

Commerce Undergraduate Program (UG)

SYLLABUS and MATRIX of

B.Com I – VI Semesters

Framed according to National Education Policy

2020 Onwards

(Semester Scheme)



Maharani Lakshmi Ammanni College for Women Autonomous

Affiliated to Bengaluru City University
Accredited by NAAC (IV Cycle) with "A" Grade,
Recognised by UGC under Section 2(f) and 12(b) of the UGC Act 1956
Conferred the Status of 'College with Potential for Excellence' by UGC

SYLLABUS and MATRIX of

B.Com

I & II Semester

Framed according to National Education
Policy

2020 Onwards

(Semester Scheme)

I Semester

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC-1	3+0+2	60	40	100	4
4	B.COM.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
5	B.COM.1.3	Corporate Administration	DSC-3	4+0+0	60	40	100	4
6	B.COM.1.4	Digital Fluency in Accounting with Tally	SEC-SB	1+0+2	60	40	100	2
7	B.COM.1.5	Any one of the following: Personal Finance and Planning	OEC-1	3+0+0	60	40	100	3
8	B.COM.1.6	Yoga	SEC-VB	0+0+2	-	50	50	1
9	B.COM.1.7	Health & Wellness	SEC-VB	0+0+2	-	50	50	1
SUB TOTAL (A)					420	380	800	25

Name of the program: B.Com.

Name of the Course: Financial Accounting

Course outcome

CO1 – Recall and state the meaning, significance of Accounting/Accounting Concepts & Conventions/Accounting equations; meaning of Bank Reconciliation Statement/Bills of Exchange, Departmental Undertaking/Branches/Single Entry System/terms in Hire Purchase System; Departmental Undertaking/branches/terms in hire purchase system/List the accounting concepts, conventions, and standards.

CO2 – Understand through comparison concepts of Single-Entry System, Hire Purchase System; Illustrate the use of Accounting Equations, Principles and Concepts of Single Entry System/Departmental Accounts/Branch Accounts/Hire Purchase

CO3 – Prepare Bank Reconciliation Statement/Bills of Exchange/Statement of Affairs/Departmental Accounts/Branch Accounts; Compute Interest and Instalments under Hire Purchase System.

CO4 – Illustrate the use of Principles of Accounting, Guiding the preparation of Final Accounts, Departmental Account/Branch Accounts/Conversion of Single Entry to Double Entry/Journal Entries related to Hire Purchase and Bills of Exchange.

CO5 – Reframe incorrect final accounts/departmental accounts/branch accounts/Bank Reconciliation Statement in accordance with the Accounting Principles; Locate and rectify errors in computation of Accounting Equations/Bills of Exchange/Bank Reconciliation Statement/Hire Purchase Instalment/Preparation of Ledger Accounts and Final Accounts.

<p align="center">Name of the Program: B. Com Course Code :1.1 Name of the Course: Financial Accounting</p>		
Course Credit	No. of Hour per week	Total Number of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy:	Classroom Lecture, Problem Solving, Flipped Learning, Accounting with Tally	
Learning /Course Objective	To facilitate students to acquire conceptual knowledge of the financial accounts and to impart skills for recording various kinds of business transactions.	
Module 1: Theoretical Framework of Financial Accounting -		08 Hours
Introduction – Meaning and Definition – Significance of Accounting – Functions of Accounting– Users of Accounting Information - Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting equations, Problems on Accounting Equations - Bank Reconciliation statement using tally- Bills of Exchange using tally- Final Accounts- problems(vertical statement) Accounting Standards: List of Indian Accounting Standards.		
Module 2: Conversion of Single Entry into Double Entry System -		12 Hours
Need for Conversion – steps in conversion- ascertainment of capital- total sales- total purchases – Cash and bank balances – stock – Bills Receivable – Bills payable – Preparation of Final accounts – Trading and Profit & Loss Account and Balance Sheet		
Module 3: Hire Purchase Accounting -		12 Hours
Meaning of Hire Purchase and Instalment Purchase System- Hire Purchase v/s sale – differences between Hire Purchase and Instalment system, meaning of Some important technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession).		
Module 4: Departmental Accounts		11 Hours
Meaning, Objectives, basis of apportionment of common expenses among different departments- Preparation of Trading and Profit and Loss Account in Columnar form- preparation of balance sheet in horizontal format – (Including Inter Departmental Transfers at cost price only.		
Module 5: Branch Accounts		13 Hours
Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only).		

Skill Development

- Prepare a Bank Reconciliation Statement of a Sole trading concern.
- Auditor's interaction / Guest Lecture with regard to conversion of Single Entry System of Book keeping into Double Entry System of Book keeping.
- Auditor's interaction / Guest Lecture with regard to Amalgamation of Firms.
- Collection of Hire Purchase Agreement specimen and calculation of Interest.
- Collect accounting information about any organization and prepare its departmental accounts.

Books for Reference Recent Edition Books

1. T. S. Grewal.- Introduction to Accounting
2. Arulanandam & Raman – Financial Accounting – I, HPH
3. S P Jain and K. L. Narang : Financial Accounting- I, Kalyani Publishers
4. S. Jayapandian: Financial Accounting from Zero.
5. Soundarrajan & K. Venkataramana, Financial Accounting, SHBP.
6. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
7. S.P. Jain and K.L.Narang: Advanced Accountancy, Kalyani Publishers
8. M.C. Shukla and Grewel, Advanced Accounting , S Chand
9. P.C. Tulsian: Financial Accounting, Tata McGraw Hill
10. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
11. Dr. A. Jaffarulla: Financial Accounting, Vrinda Publications
12. Dr.B. Chandrashekara, Dr.K.Ramachandra, Prof.Y.Govindappa: Financial Accounting, International Book House

Name of the Program : B.Com

**Name of the Course: Management Principles and
Applications**

Course outcome

C01 – State the definition of management, planning, staffing, directing, coordination and control

C02 – Understand the evolution of management thought, purpose of planning, importance of capital theories, motivation and coordination and control of an organization.

C03 – Articulate the different organizational theories, types of plan, leadership style, motivation theories and techniques of control of an organization.

C04 – Analyse and describe the management, planning and staffing and management process and principles of coordination, distinguish the classical and neo classical theory, formal and informal delegation structure, content and process theory and policy and strategy.

C05 – Summarise the functions of management and evaluate the effective control application of major techniques.

Name of the Program: B.Com

Course Code: 1.2

Name of the Course: Management Principles and Applications

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy: Classrooms lecture, Case studies, Group discussion, Role play, Flipped Learning		
Learning/Course Objective: a) Understand and identify the different theories of organizations, which are relevant in the present context. b) Design and demonstrate the strategic plan for the attainment of organizational goals. c) Differentiate the different types of authority and chose the best one in the present context. d) Compare and chose the different types of motivation factors and leadership styles. e) Choose the best controlling techniques for better productivity of an organization.		
Syllabus:		Hours
Module 1: Introduction to Management		12
Introduction-Meaning and importance of Management-Managerial Functions- Essence of Management -Evolution of the Management thoughts: Classical organizational theories- Neo-Classical theories-Modern organizational theories.		
Module 2: Planning and Organizing		10
Introduction-Meaning-Nature-Purpose-Types of Plans-Planning process Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management- Different types of authority (line, staff and functional)-Decentralization- Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organization Structure (Concept).		
Module 3: Staffing and Directing		12
Staffing : Introduction - Concept of Staffing-Staffing Process Directing: Concept of Directing and Principles of Directing Leadership: Concept- Importance- Leadership Styles. Motivation: Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Content Theories (Maslow’s Need-Hierarchy Theory-Hertzberg’s Two-factor, Theory-Vroom’s Expectation Theory and Mc Clelland Theory), Process Theory (operant conditioning, equity, goal, and expectancy).		
Module 4: Coordination and Controlling		12
Coordination: Meaning-Nature-Importance-Principles of Coordination. Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management.		

Module 5: Strategic Management**10**

Strategic Management: Concept of strategy, policy and strategy, Strategic plan, levels of strategy, strategic management process.

Skill Development

- Make profile of any three leading contributors of management thoughts.
- Visit any business organization and collect the information on types of planning adopted by them.
- Analyze the leadership styles of any select five companies of different sectors. □ Any other activities, which are relevant to the course.

Books for Reference Recent Edition Books

1. Harold Koontz and Heinz Weihrich Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, Fundamentals of Management, Pearson Education, 7th Edition.
4. B.P. Singh and A.K. Singh Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy Principles of Management, TMH Publications, 3rd Edition.
6. Koontz Harold Essentials of Management, Tata McGraw Hill.

Name of the program: B.Com

Name of the Course: Corporate Administration

Course outcome

C01 – State the definition of a company/various forms of companies; Role of Promoter, director, company secretary, audit committee, CSR Committee; Significance of various types of company meetings and various forms of winding up of company.

C02 – The distribution features of various forms of companies, Memorandum of Association, Articles of Association; List the powers and duties of key managerial personnel liquidation and auditor and distinguish between different forms of companies/company meetings/forms of winding up.

C03 – Examine the contents of Prospectus/Statement in lieu of Prospectus, Articles of Association, Memorandum of Association, and documents for E-Filing; power/duties/responsibilities of key managerial personnel of a company; requirements of a meeting and causes of winding up of a company.

