

**BANGALORE**



**UNIVERSITY**

Mysore Rd, Jnana Bharathi, Bengaluru, Karnataka 560056

***DEPARTMENT OF COMMERCE***

**B.Com**  
***REGULAR***



***SEP-SYLLABUS***  
***(SEMESTER SCHEME)***  
***2024 –2025***





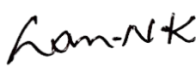
**Dr. R. SARVAMANGALA**


Dean and Chairperson  
DEPARTMENT OF COMMERCE  
Jnanabharathi Campus,

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 2024-25 held on 2<sup>nd</sup>, 4<sup>th</sup>, 5<sup>th</sup>, 6<sup>th</sup>, 8<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup>, 12<sup>th</sup>, 15<sup>th</sup>, 16<sup>th</sup>, 18<sup>th</sup> and 19<sup>th</sup> July 2024 in the Department of Commerce, Jnana Bharathi campus, Bengaluru University, Bengaluru-560056. The board has reviewed and approved the course matrix for 1<sup>st</sup> Semester to 6<sup>th</sup> Semester and syllabus for 1<sup>st</sup> and 2<sup>nd</sup> semesters of the above-mentioned programmes. The board authorized the Chairman to make the necessary changes.

**BOARD OF STUDIES**

Sl. No	Name& Address	Photo	Designation	Signature
01	Dr. R. Sarvamangala Chairperson & Dean, Department of Commerce, Jananabharathi Campus Bangalore University, Bengaluru-560056		Chairperson	
02	Dr. Gurumuthy K H Principal, Department of Commerce, Government First Grade College, Kuduru, Magadi-561101		Member	
03	Dr. Mohammed Farooq Pasha Associate Professor, Department of Commerce, Government First Grade College, Kengeri, Bengaluru-560060		Member	
04	Dr. Ganesh N K Associate Professor, Department of Commerce, Government First Grade College, Ramanagara- 562159		Member	

05	Dr. Ambarish R Principal, Dharmasagara First Grade College, Dommasandra, Anekal Taluk, Bengaluru- 562125		Member	
06	Dr. Tabreez Pasha Principal & Director, DON BOSCO Institute of Management Studies and Computer Applications, Kumbalagodu, Mysore Road, Bengaluru-560074		Member	
07	Prof. Shankaracharya Principal, Department of Commerce, VEIT College, Jayanagara, Bengaluru-560011		Member	
08	Dr. Balaji N P Associate Professor, Department of Commerce, Government First Grade College, Bidadi, Ramanagara Dist-562109		Member	
09	Dr. K. Sivamurugan Associate Professor, Department of Commerce, ST Claret College, Jalahalli, Bengaluru-560013		Member	
10	Prof. Ravikiran T N Principal, Transcend Degree College Yelachenahalli, Kumaraswamy Layout, Bengaluru, Karnataka 560078		Member	
11	Dr. Nagaraju G H HOD & Associate Professor, Department of Commerce, Government First Grade College, Harohalli-562112		Co-opted Member	
12	Prof. Prabhakar G Associate Professor, Department of Commerce, AIMS College, Peenya, Bengaluru-560058		Co-opted Member	



## **REGULATIONS FOR UNDER GRADUATE B.COM DEGREE (SEP - SEMESTER SCHEME) 2024 -25**

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-2025. In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B. Com (Regular) Program, offered by Bengaluru University affiliated colleges. 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 Core Courses and Specific Elective Courses for each semester.

### **I. PROGRAM OUTCOMES:**

1. To prepare Students to pursue careers in Marketing, Accounting and Taxation, Auditing, Financial Analysis and Management and allied disciplines
2. To develop business analysts for organizations, capital markets and commodity markets and securities market, business, industry, trade and commerce
3. To develop competent human capital for creative thinking and problem solving in business sectors and for nation building
4. To create entrepreneurial environment by producing and channeling innovative, creative and promising young entrepreneurs for the economy
5. To develop business philosophers with a focus on social responsibility and ecological sustainability.
6. To churn out IT enabled global managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
7. To inculcate, ingrain and internalize the young minds to become ethical managers with interdisciplinary knowledge and skills.

8. To empower students to take up higher education to become business scientists, researchers, consultants and teachers, with needed core competencies.
9. To empower students for pursuing professional courses like Chartered Accountancy, Cost and Management Accountancy, Company Secretary and other allied offline and online programs
10. To induce students to take up professions in manufacturing, services and knowledge sector in tune with the changing business landscape
11. To prepare students to take up competitive examinations such as UPSC, KPSC and other competitive examination authorities where business disciplines are earmarked.
12. To imbibe leadership skills both in their chosen professional field for achieving personal and professional excellence and thereby create moral leadership for business and nation development

## **II. 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

## **III. 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

## **IV. 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

## **V. CLASS ROOM STRENGTH OF STUDENTS**

There shall be Maximum of 60 students in each section.

## **VI. 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.

## **VII. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:**

- a. In every semester, the student should maintain a Record Book in which the exercises given under each subject are to be recorded. This Record has to be submitted to the concerned faculty for evaluation at least 15 days before the end of each semester.
- b. Every student should also submit the practical record book/report/presentation on "Business Skill Development" of every semester and submitted to the concerned faculty for evaluation, at least 15 days before the end of each semester.
- c. Students should visit organizations in and around vicinity of the institution or any other place for the purpose of gaining practical exposure and there after maintain the record to record the student's experience of industrial visit and study tour. This Record has to be submitted to the concerned faculty for evaluation at least 15 days before the end of each semester
- d. Every college is required to establish a dedicated business lab / computer lab to enable students get practical knowledge of business activities and also enable online learning
- e. The BOE is authorized to make random surprise visits to the colleges and verify record books and validate the internal marks awarded.

## **VIII. TEACHING AND EVALUATION:**

To teach B.com programme, the candidate with M. Com, MFA, MIB, MBA (F&A) MBS 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 Fundamentals-Tally prime and accounting software programme shall be taught by commerce faculty only and question paper should be set by commerce BOE.

## IX. 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 paper shall be 80.
- b. Of the 20 marks of Internal Assessment,
  - i. Lab activities /skill-based activities shall be - 5 marks
  - ii. Tests marks shall be based on 1 Hr duration of the test - 10 marks
  - iii. The attendance marks shall be - 5 marks

**(20 marks from two tests**, which are to be conducted during the semester)

- i) For First test of 20 marks (one hour time duration), questions to be given from the syllabus component (any of the units).
- ii) For Second test of 20 marks (one hour time duration), questions to be given from the skill development component of the syllabus.

The average of the two tests must be taken as a score for internal assessments)

- c. Minimum 75% of attendance is eligible to take university exam

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

- |  |   |          |
|--|---|----------|
| ➤ 75-80% of total class held during the semester | = | 1 marks. |
| ➤ 80-85%   | = | 2 marks  |
| ➤ 85- 90%  | = | 3 marks. |
| ➤ 90-95%   | = | 4 marks. |
| ➤ 95-100%  | = | 5 marks. |

## X. 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 program on transfer from any other University shall not be eligible for the award of ranks.

#### **XI. 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.

#### **XII. 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. Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in this degree programme (including (part I Part II and Part III) as a whole. However, only those candidates who have cleared each semester university examination in the first attempt only shall be eligible for award of ranks. The first **ten** ranks only shall be notified by the university



### 3. **Eight Point Alpha – Sign Grading Scale:**

Grade Point Average	<4	4-<5	5-<5.5	5.5-<6	6-<7	7-<8	8-<9	9-10
Alpha-Sign Grade:	D	C	B	B+	A	A+	A++	O

The Grade Point Average (GPA) in a Semester and the Cumulative Grade Point Average (CGPA) at the end of Six semester shall be computed as follows:

#### **Computation of Grade Point Average (GPA):**

The grade points (GP) in a course shall be assigned based on the basis of actual marks scored in that course as per the table below. They shall be generally percentages divided by 10. The Grade Point Weights (GPW) shall then be calculated as the product of the grade points earned in the courses and the credits for the course. The total GPW for a semester is obtained by adding the GPW of all the courses of the semester.

#### **For example - 1 (24 Credits)**

Papers	P1	P2	P3	P4	P5	P6	P7	Total
	Part-I		Part-II				Part-III	
Max. marks	100	100	100	100	100	100	50	650
% Marks Obtained	77	73	88	76	64	66	42	486
Grade Points Earned (G.P.)	7.7	7.3	8.8	7.6	6.4	6.6	4.2	-
Credits for the Course (C)	3	3	4	4	4	4	2	24
Total GPW = GP x C	23.1	21.9	35.2	30.4	25.6	26.4	8.4	171

Semester Aggregate Marks : **486 / 650 = 74.76%**

Classification of Result : **First Class**

The GPA shall then be computed by dividing the total GPW of all courses of study by the total credits for the semester,

GPA = Total GPW / Total Credits = 171 / 24 = **7.125**

Semester Alpha Sign Grade: **A+**

**Example--2 (26 Credits)**

Papers	P1	P2	P3	P4	P5	P6	P7	Total
Max. marks	100	100	100	100	100	100	50	650
% Marks Obtained	87	83	88	86	84	90	45	567
Grade Points Earned (G.P.)	8.7	8.3	8.8	8.6	8.4	9.0	4.5	-
Credits for the Paper	4	4	4	4	4	4	2	26
Total GPW = GP x C	43.5	33.2	35.2	34.4	25.2	27.0	9.0	207.5

Semester Aggregate Marks : **567 / 650 = 87.23%**

Classification of Result : **First Class with Distinction**

GPA = Total GPW / Total Credits = 207.5 / 25 = **8.3**

Semester Alpha Sign Grade: **A++**

**1. Calculation of Cumulative Grade Point Average (CGPA):**

The Cumulative Grade Point Average (CGPA) at the end of the Six semester shall be calculated as the weighted average of the semester GPW. The CGPA is obtained by dividing the total of GPW of all the six semesters by the total credits for the program.

**Example- I**

Semester	I	II	III	IV	V	VI	Total
Total Marks per Semester	650	650	650	650	650	700	3950
Total Marks Secured	526	526	486	486	567	587	3158
Semester Alpha Sign Grade	A	A	A+	A+	A++	A++	-
Semester GPA	6.88	6.88	7.125	7.125	8.3	8.3	-
Semester Credits	26	26	24	24	25	25	150
Semester GPW	178.88	178.88	171	171	207.5	207.5	1114.76

Aggregate Percentage of Marks = 3158 / 3950 = 79.94 %

Classification of Result: **First Class with Distinction**

Cumulative Grade Point Average (CGPA)

= Total of Semester GPW / Total Credits for the program = 1114.76 / 150 = **7.43**

Alpha Sign Grade: **A+**

These are the sample examples of computing semester grade point averages and cumulative grade point average and the alpha – sign grades assigned.

