

BANGALORE  **UNIVERSITY**

Mysore Rd, Jnana Bharathi, Bengaluru, Karnataka 560056

DEPARTMENT OF COMMERCE

B.Com
REGULAR




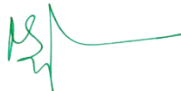





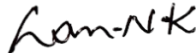


SEP-SYLLABUS
(SEMESTER SCHEME)
2024 -2025

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 2nd, 4th, 5th, 6th, 8th, 10th, 11th, 12th, 15th, 16th, 18th and 19th July 2024 in the Department of Commerce Jnana Bharathi campus, Bengaluru University, Bengaluru-560056. The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for 1st and 2nd 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 Accounting-Tally prime and accounting software programme shall be taught by commerce faculty only

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 Three sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

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

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	2	1 1/2	20	30	50	2
Total Credits							650	24

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

	Subjects	Paper	Working Hrs (L+T+P)	Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language -1 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 Capital 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- Tally Prime (CATP)	Job Skill - 2 CA TP	(1+0+2) 2	1 1/2	20	30	50	2
Total Credits							650	24

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	2	$1\frac{1}{2}$	20	30	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	(1+0+2) 2	$1\frac{1}{2}$	20	30	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	Total 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
Total Credits							650	26

VI SEMESTER B.com (SEP) 2024-25

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total 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
Total Credits							700	28

ELECTIVE COURSES

ACCOUNTING & TAXATION GROUP-1

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

BANKING AND FINANCE GROUP-2

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

MARKETING AND HUMAN CAPITAL GROUP-3

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

BUSINESS AND BIG DATA ANALYTICS-GROUP-4

Semester No.	Paper Code	Title of the Paper
V	Com-5.5	Fundamentals of Business Analytics
	Com-5.6	Introduction to BIG DATA
VI	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.

Name of the Programme: Bachelor of Commerce B. Com (Regular)**Paper: COM-1.1****Name of the Course: Financial Accounting**

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

PEDAGOGY:

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

COURSE OBJECTIVES:

- To develop a solid grasp of fundamental accounting principles and concepts, including revenue recognition for sales involving approval or return.
- Acquire the skills to accurately handle diverse accounting tasks, such as recording consignment transactions, managing royalty payments, and processing fire insurance claims.

COURSE OUTCOMES:

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

CO1: Understand the fundamental principles and concepts of accounting.

CO2: Demonstrate proficiency in applying revenue recognition principles to transactions involving the sale of goods for approval or return.

CO3: Proficiently apply diverse methods to record and reconcile consignment transactions.

CO4: Accurately record, manage, and report royalty transactions, ensuring compliance with contractual agreements and financial regulations.

CO5: Accurately calculate and document fire insurance claims, ensuring compliance with policy terms and facilitating efficient claim settlement.

SYLLABUS**MODULE 1: INTRODUCTION TO ACCOUNTING****10 Hrs**

Introduction – Meaning and Definition of Accounting – Objectives of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions – Accounting Process – Journal – Ledger – Trial Balance – Adjusting entries, debit notes, credit notes, accounting equation- simple problems on accounting equation and adjusting entries only

MODULE 2: ACCOUNTING FOR SALE OF GOODS FOR APPROVAL OR RETURN**12 Hrs**

Introduction - Meaning – Sale of goods for approval or Returned – Relevance and common Industries for Sale of goods for approval or Return - Revenue recognition principles - conditions for revenue recognition.

Accounting Treatment: Initial Recognition (recording the shipment) - Revenue Recognition (on goods approval) - Reversing entries (Goods returned) – Illustrations

MODULE 3: CONSIGNMENT ACCOUNTS**12 Hrs**

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

MODULE 4: ROYALTY ACCOUNTS	14 Hrs
Introduction - Meaning - Definition - Differences between Rent and Royalty - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings - Methods of Recoupment of Short Workings – Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) With Minimum Rent Account ii) Without Minimum Rent Account under fixed and Floating recoupment methods. Note: Problems including Strikes and Lockouts, but excluding sub-lease.	
MODULE 5: FIRE INSURANCE CLAIM	12 Hrs
Introduction - Meaning of Fire Insurance Claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Steps in calculation of Fire Insurance Claim – Illustrations on Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause).	
SKILL DEVELOPMENT ACTIVITIES	
<ol style="list-style-type: none"> 1. Identify and elaborate any two case studies that illustrate the application of different accounting principles, concepts, and conventions in real-world scenarios. 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. 3. Record a series of consignment transaction in accounting transactions and generate the report. 4. Identify any one consignment business and describe the roles and responsibilities executed by consignor and consignee. 5. Prepare a comprehensive fire insurance claim report based on a simulated fire incident. 6. Discuss the Royalty Agreement and Terms of any two companies. 7. Any other activities, which are relevant to the course. 	
REFERENCE BOOKS:	
<ul style="list-style-type: none"> • ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting. • SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1 • Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition. • J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition. • S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. • 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 uses 	

