



BANGALORE UNIVERSITY

Jnanabharathi, Bengaluru, Karnataka – 560 056

DEPARTMENT OF COMMERCE

B.Com
REGULAR



**CHOICE BASED CREDIT SYSTEM
(As per SEP – 2024)
SYLLABUS
(SEMESTER SCHEME)
2024 & Onwards**

**Dr. K. Nirmala
Dean & Chairperson
Department of Commerce
Jnanabharathi, Bangalore – 560 056**

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM (Insurance and Actuarial Science), B.COM (LSCM), B.COM (TTM), BBA (General), BBA (Aviation Management), BA (Tourism), BHM, B.COM (Retail operation-AEP) B.COM (Logistics operation-AEP), B.COM (Banking Financial Service and Insurance -AEP) and B.COM (Business Analytics) programmes as per the SEP structure and online B.COM for the Academic Year 2025-26 held on 27th May, 2nd, 10th, 11th, 20th, 21st, 23rd, and 27th June 2025 in the Department of Commerce Jnanabharathi campus, Bengaluru University, Bengaluru-560 056.

The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for I, II, III & IV Semesters of the above mentioned programmes. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

01	Dr. K. Nirmala	Dean & Chairperson, Department of Commerce, Jnanabharathi, Bangalore University, Bengaluru- 560 056	Chairperson
02	Dr. Nagabhushana S.	Assistant Professor, Department of Commerce, Government First Grade College, Harohalli, Ramanagar District – 562 112	Member
03	CA Anil Bharadwaj	Senior Partner and Founder Partner, Bhardwaj and Hosmat, Nagappa Block, Srirampura, Bengaluru – 560 021	Member
04	Dr. Gurumuthy K. H.	Principal, Department of Commerce, Government First Grade College, Kuduru, Magadi- 561 101	Member
05	Dr. Ganesh N. K.	Associate Professor, Department of Commerce, Government First Grade College, Ramanagara- 562 159	Member
06	Dr. Ambarish R.	Principal & Academic Director, Pinnacle School of Commerce & Management, Bengaluru- 562 125	Member

07	Dr. Tabreez Pasha	Principal & Director, DON BOSCO Institute of Management Studies and Computer Applications, Kumbalagodu, Mysore Road, Bengaluru- 560 074	Member
08	Mr. Shankaracharya	Principal & Academic Director, Department of Commerce, VEIT Degree College, Jayanagara, Bengaluru- 560 011	Member
09	Dr. Balaji N. P.	Associate Professor, Department of Commerce, Government First Grade College, Bidadi, Ramanagara Dist- 562 109	Member
10	Dr. Mohammed Farooq Pasha	Associate Professor, Department of Commerce, Government First Grade College, Kengeri, Bengaluru- 560 060	Member

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 Under Graduate 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 students admitted to B.Com (Regular) Program, offered by Bangalore University Affiliated Colleges, Constituent Colleges and Department of Commerce, Bangalore 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:

The **Bachelor of Commerce (B.Com)** program aims to offer a robust academic foundation integrated with practical competencies for undergraduate students. The primary objectives of the program are:

1. To develop competent professionals for mid-level management positions in global and domestic markets, with a strong grounding in commerce, business management, and contemporary information technology tools.
2. To produce industry-ready graduates who can cater to the dynamic requirements of the corporate sector, including manufacturing, service, and knowledge-based industries.
3. To facilitate higher academic pursuits by preparing students for postgraduate education and research roles, thereby enabling them to become business scholars, consultants, researchers, and academic leaders with a focus on core competencies.
4. To nurture ethical and socially responsible business leaders by integrating interdisciplinary knowledge with a holistic approach that emphasizes values, sustainability, and inclusive growth.
5. To prepare students for specialized careers in Finance, Marketing, Human Resources, Accounting, Auditing, and allied functional areas of commerce and business operations.
6. To equip students for competitive examinations conducted by national and state-level authorities such as UPSC, KPSC, and Staff Selection Commission, by strengthening their understanding of business and economic systems.
7. To cultivate entrepreneurial mindset and innovation, empowering students to ideate, incubate, and implement business ventures that contribute to the socio-economic development of the country.
8. To enable students to pursue professional certifications such as Chartered Accountancy (CA), Cost and Management Accountancy (CMA), Company Secretary (CS), and certifications related to capital markets, banking, insurance, and actuarial sciences.
9. To create professionals for emerging job roles such as Business Analyst, Financial Analyst, HR and Marketing Associates, equipped with analytical, problem-solving, and communication skills necessary for 21st-century business challenges.

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent as notified by the Government from time to time are eligible to seek admission for this programme. The students of other states and foreign



countries are eligible in accordance with state and central government guidelines from time to time

4. DURATION OF THE PROGRAMME

The programme is for Three (03) years consisting of Six Semesters altogether. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the programme will be awarded Bachelor's Degree in Commerce (B.Com.) by Bangalore University

5. MEDIUM OF INSTRUCTION

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

6. CLASS ROOM STRENGTH OF STUDENTS

There shall be Maximum of 60 students in each section.

7. ATTENDANCE:

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

8. COURSE MATRIX

Annexure – 1 for B.COM (Regular)

9. TEACHING AND EVALUATION:

To teach B.com programme, the candidate with M. Com, MFA, graduates with B. Com, B.B.M, BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages & compulsory subjects) Languages constitution values and environment studies (EVS) subjects shall be taught by the teachers as recognized by the respective board of studies.

The subjects like Business Data Analysis, Business quantitative analysis, corporate communication and computer Accounting-Tally prime and accounting software



programme shall be taught by commerce faculty only.

10. SCHEME OF EXAMINATION:

- a. 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.
- b. 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.
- 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. APPEARANCE FOR THE EXAMINATION:

- a) A candidate shall apply for all the parts in each 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 with minimum of 75% attendance in each subject.
- b) A candidate who is permitted to seek admission to this degree program on transfer from any other University shall be eligible to claim exemption under Part I from the study of the respective language if he/she has studied and passed the language at the corresponding level.
- c) A candidate who is permitted to seek admission to this degree program on transfer from any other University shall also be eligible to claim exemption under Part II from studying and passing in those subjects which he/she has studied and passed at the corresponding level.
- 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.



12. MINIMUM MARKS FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination and an aggregate of 40% marks in each subject shall be eligible for a pass or exemption in that subject.

13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - a. **Distinction:** Those who obtain 85% and above of the total marks of parts I, II & III.
 - b. **First Class:** Those who obtain 60% and above of the total marks of parts I, II & III.
 - c. **Second Class:** Those who obtain 50% and above but less than 60% of total marks of parts I, II & III
 - d. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II & III.
2. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program (excluding Part 3 Courses mentioned in the Course Matrix).
3. 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.

14. 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 prescribed time 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.

15. 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 15:

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

1. 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 considering 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 Gi is the grade point of the 'i'th course / paper and Ci 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.

Table 1: Conversion of Percentage of Marks into Grade Points in a Course/Paper

% Marks in a paper/practical	Grade Point (GP)	% Marks in a paper/practical	Grade Point (GP)
98-100	10	63-67	6.5
93-97	9.5	58-62	6.0
88-92	9.0	53-57	5.5
83-87	8.5	48-52	5.0
78-82	8.0	43-47	4.5
73-77	7.5	40-42	4.0
68-72	7.0	Below 40	0

17. MEDALS AND PRIZES:

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

18. TERMS AND CONDITIONS:

- A candidate is allowed to carry-forward all the previous un-cleared papers to the subsequent semester/semesters.
- 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 three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.
- In the event of any disputes or discrepancies, the aggrieved party jurisdiction of court is Bangalore

19. PATTERN OF QUESTION PAPER:

Each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare Three sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

**CORE PAPERS**

SECTION-A 1. a, b ,c, d, e, f, g, h, i, j	(Conceptual questions) Answer any SEVEN out of TEN questions. Each question carries 2 Marks	(07 X 02 = 14 Marks)
SECTION -B: 2,3,4,5,6	(Analytical questions) Answer any THREE out of FIVE questions. Each question carries 8 Marks	(03 X 08 = 24 Marks)
SECTION-C: 7,8,9,10, 11	(Essay type questions) Answer any THREE out of Five questions. Each question carries 14 Marks	(03 X 14 = 42 Marks)
Total		80 Marks

COMPUTER ACCOUNTING WITH TALLY PRIME

SECTION-A 1. a, b, c, d, e, f	(Conceptual questions) Answer any FIVE out of SIX questions. Each question carries 2 Marks	(05X 02 = 10 Marks)
SECTION -B: 2, 3, 4, 5, 6	(Analytical questions) Answer any FOUR out of FIVE questions. Each question carries 5 Marks	(04 X 05 = 20Marks)
SECTION-C: 7, 8	(Essay type questions - Include problem-type (practical) questions for e.g., ask for step-wise practical demonstration (e.g., voucher entry etc.,)) Answer any ONE out of TWO questions. Each question carries 10 Marks	(01 X 10 = 10 Marks)
Total		40 Marks

20. CERTIFICATION COURSE

(Mandatory Requirement under the B.Com Curriculum Framework)

Introduction

To strengthen professional competencies and integrate industry-relevant skills into the undergraduate commerce curriculum, the Board of Studies mandates the completion of a certification course offered by nationally recognized professional institutions.

 <p>THE INSTITUTE OF Company Secretaries of India भारतीय कम्पनी सचिव संस्थान IN PURSUIT OF PROFESSIONAL EXCELLENCE Statutory body under an Act of Parliament (Under the jurisdiction of Ministry of Corporate Affairs)</p>	<p>The Institute of Company Secretaries of India (ICSI) is a statutory professional body, constituted under The Company Secretaries Act, 1980, passed by the Parliament of India. Operating under the Ministry of Corporate Affairs, Government of India, ICSI regulates and advances the profession of Company Secretaries by delivering high-quality education and setting standards of professional excellence.</p>
 <p>NISM National Institute of Securities Markets A Capacity Building Initiative of SEBI</p>	<p>The National Institute of Securities Markets (NISM) is a public trust established in 2006 by the Securities and Exchange Board of India (SEBI)—the regulatory authority for the securities market in India. NISM conducts a broad range of capacity-building initiatives aimed at improving the quality standards and professionalism in the securities and financial markets.</p>

These certification programs aim to enhance financial literacy, applied commerce knowledge, corporate compliance awareness, and industry-readiness among undergraduate commerce students.

Rules and Regulations Relating to Certification Courses

1. Mandatory Requirement

- All students pursuing B.Com must register for and complete **one certification course** each in III, IV & V Semesters, as prescribed by the Board of Studies.
- These courses are **compulsory academic components** of the program and are required for progression and graduation.

2. Mode of Delivery

- The courses will be delivered **online** through official platforms of **ICSI** and **NISM**.
- All classes, study materials, assessments, and certifications will be accessible digitally.

**3. Examination Format**

- **Duration:** 1 Hour
- **Type:** Multiple Choice (Objective-Type) Questions
- **Marks:** 25 Marks (*Note: These are not included in internal assessment*)
- The examination will be scheduled along with the semester-end examinations.

4. No Internal Assessment

- There is **no component of internal evaluation, assignment, or viva**. The certification depends solely on the final examination score.

5. Registration and Schedule

- ICSI and NISM will periodically notify students about:
 - Registration process
 - Class schedules
 - Course duration
 - Syllabus coverage
 - Examination dates
- Students must **regularly monitor official notifications** and complete registration within stipulated timelines.

6. Student Compliance

- Each student is responsible for:
 - Timely registration
 - Attending all online sessions
 - Appearing for the examination
- Failure to comply will be considered **non-completion of academic requirements**.