C04 – Analyse through comparison the different types of companies/ essential documents/ company meetings/different forms of winding up and draft a Prospectus/Articles of Association/ Memorandum of Association/Agendas/ Resolution of meetings.

C05 – Evaluate the need for formation of a company. Significance of the stages in the form of a company. Contents of executed documents of a company/ the need for an audit committee/CSR committee and company meetings and summarize the procedures from formation of a company to its winding up.

Name of the Program: B.Com

Course Code: 1.3

Name of the Course: Corporate Administration

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	56 Hours

Pedagogy: Classrooms lecture, Case studies, Group discussion, Report Analysis , Field work etc.,

Learning/Course Objectives:

- u) Understand the framework of Companies Act of 2013 and different kind of companies.
- v) Identify the stages and documents involved in the formation of companies in India.
- w) Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- x) Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- y) Evaluate the role of liquidator in the process of winding up of the company.

Syllabus:	Hours
Module 1: Introduction to Company	12
Meaning - Definition – Features - Steps in formation of Joint Stock Company - High Lights of Companies Act 2013. Kinds of Companies : 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 - Global Company - Body Corporate - Listed Company.	
Module 2: Formation of a Company	14
Promotion Stage: Meaning of Promoter - Position of Promoter & Functions of Promoter. Incorporation Stage : Meaning & contents of Memorandum of Association & Articles of Association Distinction between Memorandum of Association and Articles of Association - Certificate of Incorporation. Subscription Stage: Meaning & contents of Prospectus - Statement in lieu of Prospectus and Book Building. Commencement Stage: Document to be filed - e-filing - Register of Companies - Certificate of Commencement of Business.	
Module 3: Company Administration	14
Key Managerial Personnel: Managing Director - Whole time Directors - Companies Secretary - Chief Financial Officer - Resident Director - Independent Director - Auditors [Appointment - Powers - Duties & Responsibilities]. Committees: Audit Committee - CSR Committee.	
Module 4: Corporate Meetings	08
Corporate Meetings: Types of Meeting - Annual General Meeting - Extraordinary General Meetings Board Meetings and Resolutions - Requisites of a valid meeting.	
Module 5: Company Winding Up	08

Types of winding up: Winding up by the Court -Voluntary winding up (members voluntary winding up and creditors voluntary winding up) – Winding up subject to the Supervision of the Court. Liquidator - Duties- Powers and Liabilities.

Skill Development:

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organization and discuss the procedure involved on the same and prepare report. 6. Any other activities, which are relevant to the course.

Books for Reference

Recent Edition

1. S.N Maheshwari; Elements of Corporate Law, HPH.
2. Balchandran – Business Law for Management HPH
3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, VBH
4. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
5. M.C. Shukla & Gulshan: Principles of Company Law.
6. K. Venkataramana, Corporate Administration, SHBP.
7. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
8. C.L Bansal: Business and Corporate Law
9. M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
10. S.C. Kuchal: Company Law and Secretarial Practice.
11. S.C. Sharma : Business Law, I.K. International Publishers
12. S.N Maheshwari ; Elements of Corporate Law, Vikas Publishers.

II SEMESTER

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language –I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	B.COM.2.1	Advanced Financial Accounting	DSC-4	3+0+2	60	40	100	4
13	B.COM.2.2	Principles of Marketing	DSC-5	3+0+2	60	40	100	4
14	B.COM.2.3	Business Statistics	DSC-6	4+0+0	60	40	100	4
15	B.COM.2.4	Financial Literacy	OEC	3+0+0	60	40	100	3
16	B.COM.2.5	Environmental Studies	AECC	2+0+0	60	40	100	2
17	B.COM.2.6	Sports	SEC-VB	0+0+2	-	50	50	1
18	B.COM.2.7	NCC/NSS/R&R(S &G)/ Cultural	SEC-VB	0+0+2	-	50	50	1
SUB TOTAL (B)					420	380	800	25

Name of the Program: B. Com

Course Code :2.1

Name of the Course: Advanced Financial Accounting

Course Credit	No. of Hour per week	Total Number of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy:	Classroom Lecture, Problem Solving, Flipped Learning, Accounting with Tally	
Learning /Course Objective	The objective of this subject is to make the students familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions.	
Module 1: Consignment Accounts		09 Hours
Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries –Ledger Accounts in the books of Consignor and Consignee. Consignment Accounts using tally.		
Module 2: Accounting for Joint Ventures		12 Hours
Introduction – Meaning – Objectives – Distinction between Joint Venture and Consignment – Distinction between Joint Venture and Partnership – Maintenance of Accounts in the books of co-ventures – Maintaining Separate Books for Joint Venture – Preparation of Memorandum Joint Venture - Problems.		
Module 3: Royalty Accounts		12 Hours
Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – journal entries and Ledger Accounts including minimum rent account.		
Module 4: Amalgamation of Firms		10 Hours
Meaning – Objectives - Revaluation Account – Goodwill Account – Combined Capital Account – New Firm Account –Passing of Journal Entries – Preparation of Ledger accounts - In the booksof Amalgamated Firm – Combined Journal Entries – Preparation of Ledger accounts - Amalgamated Balance Sheet – Treatment of Assets and Liabilities not taken over – Treatment of Unrecorded Assets and Liabilities – Treatment of Contingent Liabilities.		
Module 5: Conversion of Partnership Firm into a Limited Company		13 Hours

Meaning – Objectives of Conversion - Purchase Consideration – Methods of Calculation of Purchase Consideration -Mode of Discharge of Purchase Consideration - Lump Sum Method- Net Assets Method -Net Payment Method -Ledger Accounts in the Books of Vendor – Incorporation Entries in the Books of Purchasing Company, Preparation of Balance Sheet in Vertical form.

Skill development

- Preparation of different schedules with reference to final accounts of Banking Companies
- Preparation of financial statement of Life Insurance Company
- Preparation of financial statement of General Insurance Company

Learning Outcome/Course Outcome

CO 1. Understand the various concepts in advanced financial accounting

CO 2. Prepare different schedules with reference to final accounts of Banking Companies

CO 3. Prepare financial statement of Life Insurance Company

CO 4. Prepare financial statement of General Insurance Company

BOOKS FOR REFERENCE

1. S.P. Jain and K.L. Narang, Advanced Accountancy, Kalyani Publication, 2017.
2. R.L. Gupta, Advanced Accountancy, Sultan Chand, Seventeenth Edition, 2017.
3. Shukla and Grewal, Advanced Accountancy, Sultan Chand, 2016
4. Made Gowda, Advanced Accounting, Himalaya Publication House, First Edition, 2015.
5. Jawaharlal, Managerial Accounting, Himalaya Publication House, Fourth Edition, 2012.
6. S.N. Maheswari, Advanced Accountancy volume II, Vikas Publishers, Tenth Edition, 2010.

Name of the Program: B.Com

Course Code: 2.2

Name of the Course: Principles of Marketing

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy: Classrooms lecture, Case studies, Group discussion, Flipped Learning, Field work etc.,		
Learning/Course Objectives		
a) Understand the basic concepts of marketing and assess the marketing environment.		
b) Analyse the consumer behaviour in the present scenario and marketing segmentation.		
c) Discover the new product development & identify the factors affecting the price of a product in the present context.		
d) Judge the impact of promotional techniques on the customers & importance of channels of distribution.		
e) Outline the recent developments in the field of marketing.		
Syllabus:		Hours
Module 1: Introduction to Marketing		12
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing; Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs Marketing.		
Module 2: Marketing Environment		12
Marketing Environment: Characteristics, Components, and Reasons for scanning of Marketing Environment. Marketing Mix: Marketing Mix Components Segmentation: Bases for Market Segmentation –Target Market :Targeting Strategies Positioning: Undifferentiated marketing and Concentrated Marketing.		
Module 3: Product and Pricing		12
Product: Concept ,Importance-Product Classifications-Concept of Product Mix; Branding Packaging and Labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.		
Module 4: Promotion and Distribution		12
Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.		
Module 5: Recent Developments in Marketing		08

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Live Video Streaming Marketing- Network Marketing, any other recent developments in Marketing.

Skill Development Activities:

- Analyze the marketing environment of your locality and identify need, wants & purchasing power of customers.
- Visit any organization and collect the information towards pricing of the products. Identify a product and study the product life cycle. Identify the recent developments in the field of marketing. Any other activities, which are relevant to the course.

Learning /Course Outcomes

- CO1 .Identify core concepts of marketing and the product life cycle
- CO 2. Identify the role of advertising and sales promotion in marketing a product
- CO 3. Identify marketing mix strategies of a business
- CO 4. Apply knowledge on current trends and practices in marketing product.