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

Module 3: SHARE CAPITAL, DEBENTURES & BONDS	10 Hrs
Types and Definition of Shares, issue of share -book building- offer, Allotment of shares -pro-rata basis, Employee Stock Ownership Plan (ESOP), Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission, Redemption of Preference Shares, Rules regarding Dividend and distribution of dividend. Debenture –Definition, Types, Rules Regarding Issue of Debenture, Bonds- issues of bonds, types of bonds- concepts only	
Module 4: COMPANY ADMINISTRATION	16 Hrs
Director (Concept and Definition), Director Identification Number [DIN], Appointment and Qualification, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of Director. Appointment, Qualifications and duties of – Managing Director, Whole-time Director, Resident Director, Independent Director, Women director, Company Secretary, Chief Executive Officer, Chief Operational Officer, Chief Financial Officer. CORPORATE MEETINGS -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	
Module 5: LIQUIDATION OF COMPANY	10 HRS
Nature and causes -types of liquidation. Difference between liquidation, bankruptcy and insolvency. Liquidation process- role, duties and power of liquidator.	
SKILL DEVELOPMENT	
<ol style="list-style-type: none"> 1. Constitute a Private limited company in accordance with the provision of Company's Act. 2. Prepare the AOA & MOA for the company so constituted by you as first activity. 3. List out the roles and responsibilities handled by any Senior manager in any corporate company by meeting them in person. 4. Create a agenda for an AGM and prepare the minutes of the meeting as per the norms of company's act. 5. Collect at least 2 prospectus of any company which is issuing shares. 	
BOOKS FOR REFERENCE	
<ul style="list-style-type: none"> • Company Law – Avtar Singh • Taxman's Company Law – The most amended, updated & simplistic textbook to interpret, explain & illustrate the provisions of the Companies Act along with the latest landmark Case Laws, etc. [2024] <ul style="list-style-type: none"> • A text book of Company Law. • Taxmann's LLP law manual • Company Law (A diagrammatic and Tabular Presentation) by CA. Ashish K Agrawal. • Lecture on Company Law (Companies Act 2013) by Dr.Regaa Surya Rao. 	

Name of the Programme: Bachelor of Commerce B. Com (Regular)		
Paper:-COM-1.3		
Name of the Course: Modern Marketing		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY:		
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES:		
<ul style="list-style-type: none"> • To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts. • To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement. 		
COURSE OUTCOMES:		
Upon successful completion of the course, the students will be able to		
CO 1: Understand the meaning and concept of Marketing in the present scenario of competitive world.		
CO 2: Understand the evolution and growth of business with an approach to understand the value-based business activity		
CO 3: insight to the students about the product planning and pricing based on various aspects in the market.		
CO 4: Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers.		
CO 5: Possess the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing.		
SYLLABUS		
MODULE 1: INTRODUCTION TO MARKETING		10 Hrs
Marketing: Meaning and Definition – Importance, Functions, Concept and Approaches to Marketing - Classification of Markets – Societal Marketing, Holistic Marketing, Relationship, Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.		
MODULE 2: MARKETING ENVIRONMENT & ETHICS IN MARKETING		12 Hrs
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.		
MODULE 3: MARKETING MIX		14 Hrs
Marketing Mix - the components (Ps) of Marketing mix -Meaning and Elements, Product Mix- Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling –Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing		
MODULE 4: PRINCIPLES AND DRIVERS OF NEW MARKETING ENVIRONMENT		12 Hrs
Principles and Drivers of New Marketing Environment – 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. etzal Michael & Walker, Fundamentals of Management, TMH
- Jayachandran ; Marketing Management. Excel Books.
- K. Venkatramana, Marketing Management, SHBP.
- P N Reddy & Appanniah, Essentials of Marketing Management, HPH
- Sontakki, Marketing Management, HPH
- Cengiz Haksever etal – ‘Service Management and Operations’; Pearson Education.
- Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
- K. Karunakaran; Marketing Management, HPH.
- Davar: Marketing Management

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

Course Code: COM-1. 4

Name of the Course: Business Quantitative Analysis

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

PEDAGOGY:

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

COURSE OBJECTIVE:

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.

