. Problems.		
Unit- 5: Financial Statements of General Insurance Companies		08
Components of Financial Statements of General Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules - Accounting Principles for preparation of Financial Statements of Insurance companies – Problems on Revenue accounts of Fire & Marine Business only		

Skill Development Activities:

1. List any six companies which have exercised buy back along with the terms of Buy back.
2. Prepare an Investment A/c with imaginary figures.
3. Prepare a schedule of premiums with imaginary figures in respect of Life Insurance Company.
4. Prepare a statement of claims with imaginary figures of General Insurance Company.

Books for References:

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers.
3. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
4. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
5. Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
6. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Accounting, HPH
7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
8. M.C. Shukla and Grewal, Advanced Accounting

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 5.2 Name of the Course: FINANCIAL MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the Role of Financial Managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization. e) Understand the factors influencing the working capital requirements of an organization		
SYLLABUS:		HOURS
Unit-1: Introduction to Financial Management		10
Introduction: Meaning of Finance-Finance Function-Objectives of Finance function-Organization of Finance function. Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India. Financial planning: Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
Unit-2: Time Value of Money		14
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 – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)		
Unit-3: Capital Structures and Leverages		12
Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)		
Unit-4: Capital Budgeting		08
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- (Theory and Problems).		
Unit-5: Working Capital Management		08
Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital- Merits of adequate working capital -Dangers of excess and inadequate working capital. (Problems on estimation of Working Capital).		

Skill Development Activities:

1. Prepare the list of Functions of Finance Manager.
2. As a finance manager of a company, design an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Calculate EBIT and EPS with imaginary figures.

Books for References:

1. IM Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. 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. Ravi M Kishore, Financial Management, Taxman Publications
7. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 5.3 Name of the Course: INCOME TAX-1		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the basic concepts of Income Tax as per Income Tax Act 1961. b) Understand the provisions for determining the residential status of an Individual. c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits. d) Compute the income from house property for different categories of house property. e) Comprehend the assessment procedure and to know the power of income tax authorities.		
SYLLABUS:		HOURS
Unit-1 : Basic Concepts of Income Tax		08
Introduction – Meaning of tax- types of taxes and canons of taxation- Important definitions- assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, Tax Rates (Old and New Regimes). Exempted incomes of individuals under section 10.		
Unit- 2: Assessment Procedure and Income Tax Authorities		08
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
Unit-3: 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 (excluding deductions U/S 80).		
Unit- 4: Income from Salary		18
Introduction - Meaning of Salary - Basis of charge – Definitions – Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.		
Unit- 5: Income from House Property		12
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value – Determination of Annual Value - Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.		

Skill Development Activities:

- 1) List out any 6 Incomes exempt from tax under section 10 of an Individual.
- 2) Draw an organization chart of Income Tax Authorities.
- 3) Prepare the chart of perquisites received by an employee in an organization.
- 4) Prepare the chart of Computation of Income under House Property.

Books for References:

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

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act annually.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 5.4 Name of the Course: GOODS AND SERVICES TAX		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Understand the GST Registration Process. d) Analyze the GST Procedures in Business. e) Know the GST Assessment and its computation		
SYLLABUS:		HOURS
Unit-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 and Important definitions		
Unit-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. Levy and collection of tax. List of exempted goods and services-Problems.		
Unit-3: Input Tax Credit		12
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit		
Unit-4: GST Assessment		12
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
Unit-5: Valuations of Goods and Services Under GST		08
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. List out the exempted Goods and Services under GST.

Books for References:

- 1.V.S. Datey, Goods and Services Taxes, Taxman.
- 2.Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
- 3.Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
- 4.H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
- 5.H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
6. G.B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

NOTE: This syllabus is subject to changes as per the amendments made in GST Act annually.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 5.5 Name of the Course: COSTING METHODS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand the various methods of costing applicable to different industries. b. Determine the cost under different methods of costing. c. Analyze the Steps involved in different methods of Costing d. Understand the Meaning and Steps in Activity Based Costing		
SYLLABUS:		HOURS
Unit-1: Job Costing and Batch Costing		08
Job Costing: Meaning, Features, Objectives, Applications, Advantages and Disadvantages, Job cost sheet- Simple problems. Batch Costing: Meaning, difference between Job and Batch costing; Process of accumulation and calculation; Determination of EBQ- problems		
Unit- 2: Contract Costing		14
Contract Costing: Meaning, features of Contract costing, Applications of Contract Costing, Differences between Job costing and Contract costing; Terms used in Contract Costing; Treatment of profit on incomplete contracts-Problems on Preparation of Contract account and Contractee's account (excluding Trial Balance and Balance Sheet problems).		
Unit-3: Process Costing		14
Process costing: Meaning, features and applications of Process Costing; Differences between Job Costing and Process Costing; Treatment of process losses and gains in Process accounts; preparation of Process Accounts - Problems		
Unit- 4: Operating Costing		12
Introduction to Operating Costing; Application of Operating Costing; Cost components and Cost units for different services - Transport Services, Hospital and Educational institutions; Problems on preparation of Operating Cost Statement for Transport service only		
Unit- 5 : Recent Trends in Costing		08
Target Costing, Zero based budgeting, Responsibility Accounting, Product Life cycle costing, Focus Costing, Lean Costing (Meaning and features only)		
Skill Development Activities: 1. Prepare and Job Cost Sheet with imaginary figures. 2. Prepare the methods of calculating notional profits for contracts at different stages of Completion with imaginary figures. 3. List any five organizations using Process Costing. 4. Identify the costs associated with Life cycle costing		