Semester-Wise Certification Framework (Refer Annexure – 2 for Syllabus)

Semester	Mandatory/Optional	Certification Course	Institution
III	Mandatory	<i>Financial Literacy Course for Bharat</i>	NISM
IV	Choice-Based (Any One)	1. Tally and Accounting Software 2. Business Communication and Negotiation Skills 3. Business Analytics & Data Visualization 4. Digital Marketing	ICSI
V	Mandatory	<i>GST Filing</i>	ICSI

7. Faculty Responsibility and Workload Allotment

- A workload of **2 hours per week** shall be allotted for a batch of 50 students for the purpose of registration, tracking, and monitoring of student participation in the certification course.

- This workload must be allotted preferably to the Head of the Department (HOD) or to a Permanent faculty member from the Commerce & Management department.
- The designated faculty member shall be responsible for:
 - ⇒ Guiding students through the registration process
 - ⇒ Resolving any student queries related to the certification course
 - ⇒ Ensuring timely attendance and completion of the course by each student
 - ⇒ Hand-holding students until they obtain their final certification
 - ⇒ Facilitating content delivery, brainstorming sessions, preparing students for the examination, providing an appropriate environment to watch video content, and disseminating video content for better understanding.
 - ⇒ The teacher is also responsible for teaching the content available in the form of videos wherever necessary to aid student understanding and ensure smooth and successful completion of the certification course.
- The faculty member must maintain a compliance record/report for institutional and university audits.

21. 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

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Annexure-1

**Bangalore University B.COM DEGREE (SEP) COURSE MATRIX SEMESTER
B. Com (Regular) SEP-2024-25**

	Subjects	Paper	Working Hrs. (L+T+P)	Exam (Hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/ Tamil/Telugu/Malayalam/ Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Financial Accounting	Com-1.1	(3+0+2) 4	3	20	80	100	4
	Corporate Law	Com-1.2	(3+0+2) 4	3	20	80	100	4
	Modern Marketing	Com-1.3	(3+0+2) 4	3	20	80	100	4
	Quantitative Analysis for Business Decisions	Com-1.4	(3+0+2) 4	3	20	80	100	4
Part 3 Compulsory	Computer Accounting with Tally Prime **	Job Skill	(2+0+2) 3	1 $\frac{1}{2}$	10	40	50	2
Total Credits							650	24

II SEMESTER B.Com (Regular) (SEP 24-25)

	Subjects	Paper	Working Hrs. (L+T+P)	Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Advanced Financial Accounting	Com-2.1	(3+0+2) 4	3	20	80	100	4
	Banking Operations	Com-2.2	(3+0+2) 4	3	20	80	100	4
	Human Resource Management	Com-2.3	(3+0+2) 4	3	20	80	100	4
	Quantitative Techniques for Business Decisions	Com-2.4	(3+0+2) 4	3	20	80	100	4
Part 3 Compulsory	Environmental Studies	EVS-1	(3+0+0) 3	1 $\frac{1}{2}$	10	40	50	2
Total Credits							650	24

****Note:** Lab record should maintain of Computer Accounting with Tally prime and execute minimum 5 lab activities.



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III SEMESTER B.Com (Regular) (SEP) 2024-25

	Subjects	Paper	Working Hrs. (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/Tamil /Telugu/Malayalam/Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Corporate Accounting	Com-3.1	(3+0+2) 4	3	20	80	100	4
	Financial Management	Com-3.2	(3+0+2) 4	3	20	80	100	4
	Fundamentals of Costing	Com-3.3	(3+0+2) 4	3	20	80	100	4
	Digital Entrepreneurship	Com-3.4	(3+0+2) 4	3	20	80	100	3
Part 3 Compulsory	Indian Constitutional Values	ICV-1	(3+0+0) 3	1 $\frac{1}{2}$	10	40	50	2
	Certification Course – 1 (Financial Literacy for Bharat - Certification from NISM)	CC-1	2 (0+0+4)	1		25	25	1
Part 4 VAC	Health, Wellness & Yoga/Sports	VAC-1	(2+0+2) 3		25		25	2
	NCC/ NSS/ R & R				25		25	
	Total Credits						725	26

IV SEMESTER B.Com (Regular) (SEP) 2024-25

	Subjects	Paper	Working Hrs. (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/Tamil /Telugu/Malayalam/Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Advanced Corporate Accounting	Com-4.1	(3+0+2) 4	3	20	80	100	4
	Costing Methods	Com-4.2	(3+0+2) 4	3	20	80	100	4
	Stock and Commodity Markets	Com-4.3	(3+0+2) 4	3	20	80	100	4
	Research Methodology	Com-4.4	(3+0+2) 4	3	20	80	100	3
Part 3 Compulsory	Soft Skills for Business	Job Skill	(2+0+2) 3	1 $\frac{1}{2}$	10	40	50	2
	Certification Course- 2 (Certification from ICSI)	CC-2	2 (0+0+4)	1		25	25	1
	Total Credits						675	24

B.Com (Regular)



I SEMESTER

Name of the Programme: Bachelor of Commerce B. Com (Regular) Paper: COM-1.1 Name of the Course: FINANCIAL ACCOUNTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: <ul style="list-style-type: none"> • To develop a solid grasp of fundamental accounting principles and concepts, including revenue recognition for sales involving approval or return. • Acquire the skills to accurately handle diverse accounting tasks, such as recording consignment transactions, managing royalty payments, and processing fire insurance claims. 		
COURSE OUTCOMES: <p>Upon successful completion of the course, the students will be able to</p> <p>CO1: Understand the fundamental principles and concepts of accounting.</p> <p>CO2: Demonstrate proficiency in applying revenue recognition principles to transactions involving the sale of goods for approval or return.</p> <p>CO3: Proficiently apply diverse methods to record and reconcile consignment transactions.</p> <p>CO4: Accurately record, manage, and report royalty transactions, ensuring compliance with contractual agreements and financial regulations.</p> <p>CO5: Accurately calculate and document fire insurance claims, ensuring compliance with policy terms and facilitating efficient claim settlement.</p>		
SYLLABUS		
MODULE 1: INTRODUCTION TO ACCOUNTING		10 Hrs
Introduction – Meaning and Definition of Accounting – Objectives of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions – Accounting Process – Journal – Ledger – Trial Balance – Adjusting entries, debit notes, credit notes, accounting equation- simple problems on accounting equation and adjusting entries only		
MODULE 2: ACCOUNTING FOR SALE OF GOODS FOR APPROVAL OR RETURN		12 Hrs
Introduction - Meaning – Sale of goods for approval or Returned – Relevance and common Industries for Sale of goods for approval or Return - Revenue recognition principles - conditions for revenue recognition. Accounting Treatment: Initial Recognition (recording the shipment) - Revenue Recognition (on goods approval) - Reversing entries (Goods returned) – Illustrations		

**MODULE 3: CONSIGNMENT ACCOUNTS****12 Hrs**

Introduction - Meaning of Consignment - Consignment Vs Sales – Consignor and his responsibilities – Consignee and his responsibilities - Types Commission – Ordinary Commission, Del-credere Commission and over-riding commission - Illustration on commission – Calculation of consignment stock value under cost price and invoice price - Accounting for Consignment Transactions & Events – (Include Treatment of Normal & Abnormal Loss, Cost Price and Invoice Price). Illustration in the books of Consignor only.

MODULE 4: ROYALTY ACCOUNTS**14 Hrs**

Introduction - Meaning - Definition - Differences between Rent and Royalty - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings - Methods of Recoupment of Short Workings – Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) With Minimum Rent Account ii) Without Minimum Rent Account under fixed and Floating recoupment methods.

Note: Problems including Strikes and Lockouts, but excluding sub-lease.

MODULE 5: FIRE INSURANCE CLAIM**12 Hrs**

Introduction - Meaning of Fire Insurance Claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Steps in calculation of Fire Insurance Claim – Illustrations on Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause).

SKILL DEVELOPMENT ACTIVITIES

- Identify and elaborate any two case studies that illustrate the application of different accounting principles, concepts, and conventions in real-world scenarios.
- List out industries (e.g., fashion retail, electronics) where sales on approval or return are common and describe case study of any one industry.
- Record a series of consignment transaction in accounting transactions and generate the report.
- Identify any one consignment business and describe the roles and responsibilities executed by consignor and consignee.
- Prepare a comprehensive fire insurance claim report based on a simulated fire incident.
- Discuss the Royalty Agreement and Terms of any two companies.
- Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1
- Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
- J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.



Name of the Program: Bachelor of Commerce (B. Com) Paper: COM- 1.2 Name of the Course: CORPORATE LAW		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: <ul style="list-style-type: none"> • To provide comprehensive insights into the Companies Act, enabling students to understand the legal framework governing various types of organizations, their formation, and the associated rules and regulations. • To educate students on the roles, duties, and responsibilities of various positions within a company, along with an understanding of key activities, decision-making processes, and capital management in the current business environment 		
COURSE OUTCOMES: <p>On successful completion of the course, the students' will be able to</p> <p>CO1: Provide insight about the complete company's Act to the students which would help them in understanding various types of organizations under the law.</p> <p>CO2: This helps in understanding the formation of a company with all the required rules and regulations.</p> <p>CO3: Throws light on the various positions in any company, the duties and responsibilities of those positions, which would motivate the students in understanding the roles of various positions.</p> <p>CO4: The concept is to provide complete detail about various activities and decision-making concept in companies in the present scenario.</p> <p>CO5: To understand the various concepts of raising capital and managing the same.</p>		
SYLLABUS:		
Module 1: INTRODUCTION TO COMPANY	12 Hrs	
Meaning and Definition – Features, Companies Act 2013, Kinds of Companies (Concept, Definition and Features): One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company. Body Corporate & Corporate Body,		
Module 2: FORMATION OF A COMPANY	12 Hrs	
Steps in formation of a Company, Promotion Stage: Meaning of Promoter -Position of Promoter - Functions of Promoter. Incorporation Stage: Meaning – Contents - Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association - Certificate of Incorporation. Subscription Stage: Meaning & contents of Prospectus - Misstatement in prospectus and its consequences.		

**Module 3: SHARE CAPITAL, DEBENTURES & BONDS** **10 Hrs**

Types and Definition of Shares, issue of share -book building- offer, Allotment of shares - pro-rata basis, Employee Stock Ownership Plan (ESOP), Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission, Redemption of Preference Shares, Rules regarding Dividend and distribution of dividend. Debenture -Definition, Types, Rules Regarding Issue of Debenture, Bonds- issues of bonds, types of bonds- concepts only

Module 4: COMPANY ADMINISTRATION **14 Hrs**

Director (Concept and Definition), Director Identification Number [DIN], Appointment and Qualification, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of Director. Appointment, Qualifications and duties of – Managing Director, Whole-time Director, Resident Director, Independent Director, Women director, Company Secretary, Chief Executive Officer, Chief Operational Officer, Chief Financial Officer.

Module 5 CORPORATE MEETINGS **12 Hrs**

Corporate Meetings - Shareholder and Board meeting, Types of Meetings – Annual General Meeting Extraordinary General meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing

SKILL DEVELOPMENT

1. Constitute a Private limited company in accordance with the provision of Company's Act.
2. Prepare the AOA & MOA for the company so constituted by you as first activity.
3. List out the roles and responsibilities handled by any Senior manager in any corporate company by meeting them in person.
4. Create a agenda for an AGM and prepare the minutes of the meeting as per the norms of company's act.
5. Collect at least 2 prospectus of any company which is issuing shares.

BOOKS FOR REFERENCE

- Company Law – Avtar Singh
- Taxman's Company Law – The most amended, updated & simplistic textbook to interpret, explain & illustrate the provisions of the Companies Act along with the latest landmark Case Laws, etc. [2024]
 - A text book of Company Law.
 - Taxmann's LLP law manual
- Company Law (A diagrammatic and Tabular Presentation) by CA. Ashish K Agrawal.
- Lecture on Company Law (Companies Act 2013) by Dr. Rega Surya Rao.

Name of the Programme: Bachelor of Commerce B. Com (Regular)
Paper:-COM- 1.3

Name of the Course: MODERN MARKETING

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts.
- To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement.