COURSE OUTCOMES:

CO1: Develop critical thinking skills to analyze and interpret problems involving ratios and proportions, and to choose appropriate strategies for solving them.

CO2: Recognize and apply equations in practical situations beyond the classroom, connecting theoretical concepts to everyday scenarios and other academic disciplines.

CO3: Students will demonstrate an understanding of fundamental concepts in set theory, including sets, elements, subsets, universal sets, and set operations

CO4: Develop logical reasoning skills through the study of permutations and combinations, including understanding implications and proofs involving these concepts.

CO5: Calculate returns on investments, understand the time value of money, and apply arithmetic principles to assess investment opportunities.

SYLLABUS:

MODULE 1: PERCENTAGES, RATIOS AND PROPORTIONS

10 Hrs

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

MODULE 2: EQUATIONS

14 Hrs

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.

MODULE 3: SET THEORY

10 Hrs

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

MODULE 4: BASIC CONCEPTS OF PERMUTATIONS AND COMBINATIONS **14 Hrs**

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

MODULE 5: QUANTITATIVE FINANCE **12 Hrs**

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

SKILLS DEVELOPMENT

1. Prepare a chart showing different types of ratios
2. Collect the total price of any two commodities with different quantities and calculate the price of each commodity using simultaneous equation methods.
3. By using imaginary data perform set operations and represent in Venn Diagram
4. By Selecting cricket team squad choose various combination of team of 11 and apply combination concepts.
5. Develop an Amortization Table for Loan Amount – EMI Calculation.

BOOKS FOR REFERENCE:

- Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
- G K Ranganath and T.V Narasimha Rao- Himalay publishing house
- K Ramachandra and Roopa -Quantitative Techniques for Business Decisions HPH
- S Rajesh Raja et.,al. Quantitative method for business decisions –KPH
- Veen and Seema Business Mathematics and Statistics –IK international Publications
- Saha: Mathematics for Cost Accountants, Central Publishers
- R.G. Saha & Others – Methods & Techniques for Business Decisions, VBH
- Zamarudeen: Business Mathematics, Vikas
- R.S Bhardwaj : Mathematics for Economics & Business
- Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash
- G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publisher

Name of the Programme: Bachelor of Commerce B. Com (Regular)		
Paper: COM 2.1		
Name of the Course: Advanced Financial Accounting		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY:		
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES:		
<ul style="list-style-type: none"> • To Gain a comprehensive understanding of accounting principles and regulatory frameworks for Limited Liability Partnerships (LLPs), joint ventures, and branch accounts. • To develop the skills to apply advanced accounting techniques for handling specialized accounting for foreign branches and departmental accounts. 		
COURSE OUTCOMES:		
Upon successful completion of the course, the students will be able to		
CO1: Understand the Concept and Regulatory Framework of LLPs.		
CO2: Acquire essential skills and knowledge needed for proficiently handling joint venture accounting in various business contexts.		
CO3: Prepare and reconcile branch accounts to accurately reflect the financial performance and position of a company's individual branches		
CO 4: Comprehend and Apply Accounting Principles for Foreign Branches,		
CO 5: Master the preparation and consolidation of departmental accounts to enhance organizational financial analysis and decision-making.		
SYLLABUS		
MODULE 1: Accounting for Limited Liability Partnership		10 Hrs
Introduction – Meaning of LLP – Features of LLP – Merits and Demerits of LLP – Difference between LLP and Company – Differences between LLP and Partnership firm – Partners in LLP (Minimum no of partners, Designated partners, Eligibility) – Conversion from firm to LLP – Conversion from Private Co to LLP – Conversion from unlisted public company to LLP –Key aspects of LLP ACT 2008 & 2012 Books of Accounts: Format and contents of Balance Sheet – Format and contents of Profit and Loss A/c (simple problems)		
MODULE 2: JOINT VENTURE ACCOUNT		12 Hrs
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.		
MODULE 3: DOMESTIC BRANCH ACCOUNTS		16 Hrs
Introduction – Meaning – Objectives – Types of Branches – Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – Methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, 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		
MODULE 4: FOREIGN BRANCH ACCOUNTS		10 Hrs
Introduction – Meaning & Objectives of Foreign branch – Features of Foreign Branch – Currency rates – Current rate, average rate, weighted average rate, historic rates –		