### **XIII. MEDALS AND PRIZES:**

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

### **XIV. TERMS AND CONDITIONS:**

- a) A candidate is allowed to carry-forward all the previous un-cleared papers to the subsequent semester/semesters.
- b) Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c) The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.
- d) In the event of any disputes or discrepancies, the aggrieved party jurisdiction of court is Bangalore

### **XV. 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 Two sets of papers in Kannada and English version, In case of Practical paper English Version only with a maximum of 10% repetition. The Question Paper will be as per the following Model:

<b>SECTION-A</b> 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)
<b>SECTION -B:</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)
<b>SECTION-C:</b> 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)
<b>Total</b>		<b>80 Marks</b>

**XVI. COURSE MATRIX-**See Annexure – 1 for B. Com Degree (Regular) Course Matrix

**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	
Part 1 Languages	Language -1 Indian Languages/ Foreign Language	L-1.1	(3+1+0) 4	3	20	80	100	3
	Language – I : English	EL -1.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Financial Accounting	Com-1.1	4	3	20	80	100	4
	Corporate Law	Com-1.2	4	3	20	80	100	4
	Modern Marketing	Com-1.3	4	3	20	80	100	4
	Business Quantitative Analysis	Com-1.4	4	3	20	80	100	4
Part 3 Compulsory	Environmental studies (EVS)	EVS-1	3	1 1½	10	40	50	2
<b>Total Credits</b>							<b>650</b>	<b>24</b>

**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 Indian Languages/ Foreign Language	L-2.1	(3+1+0) 4	3	20	80	100	3
	Language – II : English	EL-2.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Advanced Financial Accounting	Com-2.1	4	3	20	80	100	4
	Modern Banking	Com-2.2	4	3	20	80	100	4
	Human Resource Management	Com-2.3	4	3	20	80	100	4
	Business Data Analysis	Com-2.4	4	3	20	80	100	4
Part 3 Compulsory	Computer Accounting With Tally Prime (CATP)	Job Skill - 2 CATP	3	1 1½	10	40	50	2
<b>Total Credits</b>							<b>650</b>	<b>24</b>

### 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 Indian Languages/ Foreign Language	L-3.1	(3+1+0) 4	3	20	80	100	3
	Language – II: English	EL-3.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Corporate Accounting	Com-3.1	4	3	20	80	100	4
	Financial Management	Com-3.2	4	3	20	80	100	4
	Cost Accounting	Com-3.3	4	3	20	80	100	4
	Indian Financial System	Com-3.4	4	3	20	80	100	4
Part 3 Compulsory	Constitution of India (CI)	CI-1	3	$1\frac{1}{2}$	10	40	50	2
Total Credits							650	24

### 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 Indian Languages/ Foreign Language	L-4.1	(3+1+0) 4	3	20	80	100	3
	Language – II : English	EL-4.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Advanced Corporate Accounting	Com-4.1	4	3	20	80	100	4
	Costing Methods	Com-4.2	4	3	20	80	100	4
	Stock and Commodity markets	Com-4.3	4	3	20	80	100	4
	Business Research Methodology	Com-4.4	4	3	20	80	100	4
Part 3 Compulsory	Corporate Communication	Job Skill -2 CC	3	$1\frac{1}{2}$	10	40	50	2
Total Credits							650	24

### V SEMESTER B.com (Regular) (SEP) 2024-25

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Tot al Marks	
Part 1 Core Papers	Direct Taxation -I	Com-5.1	4	3	20	80	100	4
	Business Regulations	Com-5.2	4	3	20	80	100	4
	Goods & Services Tax	Com-5.3	4	3	20	80	100	4
	Advanced Accounting	Com-5.4	4	3	20	80	100	4
Part 2 Elective Papers	Elective -1	Com-5.5	4	3	20	80	100	4
	Elective -2	Com-5.6	4	3	20	80	100	4
Part 3 Compulsory	Internship Learning (IL)	Job Skill-3 IL			50		50	2
<b>Total Credits</b>							<b>650</b>	<b>26</b>

### VI SEMESTER B.com (SEP) 2024-25

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Tot al Marks	
Part 1 Core Papers	Direct Taxation- II	Com-6.1	4	3	20	80	100	4
	Management Accounting	Com-6.2	4	3	20	80	100	4
	Auditing and Reporting	Com-6.3	4	3	20	80	100	4
	Entrepreneurship Development	Com-6.4	4	3	20	80	100	4
Part 2 Elective Papers	Elective-3	Com-6.5	4	3	20	80	100	4
	Elective -4	Com-6.6	4	3	20	80	100	4
Part 3 Compulsory	Research Project (RP)	Job Skill-4 (RP)			Project & Viva 80+20		100	4
<b>Total Credits</b>							<b>700</b>	<b>28</b>



## **ELECTIVE COURSES**

### **ACCOUNTING & TAXATION GROUP-1**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	Com-5.5	Indian Accounting Standard (Ind AS-I)
	Com-5.6	Cost Management
<b>VI</b>	Com-6.5	Indian Accounting Standard (Ind AS-II)
	Com-6.6	Corporate Taxation (CT)

### **BANKING AND FINANCE GROUP-2**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	Com-5.5	Advanced Financial Management
	Com-5.6	Credit and Risk analysis in Banking
<b>VI</b>	Com-6.5	Security Analysis and portfolio management
	Com-6.6	International Banking

### **MARKETING AND HUMAN CAPITAL GROUP-3**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	Com-5.5	Consumer Behavior & Market Research
	Com-5.6	Performance management
<b>VI</b>	Com-6.5	Retail management
	Com-6.6	Global Human Capital Management

### **BUSINESS AND BIG DATA ANALYTICS-GROUP-4**

<b>Semester No.</b>	<b>Paper Code</b>	<b>Title of the Paper</b>
<b>V</b>	Com-5.5	Fundamentals of Business Analytics
	Com-5.6	Introduction to BIG DATA
<b>VI</b>	Com-6.5	Financial Analytics/ Readings in Business analytic and operations
	Com-6.6	BIG DATA and Cloud Computing/ Data modelling

***All the regulations, guidelines, Instructions, Scheme of Examination and Course Matrix are approved by BOS Chairperson and the Members.***

<b>Name of the Programme: Bachelor of Commerce B. Com (Regular)</b> <b>Paper: COM-1.1</b> <b>Name of the Course: Financial Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>To develop a solid grasp of fundamental accounting principles and concepts, including revenue recognition for sales involving approval or return.</li> <li>Acquire the skills to accurately handle diverse accounting tasks, such as recording consignment transactions, managing royalty payments, and processing fire insurance claims.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> <b>CO1:</b> Understand the fundamental principles and concepts of accounting. <b>CO2:</b> Demonstrate proficiency in applying revenue recognition principles to transactions involving the sale of goods for approval or return. <b>CO3:</b> Proficiently apply diverse methods to record and reconcile consignment transactions. <b>CO4:</b> Accurately record, manage, and report royalty transactions, ensuring compliance with contractual agreements and financial regulations. <b>CO5:</b> Accurately calculate and document fire insurance claims, ensuring compliance with policy terms and facilitating efficient claim settlement.		
<b>SYLLABUS</b>		
<b>MODULE 1: INTRODUCTION TO ACCOUNTING</b>		<b>10 Hrs</b>
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		
<b>MODULE 2: ACCOUNTING FOR SALE OF GOODS FOR APPROVAL OR RETURN</b>		<b>12 Hrs</b>
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		
<b>MODULE 3: CONSIGNMENT ACCOUNTS</b>		<b>12 Hrs</b>
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.		

<b>MODULE 4: ROYALTY ACCOUNTS</b>	<b>14 Hrs</b>
<p>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.</p> <p>Note: Problems including Strikes and Lockouts, but excluding sub-lease.</p>	
<b>MODULE 5: FIRE INSURANCE CLAIM</b>	<b>12 Hrs</b>
<p>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).</p>	
<p style="text-align: center;"><b>SKILL DEVELOPMENT ACTIVITIES</b></p> <ol style="list-style-type: none"> <li>1. Identify and elaborate any two case studies that illustrate the application of different accounting principles, concepts, and conventions in real-world scenarios.</li> <li>2. List out industries (e.g., fashion retail, electronics) where sales on approval or return are common and describe case study of any one industry.</li> <li>3. Record a series of consignment transaction in accounting transactions and generate the report.</li> <li>4. Identify any one consignment business and describe the roles and responsibilities executed by consignor and consignee.</li> <li>5. Prepare a comprehensive fire insurance claim report based on a simulated fire incident.</li> <li>6. Discuss the Royalty Agreement and Terms of any two companies.</li> <li>7. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>REFERENCE BOOKS:</b></p> <ul style="list-style-type: none"> <li>• ICAI Study Materials on Principles &amp; Practice of Accounting, Accounting and Advanced Accounting.</li> <li>• SP Iyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol. 1</li> <li>• Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.</li> <li>• J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.</li> <li>• S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.</li> <li>• B.S. Raman (2008), Financial Accounting Vol. I &amp; II, United Publishers &amp; Distributors</li> <li>• 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 uses</li> </ul>	

<b>Name of the Program: Bachelor of Commerce (B. Com)</b> <b>Paper: COM-1. 2</b> <b>Name of the Course: Corporate Law</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>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.</li> <li>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</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>On successful completion of the course, the students' will be able to</b> <b>CO1:</b> Provide insight about the complete company's Act to the students which would help them in understanding various types of organizations under the law. <b>CO2:</b> This helps in understanding the formation of a company with all the required rules and regulations. <b>CO3:</b> 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. <b>CO4:</b> The concept is to provide complete detail about various activities and decision-making concept in companies in the present scenario. <b>CO5:</b> To understand the various concepts of raising capital and managing the same.		
<b>SYLLABUS:</b>		
<b>Module 1: INTRODUCTION TO COMPANY</b>		<b>12 Hrs</b>
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,		
<b>Module 2: FORMATION OF A COMPANY</b>		<b>12 Hrs</b>
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.		

<b>Module 3: SHARE CAPITAL, DEBENTURES &amp; BONDS</b>	<b>10 Hrs</b>
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	
<b>Module 4: COMPANY ADMINISTRATION</b>	<b>16 Hrs</b>
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. <b>CORPORATE MEETINGS</b> -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	
<b>Module 5: LIQUIDATION OF COMPANY</b>	<b>10 HRS</b>
Nature and causes -types of liquidation. Difference between liquidation, bankruptcy and insolvency. Liquidation process- role, duties and power of liquidator.	
<b>SKILL DEVELOPMENT</b>	
<ol style="list-style-type: none"> <li>1. Constitute a Private limited company in accordance with the provision of Company's Act.</li> <li>2. Prepare the AOA &amp; MOA for the company so constituted by you as first activity.</li> <li>3. List out the roles and responsibilities handled by any Senior manager in any corporate company by meeting them in person.</li> <li>4. Create a agenda for an AGM and prepare the minutes of the meeting as per the norms of company's act.</li> <li>5. Collect at least 2 prospectus of any company which is issuing shares.</li> </ol>	
<b>BOOKS FOR REFERENCE</b>	
<ul style="list-style-type: none"> <li>• Company Law – Avtar Singh</li> <li>• Taxman's Company Law – The most amended, updated &amp; simplistic textbook to interpret, explain &amp; illustrate the provisions of the Companies Act along with the latest landmark Case Laws, etc. [2024] <ul style="list-style-type: none"> <li>• A text book of Company Law.</li> <li>• Taxmann's LLP law manual</li> </ul> </li> <li>• Company Law (A diagrammatic and Tabular Presentation) by CA. Ashish K Agrawal.</li> <li>• Lecture on Company Law (Companies Act 2013) by Dr.Regia Surya Rao.</li> </ul>	



<b>Name of the Programme: Bachelor of Commerce B. Com (Regular)</b> <b>Paper:-COM-1.3</b> <b>Name of the Course: Modern Marketing</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts.</li> <li>To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> <b>CO 1:</b> Understand the meaning and concept of Marketing in the present scenario of competitive world. <b>CO 2:</b> Understand the evolution and growth of business with an approach to understand the value-based business activity <b>CO 3:</b> insight to the students about the product planning and pricing based on various aspects in the market. <b>CO 4:</b> Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers. <b>CO 5:</b> Possess the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing.		
<b>SYLLABUS</b>		
<b>MODULE 1: INTRODUCTION TO MARKETING</b>		<b>10 Hrs</b>
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.		
<b>MODULE 2: MARKETING ENVIRONMENT &amp; ETHICS IN MARKETING</b>		<b>12 Hrs</b>
Meaning – Demographic, Economic, Natural, Political, Legal and socio-cultural environments – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation – Ethics in Marketing-Meaning, Importance, Role of ethics in Marketing, Marketing Ethics in the digital age.		
<b>MODULE 3: MARKETING MIX</b>		<b>14 Hrs</b>
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		
<b>MODULE 4: PRINCIPLES AND DRIVERS OF NEW MARKETING ENVIRONMENT</b>		<b>12 Hrs</b>
Principles and Drivers of New Marketing Environment – Web 2.0-Digital Media		



Industry – Reaching Audience Through Digital Channels-Traditional and Digital Marketing - Introduction to Online Marketing Environment - Dotcom Evolution - Internet Relationships - Business in Modern Economy - Integrating E-Business to an Existing Business Model – **concept of digital marketing**-Online Marketing Mix– SoLoMo (Social-Local-Mobile)-Social Media Sites & Monetization- Careers in Social Media Marketing, Online content development & key word optimization.