COURSE OUTCOMES:

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

CO 1: Understand the meaning and concept of Marketing in the present scenario of competitive world.

CO 2: Understand the evolution and growth of business with an approach to understand the value-based business activity

CO 3: insight to the students about the product planning and pricing based on various aspects in the market.

CO 4: Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers.

CO 5: Possess the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing.

SYLLABUS

MODULE 1: INTRODUCTION TO MARKETING 10 Hrs

Marketing: Meaning and Definition – Importance, Functions, Concept and Approaches to Marketing - Classification of Markets – Societal Marketing, Holistic Marketing: Relationship Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.

MODULE 2: MARKETING ENVIRONMENT 12 Hrs

Meaning – Micro Environment & Macro Environment – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation. Target Marketing and Positioning. Niche Marketing.

MODULE 3: MARKETING MIX 14 Hrs

Marketing Mix - the components (Ps) of Marketing mix -Meaning and Elements, Product Mix- Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling -Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing.

MODULE 4: PRINCIPLES AND DRIVERS OF NEW MARKETING ENVIRONMENT

12 Hrs

Principles and Drivers of New Marketing Environment- Traditional and Digital Marketing - Introduction to Online Marketing Environment - Dotcom Evolution- Business in Modern Economy - Integrating E-Business to an Existing Business Model – Digital Marketing Concept and Components- Online Marketing Mix— SoLoMo (Social-Local-Mobile)-Social Media Sites & Monetization- Careers in Social Media Marketing. E-Commerce & M-Commerce.

MODULE 5: RECENT TRENDS & ETHICS IN MARKETING

12Hrs

Content Marketing & Story Telling - Influencer Marketing - Experiential Marketing - Voice Search and Smart Speaker Marketing - Augmented Reality (AR) and Virtual Reality (VR) Marketing – Sensory Marketing – Neuro Marketing.

Ethics in Marketing-Meaning, Importance, Role of ethics in Marketing, Marketing Ethics in the digital age.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a chart showing different types of Marketing Strategies.
2. Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
3. Suggest strategies for development of a new product.
4. Develop an Advertisement copy for a product.
5. List out the areas where sensory marketing and neuro marketing is applicable and discuss your opinion on application of these marketing
6. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- Philip Kotler - Marketing Management, PHI
- Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
- Sunil B. Rao - Marketing & Services Mgt – HPH.
- Dr. Alice Mani: Marketing & Services Management, SBH.
- J.C. Gandhi - Marketing Management, TMH
- Stanton W.J. etzal Michael & Walker, Fundamentals of Management, TMH
- Jayachandran ; Marketing Management. Excel Books.
- K. Venkatramana, Marketing Management, SHBP.
- P N Reddy & Appanniah, Essentials of Marketing Management, HPH
- Sontakki, Marketing Management, HPH
- Cengiz Haksever etal – ‘Service Management and Operations’; Pearson Education.
- Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
- K. Karunakaran; Marketing Management, HPH.
- Davar: Marketing Management

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM-1.4 Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,,		
COURSE OBJECTIVES: To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations		
COURSE OUTCOMES: CO:1 Understand the fundamental concepts, definitions, and importance of statistics in business decision-making. CO:2 Apply statistical tools for organizing and presenting data through tables, charts, and graphs. CO:3 Compute and interpret various measures of central tendency such as mean, median, and mode. CO:4 Analyze data dispersion using standard deviation, coefficient of variation, and skewness measures. CO:5 Construct and evaluate index numbers using appropriate statistical methods for economic and business analysis.		
SYLLABUS:		
MODULE 1: INTRODUCTION TO STATISTICS		10 Hrs
Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Important terminologies in Statistics – Data, Raw Data, Primary Data, Secondary Data, Population, Census, Survey, Sample Survey, Sampling, Parameter, Unit, Variable, Attribute, Frequency, Seriation,.- Individual, discrete and continuous. Classification of Data-Requisites of Good Classification of Data.-Types of Classification – Quantitative and Qualitative Classification (Concepts only)		
MODULE 2: TABULATION AND PRESENTATION OF DATA		12 Hrs
Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table-Important terminologies – Variable, Quantitative Variable, Qualitative Variable, Discrete Variable, Continuous Variable, Dependent Variable, Independent Variable, Frequency, Class Interval, Tally Bar. Diagrammatic and Graphical Presentation, Rules for Construction of Diagrams and Graphs. Types of Diagrams – One Dimensional Simple Bar Diagram, Sub-divided Bar Diagram, Multiple Bar Diagram, Percentage Bar Diagram – Two-Dimensional Diagram – Pie Chart, Graphs		

**MODULE 3: MEASURES OF CENTRAL TENDENCY** **12 Hrs**

Meaning and Objectives of Measures of Tendency- Definition of Central Tendency- Requisites of an Ideal Average, -Types of Averages--Arithmetic Mean-Median-Mode (Direct method only) Empirical Relation between Mean, Median & Mode-Graphical Representation of Median- Ogive Curves & Mode- Histogram- Illustrations

MODULE 4: MEASURES OF DISPERSION **12 Hrs**

Significance of Measuring Variation-Properties of Good Variation-Methods of Studying Variation-Absolute and Relative Measure of Variation- Standard Deviation- Co-efficient of Variation- Illustrations
Skewness - Introduction- Differences between Variation and Skewness-Measures of Skewness- Karl Pearson's Co-efficient of Skewness-Illustrations

MODULE 5: INDEX NUMBERS **14 Hrs**

Introduction- Uses of Index Number-Classification of Index Numbers-Methods of Constructing Index Numbers- Un-weighted Index Numbers –Simple Aggregative Method- Simple Average Relative Method- Weighted Index Numbers-Weighted Aggregative Index numbers- Fishers Ideal Index number-Test of Perfection- Time Reversal Test-Factor Reversal Test-Weighted Average of Relative Index Numbers- Illustrations

SKILL DEVELOPMENT

1. Collect data from at least 5 friends about their monthly expenditure on Mobile Recharge, Cosmetics, Chats, and Other Expenses and present the same in a Tabular Form.
2. Collect data from at least 5 friends about the percentage of marks obtained in SSLC and PUC and present the same in a Bar Diagram Form.
3. Collect the marks scored in Accountancy in PUC from at least 30 students of your class and calculate Arithmetic Mean, Median, and Mode.
4. Collect the data about the age of at least 10 married couples and compute Standard Deviation, Co-efficient of Variation, and Karl Pearson's Co-efficient of Skewness.
5. Collect the Consumer Price Index (CPI) for the last 6 months for a few commodities and construct an Index Number using the Simple Aggregative and Simple Average of Relatives Methods.

BOOKS FOR REFERENCE:

- Anand Sharma : Statistics For Management, HPH
- S P Gupta: Statistical Methods- Sultan Chand, Delhi
- D.P Apte ; Statistical Tools for Managers.
- Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
- S.C Gupta: Business Statistics, HPH
- N.V.R Naidu : Operation Research I.K. International Publishers
- Ellahance : Statistical Methods, Kitab Mehel.
- Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- Veerachamy: Operation Research I.K. International Publishers
- S. Jayashankar: Quantitative Techniques for Management

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

Paper: Job Skill

Name of the Course: COMPUTER ACCOUNTING WITH TALLY PRIME

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	3	45

PEDAGOGY:

Classroom Lecture, Group Discussions, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

The Subject Computer Accounting- Tally Prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to:

CO:1 Understand the basic concepts of computerized accounting

CO:2 Understanding payroll accounting through the usage of excel worksheet.

CO:3 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.

CO:4 Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime

SYLLABUS

Module 1: Introduction to Computerized Accounting 5 Hrs

Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting-need and Importance of Computerized Accounting. Components and limitations of Computerised Accounting.

Module 2: Payroll Accounting using Excel 10 Hrs

Ms-Excel: Introduction to Excel interface -Understanding rows and columns, Naming Cells - Working with Excel workbook and sheets-Formatting Excel work book-New, Open, Close, Save, Save As -Formatting Text: Font Size, Font Style - Font Color, Use the Bold, Italic, and Underline - Modifying Columns, Rows & Cells- Sort and filtering data-Basic functions (Sum, Sumif, Count, Countif, If, Percentage, Max, Min, Average)

Payroll accounting: Concept of payroll accounting, application of spread sheet for computing gross & net salaries

Module 3: Introduction to Tally Prime and Transactions in Tally 10 Hrs

Introduction to Tally Prime –

Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime - Shut a Company - Select a Company -Alter Company Details - Company Features and Configurations-

Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group - Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure - Creation of Stock Item - Creation of Godown -Stock Category



Module 4: Transactions in Tally & Reports	20 Hrs
a) Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger	
b) Reports -Display financial statements (Display balance sheet, configuring the balance sheet, Integrate accounts with inventory, setting closing- stock manually in the balance sheet with different stock valuation methods) - Display profit & loss A/c(configuring profit & loss A/c , income/expense statement instead of P&L) - Display trial balance (configuring in trial balance) - Display registers & ledgers (display sales register , purchase register, cash book , bank book, journal register, day book, statement of accounts	
Compulsory Lab Activities	
<ol style="list-style-type: none">1. Prepare a payroll sheet in Excel to compute Gross Salary, Deductions, and Net Salary for at least 5 employees.2. Create a new company in Tally Prime, configure features, and prepare a Chart of Accounts by creating at least 5 ledgers under various groups (e.g., Sales, Purchases, Capital, and Expenses).3. Create Stock Groups, Units of Measure, Stock Items, and Godowns, then enter sample stock transactions.4. Basic and advanced voucher handling, including debit/credit note creation and voucher alteration.5. Generate and customize financial reports including Balance Sheet, Profit & Loss Account, Trial Balance, Sales/Purchase Registers, and Cash Book for a given period.	
Lab Record and Internal Assessment Guidelines	
In addition to completing all practical lab activities, students are required to maintain a Lab Record Book to document each activity performed during the course. The Lab Record must be updated regularly, signed by the course instructor after each session, and submitted at the end of the practical sessions for internal assessment purposes.	
BOOKS FOR REFERENCE:	
<ol style="list-style-type: none">1. Computer Fundamentals and Office Automation by Dr. Santosh Kumar Miri-I I P Iterative International Publishers2. Computer Fundamentals and Office Tools : C. Divya, E. Murali Mohan Reddy, K.V.V. Murali Someswara Rao, Neelima Ramireddi, HPH3. Learn Tally Prime With GST Book by Gaurav Agrawal4. Tally Prime (Including GST) course By ACCA Amarjit Kaur5. Learn Tally Prime with All New Features 4/E By Rajesh Chheda6. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani	

Note: The subject should be taught both in classroom and hands-on training should be provided in Computer Lab.

B.Com (Regular)



II SEMESTER

**Name of the Programme: Bachelor of Commerce B. Com (Regular)****Paper: COM- 2.1****Name of the Course: ADVANCED FINANCIAL ACCOUNTING**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To Gain a comprehensive understanding of accounting principles and regulatory frameworks for Limited Liability Partnerships (LLPs), joint ventures, and branch accounts.
- To develop the skills to apply advanced accounting techniques for handling specialized accounting for foreign branches and departmental accounts.

COURSE OUTCOMES:

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

CO1: Understand the Concept and Regulatory Framework of LLPs.

CO2: Acquire essential skills and knowledge needed for proficiently handling joint venture accounting in various business contexts.

CO3: Prepare and reconcile branch accounts to accurately reflect the financial performance and position of a company's individual branches

CO 4: Comprehend and Apply Accounting Principles for Foreign Branches,

CO 5: Master the preparation and consolidation of departmental accounts to enhance organizational financial analysis and decision-making.