Books for Reference

Recent Edition

1. Philip Kotler, Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & Meenakshi N , Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan , Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi. 8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Name of the Program: B.Com**Course Code : 2.3****Name of the Course: Business Statistics**

Course Credit	No. of Hour per week	Total Number of Teaching Hours
Credits	4 Hours	56 Hours
Pedagogy:	Classroom Lecture, Problem Solving, Flipped Learning, Application of Ms Excel.	
Learning /Course Objective	The objective is to familiarize the students with the application of statistical techniques for analyzing data for research purposes.	
Module – 1: Introduction to Statistics and Research		10 Hours
<p>Introduction to Statistics: meaning, definition, importance, functions, scope and limitations of statistics.</p> <p>Introduction to Research: meaning, definition, purpose, scope, types, objectives of research. Steps in research.</p> <p>Collection of Data: meaning of data, types of data, methods of collecting primary data, Questionnaire, qualities of a good questionnaire, sources of secondary data, techniques of data collection (census and sampling techniques). Prepare a questionnaire and collect data on demography</p> <p>Classification of Data: meaning, objectives, methods of classification of data, formation of frequency distribution. Tabulation and Diagramatic Representation</p>		
Module 2: Index Numbers		10 Hours
<p>Meaning & Definition - Characteristics – Uses and Limitations - Classification of index numbers – Construction of Index Numbers – Method of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price relative method – Weighted index Number– Fisher’s Ideal method (including TRT & FRT) – Consumer Price Index – Meaning & Need - Aggregate Expenditure Method & Family Budget Method - Chain Index Numbers– Base shifting and Deflating the Index Numbers -Problems.</p>		
Module – 3: Measures Of Central Tendency And Dispersion		13 Hours
<p>Central Tendency: Meaning and Definition, importance of an average, requisites of a good measure of central tendency, Types of averages – Arithmetic Mean (Simple and Weighted), Median, Mode. Problems on the use of appropriate measure of Central Tendency. Graphical representation of median and mode – gives, histogram, smoothed frequency curve and frequency polygon.</p> <p>Dispersion: Meaning & Definition, importance of dispersion, requisites of dispersion, Types of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Co-efficient of Variation and Variance. Problems on the use of appropriate measure of Dispersion.</p>		
Module – 4: Correlation and Regression Analysis		13 Hours
<p>Correlation: Meaning and Definition - Uses – Types – Karl Pearson’s coefficient of correlation, probable error, Spearman’s Rank Correlation Coefficient.</p> <p>Regression: Meaning, Uses, properties of regression coefficients, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient.</p>		
Module – 5: Time Series		10 Hours

Introduction – Meaning, Uses, Components of Time Series, computation of trend values the method of moving averages, fitting a straight line trend by the method of least squares (when $\sum X = 0$) including Graphical representation.

Skill Development

- Prepare a questionnaire and collect data on demography Tabulation of demography of customers visiting a store.
- Application of suitable measures of central tendency and dispersion to analyse and interpret the industrial data.
- Research project

Learning/Course Outcomes

CO 1. Prepare a questionnaire and collect data on demographic profile of a sample

CO2. Tabulation of demography of customers visiting a store.

CO 3. Use of appropriate diagrams for presentation of data

CO 4. Application of suitable measures of central tendency and dispersion to analyse and interpret data.

Books for Reference Recent Edition Books

1. S P Gupta: Statistical Methods- Sultan Chand Publishers.
2. R. S. N Pillai and Bagavati: Business Statistics: S. Chand Publishers.
3. P.C. Tulsian and Bharat Jhunjunwala: Business Statistics- S. Chand Publishers.
4. Agarwal and Bharadwaj: Statistical Methods: Kalyani Publishers.
5. S.C Gupta: Business Statistics, Himalaya Publishing House.
6. Ellahance : Statistical Methods.



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SYLLABUS and MATRIX of

B.Com III & IV Semester

Framed according to National Education Policy

2020 Onwards

(Semester Scheme)

III SEMESTER

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.COM.3.1	Corporate Accounting	DSC- 7	3+0+2	60	40	100	4
22	B.COM.3.2	Indian Financial System	DSC – 8	3+0+2	60	40	100	4
23	B.COM.3.3	Human Resource Management	DSC – 9	3+0+2	60	40	100	4
24	B.COM.3.4	Financial Education and Investment Awareness	SEC	1+0+2	25	25	50	2
25	B.COM.3.5	Any one of the following: a. Project management b. Good Governance c. Advertising Skills d. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.COM.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.COM.3.7	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
SUBTOTAL (C)					385	315	700	25

B.COM 3.1 CORPORATE ACCOUNTING

Course Code Name of the Course	3.1	Corporate Accounting
Course Credit	No. of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Lectures, problem solving, team presentations and case studies	
Learning/Course Objective	To enable students to acquire basic knowledge on concepts, principles, and practice in corporate accounting	

Unit 1: Underwriting Of Shares

8 Hours

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Including Journal entries only in the books of Company).

Unit 2: Profit Prior To Incorporation

10 Hours

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

Unit 3: Valuation Of Goodwill And Shares

14 Hours

GOODWILL: Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems.

SHARES: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares - Problems.

Unit 4: Mergers And Acquisition Of Companies

16 Hours

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)

Unit5: Liquidation Of Companies And Accounting Standards

8 Hours

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's

Remuneration – Preparation of Liquidators Final Statement of Account.

Indian Accounting Standards- Meaning- Need- Accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India

Skill Development

- Collect and fill the share application form of a Limited Company.
- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods.
- List any 5 cases of amalgamation in merger or acquisition of Joint Stock Companies.
- List out any five Indian Accounting Standards disclosures.

Learning Outcome

CO1: Understand and calculate Underwriter's liability, Goodwill of a company, valuation of Goodwill, Shares of a company and valuation of Shares.

CO2: Application of various methods in the concepts mentioned above.

CO3: Understand of Accounting Standards in the present context

BOOKS FOR REFERENCE

Recent Edition Books

1. Dr. Shukla and Dr. Grewal – Advanced Accounts, 19th Edition, S Chand
2. Dr. S.N. Maheswari, Advanced Accountancy, 10th edition, Vikas Publishing House.
3. R L Gupta, Advanced Accountancy, 17th edition, S Chand.
4. S. P. Jain and K. L. Narang – Corporate Accounting, 2nd Edition , Kalyani Publishers
5. Dr. S. N. Maheswari, Corporate Accounting, 5th Edition, Vikas Publishing House.
6. Soundarajan. A & K. Venkataramana - Corporate Accounting, 1st Edition. SHBP.
7. Dr. Anil Kumar – Corporate Accounting, 1st Edition, HPH.
8. Yathiraju – Corporate Accounting, 1st Edition, Subhas Stores

Additional Reading

Journals and Reports

B.COM 3.2 INDIAN FINANCIAL SYSTEM

Course Code	3.2	Indian Financial System
Name of the Course		
Course Credit	No.of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Classroom lecture, Case study discussion, Class presentation on the assigned topic individually or in group, Workshop, Role play, Report analysis	
Learning/Course Objective	To provide the students with an overall understanding of the financial system in India. To familiarize students with recent changes and elements of financial markets and services.	

Unit 1: Financial System

12 Hours

Introduction, History, Meaning, Significance and Classification of Financial System
Financial Institutions: Meaning, Features, Significance, Classification and Functions

Unit 2: Financial Markets and Instruments

16 Hours

Financial Markets and Instruments (Assets): Meaning and Significance
Money Market: Meaning, Features, Instruments and Sub Components
Capital Market: Meaning, Features, Instruments and Types
Commodities Market: Meaning, Features and Transactions
Forex Market: Meaning, Features and Transactions
Euro Market: Meaning and Features

Unit 3: Financial Services

12 Hours

Meaning, Features and Significance-Types of Financial Services: Fee Based and Fund Based
Fee Based Services: Merchant Banking, Capital Re-Structuring, Corporate Debt Restructuring, Portfolio Management, Corporate Counselling, Credit Syndication, Issue management- Credit Rating
Fund Based Services: Hire Purchase, Leasing, Housing Finance, Equipment Leasing, Factoring, Bills Discounting, Venture Capital, Consumer Finance, Mutual Fund, Insurance, Retirement Planning

Unit 4: Regulatory Institutions

10 Hours

RBI: Meaning, Establishment, Significance and Functions
SEBI: Meaning, Establishment, Significance and Functions
IRDA: Meaning, Establishment, Significance, Powers, and Functions

Unit 5: Recent Trends in Finance

6 Hours

Technology Trends in Finance- Artificial Intelligence, Machine Learning, Predictive Analytics, Fintech Startups, BNPL, Digitization of financial products, Cloud native system Investment development and Government Initiatives

Skill Development

- List the instruments traded in the financial market
- List the financial services rendered by banks

Learning Outcome

CO 1: Understand the concepts and components in the Indian financial system

CO 2: Understand the recent changes in the financial system

Books for Reference

Recent Edition Text Books

1. Vasanth Desai: The Indian Financial System, HPH
2. G. Ramesh Babu: Indian Financial System. HPH
3. Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH
4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
5. L M Bhole: Financial Institutions and Markets, Tata McGraw Hill
6. M Y Khan: Indian Financial System, TMH
7. A Datta: Indian Financial System, Excel Books
8. D.K. Murthy and Venugopal: Indian Financial System I.K. International Publishers
9. P N Varshney& D K Mittal: Indian Financial System, Sulthan Chand & Sons
10. E Gardon& K Natarajan: Financial Markets & Services, HPH
11. S.C. Charma and Monica: Indian Financial System I.K.International Publishers
12. K. Venkatramana, Indian Financial System, SHBP.