**MODULE 5: CUTTING EDGE TRENDS IN MARKETING**

**12 Hrs**

Meaning, Importance, Benefits and Process on Omnichannel Marketing – Content Marketing & Story Telling - Influencer Marketing - Experiential Marketing - Voice Search and Smart Speaker Marketing - Augmented Reality (AR) and Virtual Reality (VR) Marketing - Programmatic Advertising – Sensory Marketing – Neuro Marketing. – consumer socialization and its landscape

**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. et al 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 et al – ‘Service Management and Operations’; Pearson Education.
- Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
- K. Karunakaran; Marketing Management, HPH.
- Davar: Marketing Management

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM-1. 4</b> <b>Name of the Course: Business Quantitative Analysis</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVE:</b> The course is designed to introduce students to the basic Quantitative skills you will need to understand, analyse, and solve mathematical problems encountered in business and finance, and in investment decision making.		
<b>COURSE OUTCOMES:</b> <b>CO1:</b> Develop critical thinking skills to analyze and interpret problems involving ratios and proportions, and to choose appropriate strategies for solving them. <b>CO2:</b> Recognize and apply equations in practical situations beyond the classroom, connecting theoretical concepts to everyday scenarios and other academic disciplines. <b>CO3:</b> Students will demonstrate an understanding of fundamental concepts in set theory, including sets, elements, subsets, universal sets, and set operations <b>CO4:</b> Develop logical reasoning skills through the study of permutations and combinations, including understanding implications and proofs involving these concepts. <b>CO5:</b> Calculate returns on investments, understand the time value of money, and apply arithmetic principles to assess investment opportunities.		
<b>SYLLABUS:</b>		
<b>MODULE 1: PERCENTAGES, RATIOS AND PROPORTIONS</b>		<b>10 Hrs</b>
Percentages - Meaning of Percent, Meaning of Percentage-Difference between Percent and Percentage-Expression of Percent-Calculation of Percentage – Overview of ratios-Basic Terms of Ratios- Types of Ratios- Simple Problems- Overview of Proportions- Basic Terms-Properties of Proportion-Simple problems on Direct and Inverse proportion		
<b>MODULE 2: EQUATIONS</b>		<b>14 Hrs</b>
Meaning and Types of Equations-Linear Equation – Meaning & Problems-Simultaneous Equation – Meaning and Problems with only two variables (Elimination method and Substitution method)-Quadratic Equation – Meaning and Problems under Factorization and Formula method.		
<b>MODULE 3: SET THEORY</b>		<b>10 Hrs</b>
Meaning- Representation of a Set-Types of Set-Operations on Sets-Union-Intersection-Disjoint Sets-Complement of a Set-Difference of Two Sets-Venn Diagrams- Properties of Set Operations-De-morgan's Law- Practical Problems on Union and Intersection of Two Sets		

<b>MODULE 4: BASIC CONCEPTS OF PERMUTATIONS AND COMBINATIONS</b>	<b>14 Hrs</b>
Introduction- - Fundamental principle of counting - Factorial Notation- Permutations- Permutation with Repetition -Permutation of Alike Objects - Permutation under Restriction- - COMBINATION- Relation between Permutation and Combination -Combinations under Restrictions- Combinations of Alike Objects	
<b>MODULE 5: QUANTITATIVE FINANCE</b>	<b>12 Hrs</b>
Definition of Interest and Other Terms- Simple Interest & Compound Interest- Effective rate of Interest- Present Value and Future Value-Perpetuity- Annuity- Sinking Fund-Valuation of Bonds-Calculating of EMI- Simple problems	
<p style="text-align: center;"><b>SKILLS DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>1. Prepare a chart showing different types of ratios</li> <li>2. Collect the total price of any two commodities with different quantities and calculate the price of each commodity using simultaneous equation methods.</li> <li>3. By using imaginary data perform set operations and represent in Venn Diagram</li> <li>4. By Selecting cricket team squad choose various combination of team of 11 and apply combination concepts.</li> <li>5. Develop an Amortization Table for Loan Amount – EMI Calculation.</li> </ol>	
<p style="text-align: center;"><b>BOOKS FOR REFERENCE:</b></p> <ul style="list-style-type: none"> <li>• Dr. Sancheti &amp; Kapoor: Business Mathematics and Statistics, Sultan Chand</li> <li>• G K Ranganath and T.V Narasimha Rao- Himalay publishing house</li> <li>• K Ramachandra and Roopa -Quantitative Techniques for Business Decisions HPH</li> <li>• S Rajesh Raja et.,al. Quantitative method for business decisions –KPH</li> <li>• Veen and Seema Business Mathematics and Statistics –IK international Publications</li> <li>• Saha: Mathematics for Cost Accountants, Central Publishers</li> <li>• R.G. Saha &amp; Others – Methods &amp; Techniques for Business Decisions, VBH</li> <li>• Zamarudeen: Business Mathematics, Vikas</li> <li>• R.S Bhardwaj : Mathematics for Economics &amp; Business</li> <li>• Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash</li> <li>• G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publisher</li> </ul>	

<b>University Grants Commission ENVIRONMENTAL STUDIES (COMPULSORY COURSE)</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2</b>	<b>3</b>	<b>45</b>
Exam Duration: 1 ½ Hrs	Formative assessment Marks: 10	Semester end assessment Marks:40
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVE:</b> The course is designed to introduce students to the basic Quantitative skills you will need to understand, analyse, and solve mathematical problems encountered in business and finance, and in investment decision making.		
<b>COURSE OUTCOMES:</b> <ol style="list-style-type: none"> <li>1. Students are able to Define the multidisciplinary approach and nature that is for productivity of different ecosystems and ecological dynamics., sustaining of natural resources</li> <li>2. Explain the current status of natural resources, habitats and biodiversity</li> <li>3. Describe the types of environmental pollution and control measures. Environmental policies and practices</li> <li>4. Interpret the human development and environmental threats</li> <li>5. Summarize the environmental ethics, values and environmental movements in environmental conservation</li> </ol>		
<b>SYLLABUS:</b>		
<b>MODULE 1: Introduction to Environmental Studies</b>		<b>09 Hrs</b>
<b>Introduction to Environmental Studies:</b> Multidisciplinary nature of environmental studies, Scope and importance; Concept of sustainability and sustainable development, <b>SDG Goals Ecosystem:</b> Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. <b>Terrestrial Ecosystems:</b> Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems; ponds, streams, lakes, rivers, oceans, estuaries		
<b>MODULE 2: Natural Resources: Renewable and Non-Renewable Resources:</b>		<b>13 Hrs</b>
<b>Land resources:</b> Land-use and land cover change; Land degradation, Soil erosion, and desertification. <b>Forest Resources:</b> Types and scope; Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations. <b>Water Recourses:</b> Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & interstate). <b>Energy resources:</b> Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. <b>Biodiversity and Conservation:</b> Levels of biological diversity: Genetic, species		

and ecosystem diversity; Biogeographic zones of India Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India.

**Threats to biodiversity:** Habitat loss, poaching of wildlife, man/wildlife conflicts with case studies, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### MODULE 3: Environmental pollution

13 Hrs

**Environmental pollution:** types, causes, effects and controls; Air, water, soil and noise pollution, nuclear hazards and human health risks,

**Solid waste;** management and control measures of urban and industrial waste with case studies.

**Environmental Policies and Practices:** Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human/wildlife conflicts in Indian context

### MODULE 4: Human Communities and the Environment

10Hrs

**Human Communities and the Environment:** Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies.

**Disaster management:** floods, earthquake, cyclones and landslides with case studies.

**Environmental movements:** Chipko, Silent valley, Bishnoi of Rajasthan.

**Environmental ethics:** Ecological, economic, social, ethical, aesthetic and Informational value. Role of Indian and other religions And cultures in environmental conservation. Environmental communication and public awareness, case studies - CNG vehicles in Delhi). Field work – Field report to be submitted

#### BOOKS FOR REFERENCE:

- Bharucha, E. (2015). *Textbook of Environmental Studies*.
- Carson, R. (2002). *Silent Spring*. Houghton Mifflin Harcourt.
- Climate Change: Science and Politics. (2021). A Centre for Science and Environment (CSE), Publication, New Delhi.
- Gadgil, M., and Guha, R. (1993). *This Fissured Land: An Ecological History of India*. Univ. of California Press.
- Gleeson, B. and Low, N. (eds.) (1999). *Global Ethics and Environment*, London, Routledge.
- Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). *Principles of Conservation Biology*. Sunderland: Sinauer Associates.
- McCully, P. (1996). *Rivers no more: the environmental effects of dams* (pp. 29-64). ZedBooks.
- McNeill, John R. (2000). *Something New Under the Sun: An Environmental History of the Twentieth Century*.
- Nandini, N., Sunitha N., and Sucharita Tandon. (2019). *A text book on Environmental*



*Studies (AECC)*. Sapna Book House, Bengaluru.

- Odum, E.P., Odum, H.T. and Andrews, J. (1971). *Fundamentals of Ecology*. Philadelphia: Saunders.
- Pepper, I.L, Gerba, C.P. and Brusseau, M.L. (2011). *Environmental and Pollution Science*. Academic Press.
- Rajit Sengupta and Kiran Pandey. (2021). *State of India's Environment 2021: In Figures*. Centre Science and Environment.
- Raven, P.H., Hassenzahl, D.M. and Berg, L.R. (2012). *Environment*. 8th Edition. John Wiley & Sons.
- Rosencranz, A., Divan, S., and Noble, M. L. (2001). *Environmental law and policy in India*.
- Sengupta, R. (2003). *Ecology and economics: An approach to sustainable development*. OUP.
- Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
- Sodhi, N.S., Gibson, L. and Raven, P.H. (Eds). (2013). *Conservation Biology: Voices from the Tropics*. John Wiley and Sons.
- Wilson, E. O. (2006). *The Creation: An appeal to save life on Earth*. New York: Norton.
- World Commission on Environment and Development. (1987). *Our Common Future*. Oxford University Press.

Formative Assessment for Theory	
Assessment type	Marks
Sessional Tests	05
Attendance & Assignment	05
<b>Total</b>	<b>10 marks</b>

**Formative Assessment as per SEP Guidelines**



**Scheme of Examination**

**I/II Semester Examination (Semester),.....MONTH**

**.....YEAREnvironmental Science**

**Paper title: CC/CV: Environmental Studies**

**Duration: 1 x 1/2 Hour**

**Max. Marks: 40**

*Instruction: Answer all Sections*

**Section –A: Short answer Questions**

**(5 x 2 = 10)**

All questions are compulsory

1. (a).
- (b).
- (c).
- (d).
- (e).

**Section – B: Medium Answer Questions**

**(4 x 5 = 20)**

Answer any **FOUR** questions.

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

**Section – C: Long Answer Questions**

**(1x 10 = 10)**

Answer any **ONE** question.

- 8.
- 9.

**Note:** While drawing questions, all the units in the syllabus must be given equal weightage.

<b>Name of the Programme: Bachelor of Commerce B. Com (Regular)</b> <b>Paper: COM 2.1</b> <b>Name of the Course: Advanced Financial Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>To Gain a comprehensive understanding of accounting principles and regulatory frameworks for Limited Liability Partnerships (LLPs), joint ventures, and branch accounts.</li> <li>To develop the skills to apply advanced accounting techniques for handling specialized accounting for foreign branches and departmental accounts.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> <b>CO1:</b> Understand the Concept and Regulatory Framework of LLPs. <b>CO2:</b> Acquire essential skills and knowledge needed for proficiently handling joint venture accounting in various business contexts. <b>CO3:</b> Prepare and reconcile branch accounts to accurately reflect the financial performance and position of a company's individual branches <b>CO 4:</b> Comprehend and Apply Accounting Principles for Foreign Branches, <b>CO 5:</b> Master the preparation and consolidation of departmental accounts to enhance organizational financial analysis and decision-making.		
<b>SYLLABUS</b>		
<b>MODULE 1: Accounting for Limited Liability Partnership</b>		<b>10 Hrs</b>
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 ( <b>simple problems</b> )		
<b>MODULE 2: JOINT VENTURE ACCOUNT</b>		<b>12 Hrs</b>
Introduction - Meaning, Definitions and Features of Joint Venture – Differences between Joint Venture and Partnership - Accounting for Joint Ventures – Illustration on Preparation of Joint Venture A/c, Joint Bank A/c and Co-Venturer's A/c.		
<b>MODULE 3: DOMESTIC BRANCH ACCOUNTS</b>		<b>16 Hrs</b>
Introduction – Meaning – Objectives – Types of Branches – Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – Methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, Stock & Debtor System, Wholesale Branch System and Final Account system – Supply of Goods at Cost Price & Invoice Price – 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		
<b>MODULE 4: FOREIGN BRANCH ACCOUNTS</b>		<b>10 Hrs</b>
Introduction – Meaning & Objectives of Foreign branch – Features of Foreign Branch – Currency rates – Current rate, average rate, weighted average rate, historic rates –		

Methods of Exchange Rate Application – Temporal Method, All Current Method, Non-current Method – concepts only

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. Create a detailed joint venture agreement for a hypothetical business collaboration.
3. Identify any two MNC's and figure out the methods of branch accounts maintained by them.
4. Discuss the compliance requirements for foreign branches under local and international regulations.
5. Draw a chart showing any 4 Indian MNC and its foreign branches.
6. Collect departmental accounts of any two Indian companies and comment.
7. Identify any two companies and describe the functions of different types of departments within an organization
8. 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

<b>Name of the Programme: Bachelor of Commerce B. Com (Regular)</b> <b>Paper: COM-2.2</b> <b>Name of the Course: Modern Banking</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>To analyse and synthesize the historical development, regulatory evolution, and contemporary challenges of banking in India, integrating perspectives from commercial banking functions, negotiable instruments, digital banking advancements, and ethical considerations.</li> <li>To apply theoretical knowledge of banking regulations, operational functions of commercial banks, digital banking technologies, and ethical frameworks to critically evaluate and propose solutions to complex banking scenarios, fostering informed decision-making and ethical leadership in the financial sector.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> <b>CO 1:</b> demonstrate a comprehensive understanding of the origins, evolution, and regulatory framework of banking in India. <b>CO 2:</b> demonstrate a thorough understanding of the diverse roles and functions of commercial banks. <b>CO 3:</b> demonstrate a comprehensive understanding the applications of negotiable instruments in practical banking scenario. <b>CO 4:</b> acquire a comprehensive understanding of digital banking and enabling them to critically assess and navigate the digital banking landscape effectively. <b>CO 5:</b> demonstrate a deep understanding of business ethics in banking.		
<b>SYLLABUS</b>		
<b>MODULE 1: EVOLUTION ON BANKING</b>		<b>12 Hrs</b>
Origine of Bank – Meaning and Definition of Banks – Features of Bank – Evolution of Banking in India – Stages in Evolution of Banking in India – Structure of Indian Banking System - Reserve Bank of India (RBI) - Role & Importance of RBI - Functions of RBI – Monetary Policy Tools (Repo Rate, Reverse Repo Rate, CRR & SLR) – Banking Regulation Act – Prompt Corrective Action (PCA).		
<b>MODULE 2: TYPES OF BANKS &amp; BANKER – CUSTOMER RELATIONSHIP</b>		<b>14 Hrs</b>
Meaning, Role and Functions of Commercial Banks (Private Sector Bank, Public Sector Bank, Reginal Rural Bank & Foreign Banks) – Co-operative Banks (State and Urban Co-operative Banks) – Schedule and Non – Schedule Banks – Payment Banks – Small Finance Banks – Development Banks. Banker and Customer Relationship – Meaning of Banker and customer – General Relationship – Special Relationship – Termination of Banker – Customer Relationship.		
<b>MODULE 3: NEGOTIABLE INSTRUMENTS AND ENDORSEMENT</b>		<b>10 Hrs</b>

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.	
<b>MODULE 4: DIGITAL BANKING SERVICES</b>	<b>14 Hrs</b>
Meaning, Definition and Scope of Digital Banking – Evolution from traditional to digital banking – Advantages of Digital Banking - Digital Banking Services (Internet Banking, Mobile Banking, Card Payments, UPI, ATMs) - Digital Funds Transfer (NEFT, IMPS, RTGS) – Mobile Wallets & Payment Apps (Paytm, Google Pay, Apple Pay, Merchant payments) – Contactless Payment – Nature and concepts of Blockchain technology (BC) and Artificial Intelligence (AI) in Banking	
<b>MODULE 5: ETHICS IN BANKING</b>	<b>10 Hrs</b>
Introduction to Business Ethics in Banking – Meaning of Business Ethics & its importance in Banking – Ethical Issues in Banking - Regulatory framework for banking ethics: RBI guidelines, SEBI regulations, and international standards (e.g., Basel Committee principles) - Ethical Leadership and Culture in Banking - Impact of technology on ethical practices in Banking operations.	
<b>SKILL DEVELOPMENT ACTIVITIES</b>	
<ol style="list-style-type: none"> <li>1. Prepare a detailed timeline or infographic depicting the major milestones in the evolution of Indian banking.</li> <li>2. Create a comparative chart or report highlighting Commercial, Cooperative Sectors and Scheduled &amp; Non-schedule banks roles, functions, regulatory frameworks, and market presence.</li> <li>3. Hands-on practice in identifying and filling out various types of cheques (bearer, order, and crossed).</li> <li>4. List out any two cybersecurity threats in digital banking and give your conclusion.</li> <li>5. Discuss any two case studies on banking ethical dilemmas.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>REFERENCE BOOKS:</b>	
<ul style="list-style-type: none"> <li>• "Banking and Financial Services in India" by H.R. Machiraju.</li> <li>• "Modern Banking" by Shelagh Hefferman and Casu Barbara</li> <li>• "Bank Management and Financial Services" by Peter S. Rose and Sylvia C. Hudgins</li> <li>• "Digital Banking: Enhancing Customer Experience, Improving Competitive Advantage" by Tolga Tavlas</li> <li>• "Indian Financial System" by M.Y. Khan</li> <li>• "Banking Regulation Act" by Taxmann</li> <li>• "Banking Awareness" by Arihant Experts</li> <li>• "Introduction to Banking" by Barbara Casu, Claudia Girardone, and Philip Molyneux.</li> </ul>	



<b>Name of the Program: Bachelor of Commerce (B. Com)</b> <b>Course Code: COM- 2.3</b> <b>Name of the Course: Human Resource Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>To provide a comprehensive understanding of human resources as a vital form of capital in the modern corporate era, encompassing the recruitment process, performance evaluation, and ethical practices within organizations.</li> <li>To equip students with knowledge about the latest trends in Human Capital Management, enabling them to analyse changes in the job market and prepare accordingly.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>On successful completion of the course, the students' will be able to</b> <b>CO1:</b> Provides an outlook of the importance of Human resource as concept of capital in the modern corporate era. <b>CO2:</b> Provides complete insight about the recruitment process in any organization. <b>CO3:</b> give an insight about the concept of evaluation of any employee based on his performance. <b>CO4:</b> The latest trends in the Human Resource Management which would help students to analyse the changes in job market and get ready accordingly. <b>CO5:</b> Provide the ethical value of jobs and ethical practices in the organization.		
<b>SYLLABUS</b>		
<b>MODULE 1: PERSPECTIVES IN HUMAN RESOURCE MANAGEMENT</b>		<b>12 Hrs</b>
Evolution of Human resource management – The importance of the human factor as capital in the present era – Challenges in sourcing right candidates -Role of human resource manager – Inclusive growth and affirmative action, Human resource policies – Human resource accounting and audit.		
<b>MODULE 2: JOB ANALYSIS: RECRUITMENT, SELECTION, TRAINING &amp; DEVELOPMENT</b>		<b>16 Hrs</b>
Dynamics of Employee-Management relationship, Talent Management, Talent Acquisition, Job Analysis: Job Description vs. Job Specification, Methods of Collecting Job Analysis Information; Role of Recruitment and Selection, Recruitment Policy, External and Internal Sources of Recruiting - Merits and Demerits, Selection Process and Types of Interview – Orientation and induction-Training and Development; the Steps in Training Process; Career and Succession Planning: Career Stages, Career Development, Career Management Succession Planning; Case Discussion on Succession Planning		
<b>MODULE 3: PERFORMANCE EVALUATION AND CONTROL PROCESS</b>		<b>14Hrs</b>



Nature and Methods of performance evaluation – Feedback – Industry practices. Promotion, Demotion, Transfer and Separation – Implication of job change. The control process – Importance – Methods – Requirement of effective control systems grievances – Causes – Implications – Redressal methods.

Outsourcing and its HR Dimensions; Human Resource Planning and Downsizing: Voluntary Redundancy and Ways of Downsizing, Importance of Bench Marking

**MODULE 4: EMERGING TRENDS IN CORPORATE STRUCTURE 10 Hrs**

Emerging Trends in Corporate Structure, Strategy and Culture - Impact of Technology on Organizational design - Mechanistic Vs Adoptive Structures - Formal and Informal Organisation. Comparative Management Styles and approaches – World Management Vs Japanese Management Practices, International Human Capital Management – Role of technology in human resource Management

**MODULE 5: ETHICS IN CAPITAL RESOURCE MANAGEMENT. 08 Hrs**

Ethics in HRM- Unfair employee benefits and compensation Plans, Discriminatory practices based on gender, race, disability, age and other aspects. Unfair recruitment practices, Wrong communications in groups, Unethical accounting of salary and perquisites, Conflict of interest in the organization

**SKILL DEVELOPMENT**

- Create a job profile and draft the steps to be followed in recruiting a suitable person for that job so created by you.
- Create a succession plan for the position of CEO/CFO of a company.
- Develop a concept of Mock interview in your organization to plan for the steps in recruiting. Prepare a clear chart showing all the steps of recruitment.
- Design the roles and responsibilities of a HR manager
- Visit any company and identify the best ethical practices followed by them, prepare a report and submit.

**BOOKS FOR REFERENCE**

1. Dr. K Aswathappa -Human resource Management Tata Mcgraw Hills
2. Shashi K Gupta and Rosy Joshi Human Resource Management
3. Managing Human Resources by Wayne F Cascio
4. Subba Rao Human resource management-HPH
5. K Ramachandra and et.,al. Human Resource Management HPH
6. Rekha and Vibha Human Resource management VB

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM-2.4</b> <b>Name of the Course: Business Data Analysis</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> 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		
<b>COURSE OUTCOMES:</b> <b>CO1:</b> After successful completion of the course students will be able to summarize and analyze statistical data to solve practical business-related problems. <b>CO2:</b> After successful completion of the course students will be able to interpret the relevance of statistical findings for business problem solving and decision making. <b>CO3:</b> Developing critical thinking skills to select and apply the appropriate measure of central tendency based on the nature and distribution of data, ensuring accurate interpretation and decision-making. <b>CO4:</b> Ability to apply correlation and regression analysis to various business problems, such as forecasting sales, understanding customer behaviour, optimizing marketing strategies, and analyzing financial data. <b>CO5:</b> Effectively communicating time series analysis findings and forecasting results to stakeholders, including non-technical audiences, to support strategic planning and decision-making in business contexts.		
<b>SYLLABUS:</b>		
<b>MODULE 1: INTRODUCTION TO STATISTICS</b>		<b>10 Hrs</b>
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)		
<b>MODULE 2: TABULATION AND PRESENTATION OF DATA</b>		<b>14 Hrs</b>
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		

<b>MODULE 3: MEASURES OF CENTRAL TENDENCY &amp; DISPERSION</b>	<b>14 Hrs</b>
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 & Mode-Ogive Curves-Histogram- Problems-Meaning of Dispersion-Standard Deviation, Co-efficient of Variation-Problems	
<b>MODULE 4: CORRELATION &amp; REGRESSION ANALYSIS</b>	<b>12 Hrs</b>
Correlation: Meaning and Definition - Uses - Types - Karl Pearson's coefficient of correlation - probable error - Spearman's Rank Correlation Coefficient. Regression: Meaning, Uses, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient	
<b>MODULE 5: TIME SERIES</b>	<b>10 Hrs</b>
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.	
<p style="text-align: center;"><b>SKILL DEVELOPMENT</b></p> <ol style="list-style-type: none"> <li>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</li> <li>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</li> <li>3. Collect data about marks scored in Accountancy in PUC from at least 30 students of your class and calculate Arithmetic Mean</li> <li>4. Collect the data about the age of at least 10 married couples and compute correlation coefficient</li> <li>5. Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square</li> </ol>	
<p style="text-align: center;"><b>BOOKS FOR REFERENCE:</b></p> <ul style="list-style-type: none"> <li>• Anand Sharma : Statistics For Management, HPH</li> <li>• S P Gupta: Statistical Methods- Sultan Chand, Delhi</li> <li>• D.P Apte ; Statistical Tools for Managers.</li> <li>• Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.</li> <li>• S.C Gupta: Business Statistics, HPH</li> <li>• N.V.R Naidu : Operation Research I.K. International Publishers</li> <li>• Ellahance : Statistical Methods, Kitab Mehel.</li> <li>• Sanchethi and Kapoor: Business Mathematics, Sultan Chand</li> <li>• Veerachamy: Operation Research I.K. International Publishers</li> <li>• 10. S. Jayashankar: Quantitative Techniques for Management</li> </ul>	

<b>Name of the Programme: Bachelor of Commerce B.Com (Regular)</b>		
<b>Paper: Job Skill -1 CATP</b>		
<b>Name of the Course: Computer Accounting With Tally Prime(CATP)</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2</b>	<b>3</b>	<b>45</b>
<b>PEDAGOGY:</b>		
Classroom Lecture, Group Discussions, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b>		
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.		
<b>COURSE OUTCOMES:</b>		
<b>Upon successful completion of the course, the students will be able to</b>		
<b>CO:1</b> Understand the basic concepts of computerized accounting		
<b>CO:2</b> Understanding payroll accounting through the usage of excel worksheet.		
<b>CO:3</b> Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.		
<b>CO:4</b> Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime		
<b>CO:5</b> Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.		
<b>SYLLABUS</b>		
<b>Module 1: Introduction to Computerized Accounting</b>		<b>6 Hrs</b>
Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting-need and Importance of Computerized Accounting. Components and limitations of Computerised Accounting.		
<b>Module 2: Payroll Accounting using Excel</b>		<b>12 Hrs</b>
<b>Ms-Excel:</b> 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)		
<b>Payroll accounting:</b> Concept of payroll accounting, application of spread sheet for computing gross & net salaries		
<b>Module 3: Introduction to Tally Prime and Transactions in Tally</b>		<b>15 Hrs</b>
<b>Introduction to Tally Prime –</b> 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-		
<b>Chart of Accounts</b> -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		
<b>Introduction to Vouchers in Tally Prime</b> - 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

**Module 4: TDS and GST in Tally Prime**

**12 Hrs**

TDS – Enable TDS in Tally Prime – Recording TDS Transactions in Tally Prime, Accounting for Expenses and deducting – Reversal of with TDS in Tally Prime – TDS at Lower Rate and Zero Rate in Tally Prime – TDS Deduction for Interest Payable – TDS on Advance Payment in Tally Prime. Goods and Services Tax (GST) - Introduction to GST& its Terminology - Tax Rate Structure & Setup in Tally Prime - Invoicing in GST (Goods & Services) - Input Credit Mechanism, GST Adjustment - Return Filing using Tally Prime - E-Way Bill in GST

**SKILL DEVELOPMENT- Lab Activities**

1. Create different type of Charts using imaginary Figures in Ms-Excel
2. Create a company with imaginary figures
3. Generate different types of vouchers
4. Record TDS Transaction
5. Generate E-Way Bill
6. Any other activities, which are relevant to the course.

**BOOKS FOR REFERENCE:**

1. Computer Fundamentals and Office Automation by Dr. Santosh Kumar Miri- I I P Iterative International Publishers
2. Computer Fundamentals and Office Tools : C. Divya, E. Murali Mohan Reddy, K.V.V. Murali Someswara Rao, Neelima Ramireddi, HPH
3. Learn Tally Prime With GST Book by Gaurav Agrawal
4. Tally Prime (Including GST) course By ACCA Amarjit Kaur
5. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
6. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
7. Tally Essentials from Tally Solutions



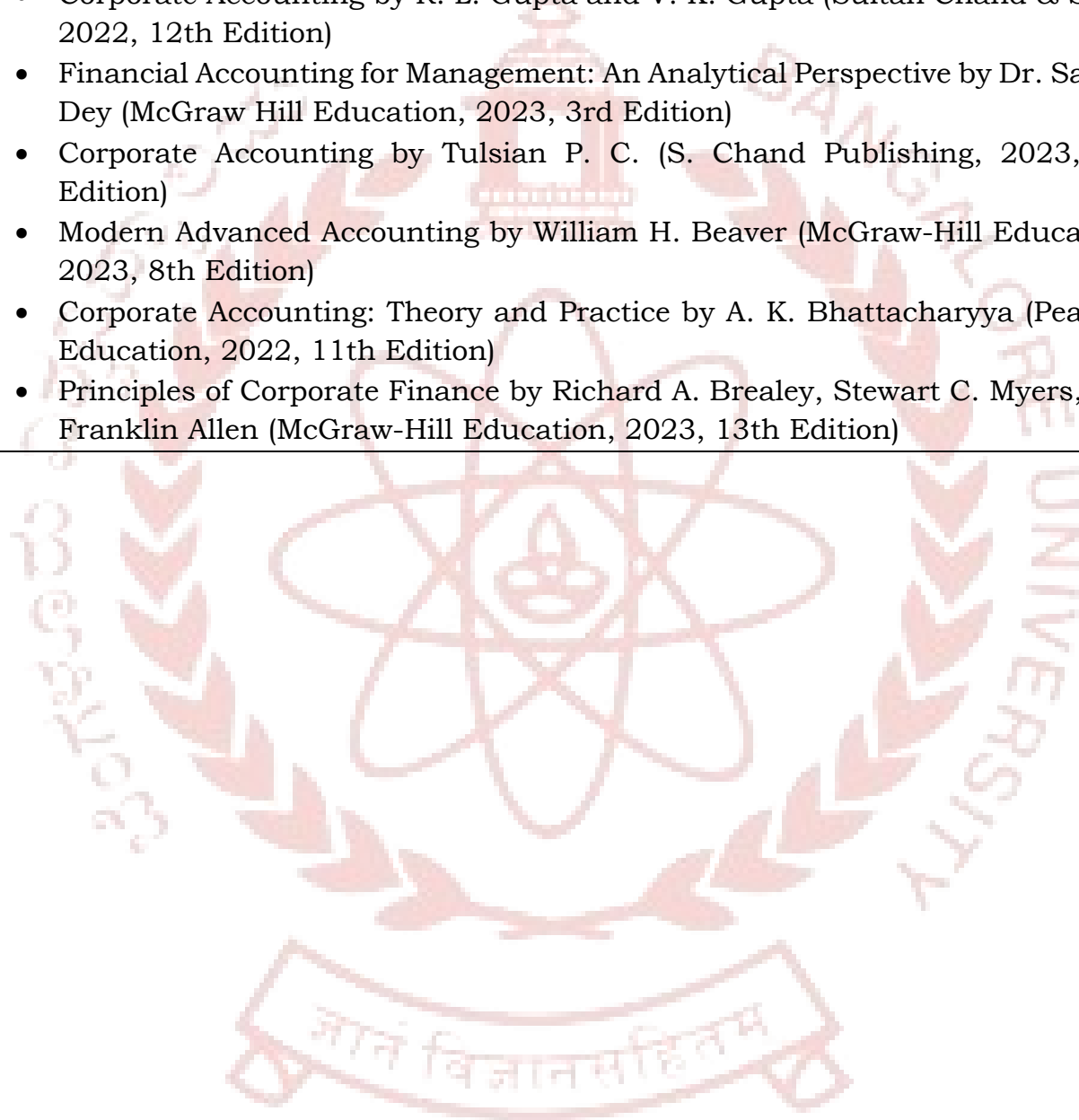
<b>Name of the Programme: Bachelor of Commerce B.Com (Regular)</b> <b>Paper: COM 3.1</b> <b>Name of the Course: Corporate Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>To apply underwriting principles, comply with SEBI regulations, and prepare debenture redemption accounts and financial statements as per Schedule III.</li> <li>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.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> CO.1 Apply underwriting principles and comply with SEBI regulations. CO.2 Prepare debenture redemption accounts and financial statements as per Schedule III. CO.3 Assess share values using valuation methods. CO.4 Develop financial statements under Schedule III compliance. CO.5 Understand and apply buyback and bonus issues, analyze the legal framework, determine methods, and account for transactions.		
<b>SYLLABUS</b>		
<b>MODULE 1: REDEMPTION OF DEBENTURES</b>		<b>12 Hrs</b>
Introduction – Overview of Redemption of Debentures – Meaning, Importance and Objectives of Redemption - Methods of Redemptions, (Redemption Out of Profit, Redemption Out of Capital, Redemption by Payment in Lump Sum, Redemption by Instalments, Redemption by Purchase in the Open Market-Concepts only) - Key Financial Adjustments in Redemption (Provision for Premium on Redemption of Debentures, Treatment of Unamortized Debenture Discount or Premium-Concepts only) - Accounting for Redemption of Debentures under sinking fund method- Journal Entries & Ledger Accounts - Preparation of Financial Statements Post-Redemption as per Schedule III to Companies Act 2013. Illustration only on sinking fund method.		
<b>MODULE 2: UNDERWRITING OF SHARES</b>		<b>12 Hrs</b>
Introduction - Meaning and Definition of Underwriting - Importance of Underwriting in Raising Capital - Types of Underwriting: Firm Underwriting, Conditional Underwriting, and Sub-Underwriting - Role of Underwriters in Capital Markets - Ethical Practices in Underwriting - Key Clauses in Underwriting Agreements - SEBI Guidelines on Commission Rates and Responsibilities - 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 & Settlement between parties-Underwriters' Accounts-Illustrations.	
<b>MODULE 3: VALUATION OF SHARES</b>	<b>12 Hrs</b>
Introduction – Meaning and need for valuation of shares - Factors affecting value of shares - Methods of share valuation – Illustration on Intrinsic Value Method, Yield Method, Earning Capacity Method and Fair Value Method. Rights Issue and Valuation of Rights Issue, Valuation of Warrants-Australian Model-Shivaraman-Krishnan Model (Theory only)	
<b>MODULE 4: COMPANIES FINAL ACCOUNT AS PER COMPANIES ACT 2013 – SCHEDULE III</b>	<b>14 Hrs</b>
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 – List of the companies follow Schedule III of companies Act 2013 - Preparation of Statement of profit and loss and Balance Sheet, Illustrations	
<b>MODULE 5: CAPITAL RESTRUCTURING</b>	<b>10 Hrs</b>
<p><b>A. Buyback of shares</b> – Meaning, Objectives &amp; Legal framework for buyback under the Companies Act, 2013 - Methods of Buyback (Open market purchase, Tender offer, Direct negotiation /Targeted Buyback, Buyback through book-building process - Accounting Treatment of buyback in the company's books. (Illustration)</p> <p><b>B. Bonus Issue</b> – Meaning, Definitions, Difference between Bonus Issue and Rights Issue, Reasons for issuing bonus shares, Advantages and disadvantages for the company and shareholders - Legal Framework, Relevant provisions of the Companies Act, 2013, SEBI Guidelines on Bonus Issues - Types of Bonus Issues (Capitalization of Reserves &amp; Bonus Issues out of Free Reserves vs. Capital Reserves) - Sources of Financing Bonus Issues (Accumulated profits, free reserves, or securities premium account) -Concepts only</p>	
<p align="center"><b>SKILL DEVELOPMENT ACTIVITIES</b></p> <ol style="list-style-type: none"> <li>1. Draft a report on SEBI underwriting regulations, compliance, and disclosure norms.</li> <li>2. Analyze a redemption scenario, prepare journal entries, ledger accounts, and post-redemption financial statements.</li> <li>3. Discuss how market conditions, company performance, and industry trends influence share valuation with real-world examples as per latest models.</li> <li>4. Compare financial statement formats under Schedule III vs. Indian GAAP and analyze the impacts on reporting.</li> <li>5. Describe the impact analysis of the buyback on the retained earnings and reserves.</li> <li>6. Analyze how this buyback of shares would affect the company's Earnings Per Share (EPS).</li> <li>7. Evaluate the pros and cons of buyback and bonus issue actions for companies and shareholders.</li> <li>8. AI tool and software Intervention for valuation of shares.</li> <li>9. Any other activities, which are relevant to the course.</li> </ol>	

**REFERENCE BOOKS:**

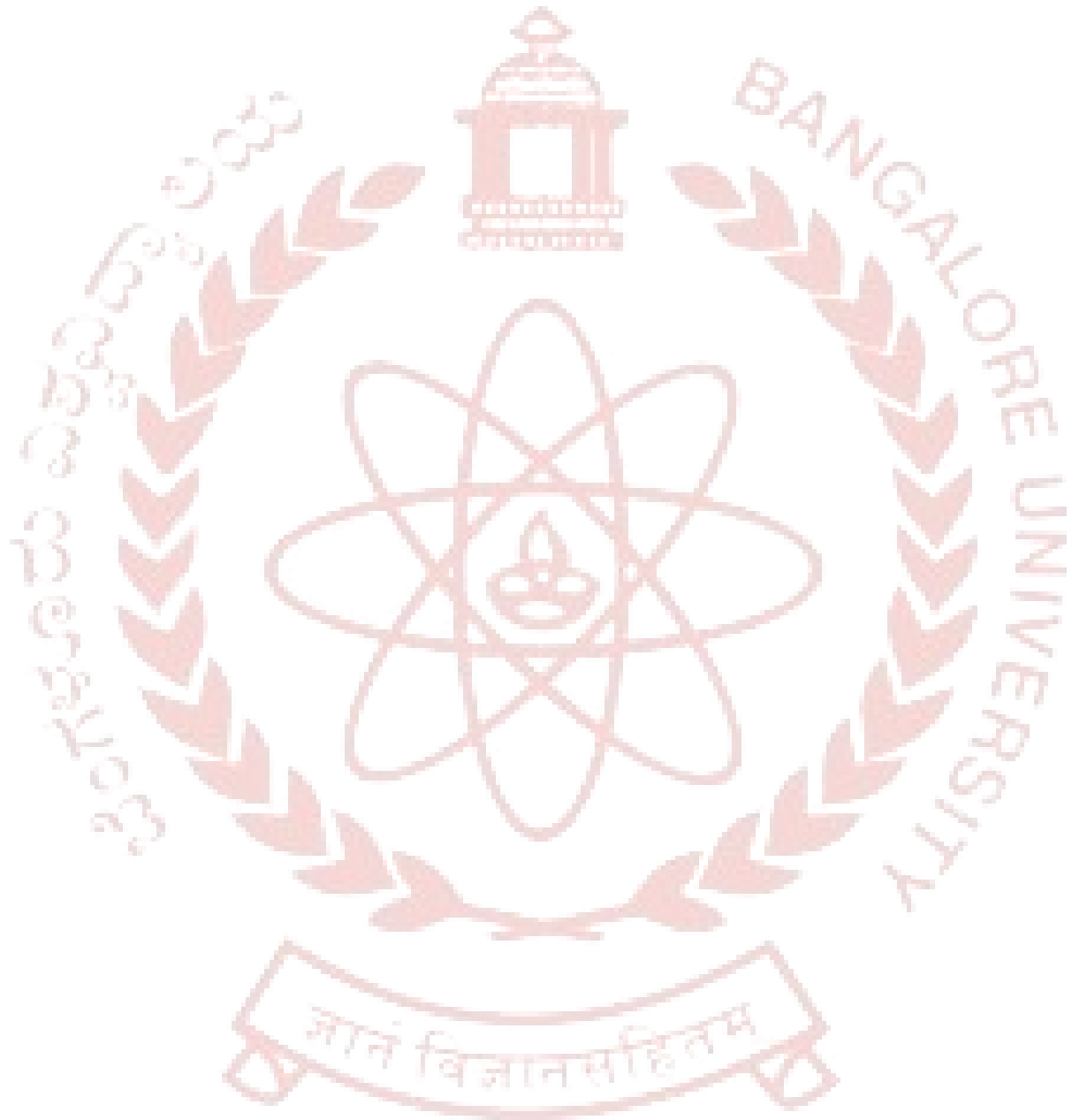
- Corporate Accounting by S. N. Maheshwari and S. K. Maheshwari (Vikas Publishing House, 2022, 13th Edition)
- Corporate Accounting by M. C. Shukla, T. S. Grewal, and S. C. Gupta (S. Chand Publishing, 2022, 12th Edition)
- Advanced Accountancy by Dr. S. K. Bhattacharya and Dr. John N. Sinha (Prentice 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)



<b>Name of the Programme: Bachelor of Commerce B.Com (Regular)</b> <b>Paper: COM 3.2</b> <b>Name of the Course: Financial Management</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> <p><b>CO.1</b> Understand the fundamental concepts and functions of financial management, as well as various sources of finance.</p> <p><b>CO.2</b> Apply the concepts of the time value of money to calculate the future and present values of cash flows.</p> <p><b>CO.3</b> 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.</p> <p><b>CO.4</b> Evaluate investment opportunities using capital budgeting techniques, including both traditional and discounted cash flow methods.</p> <p><b>CO.5</b> 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.</p>		
<b>SYLLABUS</b>		
<b>MODULE 1: OVERVIEW OF FINANCIAL MANAGEMENT</b>		<b>14Hrs</b>
Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance manager in India- Financial planning- Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan, Financial analyst-Role of Financial analyst. (Only Concept). Sources of Finance -Introduction to Sources of Finance - Internal vs. External Sources of Finance - Short-term Sources of Finance - Long-term Sources of Finance – Medium Term Sources of Finance –Equity Finance – Debt Financing - Venture Capital and Private Equity - Government Grants and Subsidies - Angel Investors – Crowdfunding (Only Concept).		
<b>MODULE 2: TIME VALUE OF MONEY</b>		<b>10Hrs</b>

Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.	
<b>MODULE 3: FINANCIAL DECISIONS</b>	<b>12 Hrs</b>
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.	
<b>MODULE 4: INVESTMENT DECISIONS</b>	<b>12 Hrs</b>
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- Illustrations	
<b>MODULE 5: DIVIDEND DECISIONS AND THEORIES</b>	<b>12Hrs</b>
Introduction - Dividend Decisions - Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy - Dividend Theories - Theories of Relevance – Walter’s Model and Gordon’s Model -Illustrations	
<p style="text-align: center;"><b>SKILL DEVELOPMENT ACTIVITIES</b></p> <ol style="list-style-type: none"> <li>1. Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager.</li> <li>2. As a finance manager of a company advice the management in designing an appropriate Capital Structure.</li> <li>3. Evaluate a capital investment proposal by using NPV method with imaginary figures.</li> <li>4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money.</li> <li>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.</li> <li>6. AI tools and software intervention for Investment analysis.</li> <li>7. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>REFERENCE BOOKS:</b></p> <ul style="list-style-type: none"> <li>• I M Pandey, Financial management, Vikas publications, New Delhi.</li> <li>• Abrish Gupta, Financial management, Pearson.</li> <li>• Khan &amp; Jain, Basic Financial Management, TMH, New Delhi.</li> <li>• S N Maheshwari, Principles of Financial Management, Sulthan Chand &amp; Sons, New Delhi.</li> <li>• Chandra &amp; Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.</li> <li>• B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.</li> <li>• Ravi M Kishore, Financial Management, Taxman Publications</li> </ul>	

- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
- Moneycontrol.com.



<b>Name of the Programme : Bachelor of Commerce B.Com (Regular)</b> <b>Paper: COM - 3.3</b> <b>Name of the Course: COST ACCOUNTING</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Class rooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>To equip students with a comprehensive understanding of cost accounting principles, enabling them to prepare accurate cost sheets, tenders, and manage costs related to materials, labor and overheads through effective control techniques and pricing methods.</li> <li>To develop students' practical skills in applying job and batch costing techniques, ensuring they can accurately estimate, analyze, and manage costs in various Manufacturing and business scenarios.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> <p><b>CO.1</b> Understand the fundamental concepts of cost accounting, including preparation of cost sheet, tenders and Quotations.</p> <p><b>CO.2</b> Implement effective material control techniques, including inventory management, stock level setting, EOQ calculation, and material pricing using various methods.</p> <p><b>CO.3</b> Analyse and control labour costs, including time-keeping, payroll procedures, handling idle time and overtime, and applying different wage payment methods and incentive schemes.</p> <p><b>CO.4</b> Manage overhead costs by executing allocation, apportionment, and absorption techniques, and accurately calculate overheads using methods like the machine hour rate.</p> <p><b>CO.5</b> Apply job and batch costing techniques to prepare detailed cost sheets, enabling Accurate cost estimation and analysis in manufacturing scenarios.</p>		
<b>SYLLABUS</b>		
<b>MODULE 1: INTRODUCTION TO COST ACCOUNTING</b>		<b>14 Hrs</b>



Cost Accounting – Meaning & Definition of Cost, Costing and Cost Accounting – Features – Objectives – Functions – Scope –Advantages and Limitations – Installation of Costing System - Essentials of a good cost accounting system-Difference between Cost Accounting and Financial Accounting – Cost Concepts-Methods and Techniques of Cost Accounting–Classification of Cost-Elements of Cost – Cost Sheet – Meaning - Cost Heads in a Cost Sheet-Presentation of Costing Information in Cost Sheet – Illustrations on Cost Sheet, Tenders and Quotation.

## **MODULE 2: MATERIAL COST**

**12 Hrs**

Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material – Materials Control – Inventory Control-Techniques of Inventory Control: Economic Order Quantity (EOQ), ABC Analysis and VED Analysis – JIT-Procurement - Procedure for procurement of materials and documentation involved in materials accounting – Material Storage – Duties of Store keeper. Stock Levels – Material Issues – Pricing of Material Issues-Methods – FIFO, Weighted Average Price and Standard price Methods. Preparation of Stores Ledger Account–*Illustrations on Stock Level Setting and EOQ and Stores Ledger.*

## **MODULE 3: EMPLOYEE COST**

**12 Hrs**

Introduction– Employee Cost / Labour Cost –Types of Labour Cost – Labour Cost Control –Time Keeping – Time Booking – Pay roll Procedure – Preparation of Pay roll – Idle Time Causes-Treatment of Normal and Abnormal Idle Time - Over Time Causes and Treatment - Labour Turnover – Meaning –Causes, Effects and Measures –Labour Cost Reporting - Methods of Wage Payment - Time Rate System and Piece Rate System – Incentive Schemes – Halsey Plan-Rowan Plan – Labour Hourly Rate- Illustrations on wage payment methods and incentive plans.

## **MODULE 4: OVERHEAD COST**

**12 Hrs**

Introduction - Meaning and Classification of Overheads - Accounting and Control of Manufacturing Overheads - Estimation and Collection - Cost Allocation–Apportionment– Re-apportionment. Absorption of Manufacturing and Service Overheads – Treatment of Over and Under absorption of Overheads Methods of Absorption – Machine Hour Rate- Distribution of Overheads – Types of Distribution – Primary and Secondary Distribution – Types of Secondary Distribution - Repeated & Simultaneous Equation method. Reporting of Overhead Costs - Statement of Overhead Distribution Summary. Illustrations on MHR and Overhead Distribution

## **MODULE 5: REPORTING OF COST**

**10 Hrs**

Cost Accounting Standards (CAS 1 to CAS 24) – Cost Book Keeping - Integrated Accounting System. **(Theory only)**

### **SKILL DEVELOPMENT ACTIVITIES**

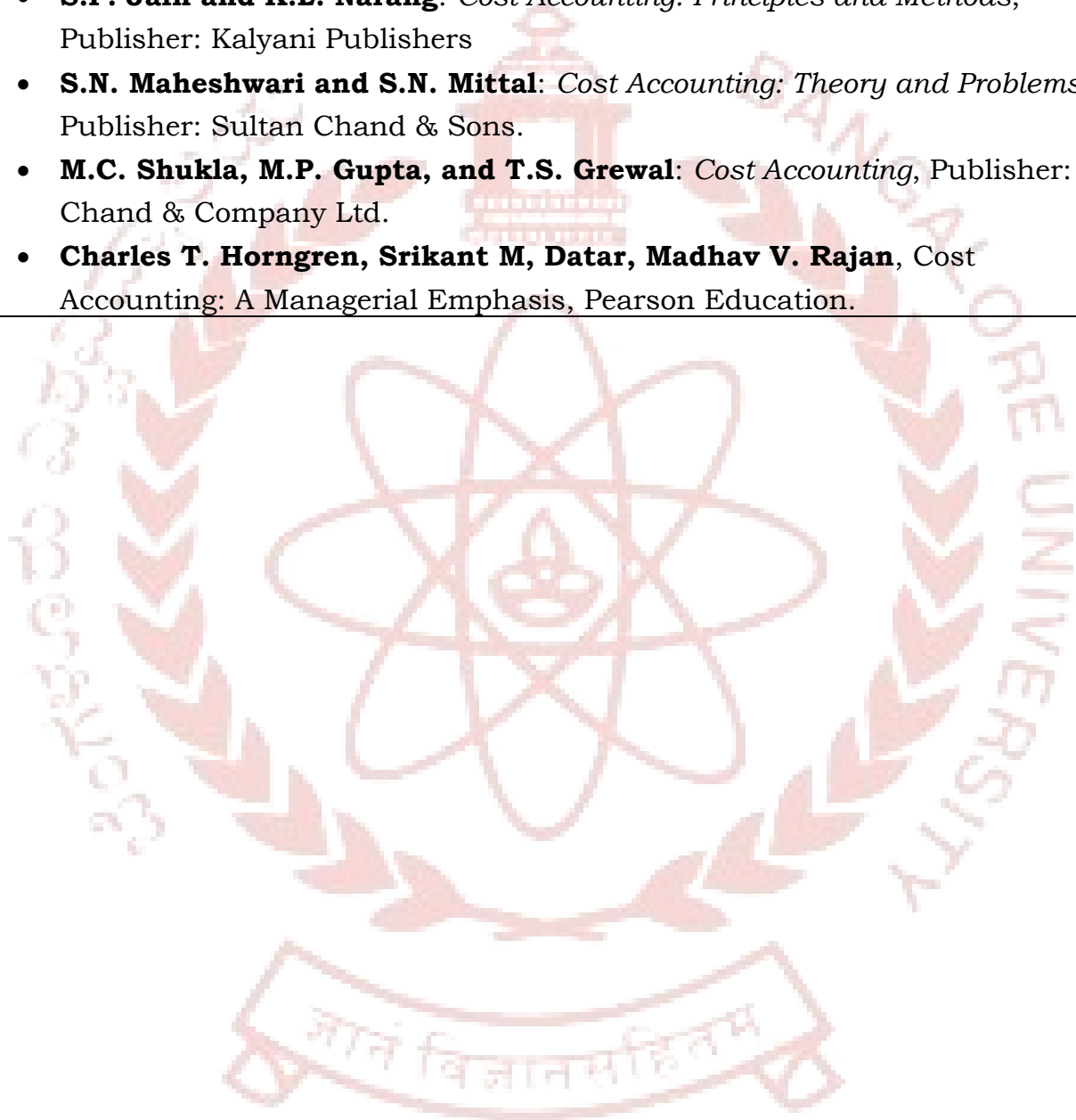
1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
2. Draw the format of five documents used for material accounting
3. Prepare dummy Pay roll with imaginary figures.
4. Visit any large – scale organization, identify the techniques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

5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.

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

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



<b>Name of the program: Bachelor of Commerce (B.Com)</b> <b>Paper: COM-3.4</b> <b>Name of the Course: Indian Financial System</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classroom Lectures and Interactive Discussions, Case Studies on Financial Institutions and Markets, Practical Sessions on Financial Services and Instruments and Guest Lectures by Industry Professionals		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>To provide a detailed understanding of the structure, components, and functioning of the Indian financial system.</li> <li>To analyze the role of financial institutions, markets, and regulatory frameworks in economic development.</li> <li>To equip students with knowledge about financial instruments and services.</li> </ul>		
<b>COURSE OUTCOMES</b> <b>CO.1</b> Understand the structure and components of the Indian financial system. <b>CO.2</b> Gain insights into the functioning of financial institutions and markets. <b>CO.3</b> Develop knowledge of regulatory frameworks and financial services. <b>CO.4</b> Analyze financial trends and their impact on economic growth.		
<b>SYLLABUS:</b>		
<b>MODULE 01: INTRODUCTION TO THE FINANCIAL SYSTEM</b>		<b>10 Hrs</b>
Definition, Objectives and Functions of the Financial System. Components: Financial Institutions, Markets, Instruments and Services. Role of Financial System in Economic Development. Challenges and Opportunities in the Indian Financial System		
<b>MODULE 02: FINANCIAL INSTITUTIONS</b>		<b>14 Hrs</b>
Banking Institutions: Commercial Banks, Cooperative Banks and Regional Rural Banks. Non-Banking Financial Companies (NBFCs). Development Financial Institutions (DFIs): NABARD, SIDBI, EXIM Bank. Role of Insurance Companies and Mutual Funds		
<b>MODULE 03: FINANCIAL MARKETS</b>		<b>12 Hrs</b>
Money Market: Instruments and Participants (Call Money, Treasury Bills, Certificates of Deposit). Capital Market: Primary and Secondary Markets, IPO Process. Stock Market: NSE, BSE, and SEBI Guidelines. Derivatives Market: Futures, Options and Hedging		
<b>MODULE 04: FINANCIAL INSTRUMENTS AND SERVICES</b>		<b>12 Hrs</b>
Financial Instruments: Equity, Bonds, Debentures and Derivatives, Financial Services: Leasing, Factoring, Credit Rating, Crowd Funding, Angel Investment, Venture Capital, Private Equity, Microfinance and Financial Inclusion Initiatives, Fintech Innovations in the Indian Financial System		
<b>MODULE 05: REGULATORY FRAMEWORK &amp; EMERGING TRENDS IN THE INDIAN FINANCIAL SYSTEM</b>		<b>12 Hrs</b>

Role of Regulatory Bodies: RBI, SEBI, IRDAI and PFRDA, Monetary Policy and Credit Control Measures by RBI, Financial Sector Reforms in India: Narsimham Committee Recommendations, Investor Protection.

Digital Payments, Cashless Economy. Green Finance and Sustainable Investments. Financial Literacy and Awareness Programs. Impact of Globalization on the Indian Financial System

### **SKILL DEVELOPMENT ACTIVITIES**

1. Prepare a report on the structure of the Indian financial system and its role in economic development.
2. Create a comparison chart of banking and non-banking financial institutions, highlighting their roles and functions.
3. Track stock market indices (Sensex, Nifty) for a week and prepare a report analyzing the trends.
4. Prepare a case study on a successful microfinance institution or a fintech company in India.
5. Draft a simple investor grievance form based on SEBI guidelines.
6. Create an infographic on green finance and sustainable investment opportunities in India.

### **REFERENCE BOOKS:**

1. Babu, G. R. (2020). Indian Financial System. Himalaya Publishing House.
2. Desai, V. (2020). The Indian Financial System. Himalaya Publishing House.
3. Machiraju, H. R. (2020). Indian Financial System: Markets, Institutions, and Services. Vikas Publishing House.
4. Rao, B., & Bharghavi, B. R. (2020). Indian Financial System. Himalaya Publishing House.
5. Bhole, L. M., & Mahakud, J. (2022). Financial Institutions and Markets. McGraw-Hill Education.
6. Desai, V. (2022). Development Banking and Financial Intermediaries. Himalaya Publishing House.
7. Khan, M. Y. (2022). Financial Services. McGraw-Hill Education.
8. Mishkin, F. S., & Eakins, S. (2022). Financial Markets and Institutions. Pearson Education.
9. Pandey, I. M. (2022). The Indian Financial System and Financial Market Operations. Vikas Publishing House.
10. Pathak, B. V. (2022). Indian Financial System. Pearson Education.
11. Paul, J., & Suresh, P. (2022). Management of Banking and Financial Services. Pearson Education.

### **Reports and Manuals:**

1. RBI Annual Reports
2. SEBI Guidelines and Publications
3. “Narasimham Committee Reports” on Banking Sector Reforms, Ministry of Finance, Government of India

<b>Name of the Programme: Bachelor of Commerce B.Com (Regular)</b> <b>Paper: COM 4.1</b> <b>Name of the Course: Advanced Corporate Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>To analyze the procedure for internal reconstruction of companies and understand the legal, financial aspects, and accounting skills related to mergers, demergers, and acquisitions.</li> <li>To understand liquidation processes, prepare financial documents, and apply CSR accounting principles to ensure compliance with CSR obligations under the Companies Act.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> <b>CO.1</b> Analyze the procedure for internal reconstruction of companies <b>CO.2</b> Understand the legal, financial aspects, and related accounting skills of mergers, demergers, and acquisitions <b>CO.3</b> Assess company liquidation processes and prepare liquidator's statements and financial documents. <b>CO.4</b> Apply CSR accounting principles to ensure compliance with CSR obligations under the Companies Act.		
<b>SYLLABUS</b>		
<b>MODULE 1: INTERNAL RECONSTRUCTION OF COMPANIES</b>		<b>10 Hrs</b>
Introduction - Meaning of Capital Reduction - Objectives of Capital Reduction - Provisions for Reduction of Share Capital under Companies Act, 2013 - Forms of Reduction - Accounting for Capital Reduction – Journal Entries - Preparation of Capital Reduction Account and Balance sheet After Reduction (Schedule III to Companies Act 2013). Illustrations.		
<b>MODULE 2: CORPORATE RESTRUCTURING</b>		<b>18 Hrs</b>
<b>I. Overview of Corporate Restructuring</b> – Meaning, Objectives and Importance of Corporate Restructuring - Types: Mergers, Demergers, Acquisitions and its differences <b>II. Mergers</b> - Meaning and Types: Horizontal, Vertical, Conglomerate, Reverse Mergers - Legal Framework on Merger as per Companies Act, 2013, and SEBI Guidelines - Accounting for Mergers (Purchase Method, Pooling of Interest Method), Journal Entries and Preparation of Financial Statements (Illustrations). <b>III. Demergers</b> - Meaning, Need, and Objectives - Types: Spin-offs, Split-offs, and Equity Carve-outs - Legal Provisions as per Companies Act, 2013 - Accounting for Demergers - Journal Entries, Allocation of Assets and Liabilities (Illustrations)		
<b>MODULE 3: ACCOUNTING FOR ACQUISITION</b>		<b>10 Hrs</b>



Meaning and Types: Asset Acquisitions, Stock Acquisitions, Hostile vs. Friendly Acquisitions - Legal Framework as per SEBI Takeover Code and Other Regulatory Provisions - Accounting for Acquisitions - Purchase Price Allocation - Goodwill and Bargain Purchase (Illustrations)

#### **MODULE 4: LIQUIDATION OF COMPANIES**

**12 Hrs**

Introduction - Meaning of Liquidation - Modes of Winding up – Compulsory Winding up - Voluntary Winding up and winding up Subject to Supervision by Court – Amendment 2013 Act -IBBI (Insolvency and Bankruptcy Board of India), Order of Payments in the event of Liquidation - Liquidator's Statement of Account - Liquidator's Remuneration. Preparation of Liquidator's Statement of Account. Illustrations

#### **MODULE 5: CORPORATE SOCIAL RESPONSIBILITY (CSR) ACCOUNTING**

**10 Hrs**

Introduction – Meaning – Applicability of CSR as per Section 135 of Companies Act 2013 – CSR Obligation on CSR applicability – Key Points on CSR Activities – Permissible Activities under CSR Policies Schedule VII - Accounting for CSR – Short Fall in CSR spent – Excess in CSR Spent – Surplus from CSR Activities – Capital Asset for CSR – Measurement and Presentation of CSR Spendings – Illustrations.

#### **SKILL DEVELOPMENT ACTIVITIES**

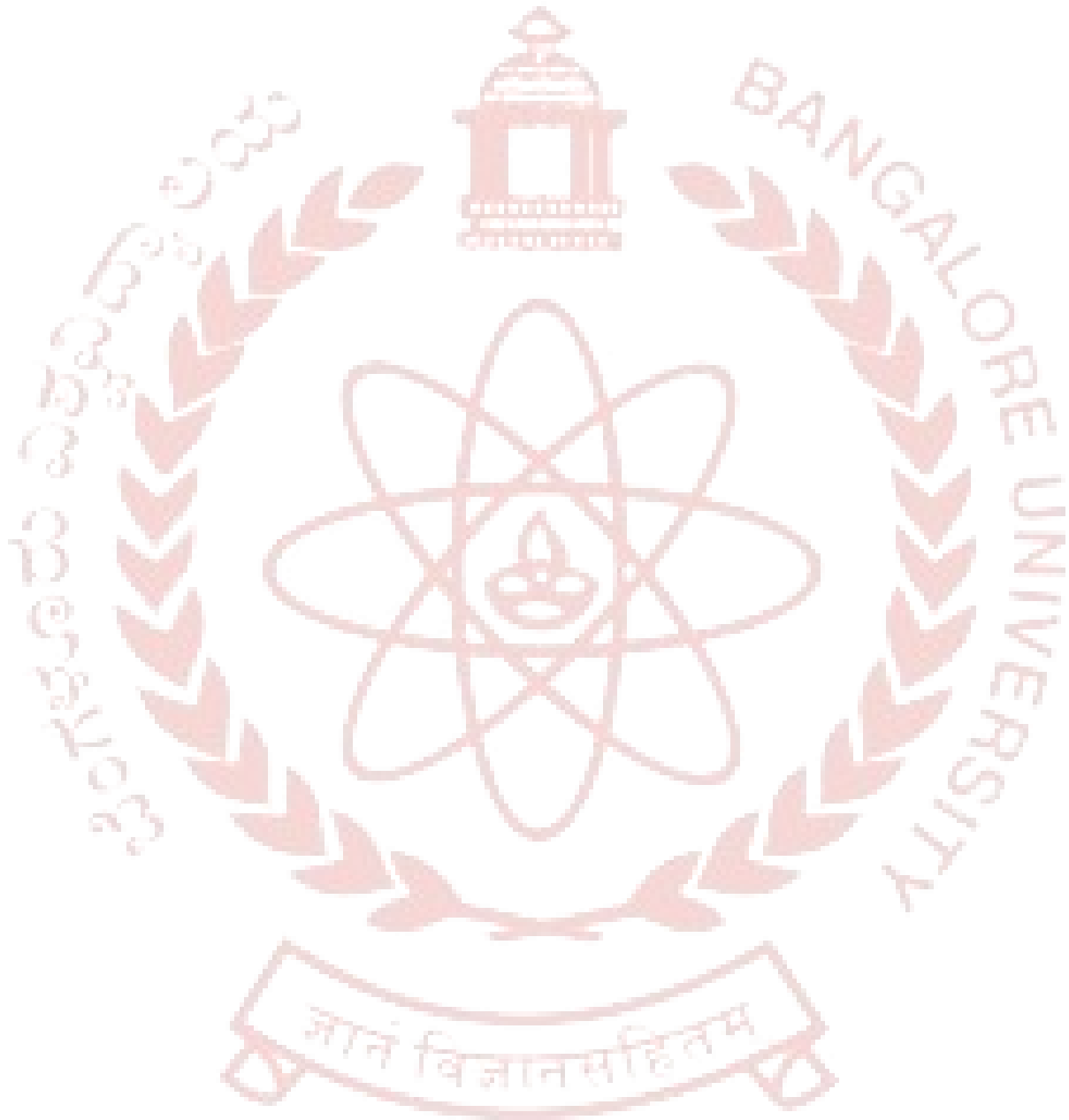
1. Analyze two liquidation case studies, focusing on payment order and liquidator's remuneration.
2. Describe the liquidation process from initiation to dissolution.
3. Outline key legal provisions for liquidation under the Companies Act, 2013.
4. Analyze a recent case of company merger and acquisition.
5. Study and analyze a corporate demerger case.
6. Simulate CSR spending, addressing shortfalls, surpluses, and accounting treatment.
7. Identify 10 Indian companies complying with CSR under Section 135, detailing industry, size, and finances.
8. AI tool and Software for company restructuring.
9. 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.
- M. Hanif and A. Mukherjee – Financial Accounting – Mc. Graw Hill (India) private limited. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons.
- 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
- Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP



<b>Name of the Programme: Bachelor of Commerce B.Com (Regular)</b> <b>Paper: COM 4.2</b> <b>Name of the Course: COSTING METHODS</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>• Define and apply the job costing method to track costs for individual jobs.</li> <li>• Explain the batch costing method and its relevance in industries producing goods in batches.</li> <li>• Understand the principles of contract costing and how it applies to long-term contracts or projects.</li> <li>• Define process costing and identify its use in continuous or mass production processes.</li> <li>• Understand the treatment of revenue from by-products and its effect on overall cost calculations.</li> <li>• Understand cost allocation methods for fleet operations, fuel, and maintenance.</li> </ul>		
<b>COURSE OUTCOMES:</b> <p>CO.1 <b>Apply various costing methods</b> (job costing, batch costing, contract costing, process costing, by-product costing, and transport costing) to different types of businesses and industries.</p> <p>CO.2 Determine unit costs for different production methods (job, batch, process) and assess their impact on pricing, profitability, and decision-making.</p> <p>CO.3 Understand the implications of by-products and allocate appropriate costs and revenues to ensure accurate financial reporting.</p> <p>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.</p> <p>CO.5 Make informed cost-related decisions that support business strategy, financial reporting, and operational efficiency, improving overall organizational performance.</p>		
<b>SYLLABUS</b>		
<b>MODULE 1: JOB &amp; BATCH COSTING</b>		<b>12 Hrs</b>
<b>Job Costing:</b> 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 <b>Batch Costing:</b> Introduction- Meaning- Features-Applications of Batch costing-Economic Batch Quantity (EBQ)-Illustrations		
<b>MODULE 2: CONTRACT COSTING</b>		<b>14 Hrs</b>

Introduction-Meaning- Essential Features of Contract Costing-Types of contract costing- 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	
<b>MODULE 3: PROCESS COSTING</b>	<b>12 Hrs</b>
Introduction – Meaning-Preparation of process account-Important aspect of Process Account-Losses-Normal Process Loss-Abnormal Process Loss-Abnormal Gain-Inter process profit- Illustration.	
<b>MODULE 4: JOINT AND BY-PRODUCT COSTING</b>	<b>10 Hrs</b>
Joint Product-Meaning- By-Product-Meaning-Accounting for Joint Products-Methods for allocation of joint cost-Accounting for By-products-Illustrations	
<b>MODULE 5: OPERATING COSTING</b>	<b>12 Hrs</b>
Introduction- Nature of Operating cost-Simple cost unit-Composite cost unit-Methods of ascertaining Composite cost unit-Simple Average & Weighted Average-Transport Sector-Introduction-Types of cost under Transport Sector-Standing/Fixed Cost-Variable/Running Cost-Maintenance Charges-Illustrations	
<p style="text-align: center;"><b>SKILL DEVELOPMENT ACTIVITIES</b></p> <ol style="list-style-type: none"> <li>1. Collect data for Job costing pertaining to printing press and repair shops</li> <li>2. Listing of industries located in your area and methods of costing adopted by them</li> <li>3. . Develop E-content for the significance of contract costing applicable to leading builder and developers</li> <li>4. List out materials used in any two organizations.</li> <li>5. Develop E-content for operating costing of a renowned transport company</li> </ol>	
<p style="text-align: center;"><b>REFERENCE BOOKS</b></p> <ol style="list-style-type: none"> <li>1. "Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan</li> <li>2. "Cost Accounting: Principles and Practice" by K. V. Subramanian and S. K. Singh</li> <li>3. "Costing: Methods and Techniques" by R. M. Kumar and S. K. Singh</li> <li>4. "Cost Accounting: Theory and Practice" by R. Narayanaswamy</li> <li>5. "Cost Management: Accounting and Control" by Ronald W. Hilton, Michael W. Maher, and Frank H. Selto</li> <li>6. "Cost Accounting: Concepts and Applications" by J. R. Jae and Gary C. Petersen</li> <li>7. "Cost Accounting Handbook" by Steven M. Bragg</li> <li>8. "Cost Management Handbook" by Robert S. Kaplan and Anthony A. Atkinson</li> <li>9. "Cost Accounting and Management Accounting Handbook" by Colin Drury</li> </ol>	

<b>Name of the Program: Bachelor of Commerce (B. Com)</b> <b>Course Code: COM- 4.3</b> <b>Name of the Course: Stocks and Commodity Market</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>Describe the conceptual framework of stock and derivative markets.</li> <li>Elucidate the composition and structure of commodity markets.</li> <li>Differentiate between Futures, Forwards, options and its trading strategies. Classify the different types of orders, settlement and risks in the context of commodity trading.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>On successful completion of the course, the students' will be able to</b> <b>CO.1</b> Offers a comprehensive overview of the stock market and commodity landscape. <b>CO.2</b> Delivers an in-depth understanding of the stock market's composition, structure, and dynamics. <b>CO.3</b> Explores the fundamental concepts and operational mechanisms of commodity markets. <b>CO.4</b> Examines the role of commodity derivatives and exchanges in managing risk and facilitating trade. <b>CO.5</b> Provides practical insights into the trading and settlement processes in commodity markets.		
<b>SYLLABUS</b>		
<b>MODULE 1:AN OVERVIEW OF SECURITIES MARKET</b>		<b>10 Hrs</b>
Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism, Differences between stock market and commodities market- Elements of Securities Market-Equity-Debt-Derivatives-Commodity-FOREX		
<b>MODULE 2: REGULATORY BODIES OF SECURITIES MARKET</b>		<b>12 Hrs</b>
Regulatory Bodies-Importance and Functions- SEBI, RBI, AMFI, IRDA, PFRDA, FEMA - Role of Asset Management company towards economy-Difference between traditional and ULIP(Unit Linked Insurance Plan) policies, Ethics in Securities Market		
<b>MODULE 3: COMMODITIES MARKET</b>		<b>12 Hrs</b>
Commodities – Features, Classification and Origin of commodities markets, Difference between Stock and Commodities Market, Purpose of commodity markets, Eco system of commodity market, Players in commodity trading, Commodities markets in India – Prospects and Challenges.		
<b>MODULE 4: COMMODITY DERIVATIVES AND EXCHANGES</b>		<b>14 Hrs</b>

Introduction, Types of Commodity Derivatives and Features of derivatives market, Growth Factors and Functions of Derivative Markets, Exchange-Traded vs. OTC Derivatives.

Commodity Exchanges in India: Structure and Membership, - Commodities Traded on National exchanges, Instruments Available for Electronic Spot Exchanges and Products - Futures, Forwards and Options: (Features and Mechanics of Buying/Selling) Major Commodity Exchanges in India.

**MODULE 5: TRADING AND SETTLEMENT IN COMMODITY MARKETS 12 Hrs**

Trading, Clearing and Settlement in Derivatives Market: SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives and Functions, Settlement Mechanism – Types of Settlement. Types of Risk, Types of Margins, SPAN Margin.

**SKILL 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.



<b>Name of the Programme: Bachelor of Commerce B.Com (Regular)</b> <b>Paper: COM 4.4</b> <b>Name of the Course: Business Research Methodology</b>		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4</b>	<b>4</b>	<b>60</b>
<b>PEDAGOGY:</b> Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>		
<b>COURSE OUTCOMES:</b> <b>Upon successful completion of the course, the students will be able to</b> <b>CO 1:</b> Understand business research concepts and apply ethical research practices. <b>CO 2:</b> Conduct a thorough literature review using various sources and AI tools. <b>CO 3:</b> Design and plan research studies with clear objectives, hypotheses, and methods. <b>CO 4:</b> Collect data using different techniques, including AI tools, while minimizing errors. <b>CO 5:</b> Analyze data and present findings in clear and well-structured research reports.		
<b>SYLLABUS</b>		
<b>MODULE 1: FUNDAMENTALS OF BUSINESS RESEARCH</b>		<b>10 Hrs</b>
Introduction, Meaning, Definition, Importance & Objective of Research – Meaning, Characteristics & Scope of Business Research – Types of research: Exploratory, Descriptive & Casual research – Qualitative & Quantitative Research – Applied & Basic Research – Ethical Issues in Research – Steps in Research Process.		
<b>MODULE 2: INTRODUCTION TO LITERATURE REVIEW</b>		<b>12 Hrs</b>
Meaning, Importance and Purpose of Literature Review – Types of Literature Review (Narrative review, Systematic review, Meta-analysis, Scoping review) – Sources of Literature (Primary, Secodary, Tertiary and Digital Sources) – Steps in conducting Literature Review - Analyzing and Synthesizing the Literature - Writing the Literature Review – List of AI Tools used for Literature Review – Benefits of AI Tools in Literature Review.		
<b>MODULE 3: RESEARCH DESIGN</b>		<b>10 Hrs</b>
Meaning and Components of Research Design, Research Objectives, Research Problems – Variables, Meaning, Types of Variables (Dependent, Independent,		

Control, Mediating, Moderating, Extraneous, Numerical and Categorical Variables) - Types of Research Design (Exploratory, Descriptive, and Causal) – Hypothesis (Null Hypothesis & Alternative Hypothesis)

#### **MODULE 4: SAMPLING DESIGN AND DATA COLLECTION**

**12 Hrs**

**Sampling Design:** Population, Sample, Sample Frame, Sample Size, Sampling Techniques (Probability and Non – Probability Sampling techniques).

**Data Collection:** Meaning, Data Collection Techniques, Primary and Secondary Data: Meaning, Sources, and Differences - Methods of Primary Data Collection: Observation, Interview, Questionnaire, and Survey – Methods of Secondary Data Collection (Existing datasets, literature, reports, Journals) – Errors in Data Collection, Sampling and Non – sampling errors - AI-Powered Tools for Data Collection: Chatbots and Smart Surveys.

#### **MODULE 5: DATA ANALYSIS, OUTCOMES AND REPORT WRITING**

**16 Hrs**

**Research Analysis:** Meaning & Importance – Types of Research Analysis (Descriptive, inferential, qualitative, and quantitative) Data Preparation: Editing, Coding, Classification, and Tabulation - Introduction to Descriptive and Inferential Statistics - Tools and Techniques for Descriptive Data Analysis: Mean, Median, Mode, Standard Deviation. List of AI tools used for Descriptive Analysis.

**Report Writing:** Meaning and purpose of Report Writing – Types of Research Reports – Structure of a Research Report. Writing Bibliography- APA and MLA format b

#### **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.