Books for References:

1. 1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
2. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
3. Arora, M.N. Methods of Cost Accounting –, Vikas Publishing House, New Delhi.
4. Shank and Govindrajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.
6. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
7. Mariyappa B Methods and Techniques of Costing., HPH.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 6.1 Name of the Course: INDIAN ACCOUNTING STANDARDS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements e) Understand the preparation of calculation of NCI & Cost of control		
SYLLABUS:		HOURS
Unit. 1: Introduction to Indian Accounting Standards and IFRS		10
Introduction- Meaning and Definition of Accounting Standards – Need & 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) – Applicability of Ind AS in India. Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS.		
Unit. 2: Provisions under Accounting Standards for Items Appearing in Financial Statements.		12
Revenue Recognition (Ind AS- 18) - Property, Plant and Equipment, including Depreciation (Ind AS- 16) –Borrowing Cost (Ind AS – 23) - Impairment of assets (Ind AS-36) – Objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
Unit. 3: Preparation of Financial Statements as per Ind AS.		12
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Statement of Financial Position (Balance Sheet), (In detail) - Statement of changes in Equity, Statement of Cash flow and Notes to accounts. (Meaning only) Problems on preparation of Statement of Profit and Loss and Statement of Financial Position (Balance Sheet), as per Schedule III of Companies Act, 2013. (MCA – Format)		
Unit. 4: Provisions under Accounting Standards for Items that do not Appear in Financial Statements.		10
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34). (Theory Only)		
Unit. 5: Consolidated & Separate Financial Statements of Group Entities		12
Meaning and Definition of Group, Holding and Subsidiary Company, purpose and benefits of Preparing consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of consolidated Financial Statements, Components of consolidated Financial Statements; Problems on Calculation of Goodwill or Capital Reserve on Consolidation,		

Calculation of Minority Interest or Non-controlling Interest; Accounting treatment for inter-company debts, unrealized profit on stock and unrealized profit on fixed assets and intercompany dividends (Concepts only).

Skill Development Activities:

1. List out any Indian Accounting Standards (Ind AS).
2. Prepare with imaginary figures Statement of P/L or Statement of Financial position
3. Prepare with imaginary figures Statement of Other Comprehensive Income.
4. Prepare with imaginary figures Statement of Cash flow

Books for Reference:

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

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 6.2 Name of the Course: MANAGEMENT ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Demonstrate the significance of management accounting in decision making. b) Analyze and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporate through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Understand the concepts of Budgetary Control.		
SYLLABUS:		HOURS
Unit.1:Introduction to Management Accounting		10
Meaning and Definition, Objectives, Nature and Scope; Role of Management Accountant; Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.		
Unit.2:Analysis of Financial Statements		12
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis; Methods of Financial Analysis – Problems on Comparative Statement analysis, Common Size Statement analysis, Trend Analysis and Du-pont Analysis.		
Unit.3: Ratio Analysis		10
Meaning and Definition of Ratios and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios - Liquidity ratios, Solvency ratios, Turnover ratio and Profitability ratios; Problems on calculation of ratios and construction of Balance Sheet using the ratios.		
Unit.4: Cash flow Analysis		12
Meaning and Definition of Cash Flow Statement, Concept of Cash and Cash Equivalents, Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
Unit.5: Budgetary Control		12
Introduction – Meaning & Definition of Budget and Budgetary Control, Objectives of Budgetary Control, Essential requirements of budgetary control, Advantages and disadvantages of budgetary control; Types of budgets- Functional Budgets, Cash budget, sales budget, purchase budget and production budget, Fixed and Flexible budgets - Problems on Flexible budget (Total cost budget only) and Cash budgets.		

Skill Development Activities:

1. Prepare with imaginary figures a Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures cash flow statement
4. Prepare a Trend analysis statement for three years with imaginary figures.

Books for Reference:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education.
2. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
3. Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi
4. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 6.3 Name of the Course: INCOME TAX-II		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the procedure for computation of income from business and other Profession. b) Understand the provisions for computation of capital gains. c) Learn to compute the taxable income from other sources. d) Learn the computation of total income of an Individual. e) Understand the provisions relating to Set Off and Carry Forward of Losses		
SYLLABUS:		HOURS
Unit. 1: Profits and Gains of Business and Profession		16
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 Practitioners, Advocates and Chartered Accountants only.		
Unit. 2: Capital Gains		12
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 and 54F. Problems covering the above sections.		
Unit. 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.		
Unit. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.		10
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EE, 80EA, 80G, 80GG, 80QQB, 80RRB, 80TTA, 80 TTB and 80U as applicable to Individuals.		
Unit. 5: Total Income and Tax Liability		08
Computation of Total Income and tax liability of an Individual Assessee.		

Skill Development activities:

1. Mention 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. List any 6 deductions available under section 80

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 Publication, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act annually.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 6.4 Name of the Course: BUSINESS TAXATION		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: a) Understand the calculation of Depreciation b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Understand the rate of TDS for different sources of income. e) Understand the procedure of Customs duty		
Syllabus		Hours
Unit 1- Depreciation Provisions under IT Act		10
Introduction-Meaning of Depreciation, Important points regarding depreciation, Block of assets, Conditions for allowance of Depreciation- Normal and additional depreciation, Assets eligible for Additional depreciation- Problems on Computation of depreciation.		
Unit 2- Assessment of Partnership Firms		14
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184, PFAS) – Computation of Firm’s Business Income– Treatment of Interest, Commission and Remuneration allowable to the partners (Sec 40b). Presumptive taxation (44AD) -Problems on Computation of total income considering deduction u/s 80G only and tax liability of firms.		
Unit 3- Assessment of Companies		14
Introduction- Meaning and Definition of Company-Types of Companies under Income tax Act - Minimum Alternate Tax (MAT) u/s 115JB- Meaning and provisions; Book Profit- Meaning and provisions, Problems on computation of total income and Ultimate Tax Liability of companies considering Deductions u/s 80G only.		
Unit 4- Tax Deducted at Source and Provisions for TDS		06
Meaning of TDS - Provisions regarding TDS - TDS to be made from different sources of income, Problems on calculation of TDS.		
Unit 5- Customs Duty		12
Introduction and brief background of Customs Duty, Important definitions - Goods, Dutiable goods, Person In-charge, Indian customs water, types of customs duty. Valuation for custom duty-items to be included and excluded in customs value, computation of Assessable value and Custom Duty (Practical).		
Skill Development Activities: 1. Prepare a chart showing rates of depreciation for different assets. 2. Write any 5 Items to be excluded and included in Customs Value each. 3. Narrate the procedure for calculation of Book Profit. 4. Prepare a chart showing rates of TDS for any 6 different incomes		

Books for Reference:

1. Vinod K Singhania–“Direct Taxes- Law and Practice”, Taxmann Publications
2. HC Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra–Direct& Indirect Tax • Santhil & Santhil: Business taxation
5. Dr Vinod kumar Singhania, Students Guide to GST and Custom Law, Taxmann Publications
6. Dr Sonal Babbar, Rasleen Kaur, Kritika Khurana, Goods and Services Tax (GST) and Custom Law, Scholar Tech Press, MKM Publishers Pvt Ltd.

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act & Customs Act annually.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 6.5 Name of the Course: AUDITING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the conceptual framework of auditing. b) Examine the risk assessment and internal control in auditing c) Comprehend the relevance of IT in audit and audit sampling for testing. d) Examine the company audit and the procedure involved in the audit of different entities. e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.		
SYLLABUS:		HOURS
Unit.1: Introduction to Auditing		12
Introduction – Meaning and Definition – Objectives– Types of Audit– Benefits and Inherent Limitations of Audit; Preparation before commencement of new audit; Auditor- Meaning and Essential Qualities of an Auditor; Meaning of Assurance Engagements, Difference between Reasonable Assurance Engagement and Limited Assurance Engagement, Meaning and basic purpose of Engagement and Quality Control Standards.		
Unit.2: Risk Assessment and Internal Control		10
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.		
Unit.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 – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.		
Unit.4: Company Audit and Audit of other Entities		12
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.		
Unit.5: Audit Report & Professional Ethics Recent Trends in Auditing		10
Meaning of Ethics in Auditing, Need for Professional Ethics- Fundamental Principles of Professional Ethics; Independence of Auditors, Threats and Safeguards to Independence of Auditors, Professional Skepticism, SA 210 Agreeing the Terms of Audit Engagement; Basic overview of SQC 1, and SA 220		

Skill Development Activities:

1. Design and develop an audit plan for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Record the verification procedure with respect to any one fixed asset.
4. List out Professional Ethics of an Auditor.

Books for Reference:

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