Additional Reading

Journals and Reports

B. COM 3.3 HUMAN RESOURCES MANAGEMENT

Course Code	3.3	Human Resources Management
Name of the Course		
Course Credit	No.of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Class room lecture, Case study discussion,, Class presentation on the assigned topic individually or in group, Role play, Report analysis	
Learning/Course Objective	To familiarize students with the fundamental philosophy of having a quality HR department in the organization	

Unit 1: Human Resources Management

12 Hours

Introduction: Definition, Objectives, Functions, Evolution and growth of HRM, qualities of a good HR manager, changing roles of a HR Manager, Issues and Challenges of a HR manager, HR policy of an organization.

HR Planning – Definitions of Human Resource Planning, Resources Planning, dealing with surplus and deficient man power, Job Analysis, Job Description and Job Specification.

Unit 2: Recruitment and Selection

12 Hours

Recruitment and Selection: Objectives, Sources, Internal and external recruitment, application blank testing - Selection process – Induction, Orientation.

Training and development – principles of training – assessment of training needs – On the job training methods – off the job training methods-evaluation of effectiveness of training programs and development programs – Compensation and Job Evaluation

Human Resource Development – Meaning of HRD – Role of training in HRD.

Unit 3: Performance Appraisal, Compensation Management and HR Audit 12 Hours

Performance appraisal: process – methods of performance appraisal – appraisal counselling.

Motivation: process theories – feedback mechanism.

Compensation Management: Meaning- Base Compensation and Supplementary Compensation – Innovations in Compensation Management- Pay Band System, ESOP-Flexi-time Schedules.

Unit 4: Promotion, Transfer and Work Environment

10 Hours

Promotion and Transfers: Meaning- purpose of promotion – basis of promotion – meaning of transfer – right sizing of work force and attrition. Work Environment fatigue – monotony and boredom – industrial accidents – employee safety – morale – grievance – grievance handling – Managing grievances and discipline.

Unit 5: Emerging Trends in HRM

10 Hours

EHRM, Intellectual Capital , Hybrid Offices, Employee experience, Employee reskilling and upskilling, Employee wellbeing, Power skills, Data driven HR, People analytics , DEI- Diversity, Equity and Inclusion, embracing Gig economy, Cyber security, Contemporary issues in HRM

Skill Development

- **Prepare an advertisement focusing on job analysis**
- **Collect information on recruitment, training and appraisal method adopted in a company**
- **Analyse a report on recent trends in HRM**

Learning Outcome

CO 1: Demonstrate an understanding of key terms, theories / concepts and practices within the field of HRM

CO 2: Demonstrate competence in development and problem solving in HR Management

CO 3: Provide innovative solutions to problems in the field of HRM

Books for Reference

1. Aswathappa, Human Resource Management, Tata McGraw Hill Publishing Company, New Delhi, 1999
2. Tripathi – Personnel Management, Sultan Chand & Sons, New Delhi, 2000
3. Dr. S.S. Khanka – Human Resource Management, S. Chand & Company Ltd. 2003
4. L.M. Prasad, Human Resource Management, Sultan Chand & Sons, New Delhi, 2005
5. P. Subba Rao, Human Resource Management, Himalaya Publishing House, 2011
6. Seema Sanghi, Human Resource Management, Vikas Publishing House Pvt. Ltd. 2014
7. Gary Dessler. A Framework for Human Resource Management, Pearson Education
8. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning
9. Ivancevich, John M. Human Resource Management, McGraw Hill
10. Robert L. Mathis and John H. Jackson. Human Resource Management, Cengage Learning
11. Neeru Kapoor, Human Resource Management, Taxmann Publication
12. Bernardin ,H. John, Human Resource Management, Tata McGraw Hill.
13. Singh B. P. and T. N. Chhabra, Personnel Management & Industrial Relations, DhanpatRai and Co.Pvt. Delhi.
14. Flippo, Edwin B., Principles of Personnel Management, McGraw Hill, New York.

Additional Reading

Journal and Report

IV SEMESTER

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language - II	AECC	3+1+0	60	40	100	3
30	B.COM.4.1	Cost Accounting	DSC - 10	3+0+2	60	40	100	4
31	B.COM.4.2	Indian Banking system	DSC - 11	3+0+2	60	40	100	4
32	B.COM.4.3	Strategic Management	DSC - 12	4+0+0	60	40	100	4
33	B.COM.4.4	Artificial Intelligence : Commerce Stream Financial Education & Investment Awareness Science ,Computers & Arts	SEC	1+0+2	25	25	50	2
		Constitution of India	AECC	2+0+0	25	25	50	2
34	B.COM.4.5	Any one of the following: a. Risk Management b. Digital Marketing c. Creativity & Innovation d. Sustainable Development	OEC-4	3+0+0	60	40	100	3
35	B.COM.4.6	Sports	SEC-VB	0+0+2	-	25	25	1
36	B.COM.4.7	NCC/NSS/R&R(S &G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (D)					385	315	700	25

4.1 COST ACCOUNTING

Course Code	4.1	Cost Accounting
Name of the Course		
Course Credit	No.of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Lectures, problem solving, team presentations and case studies	
Learning/Course Objective	<ul style="list-style-type: none"> • To understand the basics of cost, costing and cost accounting. • To learn the various methods and techniques of cost accounting. • To learn the recent trends in costing 	

Unit I: Introduction to Cost Accounting

8 Hours

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting Objectives, difference between financial, cost and management accounting ,Cost Concepts, Classification of Costs, Cost Unit, Cost Center and Elements of Cost ,Preparation of Cost Sheet, Tenders and Quotations

Unit II: Material Cost Control

12 Hours

Meaning, Types, Material Control, techniques of Inventory Control Setting of Stock Level
Pricing Material Issues – FIFO, LIFO, Weighted Average and Simple Average Price Method Problems

Unit III: Labor Cost Control

12 Hours

Meaning, Types, Time keeping, Time booking, Idle Time, overtime Methods of Labor Remuneration, Time Rate System, Piece Rate System Incentive Systems, Halsey plan, Rowan Plan, -Taylors differential Piece Rate System and Merrick’s Differential Piece Rate System – Problems

Unit IV: Overhead Cost Control

12 Hours

Meaning and Definition, Classification of Overheads, Procedure for Accounting and Control of Overheads Apportionment of Overheads Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous Machine Hour Rate, problems

Unit V: Reconciliation of Cost and Financial Accounting

12 Hours

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

Skill Development

- Emerging concepts in cost accounting.
- Identification of elements of cost in services sector by visiting any service sector.
- Cost estimation for the making of a proposed product.
- Draft the specimen of any two documents used in material account.
- Collection and Classification of overheads in an organization on the basis of functions.
- Prepare a reconciliation statement with imaginary figures

Learning Outcome

CO 1: Understanding of cost concept and elements of cost

CO 2: Understanding of costing methods and techniques by solving exercises.

CO 3: Analytical skills in reconciliation of cost and financial accounting

Books for Reference

Recent Edition Books

1. J. Made Gowda – Cost and Management Accounting , HPH
2. M.V. Skukla – Cost and Management Accounting
3. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
4. Nigam & Sharma: Cost Accounting , HPH
5. Khanna Pandey & Ahuja – Practical Costing, S Chand
6. Soundarajan A & K. Venkataramana, Cost Accounting, SHBP. 30
7. P. K Sinha – Accounting & Costing for Managers.
8. M.L. Agarwal: Cost Accounting
10. S.P Jain & Narang: Cost Accounting ,Kalyani
11. Palaniappan and Hariharan : Cost Accounting I.K. International Publishers
12. S.P. Iyengar: Cost Accounting, Sultan Chand ans Sons
13. S.N. Maheshwari: Cost Accounting, Vikas
14. M. N. Arora: Cost Accounting, HPH
15. Dutta: Cost Accounting
16. V. Rajesh Kumar & R.K. Sreekantha, Cost Accounting – I, Vittam Publication

Additional Reading

Journals and Reports

B. COM 4.2 INDIAN BANKING SYSTEM

Course Code	4.2	Indian Banking System
Name of the Course		
Course Credit	No.of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Classroom lecture, Case study discussion, Class presentation on the assigned topic individually or in group, Workshop, Role play, Report analysis	
Learning/Course Objective	To familiarize the students with the concepts and operations of the Indian banking sector.	

Unit 1: Introduction to Indian Banking System

8 Hours

Banking Meaning, Development of Banking in India, Features, Significance Banking Regulation Act (Highlights)

Indian Banking System: Unit Banking, Branch Banking, Correspondent Banking, Chain Banking, Pure Banking, Mixed Banking, Relationship Banking, Narrow Banking, Universal Banking, Regional Banking, Cooperative Banking, Retail Banking, Corporate Banking, Investment Banking, Merchant Banking and Payment Banking.