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

Name of the Programme: Bachelor of Commerce B. Com (Regular)		
Paper: COM-2.2		
Name of the Course: Modern Banking		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY:		
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES:		
<ul style="list-style-type: none"> • To 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. • 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. 		
COURSE OUTCOMES:		
Upon successful completion of the course, the students will be able to		
CO 1: demonstrate a comprehensive understanding of the origins, evolution, and regulatory framework of banking in India.		
CO 2: demonstrate a thorough understanding of the diverse roles and functions of commercial banks.		
CO 3: demonstrate a comprehensive understanding the applications of negotiable instruments in practical banking scenario.		
CO 4: acquire a comprehensive understanding of digital banking and enabling them to critically assess and navigate the digital banking landscape effectively.		
CO 5: demonstrate a deep understanding of business ethics in banking.		
SYLLABUS		
MODULE 1: EVOLUTION ON BANKING		12 Hrs
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).		
MODULE 2: TYPES OF BANKS & BANKER – CUSTOMER RELATIONSHIP		14 Hrs
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.		
MODULE 3: NEGOTIABLE INSTRUMENTS AND ENDORSEMENT		10 Hrs

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

MODULE 4: DIGITAL BANKING SERVICES

14 Hrs

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

MODULE 5: ETHICS IN BANKING

10 Hrs

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.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a detailed timeline or infographic depicting the major milestones in the evolution of Indian banking.
2. Create a comparative chart or report highlighting Commercial, Cooperative Sectors and Scheduled & Non-schedule banks roles, functions, regulatory frameworks, and market presence.
3. Hands-on practice in identifying and filling out various types of cheques (bearer, order, and crossed).
4. List out any two cybersecurity threats in digital banking and give your conclusion.
5. Discuss any two case studies on banking ethical dilemmas.
6. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- "Banking and Financial Services in India" by H.R. Machiraju.
- "Modern Banking" by Shelagh Hefferman and Casu Barbara
- "Bank Management and Financial Services" by Peter S. Rose and Sylvia C. Hudgins
- "Digital Banking: Enhancing Customer Experience, Improving Competitive Advantage" by Tolga Tavlas
- "Indian Financial System" by M.Y. Khan
- "Banking Regulation Act" by Taxmann
- "Banking Awareness" by Arihant Experts
- "Introduction to Banking" by Barbara Casu, Claudia Girardone, and Philip Molyneux.

Name of the Program: Bachelor of Commerce (B. Com)		
Course Code: COM- 2.3		
Name of the Course: Human Capital Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY:		
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES:		
<ul style="list-style-type: none"> • 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. • 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. 		
COURSE OUTCOMES:		
On successful completion of the course, the students' will be able to		
CO1: Provides an outlook of the importance of Human resource as concept of capital in the modern corporate era.		
CO2: Provides complete insight about the recruitment process in any organization.		
CO3: give an insight about the concept of evaluation of any employee based on his performance.		
CO4: The latest trends in the Human Resource Management which would help students to analyse the changes in job market and get ready accordingly.		
CO5: Provide the ethical value of jobs and ethical practices in the organization.		
SYLLABUS		
MODULE 1: PERSPECTIVES IN HUMAN CAPITAL MANAGEMENT		12 Hrs
Evolution of human resource management & Context of Human Capital 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.		
MODULE 2: JOB ANALYSIS: RECRUITMENT, SELECTION, TRAINING & DEVELOPMENT		16 Hrs
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		
MODULE 3: PERFORMANCE EVALUATION AND CONTROL PROCESS		14Hrs

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

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: COM-2.4****Name of the Course: Business Data Analysis**

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

PEDAGOGY:

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

COURSE OBJECTIVES:

To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations

COURSE OUTCOMES:

CO1: After successful completion of the course students will be able to summarize and analyze statistical data to solve practical business-related problems.

CO2: After successful completion of the course students will be able to interpret the relevance of statistical findings for business problem solving and decision making.

CO3: 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.

CO4: 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.

CO5: 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.

SYLLABUS:**MODULE 1: INTRODUCTION TO STATISTICS****10 Hrs**

Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Important terminologies in Statistics – Data, Raw Data, Primary Data, Secondary Data, Population, Census, Survey, Sample Survey, Sampling, Parameter, Unit, Variable, Attribute, Frequency, Seriation,- Individual, discrete and continuous. Classification of Data-Requisites of Good Classification of Data.-Types of Classification – Quantitative and Qualitative Classification (Concepts only)

MODULE 2: TABULATION AND PRESENTATION OF DATA**14 Hrs**

Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table-Important terminologies – Variable, Quantitative Variable, Qualitative Variable, Discrete Variable, Continuous Variable, Dependent Variable, Independent Variable, Frequency, Class Interval, Tally Bar. Diagrammatic and Graphical Presentation, Rules for Construction of Diagrams and Graphs. Types of Diagrams – One Dimensional Simple Bar Diagram, Sub-divided Bar Diagram, Multiple Bar Diagram, Percentage Bar Diagram – Two-Dimensional Diagram – Pie Chart, Graphs

MODULE 3: MEASURES OF CENTRAL TENDENCY & DISPERSION	14 Hrs
Meaning and Objectives of Measures of Tendency- Definition of Central Tendency- Requisites of an Ideal Average, -Types of Averages--Arithmetic Mean-Median-Mode (Direct method only) Empirical Relation between Mean, Median & Mode-Graphical Representation of Median & Mode-Ogive Curves-Histogram- Problems-Meaning of Dispersion-Standard Deviation, Co-efficient of Variation-Problems	
MODULE 4: CORRELATION & REGRESSION ANALYSIS	12 Hrs
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	
MODULE 5: TIME SERIES	10 Hrs
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.	
SKILL DEVELOPMENT	
<ol style="list-style-type: none"> 1. Collect data from at least 5 friends about their monthly expenditure on Mobile Recharge, Cosmetics, Chats and Other Expenses and present the same in a Tabular Form 2. Collect data from at least 5 friends about the percentage of marks obtained in SSLC and PUC and present the same in a Bar Diagram Form 3. Collect data about marks scored in Accountancy in PUC from at least 30 students of your class and calculate Arithmetic Mean 4. Collect the data about the age of at least 10 married couples and compute correlation coefficient 5. Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square 	
BOOKS FOR REFERENCE:	
<ul style="list-style-type: none"> • Anand Sharma : Statistics For Management, HPH • S P Gupta: Statistical Methods- Sultan Chand, Delhi • D.P Apte ; Statistical Tools for Managers. • Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra. • S.C Gupta: Business Statistics, HPH • N.V.R Naidu : Operation Research I.K. International Publishers • Ellahance : Statistical Methods, Kitab Mehel. • Sanchethi and Kapoor: Business Mathematics, Sultan Chand • Veerachamy: Operation Research I.K. International Publishers • 10. S. Jayashankar: Quantitative Techniques for Management 	

Name of the Programme: Bachelor of Commerce B.Com (Regular)		
Paper: Job Skill -1 CA TP		
Name of the Course: Computer Accounting-Tally Prime (CATP)		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	2	30
PEDAGOGY:		
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES:		
The Subject Computer Accounting- tally prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.		
COURSE OUTCOMES:		
Upon successful completion of the course, the students will be able to		
CO:1 Familiarizing with the user interface, menu options, and navigation within Tally Prime.		
CO:2 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.		
CO:3 Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime		
CO:4 Managing stock items, recording stock transactions (inward and outward), handling stock transfers, and maintaining stock records.		
CO:5 Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.		
SYLLABUS		
Module 1: Fundamentals of Tally Prime		4 Hrs
Introduction to Tally Prime - Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime o Shut a Company - Select a Company o Alter Company Details - Company Features and Configurations		
Module 2: Masters and Transactions in Tally Prime		14 Hrs
Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group -Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure -Creation of Stock Item - Creation of Godown -Stock Category- Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger		
Module 3: 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 a company with imaginary figures
2. Create ledgers under Capital/ assets/liability/income and expenses/ Bank
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. Learn Tally Prime With GST Book by Gaurav Agrawal
2. Tally Prime (Including GST) course By ACCA Amarjit Kaur
3. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
4. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
5. Tally Essentials from Tally Solutions