SYLLABUS

MODULE 1: ACCOUNTING FOR LIMITED LIABILITY PARTNERSHIP	10 Hrs
Introduction – Meaning of LLP – Features of LLP – Merits and Demerits of LLP – Difference between LLP and Company – Differences between LLP and Partnership firm – Partners in LLP (Minimum no of partners, Designated partners, Eligibility) - Conversion from firm to LLP – Conversion from Private Co to LLP – Conversion from unlisted public company to LLP –Key aspects of LLP ACT 2008 & 2012 Books of Accounts: Format and contents of Balance Sheet – Format and contents of Profit and Loss A/c (simple problems)	

MODULE 2: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY	12 Hrs
Meaning - Features - Merits - Demerits - Types of Single Entry System - Differences between Single Entry System and Double Entry System - Need and Methods of conversion of Single Entry into Double Entry - Problems on Conversion of Single Entry into Double Entry (Simple Problems only).	

MODULE 3: DOMESTIC BRANCH ACCOUNTS	16 Hrs
Introduction – Meaning – Objectives – Types of Branches – Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – Methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system,	



B.Com (Regular)

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Stock & Debtor System, Wholesale Branch System and Final Account system – Supply of Goods at Cost Price & Invoice Price- Supply as per GST(transfer) – Concept of Distinct person & Input Service Distributor (ISD) under GST- Illustrations on preparation of Dependent Branch A/c- (Debtor system) and Independent Branch A/c (Final Account system with incorporating entries) in the books of Head Office

MODULE 4: FOREIGN BRANCH ACCOUNTS

10 Hrs

Introduction – Meaning & Objectives of Foreign branch – Features of Foreign Branch – Currency rates – Current rate, average rate, weighted average rate, historic rates. Accounting for Foreign Branch Accounts - Cumulative Translation Adjustment Account (CTAA) – Illustration on Cumulative Translation Adjustment Account, Branch Profit and Loss Account and Foreign Branch Account in the books of Head Office.

MODULE 5: DEPARTMENTAL ACCOUNTS

12 Hrs

Introduction - Meaning - Advantages - Disadvantages - Method of Departmental Accounting - Basis of allocation of common expenditure among various departments - Types of Departments and Inter-Department Transfers at Cost price and Invoice price - Illustrations on Preparation of Departmental Trading and Profit and Loss Account including inter departmental transfers at Cost Price only (**Vertical Format**)

SKILL DEVELOPMENT ACTIVITIES

1. Describe the format and contents of the Profit and Loss Account and Balance sheet for an LLP with an imaginary figure.
2. Identify any two MNC's and figure out the methods of branch accounts maintained by them.
3. Discuss the compliance requirements for foreign branches under local and international regulations.
4. Draw a chart showing any 4 Indian MNC and its foreign branches.
5. Collect departmental accounts of any two Indian companies and comment.
6. Identify any two companies and describe the functions of different types of departments within an organization
7. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

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

**Name of the Programme: Bachelor of Commerce B. Com (Regular)****Paper: COM- 2.2****Name of the Course: BANKING OPERATIONS**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classroom Lectures, Group Discussions, Case Studies (Indian Examples), Blackboard Teaching, Q&A Sessions

COURSE OBJECTIVES:

- To familiarize students with the origin, evolution, structure, and functioning of the Indian banking system and regulatory framework.
- To enable students to understand various banking products, services, and modern e-banking technologies, along with associated ethical and operational challenges.

COURSE OUTCOMES:

Upon successful completion of the course, students will be able to:

- **CO1:** Explain the historical evolution and structural framework of the Indian banking system and identify the role of RBI in regulating the monetary system.
- **CO2:** Differentiate between various classifications of banks and interpret their specific functions in the financial system.
- **CO3:** Demonstrate knowledge of different banking products and services including savings instruments, loans, and advances.
- **CO4:** Analyze negotiable instruments and various types of endorsements used in banking operations.
- **CO5:** Evaluate the emergence of e-banking technologies and recognize security, ethical, and fraud-related issues in digital banking services.

SYLLABUS**MODULE 1: EVOLUTION OF BANKS****14 Hrs**

Origin of Bank – Meaning and Definition of Banks- Banking Regulation Act – Features of Bank – Stages in Evolution of Banking in India – Structure of Indian Banking System - Reserve Bank of India (RBI) - Role & Importance of RBI - Functions of RBI – Nationalisation of Banks –Monetary Policy Tools (Repo Rate, Reverse Repo Rate, CRR & SLR).

MODULE 2: CLASSIFICATION OF BANKS**14 Hrs**

Meaning, Role and Functions of Commercial Banks: Private Sector Bank & Public Sector Bank – Foreign Bank – NABARD – Its Role & Importance – Regional Rural Bank (RRB)- Co-operative Banks (State and Urban Co-operative Banks) – Schedule and Non – Schedule Banks – Payment Banks – Small Finance Banks – Development Banks.

MODULE 3: BANKING PRODUCTS**12 Hrs**

Bank Accounts - Savings Bank Account, Current Account, Term Deposits, Non Resident Accounts: NRE & NRO, Significance & Difference.



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Loans & Advances –Central Government's Credit Guarantee Fund Trust & Micro & Small Enterprises Scheme (CGTMSE) Working Capital Loans: Cash Credit, Overdraft (OD), Concept of Hypothecation, Secured & Unsecured Loans, Concept of Banking Surrogate. Discounting and Bills of Exchange, Letters of Credit.

Term Loans: Concept of Mortgage, Loan against property (LAP), Loan against securities (LAS), Long term loans: Mortgage, Gold Loans: Pledge.

Agency & Retail Services: Insurance, Investment, FOREX, Home Loan, Auto Loan, Education Loan.

MODULE 4: NEGOTIABLE INSTRUMENTS AND ENDORSEMENT 10 Hrs

Definition, meaning and characteristics of Promissory note, Bill of Exchange and Cheque - Types of Cheques - Bearer, Order and Crossed - Types of Crossing- General and Special. Check truncation system, Endorsement - Definition and meaning of endorsement - Types of endorsement - Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative.

MODULE 5: E-BANKING SERVICES & CHALLENGES 10 Hrs

Introduction to Net Banking – Traditional vs Modern Banking, NEFT, RTGS (Batch/real-time settlements) & IMPS, 24/7 Fund transfer - Mobile App based Banking: UPI: Digital Wallets (Paytm, PhonePe features), Debit Card, Credit Card, Prepaid Cards. Contactless Payments (NFC cards, QR codes). Frauds in Banking, Remedies and Ethical issues.

SKILL DEVELOPMENT ACTIVITIES

1. Compare and contrast functions of commercial, cooperative, and development banks.
2. Organize a visit to a bank to understand real-time banking operations, customer service, and product offerings.
3. Create mock banking scenarios for handling cheque endorsements, loan applications, or opening of bank accounts.
4. Study real-life cases of digital fraud and discuss ethical responsibilities and preventive measures.
5. Demonstrate UPI apps, NEFT, RTGS, and mobile wallet functionalities with student participation.

REFERENCE BOOKS:

- Gordon, E. & Natarajan, K. (2020). *Banking Theory, Law and Practice*. Himalaya Publishing House.
- Sundaram, K.P.M. & Varshney, P.N. (2021). *Banking and Financial System*. Sultan Chand & Sons.
- Dr. S. Gurusamy (2019). *Banking Theory: Law and Practice*. Tata McGraw Hill Education.
- M. Y. Khan (2022). *Indian Financial System*. McGraw Hill Education.
- P.K. Srivastava (2018). *Banking Theory and Practice*. Himalaya Publishing House.



Name of the Programme: Bachelor of Commerce B. Com (Regular)
Paper: COM- 2.3

Name of the Course: HUMAN RESOURCE MANAGEMENT

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classroom Lectures, Group Discussions, Case Studies (Indian Examples), Blackboard Teaching, Q&A Sessions

COURSE OBJECTIVES:

- To understand traditional and modern HR practices in organizations
- To analyze the role of HR in employee management and organizational growth

COURSE OUTCOMES:

Upon successful completion of the course, students will be able to:

- **CO1:** Explain core HRM functions using real-world examples
- **CO2:** Demonstrate understanding of recruitment and selection processes
- **CO3:** Describe modern training and performance appraisal methods
- **CO4:** Analyze contemporary HR trends like work-from-home policies
- **CO5:** Discuss legal and ethical aspects of HR practices

SYLLABUS

MODULE NO. 1: FOUNDATIONS OF HRM	12 Hrs
Introduction - Meaning and Definition of HRM - Objectives of HRM - Evolution of HRM: Personnel Management to Strategic HR - Functions of HRM: Managerial Functions (Planning, Organizing) - Operational Functions (Recruitment, Training) - HR Policies and Procedures - HRM vs HRD: Key Differences - Importance of HRM in Modern Organizations.	

MODULE NO. 2: HUMAN RESOURCE PLANNING & JOB ANALYSIS	12 Hrs
Human Resource Planning - Meaning and Process - Demand Forecasting Techniques - Supply Forecasting Techniques - Job Analysis: Meaning and Methods (Questionnaires, Interviews) - Job Description vs Job Specification - Traditional Methods: Time-and-Motion Studies - Modern Trends: AI in Workforce Planning - Challenges in HR Planning.	

MODULE NO. 3: RECRUITMENT & SELECTION	12 Hrs
Recruitment - Meaning and Sources (Internal vs External) - Selection Process: Steps from Screening to Appointment - Traditional Tools: Interviews, Reference Checks - Modern Tools: AI-Based Screening, Psychometric Tests - Legal Aspects: Equal Employment Opportunity (EEO) - Barriers to Effective Selection - Difference Between Recruitment and Selection.	

MODULE NO. 4: TRAINING & PERFORMANCE MANAGEMENT	12 Hrs
Training and Development - Meaning and Objectives - Methods of Training (On-the-Job, Off-the-Job) - Kirkpatrick's Model of Training Evaluation - Performance Appraisal: Meaning and Methods (Graphic Rating Scales, 360-Degree Feedback) - Traditional vs	



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Modern Appraisal Techniques - Challenges in Performance Management - Bias in Appraisals.

MODULE NO. 5: EMERGING TRENDS IN HRM & EMPLOYEE WELFARE 12 Hrs

Compensation Management - Meaning and Components (Salary, Incentives) - Employee Welfare: Statutory and Non-Statutory Measures - Work-Life Balance: Flexible Work Arrangements - Grievance Handling: Traditional vs Digital Methods - Future Trends: Gig Economy, Automation in HR - Employee Analytics - Ethical Issues in HRM.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare an organizational chart for a local business
2. Draft a job description for "Sales Executive"
3. Conduct a mock interview session
4. Create a training evaluation form
5. Design a work-from-home policy

REFERENCE BOOKS:

- C.B. Gupta (2023), *Human Resource Management*, Sultan Chand
- P. Subba Rao (2022), *Essentials of HRM*, Himalaya Publishing
- K. Aswathappa (2021), *Human Resource Management*, McGraw Hill
- NHRD Journal (2023), *Future of Work*, NHRD Network India

**Name of the Program: Bachelor of Commerce (B.Com.)****Course Code: COM-2.4****Name of the Course: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

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

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To enable students to understand and apply statistical techniques such as correlation, regression, index numbers, interpolation, extrapolation, and probability for analyzing and interpreting quantitative data in business and economic contexts.
- To develop analytical and forecasting skills by using appropriate statistical tools to make informed decisions based on trends, relationships, and probabilistic outcomes.

COURSE OUTCOMES:

CO:1 Understand and apply the concepts of correlation and compute Karl Pearson's and Spearman's coefficients to analyze relationships between variables.

CO:2 Analyze and interpret regression equations to predict values and distinguish between correlation and regression analysis.

CO:3 Apply various methods of trend analysis in time series data, including moving averages and least squares, and interpret graphical trends.

CO:4 Perform interpolation and extrapolation using algebraic and graphical methods for estimating intermediate and future values.

CO:5 Understand fundamental probability concepts and apply basic probability laws to solve real-world problems involving uncertainty.

SYLLABUS:

Module No. 1: CORRELATION ANALYSIS	12 Hrs
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Correlation: Meaning and Definition - Uses – Types – Karl Pearson's coefficient of correlation – probable error – Spearman's Rank Correlation Coefficient.

Module No. 2: REGRESSION ANALYSIS	12 Hrs
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Regression: Meaning, Uses, Difference between Correlation and Regression, Regression lines, Regression Equations- Regression Co-efficient- Correlation Coefficient through Regression Coefficient

MODULE 3: TIME SERIES	10 Hrs
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Introduction – Meaning – Uses –Components of Time Series –Methods of Trends- Method of Moving Averages Method of Curve Fitting by the Principle of Least Squares - Fitting a



straight-line trend by the method of least squares and Computation of Trend Values (when $\sum X = 0$) including Graphical presentation of trend values – Problems.

Module 4 : INTERPOLATION AND EXTRAPOLATION**13 Hrs**

Introduction- Meaning-Definition-Assumptions-Importance-Methods of Interpolation- Graphic Method- Merits and Limitation Algebraic Method- Binomial Expansion Method- Conditions of Characteristics-Simple Method of Expansion Binomial- Newton's Method of Advancing Differences -Illustrations & Illustrations on Practical usage in Time Value of Money.

MODULE 5: THEORY OF PROBABILITY**13 Hrs**

Probability: Definitions and examples -Experiment, Sample space, Event, mutually exclusive events, Equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events. Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities, Conditional probabilities, Probabilities using Addition and Multiplication laws of probabilities (without use of permutations and combinations).

SKILL DEVELOPMENT

1. Collect data on height and weight from at least 10 classmates and calculate the Karl Pearson's coefficient of correlation to understand the relationship.
2. Collect data on the number of study hours and marks obtained in a subject from 10 students and develop a Regression Equation to predict marks based on study hours.
3. Collect monthly sales data of a local shop for the last 12 months and compute the trend using the Moving Average Method and Least Squares Method.
4. Collect population data from any census record for selected years and estimate the population for a missing year using Newton's Method of Advancing Differences.
5. Toss a coin 50 times and record the outcomes to calculate the probability of getting heads, tails, and conditional probability when the previous outcome was heads.

BOOKS FOR REFERENCE:

- Anand Sharma : Statistics For Management, HPH
- S P Gupta: Statistical Methods- Sultan Chand, Delhi
- D.P Apte ; Statistical Tools for Managers.
- Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
- S.C Gupta: Business Statistics, HPH
- N.V.R Naidu : Operation Research I.K. International Publishers
- Ellahance : Statistical Methods, Kitab Mehel.
- Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- Veerachamy: Operation Research I.K. International Publishers
- S. Jayashankar: Quantitative Techniques for Management

B.Com (Regular)



III SEMESTER

Name of the Programme: Bachelor of Commerce B.Com (Regular)
Paper: COM- 3.1
Name of the Course: CORPORATE ACCOUNTING

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To apply underwriting principles, comply with SEBI regulations, and prepare debenture redemption accounts and financial statements as per Schedule III.
- To assess share values using valuation methods, develop financial statements under Schedule III compliance, and understand and apply buyback and bonus issues, analyzing legal frameworks and accounting for transactions.

COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to

CO.1 Understand the regulatory framework and accounting procedures related to the issue and buyback of shares.

CO.2 Understand and apply the concept of underwriting of shares, including the calculation of liability of underwriters.

CO.3 Evaluate the intrinsic and market value of shares using different valuation methods.

CO.4 Understand the concept of Profit prior to incorporation and its importance in corporate accounting.

CO.5 Prepare company final accounts as per the latest accounting standards and statutory requirements.

SYLLABUS
MODULE 1: ISSUE OF SHARES AND BUY BACK
14 Hrs

Issue of Shares –Initial Subscription, Concept of Right Issue, Private Placement, IPO, FPO, Book Building, Prospectus, Red herring Prospectus, Issue of Bonus Shares, Reasons for issuing bonus shares. Legal Framework, Relevant provisions of the Companies Act, 2013. Illustrations on Journal Entries relating to issue of shares at par and premium.

Buyback of shares – Meaning, Objectives & Legal framework for buyback under the Companies Act, 2013. Simple Problems.



MODULE 2: UNDERWRITING OF SHARES	12 Hrs
Introduction - Meaning and Definition of Underwriting - Importance of Underwriting in Raising Capital - Types of Underwriting: Firm Underwriting, Conditional Underwriting, and Sub-Underwriting - Calculation of Liabilities and Commission: Gross Liability and Net Liability, Marked Applications and Unmarked Applications, Proportionate Liability in Syndicated Underwriting - Accounting for Underwriting: Treatment of Underwriting Commission in the Company's Books. Preparation of Statement of Underwriters Liability. Illustrations (on Issues of Shares at Par and at Premium only).	
MODULE 3: VALUATION OF SHARES	10 Hrs
Introduction – Meaning and need for valuation of shares - Factors affecting value of shares - Methods of share valuation – Intrinsic Value Method, Yield Method, Earning Capacity Method and Fair Value Method. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.	
MODULE 4: PROFIT PRIOR TO INCORPORATION	10 Hrs
Introduction - Meaning – Concept of profit (or Loss) Prior to the date of Incorporation – Pre-incorporation vs. post-incorporation periods - calculation of apportionment ratios - Sales ratio – Time ratio – Weighted ratio – treatment of capital and revenue incomes and expenditures – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.	
MODULE 5: FINANCIAL STATEMENTS OF A COMPANY AS PER COMPANIES ACT 2013 – SCHEDULE III	14 Hrs
<p>a) Statutory Provisions regarding maintenance of Accounts by Company Section 128, 129, 134. Fundamental Accounting assumption- Going Concern, Accrual, consistency.; Annual Returns under Section 92, (Form AOC-4 & MGT-7A) Preparation of financial statements of companies as per schedule III to companies act,2013 –, Illustrations</p> <p>b) Schedule 7 to Companies Act of 2013 for understanding the rate of depreciation on key assets such as, Plant and Machinery, Furniture's and fixtures, Office equipment, vehicle, buildings, Intellectual properties and intangible assets</p>	
SKILL DEVELOPMENT ACTIVITIES	
<ol style="list-style-type: none"> 1. Draft a report on SEBI underwriting regulations, compliance, and disclosure norms. 2. Identify the pre-and post-incorporation period, apportionment of incomes and expenditures and prepare Balance sheet after incorporation. 3. Find a real or recent public issue of a company from newspapers or the internet like IPO and write a brief report on whether underwriting was involved and what role it played in the success of the issue. 4. Discuss how market conditions, company performance, and industry trends influence share valuation with real-world examples as per latest models. 5. Compare financial statement formats under Schedule III vs. Indian GAAP and analyze the impacts on reporting. 	



6. Describe the impact analysis of the buyback on the retained earnings and reserves.
7. Analyze how this buyback of shares would affect the company's Earnings Per Share (EPS).
8. AI tool and software Intervention for valuation of shares.
9. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- Corporate Accounting by S. N. Maheshwari and S. K. Maheshwari (Vikas Publishing House, 2022, 13th Edition)
- Corporate Accounting by M. C. Shukla, T. S. Grewal, and S. C. Gupta (S. Chand Publishing, 2022, 12th Edition)
- Advanced Accountancy by Dr. S. K. Bhattacharya and Dr. John N. Sinha (Prentice Hall India, 2022, 13th Edition)
- Corporate Accounting by R. L. Gupta and V. K. Gupta (Sultan Chand & Sons, 2022, 12th Edition)
- Financial Accounting for Management: An Analytical Perspective by Dr. Sanjay Dey (McGraw Hill Education, 2023, 3rd Edition)
- Corporate Accounting by Tulsian P. C. (S. Chand Publishing, 2023, 4th Edition)
- Modern Advanced Accounting by William H. Beaver (McGraw-Hill Education, 2023, 8th Edition)
- Corporate Accounting: Theory and Practice by A. K. Bhattacharyya (Pearson Education, 2022, 11th Edition)
- Principles of Corporate Finance by Richard A. Brealey, Stewart C. Myers, and Franklin Allen (McGraw-Hill Education, 2023, 13th Edition)

**Name of the Programme: Bachelor of Commerce B.Com (Regular)****Paper: COM- 3.2****Name of the Course: FINANCIAL MANAGEMENT**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide students with a comprehensive understanding of financial management principles and the ability to evaluate and apply various sources of finance to meet organizational goals.
- To equip students with the skills to analyse and make informed decisions on capital structure, investment opportunities, and dividend policies using relevant financial models and techniques.

COURSE OUTCOMES:

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

CO.1 Understand the fundamental concepts and functions of financial management, as well as various sources of finance.

CO.2 Apply the concepts of the time value of money to calculate the future and present values of cash flows.

CO.3 Analyse capital structure decisions using EBIT-EPS analysis and leverage concepts, and assess the impact of operating and financial leverage on a firm's profitability.

CO.4 Evaluate investment opportunities using capital budgeting techniques, including both traditional and discounted cash flow methods.

CO.5 Understand and apply various dividend theories and models, such as Walter's Model, Gordon's Model, and the Miller-Modigliani Hypothesis, to analyse and make informed decisions regarding a firm's dividend policy.

SYLLABUS**MODULE 1: OVERVIEW OF FINANCIAL MANAGEMENT****14Hrs**

Introduction- Meaning of Finance - Finance Function - Objectives of Finance function - Organization of Finance function -Meaning and definition of Financial Management - Objectives of Financial Management - Functions of Financial Management Financial Decisions - Role of Finance manager - Financial planning- Steps in financial Planning - Principles of a sound financial plan and Factors affecting financial plan.



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MODULE 2: TIME VALUE OF MONEY	12 Hrs
Introduction – Meaning & definition- Importance –Future Value; Single Flow – Uneven Flow & Annuity – Present Value; Single Flow, Uneven Flow & Annuity – Doubling Period – Concept of Valuation – Valuation of Bonds & Debentures – Preference Shares – Equity Shares – Simple Illustrations	
MODULE 3: FINANCING DECISIONS	10 Hrs
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Illustrations. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Illustrations.	
MODULE 4: INVESTMENT DECISION	12 Hrs
Investment Decision-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 under Trial & Error Method using Interpolation & Extrapolation and Profitability Index- Illustrations	
MODULE 5: & DIVIDEND DECISIONS & EXCEL UTILITY	12 Hrs
Dividend Decision - Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy - Dividend Theories - Theories of Relevance – Walter’s Model and Gordon’s Model –Illustrations	
Excel Utility (Only adopted for Internal Assessment & should not consider for University Examination) - Creation of Organization Chart for Finance using Excel Shapes – Designing a Financial Plan for Startup with Variables – Calculation of PV, PVAF and IRR, PBP, DCF Methods using excel utilities and formulas, Annuity Vs Lumpsum Analysis –Leverage Calculator – Capital Budgeting Calculations	
SKILL DEVELOPMENT ACTIVITIES	
1. Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager. 2. As a finance manager of a company advice the management in designing an appropriate Capital Structure. 3. Evaluate a capital investment proposal by using NPV method with imaginary figures. 4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money. 5. Choose a publicly listed company with available financial data, including dividend history and examine the company’s recent dividend payments, type of dividends issued (cash, stock, etc.), and any changes in the dividend policy over the past five years. 6. AI tools and software intervention for Investment analysis. 7. Any other activities, which are relevant to the course.	
REFERENCE BOOKS:	



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- I M Pandey, Financial management, Vikas publications, New Delhi.
- Abrish Gupta, Financial management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
- Moneycontrol.com.
- Taxmann's Compendium of Terms in Financial Management – Concepts and Applications – Definitions of Financial Management Concepts with Interdisciplinary Connections | Practical Examples <https://amzn.in/d/0rFHu82>



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

Paper: COM - 3.3

Name of the Course: FUNDAMENTALS OF COSTING

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Class rooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit etc.,

COURSE OBJECTIVES:

- To help students learn cost accounting principles for preparing cost sheets, tenders, and managing material, labor, and overhead costs.
- To help students inculcate the skills to accurately calculate and allocate costs for products and services / departments.

COURSE OUTCOMES:

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

CO.1 Understand cost accounting basics and prepare cost sheets, tenders, and quotations.

CO.2 Use inventory control techniques, set stock levels, calculate EOQ, and apply material pricing methods.

CO.3 Calculate labour costs, manage payroll, overtime, and incentive schemes.

CO.4 Allocate and control overhead costs using methods like machine hour rate.

CO.5 Identify and resolve discrepancies to ensure accurate financial reporting and informed decision making.

SYLLABUS

MODULE 1: INTRODUCTION TO COST ACCOUNTING

14Hrs

Cost Accounting – Nature and scope of cost accounting, Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting - Methods and Techniques of Cost accounting -Marginal costing and absorption costing- List of Cost Accounting Standards (CAS 1 to CAS 24)-Classification of Cost-Elements of Cost – Cost Sheet –Presentation of Costing Information in Cost Sheet – Illustrations and also prepare cost sheet under absorption & marginal costing. Preparation of Tenders and Quotations.

MODULE 2: MATERIAL COST

16Hrs



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Nature and Types of Materials – Direct and Indirect Material –Inventory Control- Techniques- Material Storage – Stock Levels, Economic Order Quantity (EOQ), ABC Analysis and VED Analysis, JIT- Procurement- tender and quotation making & analysis, Procedure for procurement of materials and introduction to E-procurement-GEM portal, CPP (central public procurement) and e-proc.Karnataka.gov.in and documentation involved in materials accounting-invoice, delivery Challans , debit note, credit note – Pricing of Material Issues– FIFO, Weighted Average Price and Standard price Methods.–Illustrations

MODULE 3: LABOUR COST **10Hrs**

Introduction to Labour Cost –Types of Labour Cost – Labour Cost Control –Time Keeping – Time Booking – Over Time Causes and Treatment - Methods of Wage Payment - Time Rate System and Piece Rate System – Incentive Schemes – Halsey Plan-Rowan Plan – Labour Hourly Rate- Illustrations

MODULE 4: OVERHEAD COST **12 Hrs**

Overhead cost distribution - Meaning and Classification of Overheads -Treatment of Over and Under absorption of Overheads, Methods of Absorption – Machine Hour Rate (MHR)- Distribution of Overheads – Types of Distribution – Primary and Secondary Distribution – Types of Secondary Distribution - Repeated & Simultaneous Equation method. Illustrations.

MODULE 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTING 8 Hrs

Reasons for differences in Profit /Loss shown by Cost Accounts and Profit/ Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

SKILL DEVELOPMENT ACTIVITIES

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

REFERENCE BOOKS:

- M.N. Arora: *Cost Accounting – Principles and Practice*, Publisher: Vikas Publishing House.
- S.P. Jain and K.L. Narang: *Cost Accounting: Principles and Methods*, Publisher: Kalyani Publishers
- S.N. Maheshwari and S.N. Mittal: *Cost Accounting: Theory and Problems*, Publisher: Sultan Chand & Sons.
- M.C. Shukla, M.P. Gupta, and T.S. Grewal: *Cost Accounting*, Publisher: S. Chand & Company Ltd.



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- Charles T. Horngren, Srikant M, Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.

**Name of the Programme : Bachelor of Commerce B.Com (Regular)****Paper: COM- 3.4****Name of the Course: DIGITAL ENTREPRENEURSHIP**

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

PEDAGOGY:

Classroom Lectures - Group Discussions - Startup Case Studies - Business Model Canvas Workshops - Guest Lectures by Entrepreneurs - Digital Marketing Simulations

COURSE OBJECTIVES:

- To understand the transition from traditional to digital business models.
- To analyze funding, legal, and growth strategies for digital ventures.

COURSE OUTCOMES:**Upon successful completion of the course, the students will be able to**

- **CO1:** Understand digital entrepreneurship concepts and startup ecosystem.
- **CO2:** Compare different digital business models (B2B/B2C/C2C).
- **CO3:** Design basic digital marketing strategies.
- **CO4:** Evaluate funding options and legal requirements for startups.
- **CO5:** Discuss emerging trends like AI and blockchain in entrepreneurship.

SYLLABUS**MODULE 1: INTRODUCTION TO DIGITAL ENTREPRENEURSHIP 12 Hrs**

Introduction - Meaning of Digital Entrepreneurship - Evolution from Traditional to Digital Business - Objectives - Startup Ecosystem - Meaning and Definition of Startup - Functions of Digital Ventures - Role in Digital Economy - Digital Business Planning Steps - Principles of Digital Business Models - Factors Affecting Digital Ventures (Regulatory, Technological, Market).

MODULE 2: DIGITAL BUSINESS MODELS & E-COMMERCE 14 Hrs

Introduction - Meaning of Digital Business Models - Types (B2B, B2C, C2C, SaaS, Subscription, Freemium) - Revenue Streams (Ads, Affiliate, Subscriptions) - Platform Models (Amazon, Uber, Swiggy) - Lean Startup Methodology - Minimum Viable Product (MVP) - E-Commerce Future - Valuation of Digital Marketplaces - Customer Acquisition Cost vs Lifetime Value Problems.



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MODULE 3: DIGITAL MARKETING & GROWTH STRATEGIES **14 Hrs**

Introduction - Meaning of Digital Marketing - Tools (SEO, SEM, Social Media, Email, Influencer Marketing) - Growth Hacking - Payment Gateways and Logistics - Customer Retention - Viral Campaign Case Studies - Metrics (CTR, Conversion Rates, ROI) - Digital Marketing Funnel - Challenges of Ad Budget.

MODULE 4: FUNDING & LEGAL FRAMEWORK **14 Hrs**

Introduction - Funding Sources (Bootstrapping, Angel Investors, VC, Crowdfunding) - Business Pitching (Elevator Pitch, Business Plan) - Legal Compliances (GST, IT Act 2000, Data Privacy) - Intellectual Property (Trademarks, Copyrights, Patents) - Contract Management - Startup Failure Case Studies.

MODULE 5: EMERGING TRENDS & APPLICATIONS **10 Hrs**

Emerging Trends - AI, Blockchain, IoT in Entrepreneurship - Gig Economy & Freelancing - Cybersecurity Risks (Phishing, Data Breaches) - Future of Digital Entrepreneurship in India.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a one-page digital business idea summary.
2. Design a lean canvas model for an e-commerce startup.
3. Create a mock social media marketing campaign.
4. Develop a 60-second elevator pitch for a startup idea.
5. Prepare a cybersecurity checklist for digital businesses.

REFERENCE BOOKS:

- P. C. Tulsian (2022), *Digital Business and E-Commerce*, S. Chand Publishing, New Delhi.
- Vandana Ahuja (2021), *Digital Marketing to Digital Branding*, Pearson India, Noida.
- Rajiv Srivastava (2023), *Startup Funding in India*, Taxmann Publications, New Delhi.
- NASSCOM (2023), *India's Tech Startup Ecosystem*, NASSCOM Publications, Mumbai.
- RBI (2023), *Regulatory Framework for FinTech Startups*, Reserve Bank of India, Mumbai.
- IIM Bangalore (2022), *Entrepreneurship in Digital Age*, McGraw Hill Education, Chennai.
- G. Sekar (2021), *Legal Handbook for Digital Startups*, Snow White Publications, Hyderabad.

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IV SEMESTER

**Name of the Programme: Bachelor of Commerce B.Com (Regular)****Paper: COM- 4.1****Name of the Course: ADVANCED CORPORATE ACCOUNTING**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To analyze the procedure for internal reconstruction of companies and understand the legal, financial aspects, and accounting skills related to mergers, demergers, and acquisitions.
- To understand liquidation processes, prepare financial documents, and Holding company pattern.

COURSE OUTCOMES:**Upon successful completion of the course, the students will be able to****CO.1** Analyze the procedure for internal reconstruction of companies**CO.2** Understand the legal, financial aspects, and related accounting skills of mergers, demergers, and acquisitions**CO.3** Assess company liquidation processes and prepare liquidator's statements and financial documents.**CO.4** Analyse the impact of redemption of debentures on the financial statements of the company and ensure compliance with legal and regulatory provisions.**CO.5** Understand the concept and structure of holding and subsidiary companies**SYLLABUS****MODULE 1: AMALGAMATION OF COMPANIES****18 Hrs**

Meaning and Types of Amalgamation: Amalgamation in the nature of merger, Amalgamation in the nature of purchase - Relevant Accounting Standards: AS-14 (or Ind AS 103) - Methods of Accounting: Pooling of interest method, Purchase method - Purchase Consideration – Types of PC - Lump sum, Net Assets, Net Payment, and Shares method – Ledger accounts in the books of Transferor and Incorporation Entries in books of Transferee Company - Preparation of Balance Sheet after Amalgamation - Treatment of Inter-company Transactions, Debts and Unrealized Profits. Illustrations.

MODULE 2: INTERNAL RECONSTRUCTION**12 Hrs**

Meaning and Need for Internal Reconstruction - Methods: Alteration of Share Capital - Reduction of Share Capital (legal provisions under Companies Act) - Accounting Entries for: Writing off accumulated losses and fictitious assets, Revaluation of assets and liabilities, Reorganization of share capital - Preparation of Capital Reduction Account



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and Reconstructed Balance Sheet - Legal Procedures & Compliance Requirements. Illustrations.

MODULE 3: REDEMPTION OF DEBENTURES.

10 Hrs

Meaning and Types of Debentures - Terms of Redemption: At par, at premium, or at discount - Redeemable at fixed time or by drawing lots - Methods of Redemption: Lump Sum Payment, Instalment Basis, Sinking Fund Method - Journal Entries for Redemption - Debenture Redemption Reserve (DRR) and Investment (DRI) - Treatment of Loss on Issue of Debentures - Purchase of Own Debentures for Cancellation. Illustrations.

MODULE 4: LIQUIDATION OF COMPANIES

10 Hrs

Meaning and Types of Liquidation (Compulsory, Voluntary, Creditors' Voluntary) - Legal Provisions Related to Liquidation under Companies Act – Preparation Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Treatment of: Preferential Creditors, Secured Creditors, Calls on Contributors - Order of Payment in Liquidation. Illustrations.

MODULE 5: HOLDING COMPANY ACCOUNTS

10 Hrs

Concept of Holding and Subsidiary Companies - Legal Requirements under Companies Act, 2013 - Need and Objectives of Consolidation - Key Concepts: Cost of Control / Goodwill / Capital Reserve, Minority Interest, Pre- and Post-acquisition Profits, Elimination of Intra-group Transactions and Unrealized Profits - Consolidated Profit & Loss Statement - Preparation of Consolidated Balance Sheet under AS 21. Illustrations.

SKILL DEVELOPMENT ACTIVITIES

1. Analyze two liquidation case studies, focusing on payment order and liquidator's remuneration.
2. Describe the liquidation process from initiation to dissolution.
3. Analyze a recent case of company merger and acquisition.
4. Gain practical exposure in preparing ledger accounts related to Debenture account, Debenture redemption reserve, sinking fund and other related accounts.
5. Identify holding and subsidiary companies based on shareholding pattern.
6. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- S.P.Jain & K.L.Narang - Advanced Accounting, Corporate Accounting – Kalyani Publishers
- M.C.Shukla- T.S.Grewal & S.C.Gupta - Advanced Accounts – Vol I & II - S.Chand
- R.L.Gupta & M.Radhaswamy - Advanced Accountancy – Vol I & II - Sultan Chand & Sons
- P.C.Tulsian – Financial Accounting – Pearson Education India
- S.N.Maheswari - Advanced Accountancy Vol I& II – Vikas Publishing House Pvt. Ltd.
- Arulanandam & Raman ; Corporate Accounting-II, HPH
- Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH
- Dr. Venkataraman. R – Advanced Corporate Accounting

**Name of the Programme: Bachelor of Commerce B.Com (Regular)****PAPER: COM- 4.2****Name of the Course: COSTING METHODS**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Define and apply the job costing method to track costs for individual jobs.
- Explain the batch costing method and its relevance in industries producing goods in batches.
- Understand the principles of contract costing and how it applies to long-term contracts or projects.
- Define process costing and identify its use in continuous or mass production processes.
- Understand the treatment of revenue from by-products and its effect on overall cost calculations.
- Understand cost allocation methods for fleet operations, fuel, and maintenance.

COURSE OUTCOMES:

CO.1 Apply various costing methods (job costing, batch costing, contract costing, process costing, by-product costing, and transport costing) to different types of businesses and industries.

CO.2 Determine unit costs for different production methods (job, batch, process) and assess their impact on pricing, profitability, and decision-making.

CO.3 Understand the implications of by-products and allocate appropriate costs and revenues to ensure accurate financial reporting.

CO.4 Develop practical skills in applying costing methods through case studies, exercises, and real-world examples to support decision-making in diverse business environments.

CO.5 Make informed cost-related decisions that support business strategy, financial reporting, and operational efficiency, improving overall organizational performance.

**SYLLABUS****MODULE 1: JOB & BATCH COSTING** **12 Hrs**

Job Costing: Introduction- Meaning- Features-Advantages-Limitations-Preparation of Job Cost Sheet- Steps in preparation of Job Cost Sheet- Job Cost Sheet-Reports in Job Costing System- Accounting of Costs for a Job- Illustrations

Batch Costing: Introduction- Meaning- Features-Applications of Batch costing- Economic Batch Quantity (EBQ)-Illustrations

MODULE 2: CONTRACT COSTING **14 Hrs**

Introduction-Meaning- Essential Features of Contract Costing-Types of contract- Cost-plus contract- Target-price contracts-Important Terminologies- Cost of work certified- Cost of Work Uncertified-Work-in-progress-Retention money-notional profit-Estimated profit-Escalation Clause-Profit on incomplete contract-Principles of incomplete contract- Illustrations

MODULE 3: PROCESS COSTING **12 Hrs**

Introduction – Meaning-Preparation of process account-Important aspect of Process Account-Losses-Normal Process Loss-Abnormal Process Loss-Abnormal Gain-Equivalent Production Unit- Illustration.

MODULE 4: JOINT AND BY-PRODUCT COSTING **10 Hrs**

Joint Product-Meaning- By-Product-Meaning-Accounting for Joint Products-Methods for allocation of joint cost-Accounting for By-products-Illustrations (Reverse Cost method & Marginal Cost Method)

MODULE 5: OPERATING COSTING **12 Hrs**

Introduction- Nature of Operating cost- Types of cost under Transport Sector-Standing/Fixed Cost-Variable/Running Cost-Maintenance Charges-Simple cost unit-Composite cost unit-Methods of ascertaining Composite cost unit-Cost per Passenger/tonne Kilometre & Cost per kilometre/tonne and ascertain rate per passenger kilometre and per kilometre-Illustrations

SKILL DEVELOPMENT ACTIVITIES

1. Collect data for Job costing pertaining to printing press and repair shops
2. Listing of industries located in your area and methods of costing adopted by them
3. Develop E-content for the significance of contract costing applicable to leading builder and developers
4. List out materials used in any two organizations.
5. Develop E-content for operating costing of a renowned transport company

REFERENCE BOOKS

1. "Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan
2. "Cost Accounting: Principles and Practice" by K. V. Subramanian and S. K. Singh
3. "Costing: Methods and Techniques" by R. M. Kumar and S. K. Singh



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4. "Cost Accounting: Theory and Practice" by R. Narayanaswamy
5. "Cost Management: Accounting and Control" by Ronald W. Hilton, Michael W. Maher, and Frank H. Selto
6. "Cost Accounting: Concepts and Applications" by J. R. Jae and Gary C. Petersen
7. "Cost Accounting Handbook" by Steven M. Bragg
8. "Cost Management Handbook" by Robert S. Kaplan and Anthony A. Atkinson
9. "Cost Accounting and Management Accounting Handbook" by Colin Drury



Name of the Program: Bachelor of Commerce (B. Com) Course Code: COM- 4.3 Name of the Course: STOCKS AND COMMODITY MARKET		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: <ul style="list-style-type: none"> Describe the conceptual framework of stock and derivative markets. Elucidate the composition and structure of commodity markets. Differentiate between Futures, Forwards, options and its trading strategies. <p>Classify the different types of orders, settlement and risks in the context of commodity trading.</p>		
COURSE OUTCOMES: On successful completion of the course, the students' will be able to		
CO.1 Understand the architecture, operations, and significance of stock markets in the Indian economy. CO.2 Demonstrate familiarity with stock trading procedures, order types, demat accounts, and risk mitigation strategies. CO.3 Identify and evaluate commodity market structure, key participants, and major commodity exchanges in India. CO.4 Compare different trading instruments like equity shares, futures, and options and assess their relevance to investors. CO.5 Apply technical and analytical tools to interpret price movements, trends, and investment decisions.		
SYLLABUS		
MODULE 1: EVOLUTION OF STOCK EXCHANGE		10 Hrs
History of Stock Market, Corporatization of Stock Exchange, De-Mutualization of Stock Exchanges, De-Materialization of Stocks – Concept of Demat Account –Evolution of market from ring-based trading to screen based VSAT Trading. Stock Exchanges in India – NSE, BSE, Market Indices – NIFTY, SENSEX, Sectoral Indices.		
MODULE 2: FINANCIAL MARKETS OVERVIEW		10 Hrs
Introduction – Meaning of Financial Markets-Types of Markets – Capital Markets, Money Markets, Commodity Markets-Market Segments – Primary vs. Secondary Markets- Market Infrastructure Institutions – Depositories (NSDL, CDSL), Clearing Corporations: Clearing & Settlement (T+1). Bull & Bear Market.		
MODULE 3: STOCK MARKET OPERATIONS		12 Hrs
Types of Contracts: Delivery & Non-Delivery. Types of Markets: Cash Market & Derivatives. Speculation & Trading Mechanisms – Intra-day trading- Order Types. Equity		



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Instruments- Exchange Traded Funds (ETFs), Debt Instruments – Government Securities, Corporate Bonds, Green Bonds.

Derivatives Market – Meaning of Derivatives, Concepts of Futures (Long & Short) and Options (Put & Call); Mark-to-Market (MTM) under Futures. Derivative as a tool of Hedging.

MODULE 4: COMMODITY MARKETS 12 Hrs

Introduction – Meaning & Definition of Commodity Markets-Classification – Agricultural (Wheat, Cotton, Soybean) vs. Non-Agricultural (Gold, Crude Oil, Natural Gas)-Commodity Exchanges – Six Exchanges- MCX, NCDEX, NMCE, ICEX, ACE and UCE: Roles & Products Traded-Trading and Settlement – Spot vs Futures; Delivery Mechanisms; Price Discovery-Commodity Derivatives – Futures, Options; Hedging for Producers, Corporates, and Speculators.

MODULE 5: REGULATORY FRAMEWORK 12 Hrs

Introduction to SEBI – functions of SEBI, Regulations on Insider Trading & Price Rigging, Takeover Code, LODR, -Risk Management Mechanisms – Margin Systems, VaR, Position Limits-Investor Protection – SCORES, IEPF, Grievance Redressal Mechanisms-Surveillance Systems – Role of Technology in Fraud Detection, AI/ML in Market Surveillance-Recent SEBI Amendments (2023-24) – ESG Disclosures, IPO Norm Reforms.

SKILL DEVELOPMENT

1. List out types of investment avenues available in stock exchanges
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate risk and return of commodities using price history available on Commodity exchanges websites.
5. Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE:

1. Pandian, P. (2018). Security analysis and portfolio management. Vikas Publishing House.
2. Madhumathi, R. (2019). Security analysis and portfolio management. Pearson (India).
3. Kevin, S. (2020). Security analysis and portfolio management. PHI Learning.
4. Singla, S. K. (2021-2022). Security analysis and portfolio management. Kalyani Publishers.
5. Chandra, P. (2022). Investment analysis and portfolio management. Tata McGraw Hill Education.
6. Venkataramana, K. (2022). Stock & commodity markets. SHBP.
7. Kulkarni, B. (2022). Commodity markets & derivatives.

**Name of the Programme: Bachelor of Commerce B.Com (Regular)****Paper: COM 4.4****Name of the Course: RESEARCH METHODOLOGY**

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

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To equip students with the knowledge and skills to effectively conduct business research, including understanding different types of research, designing research studies, selecting appropriate data collection methods, and addressing ethical considerations.
- To enable students to synthesize literature, analyze data using traditional and AI-powered tools, and write well-structured research reports, thereby enhancing their ability to conduct comprehensive and impactful business research.

COURSE OUTCOMES:

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

CO 1: Understand business research concepts and apply ethical research practices.
CO 2: Conduct a thorough literature review using various sources and AI tools.
CO 3: Design and plan research studies with clear objectives, hypotheses, and methods.
CO 4: Collect data using different techniques, including AI tools, while minimizing errors.
CO 5: Analyze data and present findings in clear and well-structured research reports.

SYLLABUS

MODULE 1: FUNDAMENTALS OF RESEARCH	10 Hrs
Introduction, Meaning, Definition, characteristics and objectives of research, Types of research, Research approaches (Induction and deduction) Ethical Issues in Research, - Plagiarism and its types, Steps in Research Process, Problem formulation-Criteria of good research problem, Sources of problems, Selection and definition of research objectives.	

MODULE 2: REVIEW OF LITERATURE	12Hrs
Meaning, Importance and Purpose of Literature Review – Types of Literature Review– Sources of literature review-Process in conducting literature review: (Search Strategy, Note-Taking, Synthesizing and Evaluating Literature) AI Tools for literature review: Zotero, Mendeley, Connected Papers, Scholarly, Semantic Scholar Research Rabbit (Concepts only), Research gaps and its types(Concepts only)	

MODULE 3: RESEARCH DESIGN	10 Hrs
Meaning Characteristics and significance of research design, Types of research Design(Exploratory, Descriptive and Causal), Components of research design, Meaning of	



variable Types of Variables(Dependent, Independent, Discrete, Continuous, Extraneous Control, Mediating, Moderating, Numerical, Categorical.

Sampling- Meaning of Sample, Sampling Frame, Sampling Error, Sample size, characteristics of a good sample, Types of Sampling- Probability and Non-Probability, Sampling and Non sampling errors

Hypotheses formulation- Meaning, Characteristics of Hypothesis Basics concepts relating to hypothesis testing, Types,

MODULE 4: DATACOLLECTION & HYPOTHESES TESTING **12Hrs**

Data Collection: Primary Data: Observations, Interviews, Questionnaires, Focus Groups (used in Indian market research). Secondary Data: Government Portals (MOSPI, RBI, SEBI), Reports (CMIE, ASSOCHAM, FICCI), Journals, News Archives. AI-powered Data Collection: Chatbots (for customer surveys), Google Forms, Typeform, KoboToolbox.

Hypothesis Testing: Steps involved in testing of hypothesis- Level of significance- Chi Square Test- T-Test- Z-Test- Using Excel/ SPSS.

MODULE 5: DATA ANALYSIS AND REPORT WRITING **16 Hrs**

Meaning, Steps in data analysis, Classification and Tabulation (Concepts only) Types of Data Analysis: Descriptive, Inferential, Qualitative, Quantitative. Basic descriptive tools in Excel or SPSS: (Mean, Median, Mode, SD). Graphical Representations using Excel/SPSS Bar Charts, Pie Charts, Histograms. Introduction to AI tools for analysis: ChatGPT (for qualitative summaries), Monkey Learn, Orange Data Mining(Concepts only) Report Writing: Meaning and purpose of Report Writing–Types of Research Reports Report Sections: Abstract, Introduction, Methodology, Data Analysis, Conclusion, Writing Bibliography. Writing Bibliography-APA and MLA format

SKILL DEVELOPMENT ACTIVITIES

1. Use AI tools (like Zotero or Mendeley) to find and summarize relevant sources for a research topic.
2. Create a research plan with objectives, hypotheses, and methods for a case study.
3. Design and distribute surveys (using tools like Google Forms) to collect data.
4. Analyze a dataset using Excel or SPSS, and interpret basic descriptive statistics.
5. Write a research report following the standard structure and participate in peer reviews.

REFERENCE BOOKS:

- "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler.
- "Research Methodology: Methods and Techniques" by C.R. Kothari.
- "Business Research Methods" by William G. Zikmund.
- "Data Analysis for Business Decisions" by Duane J. Ireland and Robert E. Hoskisson.
- "Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar.
- "Practical Research: Planning and Design" by Paul D. Leedy and Jeanne Ellis Ormrod.

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

Paper: Job Skill

Name of the Course: SOFT SKILLS FOR BUSINESS

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	
2	3	45	
Duration Of Exam		Marks	
$1\frac{1}{2}$ Hours	Internal Assessment (Certification Course)	University Exam	Total Marks
	10 Marks	40 Marks	50

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations,

COURSE OBJECTIVES:

- To master professional writing (emails, reports, resumes).
- To develop speaking and negotiation skills for workplaces.

COURSE OUTCOMES:

After this course, students will:

- **CO1:** Write formal business letters and emails.
- **CO2:** Prepare job-ready resumes and cover letters.
- **CO3:** Conduct effective meetings with agendas/minutes.
- **CO4:** Deliver confident presentations and handle negotiations.

SYLLABUS

MODULE 1: FOUNDATIONS OF BUSINESS COMMUNICATION	12 Hrs
Communication meaning - Types of communication (verbal-nonverbal-written) - Formal vs informal communication - Barriers to communication - Office communication tools - Circulars and memos - Samples and templates - Email etiquette basics - Professional vs personal communication.	
MODULE 2: PROFESSIONAL WRITING	12 Hrs
Introduction - Format of Formal Letters -Letters of Enquiry with Sample -Order Letters - Letters of Complaint -Reply to Letter of Complaint Promotional Letters -Sales Letters - Recovery Letters	
Introduction -Format - Anatomy of a good e-mail - Value Points for writing good e-mails - Writing an effective e-mail - - Difference between a well drafted and poorly structured e-mail	
MODULE 3: CAREER SKILLS	12 Hrs
Resume writing essentials - Chronological format - Functional format - Cover letter components - Meeting management - Agenda preparation - Minutes writing - Action reports - Case studies of effective documents.	
MODULE 4: PUBLIC SPEAKING & NEGOTIATION	9 Hrs
Public speaking and overcoming stage fear, negotiation skills- its principles and tactics, interpersonal communication in teams, cross cultural communication, mock negotiation and feedback, communication assessment and review	
SKILL DEVELOPMENT ACTIVITIES	
1. Draft a professional complaint letter to a company	



2. Rewrite an informal email into formal business style
3. Prepare a resume for "Amazon Internship" position
4. Perform a 2-minute mock product presentation

REFERENCE BOOKS

- Sharma, R. C., & Mohan, K. (2023). *Business Correspondence and Report Writing* (5th ed.). McGraw Hill Education.
- Kaul, A. (2022). *Effective Business Communication* (4th ed.). Pearson India.
- Chhabra, T. N. (2021). *Business Communication: Concepts and Applications*. Sultan Chand & Sons.
- Gupta, S. (2023). *The Perfect Resume: Indian Job Market Edition*. Rupa Publications.
- NASSCOM (2023). *Meeting Management for IT Professionals*. NASSCOM Press.
- Batra, R. (2022). *Speak Like a Leader: Indian Context*. HarperCollins India.
- Kumar, V. (2021). *Negotiation Skills for Indian Professionals*. Sage Publications.
- IIM Ahmedabad (2023). *Soft Skills Compendium for Commerce Graduates*. McGraw Hill.
- RBI (2023). *Professional Communication in Banking Sector*. RBI Publications.

Annexure – 2 : Syllabus for Certification Course in accordance with the curriculum of NISM & ICSI

1. FINANCIAL LITERACY FOR BHARAT (NISM)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	22

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

- Empowering the next generation with financial literacy ensures they enter adulthood equipped to make informed financial decisions.

MODULE 1: MONEY AND TRANSACTIONS

Money & Transactions: Definition of Money - Types of Money- Functions of Money - Currency System in India- Security Features of Bank Note. **Income:** Classification of Income- Generating Passive Income- Time Value of Money- Saving Vs Investment- Pre-Retirement Investment Products- Post-Retirement Investment Products. **Purchase,**

Price and Payment: Meaning - Types of Payment- National Payments Corporation of India- NACH, BBPS, and Rupay- USSD 2. **Financial Records and Contracts:** Financial Records- About Digilocker- Maintenance and Preservation of Records- 8P's to Consider.

MODULE 2: MANAGING YOUR FINANCES

Managing Income and Expenditure: Budgeting- Networth- Income- Expenses.

Savings: Compounding Interest- Rule of 72, 115, 144 - Nominal and Real Interest Rate- Impact of Inflation- Cost of Procrastination. **Investments:** What is Risk? Investment Fundamentals- Investment Options and Risk Associated- Understanding Returns- Factors Affecting Investment Returns- Investment Strategies. **Credit:** Types of Credit- Equated Monthly Instalments- Flat Rate Loans- Floating Rate Loans- Loans & Collateral- Loans Advantages and Disadvantages- Loan Providers. **Debt and Debt Management:** Burden of Debt- Credit Information Companies and Credit Scores- Improving Credit Score- Debt Management Ratios- Use Credit Responsibly

MODULE 3: FINANCIAL PLANNING

Long Term Planning: Procrastination and Parkinson's Law- Long Term Vs Short term goals- Strategies for Long Term Planning. **Financial Planning:** Introduction to Financial Planning- Importance of Budgeting and Savings- Savings Ratio- Budgeting Exercise. **Retirement Planning:** About Pension- Retirement Planning- Retirement Planning Assumptions- Accumulating Retirement Corpus.



MODULE 4: RISK AND REWARD

Identifying Risks: An Overview of Risk- Financial Products and Associated Risks External Risks- Risk Appetite and Risk Capacity- Pure Risk vs Financial Risk. **Financial Safety Nets and Insurance:** Types of Insurance- Sum Assured – The Most important factor- Buying Insurance Products- Government insurance Schemes. **Balancing Risk and Reward:** Risk - Ignore, Avoid or Manage? Balancing Risks- Risk Management Strategies.

MODULE 5: FINANCIAL LANDSCAPE

External Influences: Structure of the Indian Economy- The Business Cycle- Personal Taxes- Pension System and Reforms. **Regulation and Consumer Protection:** Financial Services Regulators in India- Role of RBI, SEBI, IARDAI, and PFRDA- Consumer Rights- Unregulated Entities- Selecting Financial Services Providers. **Education, Information and Advice – Rights and Responsibilities:** The Financially Literate- Sources of Information- Benefits of Continuous Learning. **Financial Products and Services – Taxes and Public Spending:** Financial Product Categories Products and their Features- Life Stages and Suitable Financial Products- Financial Products and Taxes. **Scams and Frauds:** Regulated and Unregulated entities- Understand the Fine Print- Social Media and Online – Financial Scams- Online Data Security

2. TALLY AND ACCOUNTING SOFTWARE (ICSI)		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20
PEDAGOGY:		
Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.		
<p>Focus: Hands-on training in Tally ERP and other accounting software for bookkeeping, payroll, and inventory management.</p> <p>Relevance: Essential for practical accounting tasks and supports Financial Accounting and Corporate Accounting courses.</p>		
Session	Detailed Coverage	
1	Tally Overview: Introduction, interface, company creation.	
2	Ledger Management: Creating ledgers, groups, and managing accounts.	
3	Voucher Entry: Recording different types of vouchers and transactions.	
4	Inventory Management: Stock groups, items, inventory tracking.	
5	Payroll Module: Employee records, salary processing, payroll reports.	
6	GST Configuration: Setting up GST, tax ledgers, GST transactions.	
7	Taxation in Tally: TDS, TCS, e-filing, compliance.	
8	Financial Reporting: Generating P&L, balance sheet, cash flow reports.	
9	Data Security & Troubleshooting: Backups, troubleshooting common issues.	
10	Practical Assessment: Hands-on project, review, and certification test.	

3. BUSINESS COMMUNICATION AND NEGOTIATION SKILLS (ICSI)		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20
PEDAGOGY:		
Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.		
Focus: Effective communication, presentation, business writing, and negotiation techniques.		
Relevance: Directly supports Business Communication Skills and is vital for any business environment.		
Session	Detailed Coverage	
1	Communication Fundamentals: Principles, barriers, process.	
2	Verbal & Non-verbal Communication: Body language, tone, clarity.	
3	Business Writing: Emails, letters, reports, memos.	
4	Presentation Skills: Structure, visual aids, delivery techniques.	
5	Public Speaking: Overcoming anxiety, engaging audience.	
6	Negotiation Principles: Stages, strategies, BATNA.	
7	Team Communication: Collaboration, feedback, conflict resolution.	
8	Cross-cultural Communication: Global business etiquette, diversity.	
9	Mock Negotiation: Practice, role-play, feedback.	
10	Assessment & Review: Presentations, peer review, course summary.	

4. BUSINESS ANALYTICS AND DATA VISUALIZATION (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Using tools like Excel, Power BI, or Tableau for data analysis, statistical modelling, and business decision-making.

Relevance:

Ties in with Statistics for Business Decisions and equips students for data-driven roles.

Session	Detailed Coverage
1	Introduction to Analytics: Data types, analytics lifecycle, industry applications.
2	Data Collection & Cleaning: Sources, data quality, cleaning techniques.
3	Excel for Analytics: Functions, formulas, data manipulation.
4	Descriptive Statistics: Summarizing data, measures of central tendency, variability.
5	Data Visualization Tools: Introduction to Power BI/Tableau, creating basic charts.
6	Dashboards & Reporting: Building dashboards, using pivot tables, visual storytelling.
7	Predictive Analytics: Basics of forecasting, introduction to regression and classification.
8	Business Case Studies: Applying analytics to solve real business problems.
9	Project Work: Creating a business dashboard, group project.
10	Project Presentations: Review, feedback, and assessment.

5. DIGITAL MARKETING (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Skills in SEO, social media marketing, content creation, email marketing, and analytics.

Relevance:

Supports subjects like Principles of Marketing and Technology for Business, making students adept at modern business promotion techniques.

Session	Detailed Coverage
1	Overview of Digital Marketing: Core concepts, digital channels, current trends.
2	Market Research & Website Basics: Validating business ideas, creating a WordPress website.
3	SEO Fundamentals: On-page, off-page SEO, keyword research, optimizing content.
4	Social Media Marketing: Strategies for Facebook, Instagram, Twitter, LinkedIn, content planning.
5	Email Marketing: Building lists, campaign design, automation, and analytics.
6	Paid Advertising: Google Ads, Facebook Ads, campaign setup, budgeting.
7	Content Marketing: Blogging, copywriting, video content, and YouTube marketing.
8	Analytics Tools: Using Google Analytics, interpreting metrics, improving campaigns.
9	Digital Marketing Plan: Integrating channels, project work, and strategy formulation.
10	Live Campaign Review: Presentations, feedback, and assessment.