Unit 2: Negotiable Instruments

14 Hours

Meaning and Definition of Negotiable Instruments, Characteristics of Negotiable Instruments, Kinds of Negotiable Instruments presumptions as to Negotiable Instrument (Sec. 118 & 119) Promissory Note, Bills of Exchange & Cheque (meaning, characteristics and distinction, Parties to a Negotiable Instrument: Holder and Holder in due course: Dishonour of a Negotiable Instrument Notice of dishonour Noting and Protesting. Penalties in case of dishonour of certain cheque

Unit 3: Banker and Customer Relationship

14 Hours

Meaning of Banker and Customer – Relationship between Banker and Customer [General and Special Relationship] – Types of Customers – Minor – Partnership Firm Private Companies – Joint Stock Companies – Clubs – Societies – Executors – Administrators – Trustees

Unit 4: Banking Operations

14 Hours

Paying Banker: Meaning - Precautions Before Honouring a Cheque – Payment in Due Course – Dishonour of Cheque – Grounds of Dishonour – Consequences of wrongful dishonour of Cheque-- Statutory Protection to a Paying Banker

Collecting Banker – Meaning – Duties- importance; Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Bank

Unit 5: Recent Trends in Banking

6 Hours

RBIs Vision statement, Digital lending, Payment system, Cards & Digital Banking Online Bond Trading Platforms, Revolutionizing talent hiring with automation and Reimagining customer relationships.

Skill Development

- List of services offered by retail banking and corporate banking
- Report analysis of development in Indian banking

LEARNING OUTCOME

CO 1: Understand the concepts and importance of the banking system

CO 2: Understand the banking instruments and operations as prescribed by the Indian banking regulation act.

BOOKS FOR REFERENCE

Recent Edition Books

1. Gordon & Natarajan: Banking Theory Law and Practice, 2015 Edition HPH
2. S. P Srivastava ; Banking Theory & Practice, Recent Edition Anmol Publications
3. M. Prakhas, Bhargabhi R: Banking law & Operation, Recent Edition Vision Book House.
4. Tannan M.L: Banking Law and Practice in India, Recent Edition Indian Law House
5. Sheldon H.P: Practice and Law of Banking. Recent Edition
6. K. Venkataramana, Banking Operations, Recent Edition SHBP.
7. Kothari N. M: Law and Practice of Banking , Recent Edition
8. Neelam C Gulati: Principles of Banking Management, Recent Edition
9. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication
10. Shekar. K.C: Banking Theory Law and Practice, Vikas Publication.
11. S. Vipradas & J. K Syan: Bank Lending, Recent Edition, Vikas Publication
12. Gajendra & Poddar : Law and Practice of Banking , Recent Edition, Vikas Publication

Additional Reading

Journals and Reports

B.COM 4.3 STRATEGIC MANAGEMENT

Course Code	4.3	Strategic Management
Name of the Course		
Course Credit	No.of Hours per week	Total Number of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy	Class room lecture, Case study discussion,, Class presentation on the assigned topic individually or in group, Role play, Report analysis	
Learning/Course Objective	<ul style="list-style-type: none">• To understand the importance for business planning and growth in today's competitive scenario.• To bridge the gap between theory and practice by developing and understanding of when and how to apply concepts and techniques.	

Unit 1: Introduction to Strategic Management

08 Hours

Strategy: Meaning and Definition of Strategy, Nature of Strategy, Levels and Importance of strategy. Strategic Management: Meaning and Definition, Nature, scope, process of strategic management

Unit 2: Environment Analysis

16 Hours

Business Environment: Meaning and Definition, Nature of Business Environment, Components of Business Environment

External Analysis : Introduction ,Meaning and Definition, Levels of External Environment Analysis, Procedure of External Environment Analysis, significance of External Environment Analysis, Methods and Techniques used for External Environment Analysis- ETOP Study, QUEST Analysis, SWOT Analysis, PESTEL/PEST Analysis. Industry Analysis- Introduction, Driving Forces, Significance of Industry Analysis

Internal Analysis: Introduction, Meaning and Definition, Procedure of Internal Analysis, Factors affecting Internal Analysis, Techniques used in Internal Analysis, SWOC Analysis, Value chain Analysis, Benchmarking, Strategic vision, mission, goals, objectives

Unit 3: Strategy Formulation

12 Hours

Strategy Formulation – Introduction, Meaning and Definition, Process of Strategy Formulation Business Level Strategies- introduction, Significance and types of Business Level Strategy. Porter's Generic Strategies- meaning of Generic Strategies, lowcostleadership strategy, differentiation strategy

Corporate Level Strategies- Introduction, Importance, various corporate strategies, Expansion Strategies- Introduction, reasons to pursue expansion strategies and types of expansion strategies.

Diversification, Integration, mergers, acquisition/takeover strategies, joint ventures, stability strategy, retrenchment strategy, combination strategies, strategic choice- process, tools and techniques of strategic analysis and choice.

Unit 4: Strategy Implementation

10 Hours

Strategy Implementation – Meaning and Definition, Nature, strategy implementation process, guidelines for overcoming barriers in strategy implementation. Organization structure- introduction, role and importance, types, Designing Organizational Structure and its objectives.

Behavioural Implementation- Introduction, aspects of Behavioural Implementation, leadership, organizational culture, strategy and innovation, organizations for innovation.

Unit 5: Strategic Control

10 Hours

Strategic Control-Introduction, – Meaning and Definition, types- financial control, output control, premise control. Techniques for Strategic control and importance of Strategic control

Strategic Control Process- Focus of Strategic Control, Strategic Control Standards, formal and informal organization.

Skill Development

- Visit any business organisation and collect the business policy related to strategic management.
- Identify any one business and collect strategic process of their business.

Learning Outcome

CO1: Understanding the levels of strategies in the management.

CO2: Understand the components of Business Environment and identify the environment analysis.

CO3: Analyse the best controlling technique for better productivity of an organization

Reference Books

1. Strategic Management- C.N. Sontakki and Neeti Gupta and Anuj Gupta – Kalyani Publisher
2. Managing Business Enterprise : Strategies, Structures and Systems – S.K. Bhattacharya and N.Venkatraman – VHP

3. Business Policy – Kaxmi Azhar – Tata McGraw Hill
4. Strategic Management 12th edition - Thompson and Strickland – TataMcgraw Hill
5. Strategic Management – David Fred R. – PHI
6. Implementing Strategic Management – H.Igor Ansoff – PHI
7. Strategic Management in Action – Coulter Mary K. – PHI
8. Cases in Strategic Management – S.B.Budhiraj and M.B.Athreya – TataMcGraw Hill.
9. The Competitive Advantage of Nations - Macmillian
10. Strategic Management – R.Srinivasan.
11. Strategic Management – Alpna Trehan (Dreamtech Press)

Additional Reading

Journals and reports



Maharani Lakshmi Ammanni College for Women Autonomous

Affiliated to Bengaluru City University
Accredited by NAAC (IV Cycle) with "A" Grade,
Recognised by UGC under Section 2(f) and 12(b) of the UGC Act 1956
Conferred the Status of 'College with Potential for Excellence' by UGC

SYLLABUS and MATRIX of

B.Com V & VI Semester

Framed according to National Education Policy

2020 Onwards

(Semester Scheme)

Semester V

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
36	COM 5.1	Principles and Practice of Auditing	DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Financial Management	DSC-15	4+0+0	60	40	100	4
39	COM 5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
40	COM 5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
41	COM 5.6	GST- Law & Practice	Vocational-1	2+0+2	50	50	100	3
42	COM 5.7	Business Ethics	SEC – SB	2+0+2	50	50	100	3
Sub – Total (D)					400	300	700	24

Elective Groups and Courses:

Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources
1	A1	Indian Accounting Standards- I	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
2. The department proposes to offer Electives on the following:
 - Accounting & Finance
 - Marketing & Human Resources
3. The students to submit any two assignments (minimum) from the skill development activities

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

DSC-Course Code: 5.1

Name of the Course: Principles and Practice of Auditing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Objectives: <ul style="list-style-type: none">a) To understand the conceptual framework of auditing.b) To examine the risk assessment and internal control in auditingc) To comprehend the relevance of IT in audit and audit sampling for testing.d) To examine the company audit and the procedure involved in the audit of different entities.e) To gain knowledge on different aspect of audit reporting and conceptual frame work applicable on professional accountants.		
Syllabus:		Hours
Module No. 1: Introduction to Auditing		10
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy –Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.		
Module No. 2: Risk Assessment and Internal Control		12
Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases. Digital Assurance and Cyber Security-Importance – advantages and challenges		
Module No. 3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.		
Module No. 4: Company Audit and Audit of other Entities		13
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.		
Module 5: Audit Report & Professional Ethics		13
Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor’s report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.		

Skill Development Activities:

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
5. Record the verification procedure with respect to any one fixed asset.
6. Draft an audit program.
7. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of books may be used.

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

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

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

DSC-Course Code: 5.2

Name of the Course: Income Tax Law and Practice- I

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

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

Course Objectives:

- a) To understand the basic concepts and provisions for determining the residential status of an Individual.
- b) To comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.
- c) To compute the income house property for different categories of house property.
- d) To comprehend TDS & advances tax Ruling and identify the various deductions under section 80.
- e) To study the procedure for computation of Total Income and tax liability of an individual.

Syllabus:

Hours

Module No. 1: Basic Concepts of Income Tax

12

Introduction – Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.

Module No. 2: Residential Status and Incidence of Tax

10

Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.

Module No. 3: Income from Salary

18

Introduction - Meaning of Salary -Basis of charge Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. - Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary.

Module No. 4: Income from House Property

10

Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property.

Module No. 5: Tax Deduction at Sources & Advance Tax Ruling

10

Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Filing of Quarterly statement – Theory and Problems; Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. **Deductions** under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80 EE, 80G, 80GG, 80 GGB, 80 GG C, 80TTA and 80U as applicable to Individuals.

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Visit any Chartered Accountants office, collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out any 10 Incomes exempt from tax under section 10 of an Individual.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Identify and collect various enclosures pertaining to Income tax returns of an individual.

Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used.

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

- a) Understand the basic concepts and provisions for determining the residential status of an Individual.
- b) Ability to comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.
- c) Computation of the income from house property for different categories of house property.
- d) Calculate TDS & advances tax Ruling and identify the various deductions under section 80.
- e) Interpret the procedure for computation of Total Income and tax liability of an individual

Name of the Program: Bachelor of Commerce (B.Com.) DSC- Course Code: 5.3 Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Objectives: <ol style="list-style-type: none"> a) To understand the role of financial managers effectively in an organization. b) To apply the compounding & discounting techniques for time value of money. c) To understand the factors influencing the capital structure of an organization. d) To estimate the working capital requirement for the smooth running of the business <ol style="list-style-type: none"> a) To make investment decision with appropriate capital budgeting techniques for investment proposals. 		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		06
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-- Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
Module No. 2: Time Value of Money		10
Introduction – Meaning of time value of money-time preference of money- Techniques of timevalue of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.		
Module No. 3: Financing Decision		14
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.		
Module No. 4: Investment Decision and Dividend Decision		18
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems. Dividend Decisions: Meaning-Determinants of Dividend Policy-Types of Dividends- Dividend Theories – Irrelevance Theory: MM Model – Relevance Theory: Walter Model & Gordon Model) – Dividend Distribution		
Module 5: Working Capital Management		12

Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements. dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only). Introduction to concepts of Business valuation, Mergers & Acquisitions, Corporate restructuring and Start up Finance.

Skill Development Activities:

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

Books for reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, NewDelhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Note: Latest edition of books may be used.

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

- a) Explain the role of financial managers effectively in an organization.
- b) Apply the compounding & discounting techniques for time value of money.
- c) Interpret the factors influencing the capital structure of an organization.
- d) Calculate the working capital requirement for the smooth running of the business
- e) Apply investment decision with appropriate capital budgeting techniques for investment proposals.

Name of the Programme: Bachelor of Commerce (B.Com) DSE -Course Code: 5.4 ACCOUNTING & FINANCE SPECIALISATION ELECTIVE 1: Name of the Course: Indian Accounting Standards- 1		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hours	45 Hours
Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
Course Objectives: <ol style="list-style-type: none"> To understand the need and benefits of Accounting Standards. To prepare the financial statements as per Indian Accounting standards. To comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements To understand the Accounting Standards for Items that do not Appear in Financial Statements 		
Syllabus		Hours
Module No. – 1 Introduction to Indian Accounting Standards.		10
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.		
Module No. 2 Preparation of Financial Statements (Ind AS 1)		12
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.		
Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements.		10
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) –objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements.		08
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34).		
Module No. - 5 Liability Based Indian Accounting Standards.		05

Provisions, Contingent liabilities and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.

Skill Development Activities:

1. Explain the structure and functions of Indian Accounting Standards Board
2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.

Books for Reference:

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

Note: Latest edition of books may be used

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

- a) Understand the need and benefits of Accounting Standards.
- b) Prepare the financial statements as Indian Accounting standards.
- c) Interpret the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
- d) Explain the Accounting Standards for Items that do not appear in the Financial Statements

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

DSE -Course Code: 5.5

ACCOUNTING & FINANCE SPECIALISATION

ELECTIVE 2: Name of the Course: Financial Institutions and Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

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

Course Objectives:

- a) To understand the structure of Indian Financial System and its constituents.
- b) To outline the role of capital and money market in economic development.
- c) To understand primary and secondary markets relevance in capital formation.
- d) To appraise the role played by banking and development financial institutions in economic development.
- e) To understand the different types of NBFCs and their contribution.

Syllabus:

Hours

Module No. 1: Financial System in India

08

Introduction – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system

Module No. 2: Capital Market & Money Market

08

Capital Market: Meaning –Structure, Importance– Recent trends in Capital Market

Money Market: Meaning-Structure, Importance – – Recent trends in Money Market.

Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets-- Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Challenges of Indian Primary Markets;

Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCEI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market.

Module No. 3: Risk Management and Developing Index

10

Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers – Arbitration – Investor protection

Consideration in developing index- Meaning, Purpose, and– Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market

Indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly)– NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).

Module No. 4 Banking & Development Financial Institutions

12

Banking: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role & Functions of EXIM Bank –NABARD SIDBI – MUDRA –NHB – LIC & GIC - UTI – SFCs.

Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market**07**

Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies - Investment Companies — Leasing & Hire Purchase - Housing Finance,— Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning- Importance-Merits of forex market- Fluctuations in foreign exchange rates- Causes and Effects.

Skill Developments Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.
4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.
6. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of books may be used.

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

- a) Understand the structure of Indian financial system and its constituents.
- b) Outline the role of capital and money market in economic development.
- c) Comprehend primary and secondary market and its relevance in capital formation.
- d) Appraise the role played by banking and development financial institutions in economic development so far.
- e) Understand the different types of NBFCs and their contribution.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM M1
DSE -SPECIALISATION
MARKETING AND HUMAN RESOURCES SPECIALISATION
Name of the Course: Retail Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

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

Course Objectives:

- a) To understand the contemporary issues, strategies and trends in Retailing.
- b) To utilize the theories and strategies of Retail Planning.
- c) To perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.
- d) To understand the concepts in retail marketing
- e) To study the emerging trends in Retail Industry.

Syllabus:	Hours
Module No. 1: Introduction to Retailing	08
Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing- Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.	
Module No. 2: Consumer Behaviour in Retail Business	10
Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.	
Module No. 3: Retail Operations	10
Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.	
Module No. 4: Retail Marketing Mix	07

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

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

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

Promotion: Setting objectives – Communication Effects - Promotional Mix.

Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods.

Module No. 5: Impact of Information Technology in Retailing

10

Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic Shelf Labels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.

Skill Developments Activities:

- 1) Identify any 10 Retail Business Stores at your Convenues
- 2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation
- 3) Make a list of factors influencing choice of retail stores
- 4) Conduct a survey after sale service of any retail outlet
- 5) Contact any retailer, collect the information on factors influencing retail pricing.
- 6) Any other activities, which are relevant to the course.

Books for Reference:

1. Barry Berman and Joel Evans: "Retail Management – A Strategic Approach", PHI New Delhi,
2. A.J.Lamba, "The Art of Retailing", Tata McGrawHill, New Delhi,
3. Swapna Pradhan: Retailing Management, TMH
4. James R. Ogden & Denise T: Integrated Retail Management
5. Levy & Weitz: Retail Management -TMH
6. Rosemary Varley, Mohammed Rafiq:- Retail Management
7. Chetan Bajaj: Retail Management -Oxford Publication.
8. Uniyal & Sinha: Retail Management - Oxford Publications.
9. Suja Nair: Retail Management
10. R.S Tiwari: Retail Management, HPH, New Delhi

Note: Latest edition of books may be used.

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

- a) Explain the contemporary issues & strategies and trends in Retailing.
- b) Apply the theories and strategies of retail planning.
- c) Understand the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.
- d) Analyze the factors to be considered while fixing the price in retailing.
- e) List the emerging trends in Retail Industry.

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

Course Code: 5.6

**MARKETING AND HUMAN RESOURCES
SPECIALISATION**

ELECTIVE-2: Name of the Course: Human Resources Development

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

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

Course Objectives:

- a) To study the need of HRD.
- b) To understand the framework of HRD.
- c) To evaluate the models for HRD programs.
- d) To describe the significance of employee counselling.
- e) To measure the HR performance.

Syllabus:

Hours

Module No. 1: Conceptual Analysis and Framework of HRD

08

Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs

Module No. 2: Evaluating HRD Programs

08

Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs -Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.

Module No. 3 Employee Engagement

10

Introduction to Employee Engagement definition, power of employees; Employee Engagement- An Emerging Paradigm; the Perception of HR Function; Identifying actively engaged employees; relationship between-commitment, satisfaction, loyalty and employee engagement; benefits; Characteristics of Engaged Employees; The importance of engaged employees.

Drivers and Measuring Employee Engagement- The key drivers of Employee Engagement; Various levels of Employee Engagement

Module No. 4: Employee Counselling

09

Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.

Module No. 5: HR Performance

10

Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.

Skill Development Activities:

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.
3. Meet HR trainer, discuss their role and responsibilities.
4. Visit any Organisation, discuss with employees about effectiveness of training.
5. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest Edition of books may be used.

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

- a) Explain the need for HRD.
- b) Apply the framework of HRD.
- c) Interpret the models for evaluating the HRD programs.
- d) Understand the significance of employee counselling.
- e) Analyze the HR performance.

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

Course Code: 5.6

Vocational 1

Name of the Course: GST-Law & Practice

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hours	45 Hours

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

Course Objectives:

- a) To comprehend the concepts of Goods and Services Tax.
- b) To understand the fundamentals of GST.
- c) To analyze the GST Procedures in the Business.
- d) To know the GST Assessment and its computation.

Syllabus:

Hours

Module No. 1: Introduction to GST

08

Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act, 2017-Feature and Important definitions.

Module No. 2: GST Registration and Taxable Event

10

Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types-composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems.

Module No. 3: Input Tax Credit

08

Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.

Module No. 4: GST Assessment

10

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.

Module No. 5: Valuations of Goods and Services Under GST

09

Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services:

1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.

Skill Development Activities:

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

Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used.

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

- a) Understand the concepts of Goods and Services tax.
- b) Apply the fundamentals of GST.
- c) Explain the GST Procedures in the Business.

Interpret the GST Assessment and its computation.

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

Course Code: 5.7

SKILL ENHANCEMENT COURSE

**Name of the Course: Business Ethics and
Employability Skills**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	30 Hours

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

Course Objective:

- a) To familiarize students about ethical theories, values, principles and practices of Business Ethics
- b) To apply the concepts of the code of ethics.
- c) To understand of ethical issues in an organization
- d) To apply the learning from the case studies in real time.
- e) To study the ethical dilemmas in organisations.

Syllabus:

Hours

Module No. 1: Introduction to Ethics

6

Definition – Meaning – Evolution – Concepts – Decision Making – Code of Ethics, Ethical Issues, Managing Ethics, International Business & Ethics

Module No. 2: Ethics in Business

6

Definition of Business Ethics, Evolution of Business Ethics, Relationship between Ethics and Business Ethics,
Text Book Case Studies

- Walmart
- Fall of Enron

Video Clip Cases

- Making the number – in business ethics

Module No. 3: Decision Making Process

6

Decision Making Process – Ethical Decision Making and Ethical Leadership – Individual Factors (Moral Philosophies) organizational factors (culture)

Textbook Cases:

- Nike Case Study
- Star Bucks
- Wells Fargo Case Study

Module No. 4: Ethics in HRM

6

Ethical issues in HR, Ethics in HRM
Case Study

- Jet Airways
- Changing roles of women: gender equality

Module 5: Ethics in Finance and Marketing

6

Ethics in Finance: Finance and Ethics, Financial Markets, Insider Trading, Financial Statements
Case Study

- Insider Trading
- 2G

Ethics in Marketing: Ethical Dilemmas in marketing, Unethical marketing practices, Ethical and Social issues in advertising,

Case Study

- Tanishq
- Johnson & Johnson

Books for Reference

Recent Edition Books

1. Bholanath Dutta, S.K. Podder; Corporate Government; Vision Book House
2. Dr. K. Nirmala, Karunakara Reddy; Business Ethics and Corporate Governance; HPH
3. H.R. Machiraju; Corporate Governance; HPH; 2015
4. Andrew Crane, Dirk Matten; Business Ethics; Oxford University Press.
5. C.S.V. Murthy; Business Ethics and Corporate Governance; HPH
6. N.M. Khandelwal; Indian Ethos and Values for Management; HPH
7. C.V. Baxi; Corporate Governance; Excel Books
8. Michael Blowfield, Allan Murray; Corporate Responsibility; Oxford University Press
9. R.R. Gaur, R. Sanghal, G.P. Bagaria; Human Values and Professional Ethics; Excel Books
10. B.O.B. Tricker; Corporate Governance; Oxford University Press
11. S. Prabakaran; Business Ethics and Corporate Governance; Excel Books
12. Biswanath Ghosh; Ethics in Management and Indian Ethos; Vikas Publishing House
13. Perspectives in Business Ethics, Laura P Hartman & Abhatterjee, McGraw Hill Publication

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

- a) Apply the concepts of code of ethics.
- b) Understand of ethical issues in an organization
- c) Apply the learning from the case studies in real time.
- d) Explain the ethical dilemmas and the impact on the business

Semester VI

Sl. No	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
43	COM 6.1	Management Accounting	DSC-16	3+0+2	60	40	100	4
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
45	COM 6.3	Startup Management	DSC-18	3+0+2	60	40	100	4
46	COM 6.4	Elective 1	DSE-3	3+0+0	60	40	100	3
47	COM 6.5	Elective 2	DSE 4-	3+0+0	60	40	100	3
48	COM 6.6	Digital Marketing	Vocational - 2	2+0+2	50	50	100	3
49	COM 6.7	Internship	I-1	4 to 5weeks		100	100	3
Sub -Total (D)					350	350	700	24

Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources
1	A2	Indian Accounting Standards-2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place

Note:

2. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
3. The students shall undergo 4 to 5 weeks of internship programme in any business organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes.

Name of the Program: Bachelor of Commerce (B.Com.)**DSC -Course Code: 6.1****Name of the Course: Management Accounting**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Objectives: <ul style="list-style-type: none">a) To study the significance of management accounting in decision making.b) To analyse and interpret corporate financial statements by using various techniques.c) To compare the financial performance of corporates through ratio analysis.d) To understand the latest provisions in preparing cash flow statement.e) To comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.		
Syllabus:		Hours
Module No. 1: Introduction to Management Accounting		06
Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
Module No. 2: Financial Statements Analysis and Interpretation		14
Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.		
Module No. 3: Ratio Analysis		20
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.		
Module No. 4: Cashflow Analysis		12
Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.		
Module No. 5: Management Audit & Reports on Management		08

Introduction – Meaning – Nature – Scope - Importance – Need - Objectives of management audit
-Differences between Financial Audit and Management Audit - Steps involved in Management
Audit. Reports on Management Review and Governance: Introduction - Report of Board of
Directors - Management discussion analysis- Annual Report on CSR – Business Responsibility
Report – Corporate Governance Report – Secretarial Audit Report.
Triple Bottom Line (TBL) and Environment Social Governance (ESG) Framework for
sustainable business practices

Skill Development Activities:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare a cash flow statement
5. Meet the management accountant, discuss the steps involved in management audit.
6. Collect reports of any two corporates, analyse the management review and governance of the same.
7. Any other activities, which are relevant to the course.

Books for Reference:

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
4. B Mariyappa Management Accounting Himalaya Publishing House New Delhi
5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

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

- a) Understand the significance of management accounting in decision making.
- b) Analyze and interpret the corporate financial statements by using various techniques.
- c) Compare the financial performance of corporates through ratio analysis.
- d) Apply the latest provisions in preparing cash flow statement.
- e) Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

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

DSC- Course Code: 6.2

Name of the Course: Income Tax Law & Practice – II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Objectives:		
<ul style="list-style-type: none"> a) To understand the procedure for computation of income from business and other Profession. b) To understand the provisions for determining the capital gains. c) To compute the income from other sources. d) To calculate the total income of an Individual. e) To comprehend the assessment procedure and to know the power of income tax authorities. 		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		20
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
Module No. 2: Capital Gains		10
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
Module No. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.		10
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) -Computation of Total Income and tax liability of an Individual.		
Module No. 5: Assessment Procedure and Income Tax Authorities:		10
Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PANis compulsory. Income Tax Authorities their Powers and duties.		

Skill Development activities:

1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department in your locality.

Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used.

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

- a) Interpret the procedure for computation of income from business and other Profession.
- b) Apply the provisions for determining the capital gains.
- c) Compute the income from other sources.
- d) Calculate the computation of total income of an Individual.

Explain the assessment procedure and to know the power of income tax authorities

Name of the Program: Bachelor of Commerce (B.Com.) DSC-Course Code: 6.3 Name of the Course: Start up Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field worketc.,		
Course Objectives: a) To enable students to learn the basic concepts of entrepreneurship. b) To study the feasibility analysis and significance in start up c) To prepare a business plan to start a small industry d) To study the financing options for start ups. e) To analyse the start up support offered by government.		
Syllabus:		Hours
Module No. 1: Introduction to Start Up		10
Introduction to Entrepreneurship – Meaning – Types of Entrepreneurs – Qualities of an Entrepreneur – Startup – Meaning – Nature and Scope – Startup opportunities: The New Industrial Revolution – The Rise of start up Economy – The Six Forces of Change – The Startup Equation – The start up Ecosystem		
Module No. 2: Idea Generation and Feasibility Analysis		10
Idea Generation and Feasibility Analysis: Idea Generation; Creativity and Innovation; Identification of Business Opportunities; Market Entry Strategies; Marketing Feasibility; Financial Feasibilities; Political Feasibilities; Economic Feasibility; Social and Legal Feasibilities; Technical Feasibilities; Managerial Feasibility, Location and Other Utilities Feasibilities		
Module No. 3: Business Plan		15
Business Plan Business model – Meaning, designing, analyzing and improvising; Business Plan – Meaning, Scope and Need; Financial, Marketing, Human Resource and Production/Service Plan; Business plan Formats; Project report preparation and presentation		
Module No. 4: Startup Financing		15
Bootstrapping – Accelerators – Angel Investors – venture capitalist – private equity – crowd funding – Initial coin offering		
Module 5: Startup Support		10
Policies – Startup incubation – benefits and managing incubators – Startup cluster – identifying cluster and cluster development Policies (Karnataka Policy Highlights) State Policy Highlights – Incentives (Patent Incentives, Marketing Assistance, Tax Incentives) – Schemes Pradhan Manthri Mudra Yojana – Ministry of Finance Self-Employment Lending Schemes – Credit Line – 1 – Microfinance (National Minority Development & Financial Corporation) Marketing Assistance Scheme – MSME scheme for setting tea boutiques in India – Ministry of Commerce & Industry – Entrepreneurial and Managerial development of MSMEs through incubators – MSME		

Skill Development Activities:

1. Prepare innovative Business Plan which is not existed in the market.
2. Study on the new industrial revolution and six forces of change.
3. How does an entrepreneur contribute towards economic development?
4. Study on Startup Eco System.

Books for Reference:

1. Entrepreneurship, Rajeev Roy, Oxford University Press
2. Startup a new Venture Management, Dr. Jyothi Gogte, Vishwakarma Publications
3. Fundamentals of Small Business Management, Vasant Desai, Himalaya Publications
4. Before You Startup, Pankaj Goel, Fingerprint Publications
5. The Manual for Indian Startups, Vijay Kumar, Meena Ganesh, Penguin House

Note: Latest edition of books may be used.

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

- a) Understand the basic concepts of entrepreneurship.
- b) Interpret the feasibility analysis and significance in start up
- c) Prepare a business plan to start a small industry
- d) Collect the financing options for start ups.
- e) Analyze the start up support offered by government.

**Name of the Programme: Bachelor of Commerce
(B.Com) Course Code: 6.4
ACCOUNTING & FINANCE SPECIALISATION
DSE - Elective 1: Name of the Course: Indian
Accounting Standards-2**

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hours	45 Hours

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

Course Objectives:

- a) To understand the preparation of consolidated financial statements as per Ind AS
- b) To learn the disclosures in the financial statements
- c) To understand the latest provisions of measurement-based accounting policies.
- d) To study the Accounting and Reporting of Financial Instruments
- e) To analyse the Revenue based accounting standard.

Syllabus

Hours

Module-1 Consolidated Financial Statement (Ind AS 110)

9

Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.

Module No. 2 Disclosures in the Financial Statements

9

Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102).

Module No. 3 Measurement Based on Accounting Policies

9

Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind AS 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)) and Share Based Payment (Ind AS 102)

Module No. 4 Accounting and Reporting of Financial Instruments

9

Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)

Module No. 5 Revenue based accounting standard.

9

Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions and problems on the above standards.

Skill Development Activities:

1. Prepare consolidated Balance sheet with imaginary figures.
2. Make a list of Indian Accounting Standards
3. Make disclosures of any five Indian Accounting Standards.

Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports.

Books for Reference:

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

Note: Latest edition of text books may be used

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

- a) Understand the preparation of consolidated financial statements as per Ind AS
- b) Learn the disclosures in the financial statements
- c) Apply the latest provisions of measurement-based accounting policies.
- d) Interpret the Accounting and Reporting of Financial Instruments
- e) Analyse the Revenue based accounting standard.

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

ACCOUNTING AND FINANCE SPECIALISATION

DSE-ELECTIVE – 2 Course Code: 6.5

Name of the Course: Investment Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

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

Course Objectives:

- a) To understand the concept of investments, its features and various instruments.
- b) To comprehend the functioning of secondary market in India.
- c) To study the concept of risk and return and their relevance in purchasing and selling of securities.
- d) To illustrate the valuation of securities and finding out the values for purchase and sale of securities.
- e) To interpret the fundamental analysis of a company for purchase and sale of securities and technical analysis for trading in the share market.

Syllabus:

Hours

Module No. 1: Concept of Investment

07

Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives.

Module No. 2: Risk & Return

10

Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.

Module No. 3: Fundamental Analysis

12

Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.
Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares growth rate, normal growth rate and super normal growth rate

Module No. 4 Technical Analysis

08

Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency

Module No. 5: Portfolio Management

08

Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).

Skill Developments Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

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

Course Code: 6.6

MARKETING & HUMAN RESOURCES SPECIALISATION

DSE-Elective 1:Name of the Course: Customer Relationship Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Objectives: <ul style="list-style-type: none">a) To study the concepts of customer relationships.b) To analyze the CRM link with the other aspects of marketing.c) To study the Role of CRM in increasing the sales of the company.d) To compare different CRM models in the service industry.e) To analyze the different issues in CRM		
Syllabus:		Hours
Module No. 1: Evolution of Customer Relationship		10
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
Module No. 2: CRM Concepts		10
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
Module No. 3: Planning for CRM		08
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
Module No. 4: CRM and Marketing Strategy		07
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, CallCentres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		
Module 5: CRM Planning and Implementation		10
Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM)Performance: Measuring CRM performance, CRM Metrics.		

Skill Development

Activities:

1. Visit any bank, identify and note customer relationship management by banker.
2. Conduct online survey on customer satisfaction of insurance products of any company.
3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.
4. Discuss from any five call centre employees on how their work helps to maintain customer relationship.
5. Prepare report how technology impacts on CRM.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
2. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.
3. Jagdish N. Sheth, Atul Parvatiyar & G. Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2010, TMH
4. Dilip Soman & Sara N-Marandi, "Managing Customer Value" 1st edition, 2014, Cambridge.
5. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI.
6. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, Pearson Education.
7. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective", 2010 Excel Books, 2nd edition

Note: Latest edition of text books may be used.

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

- a) Apply the concepts of CRM.
- b) Analyze the CRM link with the other aspects of marketing.
- c) Describe the role of CRM in increasing the sales of the company.
- d) Compare the different CRM models in service industry.
- e) Analyze the different issues in CRM

Name of the Program: Bachelor of Commerce (B.Com.)
MARKETING & HUMAN RESOURCES SPECIALISATION
Course Code: COM H2

DSE; Elective 2: Name of the Course: Cultural Diversity at Work Place

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

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

Course Objectives:

- a) To understand the concept of culture and diversity.
- b) To study the cultural diversity at work place in an organization.
- c) To support the business case for workforce diversity and inclusion.
- d) To identify diversity and work respecting cross cultural environment.
- e) To assess contemporary organizational strategies for managing workforce diversity and inclusion.

Syllabus:

Hours

Module No. 1: Introduction to Diversity

10

Introduction to cultural diversity in organizations, Evolution of Diversity Management, Overview of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity - Cultural Diversity - Global Organizations- Global Diversity.

Module No. 2: Exploring Differences

08

Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.

Module No. 3: Visions of Diversity and Cross Cultural Management

10

Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaar's Dimensions, Schwartz Value Survey, GLOBE study.

Module No. 4: Skills and Competencies

08

Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.

Module 5: Recent Trends in Diversity Management

09

Emerging workforce trends-Dual-career couples-Cultural issues in international working on work-life balance-Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.

Skill Development Activities:

1. Visit any MNCs, identify and report on the cultural diversity in an organization.
2. Interact and list out the ways in which dehumanization done in public/private sector organization.

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

- a) Understand, interpret the concept of culture and diversity.
- b) Analyse the cultural diversity at workplace in an organization.
- c) Apply the business case for workforce diversity and inclusion.
- d) Explain the diversity and work respecting cross cultural environment.

To assess contemporary organizational strategies for managing workforce diversity and inclusion

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

Course Code: 6.7

VOCATIONAL 2 - Name of the Course: Digital Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hours	45 Hours

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

Course Objectives:

- a) To gain knowledge on Digital Marketing, Email marketing and Content marketing.
- b) To understand Search Engine Optimization tools and techniques
- c) To develop the skills on creation of Google AdWords & Google AdSense
- d) To study the concepts of Social Media Marketing and Web Analytics.
- e) To discuss the importance of YouTube Advertising & Conversions.

Syllabus:

Module No. 1: Introduction to Digital Marketing **8 Hours**

Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business
Email Marketing: Importance of e-mail marketing, e-mail Marketing platforms, creating e-mailers, how to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails,
Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework

Module No. 2: Search Engine Optimization (SEO) **10 Hours**

Search Engine Optimization (SEO): Meaning of SEO, Importance and its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.

Module No. 3: Google AdWords & Google AdSense **09 Hours**

Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types, Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions, Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques
– Manual / Auto, Demographic Targeting / Bidding, CPC-based, CPAbased & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense : Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads, Reviewing the AdSense dashboard, Running AdSense reports and

custom reports, Exporting data, Reviewing payee and account settings.

Module No. 4: Social Media Marketing (SMM) & Web Analytics 10 Hours

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social
Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Reporting, Basic Campaign and Conversion Tracking, GoogleTag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.

Module 5: Youtube Advertising (Video Ads) & Conversions 09 Hours

Youtube Advertising (Video Ads): Youtube advertising? ,Why should one advertise on youtube? , Creating youtube campaigns, Choose the audience for video ads, Instream ads, Invideo ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer.

Skill Development Activities:

1. Explain the key digital marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognise the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.
5. Organise how we can limit the marketing materials we get through e-mail.

Books for Reference:

1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation Damian Ryan & Calvin Jones
2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson
3. Internet Marketing: a practical approach By Alan Charlesworth
4. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F. Bormann, Krista E Neher

Note: Latest edition of text books may be used

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

- a) Apply the concept of Digital Marketing, Email marketing and Content marketing.
- b) Understand Search Engine Optimization tools and techniques
- c) Explain the creation of Google AdWords & Google AdSense
- d) Interpret the details of Social Media Marketing and Web Analytics.
- e) Demonstrate the YouTube Advertising & Conversions.

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

Course Code: 6.7

INTERNSHIP

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs