

TUMKUR UNIVERSITY

First and Second Year
Programme Structure and Syllabus
BACHELOR OF COMMERCE
B.Com. (Regular)

as per
STATE EDUCATION POLICY (SEP)
CBCS-Scheme (2024-25 onwards)



Department of Studies & Research in Commerce
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REGULATIONS PERTAINING TO B.COM. PROGRAMME

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

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

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B.Com (Regular) Program, offered by Tumkur University to its Constituent College and affiliated colleges.

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

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

2. PROGRAMME OBJECTIVES

- a. To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
- b. To cater to the requirements of Industries.
- c. To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
- d. To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
- e. To prepare students to pursue careers in Finance, Marketing, Human Resources and allied functions in the Corporate Sector.
- f. To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
- g. To develop Startups / entrepreneurs.
- h. To prepare students for professions in the field of Accountancy, Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks bypassing the respective examinations of the respective professional bodies.
- i. To prepare students to fit into the job roles of Business analyst, Financial Analyst, Marketing and HR Associates.

3. ELIGIBILITY FOR ADMISSION

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly (through open school in are also eligible to apply for this programme. Students who have completed Diploma in Commercial Practice are eligible for lateral entry into 3rd Semester B.Com.

4. DURATION OF THE PROGRAMME

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Commerce (REGULAR) – B.COM- Regular.

5. MEDIUM OF INSTRUCTION

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

6. CLASSROOM STRENGTH OF STUDENTS

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

7. ATTENDANCE

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

8. COURSE MATRIX

Annexure-1 for B.COM-REGULAR

9. TEACHING AND EVALUATION

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

10. SCHEME OF EXAMINATION

- a) There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80 marks.
- b) Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each.

11. PATTERN OF QUESTION PAPER

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

The Question Paper will be as per the following Model:

Section A	Conceptual questions (10 questions out of 12)	10 x 2 = 20
Section B	Analytical questions (3 questions out of 5)	3 x 5 = 15
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Total		80 marks

12. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION

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

13. MINIMUM FOR A PASS

- a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course /paper unless he/she obtains not less than 35% (i.e. 28 marks out of 80) marks in written examination / practical examination and 40% marks in aggregate of written/ practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva- Voce, Internship Report, Field Survey Report and similar others.
- b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva- voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.
- c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks.
- d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and but not for ranking.
- e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.

- f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.
- g) The minimum total credits that a candidate shall obtain in aggregate in all semesters must be 144 credits (24 credits x 6 semester) out of the total credits allotted for the program, to be declared as pass in the program.

14. CLASSIFICATION OF SUCCESSFUL CANDIDATES

- I. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - a. First Class: Those who obtain 60% and above of the total marks.
 - b. Second Class: Those who obtain 50% and above but less than 60% of total marks.
 - c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks.
- II. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program (excluding Part 3 Courses mentioned in the Course Matrix).
- III. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks.

15. FINAL RESULT / GRADES DESCRIPTION

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

Final Result / Grades Description

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

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

Calculation of Semester Grade Point Average (SGPA)

The Grade Points (GP) in a course shall be assigned on the basis of marks scored in that course as per the Table 1. Any fraction of mark in the borderline less than 0.50 be ignored in assigning GP and the fractions of 0.50 or more be rounded off to the next integers. The Credit Points (CP) shall then be calculated as the product of the grade points earned and the credits for the course. The total CP for a semester is the sum of CP of all the courses of the semester. The SGPA for a semester is computed by dividing the total CP of all the courses by the total credits of the semester.

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

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

17. TERMS AND CONDITIONS

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

18. MEDALS AND PRIZES

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

19. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS

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

Scheme of Teaching and Evaluation
for
BACHELOR OF COMMERCE
(B.Com. Regular)

as per
STATE EDUCATION POLICY (SEP)
CBCS- Scheme (2024-25 onwards)

Annexure-1

B.Com. (Regular) Programme Matrix

First Year

First Semester								
Part	Course Code/ Category	Title of the Course	Instruction hrs/ Week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part -1	L1-1	Language-1- Kannada/ Hindi/ Sanskrit/ Urdu/ Additional English	4	3	20	80	100	3
	L2-1	Language – II English	4	3	20	80	100	3
Part 2	Paper 1.3 DSC-C1	Financial Accounting	4	3	20	80	100	4
	Paper 1.4/ DSC-C2	Management Principles and Applications	4	3	20	80	100	4
	Paper 1.5/ DSC-C3	Principles of Marketing	4	3	20	80	100	4
	Paper 1.6/ DSC-C4	Business Mathematics / Corporate Administration	4	3	20	80	100	4
Part 3	CC	Constitutional Values	2	1.5	10	40	50	2
Total					130	520	650	24
Second Semester								
Part	Course Code/ Category	Title of the Course	Instruction hrs/ Week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part -1	L1-1	Language-1 Kannada/Hindi/ Sanskrit/Urdu/ Additional English	4	3	20	80	100	3
	L2-1	Language – II English	4	3	20	80	100	3
Part-2	Paper 2.3 DSC-C5	Advanced Financial Accounting	4	3	20	80	100	4
	Paper 2.4/ DSC-C6	Human Resource Management	4	3	20	80	100	4
	Paper 2.5/ DSC-C7	Modern Banking	4	3	20	80	100	4
	Paper 2.6/ DSC-C8	Quantitative Methods for Business Decisions	4	3	20	80	100	4
Part-3	CC	Environmental Science	2	1.5	10	40	50	2
Total					130	520	650	24

Second Year

Third Semester

Part	Course Code/ Category	Title of the Course	Instruction Hrs per Week	Duration of Exam. (Hrs)	Marks			Credits
					IA	Univ-ersity (SEE)	Total	
Part -1	L1-1	Language-1 Kannada/ Hindi/Sanskrit/ Urdu/Additional English	4	3	20	80	100	3
	L2-1	Language-II English	4	3	20	80	100	3
Part -2	Paper 3.1/ DSC-C9	Corporate Accounting	4	3	20	80	100	4
	Paper 3.2/ DSC-C10	Cost Accounting	4	3	20	80	100	4
	Paper 3.3/ DSC-C11	Indian Financial System	4	3	20	80	100	4
	Paper 3.4/ DSC-C12	Business Environment	4	3	20	80	100	4
	Paper 3.5/ DSE-C1	Elective -1*	4	3	20	80	100	3
Total					140	560	700	25

Note: IA: Internal Assessment SEE: Semester End Examination

Elective*: Candidate can choose any one elective Group. Once chosen a group, **the same group shall be continued for the subsequent semesters.** Minimum of 15 students shall opt for offering any Elective Group.

Sem.	Elective Groups (DSE-C1)				
	Accounting (A)	Finance (F)	Human Resource Management (HRM)	Marketing (M)	Information Technology in Business (ITB)
III	Advanced Accounting-I	Financial Services and Capital Market	Learning and Development	Consumer Behavior	Business Information System

Fourth Semester

Part	Course Code/ Category	Title of the Course	Instruction Hrs per Week	Duration of Exam. (Hrs)	Marks			Credits
					IA	Univ-ersity (SEE)	Total	
Part -1	L1-1	Language-1 Kannada/ Hindi/Sanskrit/ Urdu/Additional English	4	3	20	80	100	3
	L2-1	Language–II English	4	3	20	80	100	3
Part -2	Paper 4.1/ DSC-C13	Advanced Corporate Accounting	4	3	20	80	100	4
	Paper 4.2/ DSC-C14	Methods and Techniques of Cost Accounting	4	3	20	80	100	4
	Paper 4.3/ DSC-C15	Financial Management	4	3	20	80	100	4
	Paper 4.4/ DSC-C16	Business Law & Ethics	4	3	20	80	100	4
	Paper 4.5/ DSE-C2	Elective -2*	4	3	20	80	100	3
	Paper 4.6/ SEC4.6**	Information Technology for Business	2	2	10	40	50	2
Total					150	600	750	27

Note: IA: Internal Assessment.

SEE: Semester End Examination.

Elective*: Candidate has to continue with the Elective Group chosen in the 3rd semester.

SEC**: Practical Knowledge / Skill Enhancement Course.

Sem.	Elective Groups (DSE-C2)				
	Accounting (A)	Finance (F)	Human Resource Management (HRM)	Marketing (M)	Information Technology in Business (ITB)
IV	Advanced Accounting-II	Investment Management	Employee Performance Management	Services Marketing	E-Business

First Semester

Part	Course Code/ Category	Title of the Course	Instruction hrs/ Week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part -1	L1-1	Language-1- Kannada/ Hindi/ Sanskrit/ Urdu/ Additional English	4	3	20	80	100	3
	L2-1	Language – II English	4	3	20	80	100	3
Part-2	Paper 1.3 DSC-C1	Financial Accounting	4	3	20	80	100	4
	Paper 1.4/ DSC-C2	Management Principles and Applications	4	3	20	80	100	4
	Paper 1.5/ DSC-C3	Principles of Marketing	4	3	20	80	100	4
	Paper 1.6/ DSC-C4	Business Mathematics / Corporate Administration	4	3	20	80	100	4
Part-3	CC	Constitutional Values	2	1.5	10	40	50	2
Total					130	520	650	24

Name of the Program : Bachelor of Commerce (B.Com)		
First Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC-C1/1.3		
Title of the Course: Financial Accounting		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On Successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand the theoretical framework of accounting as well as Accounting standards. ✓ Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors. ✓ Prepare Financial Statements from Incomplete records. ✓ Work out the accounting treatments for Consignment transactions. ✓ Learn various methods of Accounting for Hire Purchase transactions. 		
Syllabus		Hours
<p>Unit – 1 THEORITICAL FRAMEWORK OF ACCOUNTING</p> <p>Introduction-Meaning and Scope of Accounting- Objectives of Accounting Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions-Accounting equations.</p> <p>Accounting Standards- Introduction to Accounting standards-International Financial Reporting Standards (IFRS)-Accounting Standard Board (ASB) - International Accounting Standard Board (IASB) and The Institute of Chartered Accountants of India (ICAI). Meaning-Need and Objectives of IND AS- List of IND AS.</p>		08
<p>Unit - 2 FINANCIAL STATEMENTS OF SOLE PROPRIETORS</p> <p>Introduction- Meaning of sole proprietor-financial statements of non- manufacturing Entities: Trading account- Income statement / Profit and loss account-Balance sheet-Financial statements of manufacturing entities: manufacturing account-trading account- profit and loss account- Balance sheet- Problems.</p>		12
<p>Unit – 3 CONVERSION OF SINGLE ENTRY IN TO DOUBLE ENTRY SYSTEM</p> <p>Introduction –Meaning- Features- Merits & Demerits-Double Entry System- Meaning- Features-difference- Conversion of Single Entry System into Double Entry System-Need for Conversion- Preparation of Statement of Affairs- Cashbook- Bills Receivable Account - Total Debtors Account - Bills Payable Account -Total Creditors Account- Preparation of Financial Statements: Trading and Profit & Loss and Balance Sheet-Problems.</p>		14

<p>Unit – 4 CONSIGNMENT ACCOUNTS</p> <p>Introduction – Meaning – Consignor – Consignee – consignment v/s sales- proforma invoice- account sales-types of commission-Accounting for consignment transactions and events- Goods Sent at Cost Price – Goods Sent at Invoice Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor- problems.</p>	13
<p>Unit – 5 HIRE PURCHASE SYSTEM</p> <p>Introduction-Meaning of hire purchase agreement- Hire purchaser, Hire seller -hire purchase price- cash price-Calculation of interest-when cash price and the rate of interest are given- when cash price is given but rate of interest is not given- when cash price is not given but rate of interest is given- when Interest excluding from Installments - Calculation of cash price and installment amount-Calculation of Depreciation under straight line method and Reducing balance method- Journal entries and ledger accounts in the books of hire purchaser (asset accrual method only) (excluding default and repossession).</p>	13
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> 1. Enlisting any Five Indian Accounting Standards. 2. Collect and analyze Annual Reports of sole proprietors and identify the different components. 3. Prepare a Memorandum Trading Account, Total Debtors Account, and Total Creditors & Statement of Affairs with imaginary figures. 4. Preparation of Pro-form Invoice and Accounts sales with imaginary figures. Prepare the Hire Purchase table with imaginary figures. 	
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> 1. B.S. Raman (2008), Financial Accounting, Vol. I & II, United Publishers & Distributors 2. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition. 3. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India. 4. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa (2023)–Financial Accounting, HPH. 5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition. 6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House. 7. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1 <p>Note: Latest edition of textbooks and reference Books may be use</p>	

Name of the Program : Bachelor of Commerce (B.Com)		
First Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC-C2/1.4		
Title of the Course: Management Principles and Applications		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On Successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ To develop critical thinking and problem-solving skills by analyzing real-world business scenarios. ✓ To practice managerial roles and decision-making in a controlled environment. ✓ To encourage collaboration and practical application of management principles. ✓ To improve written and oral communication skills essential for management roles. ✓ To build leadership skills through self-awareness and practice. ✓ To expose students to real-world business environments and industry practices through Industry visits and guest lectures. 		
Syllabus		Hours
<p>UNIT – 1 : INTRODUCTION TO MANAGEMENT Definitions, Objectives, Nature, Scope of Management, Evolution of Management theories – Classical, Neo-Classical and Modern theories. Principles of Management, Management functions: Planning, Organizing, Staffing, Directing, Controlling, Decision making. Management as a science / art / profession, Role of Manager, Managerial skills; Management of innovation; Managing in a global environment, Flexible Systems Management; Social responsibility and managerial ethics; Challenges and opportunities for future managers.</p>		14
<p>UNIT – 2 : PLANNING AND ORGANIZING Planning: Definitions, Objectives, Nature, Scope, Characteristics, Importance and Need for Planning, Types of Plans, Planning process and principles, Challenges in Planning, Tools and techniques of Planning. MBO & MBE (Concepts only) Organizing: Definitions, Features, Objectives, organization structures- functional, divisional, Matrix, and Hybrid, Coordination: Concept, need and techniques of coordination in an organization. Decision Making (Meaning only)</p>		12
<p>UNIT – 3 STAFFING & DIRECTING Staffing: Meaning, Definitions and importance of staffing. Directing: Definitions, Objectives, Importance of directing, Principles of directing, and Techniques of directing. Leadership: Definitions, Functions of a leader, essentials of a good leader, Leadership styles and theories. Coordination-meaning and importance.</p>		08

<p>UNIT – 4 : CONTROLLING & MIS IN MANAGEMENT</p> <p>Controlling & Decision Making, Meaning, Definitions, Nature, Importance and steps in control process, Span of Control.</p> <p>MIS in Management: Concepts, Definitions and components of MIS, Role of MIS in Management, Security and Ethical issues in MIS, Types of Information systems-TPS, DSS, EIS, ERP (Meaning only) Emerging trends & Future challenges and opportunities of MIS in management.</p>	12
<p>UNIT – 5 : ORGANIZATIONAL COMMUNICATION</p> <p>Business Communication- Definitions and its significance in management. Communication process, Types-Verbal, Non-Verbal, Electronic Communications, Business letters –types-Sales enquiry, supply, recovery of dues (simple letters), Presentation skills, Listening skills, Ethics in business communication.</p>	14
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> 1. Identify various case studies, give it as assignment, students analyze cases, identify management issues, suggest findings and solutions for case study, it helps students in analytical thinking, decision making, problem solving communication. 2. Students are assigned Role Play simulations know the different managerial roles in simulate business scenario e.g. CEO, HR Manager, Marketing Manager etc., Students worked in team prepare crisis solving, product launch or reorganization. It helps to learn leadership, teamwork, communication, decision making and conflict resolution. 3. Group Projects: Form students’ different groups and assign a project that involves real business problem, to develop solution, business plan, and new strategies for the company. Group presents their projects to the class. Students easily learn collaboration, project management and presentation. 4. SWOT analysis: Students conduct a SWOT analysis on a selected company or product and present in a class, it helps to learn strategic analysis, critical thinking, and problem solving skills. 5. Industry visits & Guest lectures: organize visits to local or nearest business, manufacturing units or service organizations to observe management practices in action. Invite industry professionals for guest lectures on topics of management and collect reports based on this from students. Students got industry awareness, networking, and practical applications of management concepts. 	
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> 1. Essentials of Management, Koontz O’Donnell 2. Principle of Management - L.M. Prasad 3. Essential of Management - S.C. Saxena 4. Principle of Management - C.B. Gupta 5. Principle of Management – Davar 6. Principles of Management P.N.Reddy and H R Appannaiah 7. Principles of Management by R Mugesappa, T N Narasimhamurthy, M.Prabhakara murthy and Nagaraju R, Himalaya Publishing House. 8. Business Communication- K C Jayaswamy, Haseeba Khanum, D Krishna, BR Ranjitha,HPH 	

Name of the Program : Bachelor of Commerce (B.Com)		
First Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC-C3/1.5		
Title of the Course: PRINCIPLES OF MARKETING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On Successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ To conduct a simple market research project on a chosen product or service for individual students or team of students. ✓ To prepare a report on brand and analyzing its market positioning ✓ To develop a digital marketing campaign for a fictional or real product or service. It includes creating content for social media, designing email marketing templates. ✓ To assign role playing scenarios ✓ To active participation in Product development workshops ✓ To organize debate on ethics in marketing or any other marketing related topics ✓ To actively involve study the consumer behavior observation ✓ To enable students to create a market plan for launching a new product in any one of the modern marketing tools. 		
Syllabus		Hours
<p>UNIT – 1 : INTRODUCTION TO MARKETING</p> <p>Marketing-Definition, functions, objectives, Scope, concepts of marketing, characteristics and importance of marketing, Core concepts of marketing- Needs, wants demands, products, value and satisfaction. Marketing Management, Marketing environment-Definitions, External and internal factors of marketing environment, SWOT analysis, Marketing system. Ethics in Marketing – Meaning, importance, role of ethics in marketing, marketing ethics in digital age.</p>		12
<p>UNIT – 2 : MARKET SEGMENTATION AND CONSUMER BEHAVIOR</p> <p>Market segmentation-Definitions, Characteristics, objectives, Bases and Benefits of market segmentation, Criteria for effective segmentation, Targeting and Market Positioning-Objectives, Market positioning strategies, Steps for marketing positioning a product. Consumer behavior-Definitions, Importance, Consumer buying process, factors influencing buying decisions, stages in consumer decision process.</p>		10
<p>UNIT – 3 : MARKETING MIX</p> <p>Meaning and Concept, Definitions of Marketing Mix, Components of (Ps) Marketing mix, meaning and elements, Product-Concept, Product line, product mix decisions, Product Life Cycle, New product development. Branding, packaging and labelling, Product positioning, differentiation, innovation and diversification. Pricing: Meaning, characteristics, objectives, types of pricing, Factors affecting price determination, pricing policies and strategies.</p> <p>Promotion: Role of promotion in marketing; Promotion methods - Advertising; Personal selling;</p>		16

<p>Publicity; Sales promotion tools and techniques; Promotion mix. Online promotion and direct selling, Digital marketing strategies.</p> <p>Place & Distribution decisions: Importance of Place, Channels of distribution; Channel management. Supply Chain Management (Meaning only)</p> <p>People-Employees & Customers, Brand perception, Impact of social media interaction and customer experience management. Process-role of technology in enhancing service delivery. Physical evidence- Tangible and intangible aspects of product or service, online reviews.</p>	
<p>UNIT – 4 : MODERN MARKETING TOOLS</p> <p>Digital Marketing tools- Search Engine Optimization, Search engine marketing- Introduction to paid search, Google ads, Pay-per-click advertising. Content Marketing-Meaning, role of content in marketing, types of content (Blogs, videos, infographics) and content marketing strategies. E-mail Marketing- Importance, tools (Mail chimp, Constant contact), strategies for effective email campaigns. Social Media Marketing: Overview of key social media platforms (Facebook, Instagram, Twitter, LinkedIn, YouTube), strategies for engagement, and social media analytics.</p>	12
<p>UNIT – 5: ETHICAL AND SOCIAL ISSUES IN MARKETING.</p> <p>Definitions and importance of ethical and social issues in marketing, Principles of ethical marketing. Consumer Privacy and data protection, Advertising ethics, Cross-cultural ethics, AI and automation in marketing, Influencer marketing, Social media ethics, International marketing ethics, ethical dilemmas in emerging markets.</p>	10
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> 1. Assign market research projects students can learn to collect data, analysis and submit a report. 2. Invite market professionals to give guest lecture to students. 3. Students must submit the report on the brand analysis, brand image it helps to critical thinking, creativity and strategic thinking. 4. Students understood to the digital marketing, content creation, social media management and strategic planning and prepare report and submit by the students. 5. Students understood the sales techniques, communication, negotiation, persuasion by role playing. 6. Frequently conduct workshops on product development helps creativity, teamwork, product development, strategic thinking among the students. 7. Motivate students to participate in ethics in marketing debates helps on students to learn the skills like ethical reasoning, critical thinking, and public speaking. 8. Students must prepare a report on marketing mix strategies on any product. 9. Students are actively participated in creating a marketing plan, they learn strategic planning, analysis, budgeting writing the content and submit the report. 	
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> 1. Marketing Management Philip Kotler, 2. Principles of Marketing by Philip Kotler, Gary Armstrong and others, Pearson. 3. Marketing Management J.C.Gandhi. 4. Marketing Management Rajan Suxena, Mc Graw Hill Education (India) Pvt. Ltd. 5. Marketing Management Ramesh and Jayanthi Prasad, I.K. International 6. Marketing Management: C.B. Memoria, R.K. Suri and Sathish Memoria, Kitab Mahal 7. Marketing Management: P.N. Reddy & Appannaiah. 8. Marketing Management: Sontakki. Kalyani Publications. 9. Marketing Management – Dr. Venkataramana, by Seven Hills Book Publications 	

Name of the Program : Bachelor of Commerce (B.Com)		
First Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC-C4/1.6		
Title of the Course: BUSINESS MATHEMATICS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On successful completion of the course, the Students will be able to</p> <ul style="list-style-type: none"> ✓ Understand the number system and indices applications in solving basic business problems. ✓ Apply concept of commercial arithmetic concepts to solve business problems. ✓ Make use of theory of equation in solving the business problems in the present context. ✓ Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems. ✓ Apply measurement of solids in solving simple business problems. 		
Syllabus		Hours
<p>UNIT 1: NUMBER SYSTEM AND INDICES</p> <p>Introduction: Meaning-Natural Numbers-Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon. Indices-Introduction, Laws of indices, application of laws for simplification, simple problems.</p>		12
<p>UNIT – 2 COMMERCIAL MATHEMATICS</p> <p>Introduction - Meaning of Simple and Compound interest and problems thereon, - Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work. Equated Monthly Installments (EMI) using reducing and flat interest system. Simple problems</p>		12
<p>UNIT – 3 THEORY OF EQUATION</p> <p>Introduction - Meaning-Problems on Linear equations and solving pure and affected Quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).</p>		12
<p>UNIT – 4 SET THEORY, PERMUTATIONS & COMBINATIONS AND MATRICES</p> <p>Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon; Meaning and problems on permutations and combinations; Matrices-Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.</p>		12

<p>UNIT – 5 PROGRESSIONS</p> <p>Introduction, Meaning of Arithmetic Progression (A.P.), nth term of an Arithmetic progression Geometric Progression (G.P.), and sum of the number of terms in Arithmetic progression and Geometric progression. Harmonic Progression (H.P.) – Meaning only. Problems on AP and GP only</p>	12
<p>SKILL DEVELOPMENTS ACTIVITIES</p> <ol style="list-style-type: none"> 1. Show the number of ways in which your telephone number can be arranged to get odd numbers. 2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans. 3. Use Matrix principles to implement food requirement and protein for two families. 4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom. 5. Any other activities, which are relevant to the course. 	
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> 1. A Lenin Jothi, Financial Mathematics, Himalaya Publications 2. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd. 3. B.H.Suresh, Quantitative Techniques, Chetana Book House. 4. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014 5. Madappa and Sridhara Rao, Business Mathematics. 6. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, 2007. 7. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand 8. Padmalochana Hazarika, Business Mathematics. 9. R. Gupta, Mathematics for Cost Accountants. 10. S. P. Gupta, Business Mathematics. 11. S.N.Dorairaj, Business Mathematics, United Publication. 12. Saha and Rama Rao, Business Mathematics, HPH. <p style="padding-left: 40px;">Note: Latest edition of text books may be used.</p>	

Name of the Program : Bachelor of Commerce (B.Com)		
First Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC-C4/1.6		
Title of the Course: CORPORATE ADMINISTRATION		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On successful completion of the course, the Students will be able to</p> <ul style="list-style-type: none"> ✓ Understand the framework of Companies Act of 2013 and different kind of companies. ✓ Identify the stages and documents involved in the formation of companies in India. ✓ Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. ✓ Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. ✓ Evaluate the role of liquidator in the process of winding up of the company. 		
Syllabus:		Hours
<p>UNIT 1 INTRODUCTION TO COMPANY</p> <p>Introduction - Meaning and Definition – Features – Highlights 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.</p>		13
<p>UNIT 2: FORMATION OF COMPANIES</p> <p>Introduction - 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 Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities–Administration.</p>		14
<p>UNIT – 3 COMPANY ADMINISTRATION</p> <p>Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.</p>		13

<p>UNIT – 4 CORPORATE MEETINGS</p> <p>Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.</p>	10
<p>UNIT – 5 WINDING UP</p> <p>Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.</p>	10
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> 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 organisation and discuss the procedure involved on the same and prepare report. 6. Any other activities, which are relevant to the course. 	
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> 1. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand. 2. N Maheshwari, Elements of Corporate Law, HPH. 3. Balchandran, Business Law for Management, HPH 4. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication. 5. S.C. Kuchal, Company Law and Secretarial Practice. 6. S.C. Sharm, Business Law, I.K. International Publishers 7. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, PHI. 8. K. Venkataramana, Corporate Administration, SHBP. <p>Note: Latest edition of text books may be used.</p>	

Second Semester

Part	Course Code/ Category	Title of the Course	Instruction hrs/ Week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part -1	L1-1	Language-1 - Kannada/Hindi/Sanskrit/Urdu/ Additional English	4	3	20	80	100	3
	L2-1	Language – II English	4	3	20	80	100	3
Part-2	Paper 2.3 DSC-C5	Advanced Financial Accounting	4	3	20	80	100	4
	Paper 2.4/ DSC-C6	Human Resource Management	4	3	20	80	100	4
	Paper 2.5/ DSC-C7	Modern Banking	4	3	20	80	100	4
	Paper 2.6/ DSC-C8	Quantitative Methods for Business Decisions	4	3	20	80	100	4
Part-3	CC	Environmental Science	2	1.5	10	40	50	2
Total					130	520	650	24

Name of the Program : Bachelor of Commerce (B.Com)		
Second Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC-C5/2.3		
Title of the Course: ADVANCED FINANCIAL ACCOUNTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On Successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand & compute the amount of claims for loss of stock & loss of Profit. Understand and preparing the accounts for converting Partnership Firms to a Limited Companies. ✓ Articulate the Accounting treatment for Royalty Agreements & Transactions. Demonstrate various accounting treatments for dependent & independent branches. Deal with the Inter-Departmental Transfers and their Accounting Treatment 		
Syllabus		Hours
<p>UNIT - 1 FIRE INSURANCE CLAIMS</p> <p>Introduction – Meaning of fire insurance- Insurer-Insured-under insurance- over insurance-salvage-average clause – Treatment of salvage-cost of extinguishing of fire-Normal loss and abnormal loss – application of average clause – Preparation of statement of claim- Problems (Excluding abnormal line of goods).</p>		12
<p>Unit - 2 SALE OF A FIRM TO A LIMITED COMPANY</p> <p>Meaning-Need for conversion-Purchase Consideration (P.C.)—Methods of calculating Purchase consideration—Mode of discharging of Purchase Consideration- Treatment of assets and liabilities unrecorded and not taken over. Journal entries and ledger accounts in the books of Vendor firm- Incorporating entries in the books of purchasing company and preparation of Balance sheet. Problems.</p>		14
<p>Unit - 3 ROYALTY ACCOUNTS</p> <p>Introduction - Meaning - Definition - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings - Methods of Recoupment of Short Workings – Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) With Minimum Rent Account ii) Without Minimum Rent Account under fixed and Floating recoupment methods- Problems including Strikes and Lockouts but excluding sub-lease.</p>		12

<p>Unit – 4 BRANCH ACCOUNTING</p> <p>Introduction–Types of branches; Dependent branches, Independent branches and foreign branches–Accounting methods– Accounting treatment in the books of head office : under debtors system and final accounts system at cost price and at invoice price- problems on dependent branches only–Techniques for foreign currency transaction (Theory only).</p>	10
<p>Unit – 5 : DEPARTMENTAL ACCOUNTING</p> <p>Meaning and Features of Departmental Undertakings- Differences between Branch accounts and Departmental Accounts Methods of Departmental Accounting- Department Expenses and Incomes- Need and Bases of Apportionment of Expenses and Incomes-Inter Department Transfers at Cost price and Invoice price -Preparation of Statement of Profit in Columnar form, Statement of General Profit/Loss and Balance Sheet (Vertical form only) - Problems.</p>	12
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> 1. Identify the procedure & documentations involved in the insurance claims. 2. Calculate the Purchase Consideration with imaginary figures (Any type). 3. Prepare Royalty Table with imaginary figures 4. Collect the procedure and documentations involved in the establishment of various branches. 5. Identify the common expenditures of an organization among various departments. 	
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> 1. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition. 2. Anil Kumar, V. Rajesh Kumar and B. Mariyappa (2023) –Advanced Financial Accounting, Himalaya Publishing House, New Delhi. 3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition. 4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. 5. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1 	

Name of the Program : Bachelor of Commerce (B.Com)		
Second Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC –C6/2.4		
Title of the Course: HUMAN RESOURCE MANAGEMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On Successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ To introduce students to the fundamental concepts, principles, and functions of Human Resource Management and its importance in achieving organizational goals. ✓ To enable students to understand the role of HRM in formulating and implementing organizational strategies and aligning HRM practices with business objectives. ✓ To provide students with the knowledge and skills to manage the recruitment and selection process, ensuring the acquisition of the right talent for the organization. ✓ To enable students to understand the principles of compensation management, including job evaluation, pay structure design, and the management of employee benefits and incentives. ✓ To instill in students the importance of ethical behavior in HRM, including diversity management, corporate social responsibility, and managing ethical dilemmas. 		
Syllabus		Hours
<p>UNIT – 1 : HUMAN RESOURCE MANAGEMENT Meaning, importance, objectives, Scope, functions of HRM, Role of HR managers, EVOLUTION and development of HRM, duties and responsibilities of HR manager, HRM vs. Personnel Management. HR Structure and Strategy; Role of Government and Personnel Environment including MNCs.</p>		10
<p>UNIT – 2 : HUMAN RESOURCE PLANNING Meaning, definition, importance, Need, process, benefits and limitations, requisites/ guidelines for effective HRP. Job Analysis- meaning, objectives, significance, process of job analysis, techniques of job analysis. Job design- Meaning, factors affecting job design, techniques of job design. Job rotation, job description, job specification, job enlargement, job enrichment, grievance, Absenteeism, Layoff, Retrenchment, Labor turnover, Dismissal and suspension. Human resource information system.</p>		14

<p>UNIT – 3 : RECRUITMENT, SELECTION, TRAINING & DEVELOPMENT</p> <p>Meaning of recruitment, definition, sources of recruitment, process of recruitment. Selection-Meaning, steps in selection process, Methods in selection, Interviewing techniques, Onboarding and orientation, Training-Meaning, objectives, needs of training, methods of training. Evaluation of training programs, Employee development and career planning. Succession planning. Challenges of employee retention. Development- Meaning, Definitions, Recent trends in development</p>	13
<p>UNIT – 4 : PERFORMANCE APPRAISAL, COMPENSATION MANAGEMENT</p> <p>Performance appraisal-Meaning, objectives, methods and limitations. Compensation management: Components of compensation, Factors influencing compensation, Job evaluation-methods and importance, Designing pay structures, Incentives and benefits, Collective bargaining and workers’ participation in management, Employee Morale and Motivation (Meaning only), Stress Management - Quality of Work Life.</p>	12
<p>UNIT – 5 : RECENT TRENDS IN HRM</p> <p>Digital transformation in HRM, Role of HR technology and automation, Artificial Intelligence and Machine learning in HR processes, HR Analytics, E- HRM and Self-service portals, Employee experience and Engagement, concept, strategies, employee well-being and Mental health initiatives, Flexible work arrangements-remote work, hybrid models, Sustainability and HRM-Role of HR in corporate social responsibility, Green HRM practices, Employee involvements in sustainability initiatives. Agile HRM-Concept, Principles,</p>	11
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> 1. Prepare a chart showing the functions and sub functions of an organization. 2. Conduct debates on HRM related topics among students. 3. Invite HR Professionals to deliver a special lecture to students. 4. Visit an organization and collect information about the various techniques used to train executives in that organization. 5. Prepare a chart on sources of recruitment. 6. List various E-RECRUITMENT agencies. 7. List out the current trends in training program. 8. Assign HR related Case studies, Group topics, debates on HR related topics, it enhances the knowledge. 9. Visit any Company or Business administration office to study the HR Practices, Performance appraisal methods adopted by them, and get report from students. 10. Conduct an essay competition on I-HRM and Recent trends in HRM 	
<p>BOOKS FOR REFERENCE</p> <ol style="list-style-type: none"> 1. Human Resource Management: Stephens Robbins. 2. Human Resource Management - K. Ashwathappa . Human Resource Management by P Subba Rao by Himalaya Publishing House 3. Human Resource Management: C.B. Guptha, S. Chand & Sons, New Delhi. 4. Human Resource Management: S.S. Khotla 5. Personnel and Human Resource Management : P. Subba Rao 	

Name of the Program : Bachelor of Commerce (B.Com)		
Second Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC-C7/ 2.5		
Title of the Course: MODERN BANKING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On Successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ To provide students with a comprehensive understanding of the historical evolution of banking, from traditional practices to modern digital banking. ✓ To introduce students to various banking products and services, including savings and current accounts, loans, credit cards, and investment products. ✓ To explore the advancements in digital banking, including internet banking, mobile banking, and Fintech innovations, along with sustainable practices in green banking. ✓ To understand the regulatory framework governing banks in India, including the role of the Reserve Bank of India (RBI), Basel norms, and other regulatory bodies. ✓ To critically analyze the ethical and social issues related to banking, including customer privacy, ethical lending, and corporate social responsibility. 		
Syllabus		Hours
UNIT – 1 : INTRODUCTION TO BANKING SYSTEM		12
Meaning, Definition, Features of Banks, Evolution of Banking System in India, Banker and Customer Relationship (General & Special relationship) Functions of Modern Banks, Role of Banks in Economic Development. Types of Banks- Commercial, RRB's, Foreign Banks, Cooperative Banks. Development Banks- NABARD, SIDBI and EXIM Bank, Non-Banking Financial Companies. (Meaning, Objectives only)		
UNIT – 2 : PAYING AND COLLECTING BANKER		10
Paying Banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course –Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
UNIT – 3 : BANKING PRODUCTS		12
Deposit Products-Savings, Current, Fixed and Recurring deposits. Lending products-various types of loans, Overdrafts and Credit facilities. Retail banking services, Corporate Banking service and operations, Investment Banking role and functions. Fee-based services-Banc assurance, Debit Card maintenance fees, dormancy fees, Wealth management and Mutual Fund. Negotiable Instruments- Meaning & Definition–Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements- Meaning - Essentials & Kinds of Endorsement.		

<p>UNIT – 4 : GREEN AND DIGITAL BANKING, FIN-TECH</p> <p>Green Banking: Definition, Evolution, importance, Environmental issues in banking sector, Green Banking Products-Loans, Mortgages, Bonds, credit cards, Paperless banking, Branchless Banking, Neo-Banking models, Green ATM’s and E-Statements. RBI guidelines on green banking, Global standards and protocols for Green banking. Digital Banking- Meaning, merits and demerits, Internet and Mobile Banking- Features and benefits. Electronic Payment Systems- NEFT, RTGS, IMPS, UPI, Digital Wallets and Crypto currencies. Fin-Tech: Meaning, Importance, Role of Fin-Tech in modern banking. Emerging technologies in Banking- Block-Chain, Artificial Intelligence, & Big Data in Banking, Digital lending & credit.</p>	14
<p>UNIT- 5 REGULATORY FRAMEWORK AND RISK MANAGEMENT IN BANKING</p> <p>Banking Regulation Act, 1949-Key highlights, Reserve Bank of India (RBI), Functions of RBI, Monetary Policy tools- REPO rate, Reverse Repo Rate, CRR & SLR. Banking ombudsman scheme, recent regulatory developments in banking. Risk Management-Meaning, Types of risks in Banking-Credit, Market, operational and liquidity risks. Risk management strategies and tools. Basel accords-Overview and Impact on banking. Sustainable banking-Meaning & Significance, Non-Performing Assets- Meaning and Causes.</p>	12
<p>SKILL DEVELOPMENT ACTIVITIES</p> <ol style="list-style-type: none"> 1. Invite Bank Professional to deliver guest lecture and get interaction with students. 2. Organize various special lectures by resource persons to explain banking examinations. 3. Students will analyze real-world case studies on innovations in banking, such as the adoption of Block-chain technology, digital wallets, and AI-driven banking services. 4. Students will participate in simulated banking operations, including loan processing, investment advising, and customer relationship management, to gain practical insights. 5. Hands-on workshops will be conducted where students will use various digital banking tools and platforms, including internet banking portals, mobile banking apps, and payment gateways. 6. Through role-playing exercises, students will simulate scenarios involving risk management in banks, allowing them to devise and present risk mitigation strategies\ 7. Students will engage in debates on current regulatory challenges and ethical issues in the banking sector, developing critical thinking and articulation skills. 8. Students assign in a group activity to study the impact of digital banking services. 9. Organizing field visits to local banks where students can interact with banking professionals and observe banking operations first-hand and collect report from them. 10. Students will work in groups to develop a model green banking initiative, presenting their proposals on how banks can contribute to environmental sustainability. 11. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker. 12. Collect and fill dummy account opening forms for different types of customer. 13. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheque. 14. Identify and prepare report on pros and cons of recent development in the field of banking sector. 15. Any other activities, which are relevant to the course. 	

BOOKS FOR REFERENCE

1. B.S. Raman, Law and Practice of Banking, United Publishers, Mangalore.
2. Dr. Alice Mani (2015), Banking Law and Operation, SBH.
3. Gajendra Naidu, S.K. Poddar, Law and Practice of Banking
4. Gordon and Natarajan, Banking Law and Practice, HPH, Mumbai.
5. Kothari N.M., Law and Practice of Banking.
6. Maheshwari S.N., Banking Law and Practice.
7. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition.
8. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore.
9. P. Subba Rao, Bank Management.
10. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
11. Shekar K.C., Banking Theory Law and Practice.
12. Sheldon H.P. Practice and Law of Banking.
13. Tannan M.L., Banking Law and Practice of Banking in India.
14. Iyengar, Introduction to Banking.

Name of the Program : Bachelor of Commerce (B.Com)		
Second Semester B.Com. (SEP)		
Paper: Part-2. Paper Code: DSC-C10/ 2.6		
Title of the Course: QUANTITATIVE METHODS FOR BUSINESS DECISIONS		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On Successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Familiarizes statistical data and descriptive statistics for business decision-making. ✓ Comprehend the measures of variation and measures of Skewness. ✓ Demonstrate the use of probability and probability distributions in business. ✓ Validate the application of correlation and regression in business decisions. ✓ Show the use of index numbers in business. 		
Syllabus		Hours
UNIT – 1 : STATISTICAL DATA AND DESCRIPTIVE STATISTICS		14
Introduction to Statistics: Meaning, Definition, Scope, Importance, Limitations and Distrust of Statistics. Classification – Meaning, Objectives and types. Construction of frequency table. Tabulation - Meaning, objectives, parts of table—problems. Measures of Central Tendency: Meaning, types of Statistical averages, Arithmetic mean, Median and Mode – Problems (excluding grouping and analysis table)		
UNIT – 2 : MEASURES OF VARIATION		14
Measures of Variation: Absolute and relative variation. Range, Quartile Deviation, Mean deviation, Standard deviation, and their coefficients. Problems on standard deviation and Coefficient of Variation.		
UNIT – 3 : PROBABILITY DISTRIBUTIONS		06
Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution		
UNIT – 4 : CORRELATION AND REGRESSION ANALYSIS		16
Correlation Analysis: Meaning of Correlation, Types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. Linear and Non- linear correlation, Problems on Karl Pearson's co-efficient of Correlation. Probable error. Rank Correlation, Meaning, Problems on Spearman's Rank Correlation. Regression Analysis: Meaning and Definition- Regression lines, Regression equations and estimation; Relationship between Correlation and Regression coefficients – Regression equation X on Y and Y on X.		
UNIT – 5 : INDEX NUMBERS		10
Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal Test and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.		

SKILL DEVELOPMENT ACTIVITIES

1. Application of MS Excel Functions in statistical decision making and student should submit output of the same.
2. Collect the age statistics of 08 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decision making.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE

1. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
2. Gupta, S.P, and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
3. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
4. Business Statistics- B.G. Sathya Prasad, Himalaya Publishing House.
5. CB Gupta, Introduction to Statistical Methods, Vikas Publishing, New Delhi.
6. D N Elhance Fundamentals of Statistics, Kitab Mahal, New Delhi.
7. Quantitative Analysis-I By Nandisha C and Anuprasad K R, HB Publication House
8. Sen Chetty and Kapoor, Mathematical Statistics, Sultan Chand & Sons
9. Statistics, Theory and Practice, R.S.N Pillai, Bagavathi, Published by S.Chand.
10. Theory, Problems & Solutions in Business Statistics, Gupta, Sharma & Murthy, by Himalaya Publishing House.
11. Vohra N. D., Business Statistics, McGraw Hill Education.

Second Year

Third Semester

Part	Course Code/ Category	Title of the Course	Instruc- tion Hrs per Week	Duration of Exam. (Hrs)	Marks			Credits
					IA	Univ- ersity (SEE)	Total	
Part -1	L1-1	Language-1 Kannada/ Hindi/ Sanskrit/ Urdu/Additional English	4	3	20	80	100	3
	L2-1	Language-I English	4	3	20	80	100	3
Part -2	Paper 3.1/ DSC-C9	Corporate Accounting	4	3	20	80	100	4
	Paper 3.2/ DSC-C10	Cost Accounting	4	3	20	80	100	4
	Paper 3.3/ DSC-C11	Indian Financial System	4	3	20	80	100	4
	Paper 3.4/ DSC-C12	Business Environment	4	3	20	80	100	4
	Paper 3.5/ DSE-C1	Elective -1*	4	3	20	80	100	3
Total					140	560	700	25

Note: IA: Internal Assessment SEE: Semester End Examination

Elective*: Candidate can choose any one elective Group. Once chosen a group, **the same group shall be continued for the subsequent semesters.** Minimum of 15 students shall opt for offering any Elective Group.

Sem.	Elective Groups (DSE-C1)				
	Accounting (A)	Finance (F)	Human Resource Management (HRM)	Marketing (M)	Information Technology in Business (ITB)
III	Advanced Accounting-I	Financial Services and Capital Market	Learning and Development	Consumer Behavior	Business Information System



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Chairman BJS(UG)
 Department of Commerce
 Tumkur University, Tumkur-03.

Name of the Program: Bachelor of Commerce (B.Com)		
Third Semester B.Com. (SEP)		
Part-2: Course Code / Category: DSC (C9)/ 3.1		
Title of the Course: CORPORATE ACCOUNTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Acquire required theoretical knowledge as foundation for Advanced Corporate accounting. ✓ Understand the practical knowledge on the underwriting of shares agreement ✓ Analyse and prepare financial statements of company. ✓ Understand concept of goodwill, calculate goodwill and find share value of a company. ✓ Gain knowledge on the accounting treatment of profit prior to incorporation. ✓ Understand the recent developments in corporate accounting. ✓ Say the need for changes in Accounting Standards, SEBI Guidelines and companies Act. 		
Syllabus		Hours
<p>UNIT-1 UNDERWRITING OF SHARES</p> <p>Introduction, Meaning, nature, types, terms used in underwriting. Underwriting Commission, Guidelines under Company's Act and SEBI, Underwriters, Sub-underwriters and Brokers. Types of applications- Marked-Unmarked and Firm-underwriting applications, Advantages of Underwriting, Determination of underwriters' liability (excluding journal entries).</p>		12
<p>UNIT-2 PROFIT PRIOR TO INCORPORATION</p> <p>Introduction to the process on incorporation of a company-Meaning-Difference between incorporation and Commencement of a company. Accounting of incomes and expenses during Pre- and Post-Incorporation period. Calculation of sales ratio, time ratio, weighted ratio. Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period. Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet (just showing profit/loss pre and post incorporation).</p>		10
<p>UNIT-3 VALUATION OF GOODWILL</p> <p>Introduction, meaning and definition of goodwill. Circumstances of valuation of goodwill, factors influencing the valuation of goodwill, Types of goodwill, Methods of valuation of goodwill: Average Profit Method, Super Profit Method, Capitalization Method and Annuity Method (problems).</p>		14

<p>UNIT-4 VALUATION OF SHARES</p> <p>Introduction, Meaning, need for valuation, factors affecting on the valuation of shares. Methods of valuation: intrinsic value method, yield method, earning capacity method, fair value method. Problems excluding earning capacity method.</p>	10
<p>UNIT-5 FINANCIAL STATEMENTS OF COMPANIES</p> <p>Introduction, Meaning, Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1. Treatment of Special items: Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves, Preparation of Statement of profit and loss and Balance Sheet.</p>	14
<p>Note: All Units shall be taught as per the Indian Accounting Standards which are in force from time to time.</p> <p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Name the list of Indian companies which have issued IPO / FPO in recent times. 2. Determine Underwriters' Liability in case of an IPO with imaginary figures. 3. List out the incomes and expenses for the Pre- and Post-Incorporation period 4. Collect the annual reports of select companies of your choice and calculate the value of Goodwill under different methods. 5. Calculate the intrinsic value of shares under Net Asset Method. 6. Prepare the format of 'Statement of Profit and Loss' and "Balance Sheet' with Imaginary figures. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. R L Gupta & M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi. 2. R L Gupta & M. Radhaswamy, Corporate Accounting -Theory, Methods & Application, Sultan Chand & Sons. 3. M.C.Shukla, T.S Grewal, & S.C.Gupta, Advanced Accountancy, -Sultan Chand & Sons. 4. S. N. Maheshwari & K. N. Maheshwari, Advanced Accountancy, Vikas Publication House. 5. S. P. Jain & K. L. Narang, Advance Accounting, Kalyani Publication. 6. B.M Agarwal & M.P Gupta, Advanced Accounting, Suchitra Prakashan (P) Ltd, 7. Jain and Narang, Corporate Accounting, Kalyani Publisher, Ludhiana. 8. Tulsian, Advanced Accounting, Sultan Chand & Sons, New Delhi. 9. S N Maheshwari, CA Sharad K Maheshwari & Suneel K Maheshwari, Advanced Accountancy, Volume II, 11th Edition. Vikas Publishing House. 10. S.Anil Kumar, V.Rajesh Kumar & B Mariyappa, Corporate Accounting, HPH. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Third Semester B.Com. (SEP)		
Part-2: Course Code / Category: DSC (C10) / 3.2		
Title of the Course: COST ACCOUNTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Demonstrate an understanding of the concepts of costing and cost accounting. ✓ Classify, allocate apportion overheads and calculate overhead absorption rates. ✓ Demonstrate the ability to calculate labour cost ✓ Exhibit the ability to prepare a cost sheet. ✓ Prepare material related documents, understand the management of stores and issue procedures. 		
Syllabus		Hours
<p>UNIT-1 INTRODUCTION TO COST ACCOUNTING Evolution of Cost Accounting, Meaning and Definitions to Cost, Costing, Cost Accounting and Cost Accountancy. Basic cost concepts: Cost object, cost unit, cost Driver (Meaning only). Classification of Cost and Elements of Cost. Responsibility centres: Meaning, Types: Cost Centre, Revenue Centre, Profit Centre and Investment Centre. Cost Accounting: Objectives, scope, importance and users. Role of a cost accountant in an Organization, Advantages and Limitations of Cost Accounting. Essential features of a good Cost Accounting System. Designing and Installing Cost Accounting System. Cost Accounting with the use of Information Technology (IT)-concept only. Digital Costing System- Meaning and Benefits. Classification of Cost, Elements of Cost. Cost Sheet- Meaning and Preparation of Statement of Cost and Quotations.</p>		15
<p>UNIT-2 MATERIAL COST Meaning, Types of Material Cost. Material Purchase Procedure, Objectives of Material Control Inventory Control Methods: ABC Analysis, Fast, Slow moving and Non-moving (FSN); High, Medium, Low (HML); Vital, Essential, Desirable (VED); Just-in-Time (JIT-Perpetual Inventory Control System-fixation of Stock Levels-Re-order Stock Level, Re-Order Quantity, Minimum Stock Level, Maximum Stock Level, Average Inventory Level, Danger level and Buffer Stock – problems excluding Danger and Buffer stock levels). Store Records-Bin Cards-Stock Control Cards-Store Ledger. Material Issues - Pricing of Material Issue methods: FIFO, LIFO, Base Stock, Simple Average Price, Weighted Average Price (problems). Valuation of materials: return and shortage, Returned to the Vendor, and Returned to Stores. Valuation of Shortages during Physical Verification.</p>		15

<p>UNIT-3 EMPLOYEE COST</p> <p>Meaning, Elements of wages: Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, allowances and perquisites. Classification of Employee (Labour) Cost: Direct and Indirect of Employee (Labour) cost. Employee cost control: Meaning, attendance and payroll procedures. Time keeping/ Attendance: meaning, and objectives. Methods attendance: Manual Methods-Attendance Register Method, Metal Disc/ Token Method; Mechanical/ Automated Methods: Punch Card Attendance, Bio-Metric Attendance system. Time-Booking: Meaning only. Payroll: Meaning, steps, Idle time and Over time (Concepts only).Systems of employee wage payment and incentives: Time Based (Time Rate System), and Output Based (Piece Rate System). Premium Bonus Methods: Halsey Premium Plan-Rowan Premium Plan, Merricks Differential Piece Rate – problems.</p>	10
<p>UNIT-4 OVERHEAD COST</p> <p>Meaning, Definition, Classification of Overheads. Procedure for Accounting and Control, Allocation, and Apportionment of Overheads. Primary Overhead, Distribution Summary–Secondary Overhead Distribution Summary–Repeated Distribution Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate.</p>	12
<p>UNIT-5 RECONCILIATION OF COST AND FINANCIAL ACCOUNTS</p> <p>Meaning, 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.</p>	08
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Mention the causes of labour turn over in manufacturing organizations. 2. Name any five documents used for material accounting 3. Prepare dummy Payroll with imaginary figures. 4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each). 5. Prepare a Cost Sheet with imaginary figures. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. Charles T. Horngren, Srikant M. Datar, & Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education. 2. Jain, S.P. & K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 3. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi. 4. Maheshwari, S.N. & S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot. 5. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons 6. Jawahar Lal, Cost Accounting., McGraw Hill Education 7. Madegowda J, Cost Accounting, HPH. 8. Rajiv Goel, Cost Accounting, International Book House 9. Mariyappa B. Cost Accounting, HPH <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce(B.Com)		
Third Semester B.Com. (SEP)		
Part-2: Course Code / Category: DSC (C11) / 3.3		
Title of the Course: INDIAN FINANCIAL SYSTEM		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Class room lecture, Group Discussion, Presentations, Case Studies, Simulations, Field work, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand the structure, role and functioning of financial system. ✓ Comprehend the financial institutions and their functions. ✓ Know the functioning of capital markets - primary and secondary markets. ✓ Know the various financial instruments and services. ✓ Understand the role of regulators SEBI, RBI, IRDAI in shaping the financial services environment. ✓ Say the different financial instruments and services available. ✓ Develop practical skills and analytical abilities for investment decisions, stock market operations, and understanding financial trends. 		
Syllabus		Hours
<p>UNIT-1 FINANCIAL SYSTEM Introduction, Meaning, Definition, Features, Nature, Objectives, Structure, Components, Functions of Indian Financial System, Role and Importance of Financial System, growth and development of Indian Financial System, Recent trends in Indian Financial system. Impact of AI on financial system.</p>		10
<p>UNIT-2 FINANCIAL INSTITUTIONS Banking Institutions: Commercial banks, Neo Banks, Local Area Banks, Small Finance Banks, Payment Banks, Cooperative Banks (Concepts only). Non-Banking Financial Companies (NBFCs): Meaning, Features, Functions, Bank V/S NBFCs. Types of NBFCs: Asset Finance Company (AFC), Investment Company (IC), Loan Company (LC), Infrastructure Finance Company(IFC), Systemically Important Core Investment Company, Infrastructure Debt Fund Non-Banking Financial Company, NBFC and Micro Finance Institution, NBFC Factors, Mortgage Guarantee Companies (MGC), NBFC's Non-Operative Financial Holding Company (NOFHC), NBFC-Account Aggregator (Concepts only). All India Financial Institutions: Industrial Finance Corporation of India (IFCI), National Bank for Agriculture and Rural Development (NABARD), India Infrastructure Finance Company Ltd (IIFCL), Export-Import Bank of India (EXIM Bank), Small Industries Development Bank of India (SIDBI), National Housing Bank (NHB), National Bank for Financing Infrastructure & Development (NaBFID): Meaning, objectives & functions.</p>		12

<p>UNIT-3 FINANCIAL MARKETS AND INSTRUMENTS</p> <p>Meaning of Financial markets and financial instruments, Classification. Money Market: meaning, Features, Functions. Money Market Instruments: call money, Treasury bills, commercial papers, Certificate of deposits, Banker's Acceptance etc. Capital market: Meaning, Features, Functions. Capital Market Instruments: common stock, preference shares, Bonds, Debentures, Hybrid securities, Gold ETF. Mutual funds, Foreign exchange market, Derivatives. Types-Primary and Secondary market: Meaning, Objectives, Functions, importance and role of new issues in raising finance. Distinction between capital market and money market. Listing of securities: meaning, Public Issue: IPO, FPO. Book Building Process, Private Placement and Rights Issue, Trading and Settlement Procedures, Stock exchange in India: Introduction, Functions, NSE, BSE. Stock Market Indices: Sensex, Nifty. Depository (NSDL, CDSL). Role of Financial Market in the Economic Development of a country.</p>	14
<p>UNIT-4 FINANCIAL SERVICES</p> <p>Meaning, Importance. Categories of Financial Services: Fund based and Fee-based. Fund based: Lease Financing, Hire Purchase Finance (concept only), Factoring, Forfaiting, Bills discounting, overdraft, Housing Finance, Insurance services, Venture capital, Mutual Funds. Fee based services: Financial planning, retirement planning, investment management, Issue Management, Merchant Banking, Corporate Restructuring, Credit Rating, project feasibility report preparation and Stock Broking.</p>	12
<p>UNIT-5 FINANCIAL REGULATORS IN INDIA</p> <p>Introduction to regulatory system in India. Reserve Bank of India (RBI): organization, Management, structure, objectives, Powers& functions. Credit Creation– meaning, Process and methods. Credit Control: Meaning, objectives, methods of credit control- Quantitative and Qualitative. Banking ombudsman. Securities and Exchange Board of India (SEBI): structure, Objectives, Powers, functions and guidelines. Insurance Regulatory and Development Authority (IRDA): Objectives, Powers, functions and guidelines. Pension Fund Regulatory and Development Authority (PFRDA): Need, objectives. Ministry of Company Affairs (MCA): Briefly.</p>	12
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Draw the structure of Indian Financial System 2. Draw the structure of Indian Financial Markets 3. List out the financial instruments. 4. Prepare the list of various fee-based and fund-based financial services. 5. List out the financial regulators in India. 6. Write a note on monetary policy of RBI. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. Khan, M. Y. Indian financial systems. Tata McGraw Hill. 2. Bhole & Mahakud, Financial Institutions and Markets, Tata McGraw Hill. 3. Gupta, S. K., Agarwal, N., & Gupta, N. Financial markets. Kalyani Publishers. 4. Desai, V. Financial markets and services. Himalaya Publishing House 5. Gurusamy, S. Financial Markets and Institutions, Tata McGraw Hill Education 6. Gordon, E., & Natarajan, K. Financial markets and services. Himalaya Publishing House. 7. Kaur Paramjeet, Financial Markets and Institutions, Sultan Chand & Sons 8. SEBI, RBI, IRDAI, MCA Official Publications & Websites <p>Note: Latest edition of books may be procured / referred. Websites may be visited as and when required.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Third Semester B.Com.(SEP)		
Part-2: Course Code / Category: DSC (C12) / 3.4		
Title of the Course: BUSINESS ENVIRONMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand the dynamic interplay of economic, social, and regulatory factors shaping contemporary business landscapes. ✓ Recognize the various internal and external factors influencing the functioning of businesses. ✓ Grasp the impact of economic, political, social, legal, and technological forces on business in India. ✓ Provide insights into the changes brought by LPG in India. ✓ Evaluate the ethical, legal, and sustainability dimensions of business practices within the context of local and global environments. 		
Syllabus		Hours
<p>UNIT-1 INTRODUCTION TO BUSINESS ENVIRONMENT Business Environment: Meaning, Characteristics, Scope, Components. Micro and Macro Environment. Macro Environment: Definition, Analysis of Business Environment, SWOT Analysis. Micro-Environment: Internal Environment: Value system, Mission, Objectives, Organizational, Structure, Organizational Resources, Company Image, Brand Equity, Macro or External Environment: Firm, customers, suppliers, distributors, Competitors, Society. Challenges of Business environment in India.</p>		12
<p>UNIT-2 POLITICAL & LEGAL ENVIRONMENT Political Framework: Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India. Legal Framework for Retail Businesses: Business laws relevant to retail operations (e.g. Contract law, Consumer Protection laws).</p>		12
<p>UNIT-3 ECONOMIC ENVIRONMENT AND TECHNOLOGICAL ENVIRONMENT Concept, Nature and scope, Structures of the economy, Economic policies and conditions, Economic planning, Industrial policy, Foreign investment, Foreign technology agreements-Merits and demerits of the policy. FEMA, Monetary and fiscal policies-New economic policy. Impact on the business of Private sector, Public sector and Joint sector, Overview of the Indian economy: growth, sectors, and trends, Contribution of the retail sector to the Indian economy, Challenges of Indian economy. Technological environment: Meaning, Features, Innovations, Technology transfer, Digitalization and impact of technology on Business. Impact of AI on business.</p>		14

<p>UNIT-4 SOCIAL & CULTURAL ENVIRONMENT Social and Cultural Environment: Nature, Impact of foreign culture on Business, Traditional Values and its Impact. Social Audit: Meaning and Importance of Corporate Governance and Social Responsibility of Business. Social and cultural factors in retail management, Significance of social and cultural dynamics in shaping consumer behavior and retail trends in India, demographic factors influencing consumer preferences and purchasing behavior in India (e.g. age, gender, income, Urbanization),</p>	12
<p>UNIT-5 GLOBAL ENVIRONMENT Liberalization: Meaning, Key Reforms, Impact on Trade, Industry, and Employment Privatization: Methods, Advantages, and Disadvantages, Case Studies on Disinvestment in India Globalization. Globalization: Meaning, Features, and Impact on Indian Business, Foreign Market entry stages. FDI, FTA, Disinvestment. India’s Position in Global Economy, Recent Trends in Global Business Environment. WTO and India Impact of LPG on Key Sectors: Agriculture, Industry, Services. Critical Evaluation of 30+ Years of LPG in India. Business and the SDGs.</p>	10
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Group discussions on contemporary economic issues 2. Case study analysis on major Indian industries post-LPG 3. Presentations on government policies and their business impact 4. Debate on "Is Globalization Beneficial for India"? 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House. 2. Francis Cherunilam, Indian Business Environment, HPH. 3. Ramesh Singh, Indian Economy, McGraw Hill. 4. S. K. Misra and V. K. Puri Business Environment and Policy, Turn the Page. 5. Shaikh Saleem, Business Environment, Pearson Education. 6. J. Madegowda, Business Environment &Policy, HPH. 7. Adhikari M, Economic environment of Business, Sultan Chand & Sons. 8. P. Subba Rao, Business Environment, HPH. 9. https://www.undp.org/sdg-accelerator/business-and-sdgs (Business and the SDGs). <p>Note: Latest edition of books may be procured / referred. Websites may be visited as and when required.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Third Semester B.Com. (SEP)		
Elective Group: Accounting		
Part-2: Course Code / Category: Elective Paper (DSE-C1): 3.5 (A)		
Title of the Course: ADVANCED ACCOUNTING-I		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Apply accounting procedures for Joint Ventures under different methods of book maintenance. ✓ Learn accounting treatment for Installment Purchase System using Interest Suspense Method. ✓ Comprehend the accounting process for Amalgamation of Firms and prepare financial statements of the new firm. ✓ Analyze investment transactions - bonus, rights shares and apply correct valuation and accounting. ✓ Gain working knowledge of computerized accounting using Tally software for practical accounting operations. 		
Syllabus		Hours
<p>UNIT-1 ACCOUNTING FOR JOINT VENTURES</p> <p>Meaning, features, differences between Joint venture and consignment, and Joint venture and partnership, Methods of recording Joint venture transactions: (a). When separate set of books are not maintained, and (b). When separate set of books are maintained. Journal and Ledger accounts in the books of Co-ventures</p>		14
<p>UNIT-2 INSTALLMENT PURCHASE SYSTEM</p> <p>Introduction, Meaning of installment purchase system, differences between hire purchase system and installment purchase system. Journal entries and ledger accounts in the books of installment buyer (interest suspense method only).</p>		16
<p>UNIT-3 AMALGAMATION OF FIRMS</p> <p>Meaning, objectives, treatment of assets and liabilities not taken over, and Unrecorded. Journal entries and ledger accounts in the books of amalgamating firms. Opening journal entries in the books of New firm and amalgamated Balance sheet.</p>		12
<p>UNIT-4 INVESTMENT ACCOUNTING</p> <p>Introduction, classification of Investment, Cost of Investment, cum-interest and ex-interest-securities, Bonus shares, right shares, disposal of Investment, valuation of investments, procedures of recording shares - problems.</p>		10

UNIT-5 COMPUTERISED ACCOUNTING

08

Meaning features, introduction to tally, creation and alteration of company, groups and ledger accounts, generation of trial balance and financial statements. List of Accounting Software (just names only)

Skill Development Activities

1. Collecting the final accounts of Banking Companies and commenting on the liquidity and profitability.
2. Apply important ratios to analyse the Banking Company's balance sheet.
3. Listing any 10 life insurance policies and collecting information relating to bonus rates and guaranteed additions.
4. Collection of final accounts of general insurance company. Calculating and commenting on the profitability and liquidity.
5. Collection of final accounts LIC and commenting on profitability and liquidity.
6. Collecting the Final Accounts of Leasing Companies.

Books for Reference

1. R.L Gupta & Radhaswamy: Advanced Accountancy, Sultan Chand & Sons.
2. S.P. Jain & Narang, Advanced Accounts, Kalyani Publishers.
3. S.P. Iyengar, Advanced Accounting, Sultan Chand & Sons.
4. Chakraborty, Advanced Accountancy, Oxford University Press.
5. Amitabha Mukherjee Mohammed Hanif, Modern Accountancy (Volume- I), McGraw Hill Education.
6. Jain, S.P., & Narang, K.L. (2019). Advanced Financial Accounting New Delhi: Kalyani Publishers.
7. Shukla M.C, Grewal T.S. & Gupta S.C. (2017). Advanced Accounts Volume–II, 19th Edition. S. Chand Publishing.
8. S N Maheshwari, CA Sharad K Maheshwari & Suneel K Maheshwari, Advanced Accountancy, Volume II, 11th Edition. Vikas Publishing House.

Note: Latest edition of books may be procured / referred.

Name of the Program: Bachelor of Commerce (B.Com) Third Semester B.Com. (SEP)		
Elective Group: Finance Part-2: Course Code / Category: Elective Paper (DSE-C1): 3.5 (F)		
Title of the Course: FINANCIAL SERVICES AND CAPITAL MARKETS		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand depository system, need for depository system. ✓ Able to explain the motive behind setting up of social stock exchange. ✓ Know the rights issue and buy-back of shares, legal requirement, and impact on balance sheet. ✓ State the need for credit rating, methodology of corporate credit rating. . ✓ Understand the money market, TBs, RBI direct retail scheme, monetary policy impact of loans, determinants of interest rates, and the need for securitisation. ✓ Understand the mechanism of bond market, types of bonds, and types of yield, relation between bond price, and interest and duration of bonds. ✓ Know investment banking, types, Services, functions, developments and challenges. ✓ Understand merchant banking system, functions, eligibility for registration as merchant banker at SEBI. ✓ Acquire basic knowledge of derivatives, types, role in risk management. 		
Syllabus		Hours
<p>UNIT-1 CAPITAL MARKET Depository system: Meaning, and need. Depositories - CSDL, and NSDL. Participants in depository system. DEMAT: Dematerialisation and re-materialisation. Share trading by retail investors-procedure. Algorithmic trading – meaning, benefits. Social stock exchanges: Meaning, nature, types and need for social stock exchanges. Rights issue: motives, legal requirements, impact on existing shareholders and balance sheet. Buy-back of shares: meaning, motives, legal requirements, effect of buy-back in balance sheet. Credit Rating: Meaning, need and Significance of Credit Rating (corporate and individual). Major Credit Rating Agencies in India (CRISIL, ICRA, CARE). General methodology of corporate credit rating. Role of SEBI in capital market regulation. The Role of AI in capital Markets.</p>		10
<p>UNIT-2 MONEY MARKET AND MONETARY POLICY Money market instruments-Treasury bills (TBs): meaning, features, types, benefits, commercial paper-Timing, mode, negotiability of CP. Benefits of CPs to Issuer and investor. Role of RBI, G-Securities market. RBI Retail direct scheme-Opening account, facilities available at RBI direct portal and benefits. Money market mutual funds (MMMF). Monetary Policy: Meaning, and objectives. Monetary policy framework and process. Influence of policy rates – Repo, impact of repo rate and reverse repo rate cut by RBI on loans. Marginal standing facility (MSF), Liquidity adjustment Facility (LAF), Bank rate, CRR, difference between Bank rate and repo rate. Characteristics of Repo rate. Determinants of interest rates, Mumbai Interbank Offer Rate (MIBOR), London Interbank Offer Rate (LIBOR), LIBOR to Secured overnight financial rate (SOFR). Debt securitisation, Securitisation-meaning, features, parties, process, benefits and disadvantages.</p>		14

<p>UNIT-3 DEBT MARKET Debt market: meaning, classification (Govt. securities and bond), types of debt securities, participants, benefits and risks in dealing debt market for investors. Introduction, meaning, history. Bond; meaning, terms connected to bond issue, Types of bonds (corporate, govt., municipal, mortgage). Bond Yield: Current Yield, Yield to Maturity (YTM) and Yield to Call (YTC). Factors affecting bond prices. Benefits and Risks associated with investment on bonds. Relationship between bond price and interest rate and duration of bond. Primary and secondary bond market. Bond rating. Bond market trading. Bond market and stock market.</p>	12
<p>UNIT-4 INVESTMENT BANKING (IB) Concept, areas, and players in IB. Types of IB services: Mergers & acquisitions, underwriting, Asset Management Services (AMSs), Facilitating sales, and conducting client based research. Difference between commercial and IB. Functions of an investment bank. Challenges and developments in investment banking. Merchant banking: Meaning, functions, SEBT classification of merchant bankers, eligibility for registration as merchant banker at SEBI. Functions of merchant banker in general and Functions relating to public issue (pre-issue and post-issue). AI impact on investment banking.</p>	12
<p>UNIT-5 DERIVATIVES Derivative meaning, definition, characteristics, categories (Financial and Commodity). Derivatives in risk management (uses). Types of financial derivatives – Options, forwards, Futures, and Swaps. Elements of Derivative contract, factors for the growth of derivatives, benefits and risk of derivatives. Different between Forwards and Futures. Different between Equity and Futures. Option contracts, Types (call and put option). Option buyer and seller. Terms used in option contract: Option holder, option write, Option price/premium, American option and European option, strike / exercise price and date, in-the-money, at-the-money, out-of-the-money, open interest and lot size. Swaps: Meaning, features, types (currency and interest rate swap).</p>	12
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Collect application form of DEMAT, REMAT present to your classmates. 2. Identify two companies issued rights issue with details of the issue. 3. Buy-back of shares by any two companies and have a look at the impact on balance sheet. 4. Collect the process flow chart of credit rating by CRISIL, ICRA, and CARE. 5. Visit website of any credit rating agency and get the methodology of credit of a specific sector. 6. From play store download RBI Direct retail Aap and have a look at the features. 7. Visit RBI website and different policy rate. Write of the board or a notice every day changes in policy rates. 8. Study the impact of change in Repo rate quarterly on bank loans by interacting borrowers. 9. Identify two companies recently issued bonds/debentures along with details like face value interest rate, maturity, marketability etc. and also Calculate bond yield of select bond issue 10. Identify five asset management companies providing any type of investment banking service. 11. Identify two merchant bankers. Collect their tract record. 12. Collect newspaper articles how derivative market impact on global financial crisis. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. Khan, M. Y. Indian financial systems. Tata McGraw Hill. 2. Bhole & Mahakud, Financial Institutions and Markets, Tata McGraw Hill. 3. Frank J. F, Capital Markets - Institutions, Instruments, and Risk Management Hardcover – Illustrated, The MIT Press. 4. Frederic S. Mishkin & Stanley Eakins, Financial Markets and Institutions, Pearson Education. 5. Rajesh Chakrabarti, Capital Markets in India, SAGE Response. 6. Sankarshan Basu John C. Hull, Options, futures and other derivatives, Pearson Education. 7. Bharti Pathak, Indian Financial System, Markets, Institutions & Services, Pearson Education. 8. Pratap Giri S, Investment Banking, McGraw Hill. 9. Joshua R. & Joshua P., Investment Banking: Valuation, LBOS, M&A, AND IPOS, John Wiley & Sons. 10. S.K. Yadav, Investment Banking and Financial Services, Laxmi Publications Pvt. Ltd. 11. Desai, V. Financial markets and services. Himalaya Publishing House. 12. Gordon, E., & Natarajan, K. Financial markets and services. Himalaya Publishing House. 13. Websites of SEBI, RBI, CRISIL, ICRA, CARE, CDSL, NSDL. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Third Semester B.Com. (SEP)		
Elective Group: Finance		
Part-2: Course Code / Category: Elective Paper (DSE-C1) : 3.5 (HRM)		
Title of the Course: LEARNING AND DEVELOPMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand concepts of training, development, and differentiate between them. ✓ State the need, objectives and scope of training and development. ✓ Understand the impact of training and employees and organisation. ✓ Develop / design training / development effective programme. ✓ Explain different types of training methods. ✓ Evaluate the effectiveness of training / development programme. ✓ State how to make training programme effective. ✓ Understand management development programs, and explain types of MDPs. 		
Syllabus		Hours
<p>UNIT-1 INTRODUCTION TO LEARNING AND DEVELOPMENT</p> <p>Introduction, Meaning, Definition, nature, need, objectives and scope of training and development. Different between training and development. Need to conduct Training Need Analysis (TNA), TNA Model, need assessment process: organizational analysis, person analysis, task analysis; output of TNA, approaches to TNA: Proactive TNA, Reactive TNA. Benefits of training to employees and organisation. Process of Training. Learning: Characteristics and Principles of Learning, Bloom's Taxonomy curve, and Virtuous Learning Circle.</p>		10
<p>UNIT-2 ORGANISATION AND MANAGEMENT OF TRAINING</p> <p>Introduction, Designing Training Program, Organisational set-up for training. inputs of training programme-Instructional objectives -Knowledge or and skill transfer, trainer, trainees, place of training (in house or outside venue), methods of training, training aids /tools, online or off-line training. Steps in designing training development programme. Implementation of training programme. Essentials of Good training.</p>		14
<p>UNIT-3 TRAINING METHODS</p> <p>Training methods: On-the-job training (OJT), off-the-job training. Lectures, programmed instruction, demonstrations; business games, sensitivity training. Simulations: Equipment simulators, In-basket technique. Case studies, role play, behaviour modelling, Job instruction technique, apprenticeship, coaching, mentoring, experiential training, vestibule training; out bound based learning, and Learning anywhere. Technology in learning: E-learning, instructor led online, self-paced, blended training, Massive open online courses (MOOCs), and SWAYAM.</p>		12

<p>UNIT-4 EVALUATION OF TRAINING PROGRAMMES</p> <p>Post training: Training evaluation, Principles of evaluation, criteria for evaluation, Training impact on individuals and organizations. Evaluating Programmes, Participants, Objectives. Methods of evaluation - Donald Kirkpatrick's Evaluation Model, Jack Philip's ROI model, and CIRO Model. Outcomes of evaluation. Obstacles to effective training. Barriers to training evaluation, making training effective.</p>	12
<p>UNIT-5 MANAGEMENT DEVELOPMENT</p> <p>Introduction to management development, concept, meaning, nature of management development. Strategies and management characteristics, management development implications. Management development Programmes: On-the-job MDPs- job rotation, coaching, action learning, staff meetings, lateral transfer; and off-the-job MDPs-Seminars, conferences, case studies, roleplaying, management games, team building, coaching, mentoring roleplaying. Professional bodies/ Training organisations in India: Indian Society for Training & Development (ISTD), National Human Resource Development (NHRD).</p>	12
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Visit a HR / establishment department of a company of your choice and collect information about the methods used for assessing training need. 2. Understand the importance of Bloom's Taxonomy graphic in designing training programme. 3. Develop a training programme selecting a group of target trainees and objective of training. 4. Identify one business game each for training employees on soft skills, communication skills, importance of innovation, and individual wellbeing. 5. Identify some of the certificate programmes available for Commerce student on MOOCs and SWYAM. 6. Select an employee from a business / company and list out the criteria for appraising the performance. 7. Collect details any one model used in assessing training impact on employee. 8. Visit website of ISTD, and NHRD collect origin, objectives, and functions. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. Blanchard P. Nick & Thacker James, Effective Training, Systems, Strategies and Practices, Pearson. 2. Lynton Rolf & Pareek Udai, Training & Development, Prentice Hall. 3. Bhatia S.K., Training & Development, Deep & Deep Publishers. 4. Nishanth Uppal, Training and Development, Pearson. 5. Armstrong, Michael, Handbook of Human Resource Management, Practice, Kogan Page. 6. Werner, J.M & DeSimon, R. L. Human Resource Development, South Western Cengage Learning 7. IP Subba Rao, &VSP Rao, Human Resource Management, Konark Publishers 8. Subhash & SC Jain, Managing Human Resources, Arihanth Publications 9. Beardwell & Hold men, Human Resource Management, Macmillan Publishers 10. Raymond A. Noe and Amitabh Deo Kodwani, Employee Training and Development, McGraw-Hill. 11. Pandu, Naik, G, Training and Development – Text, Research and Cases, New Delhi, Excel Books. 12. Rishipal, Training and Development Methods, India, Sultan Chand and Sons 13. K Aswathappa, Human Resource Management, McGraw-Hill. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Third Semester B.Com.(SEP)		
Elective Group: Marketing		
Part-2: Course Code / Category: Elective Paper (DSE-C1) : 3.5 (M)		
Title of the Course: CONSUMER BEHAVIOR		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required) etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand the concept, scope, importance of CB, and its role in business decision-making. ✓ Analyze the impact of personal factors in shaping consumer behavior. ✓ Evaluate the impact of environmental on consumer behavior. ✓ Illustrate the consumer decision-making process and Apply models of consumer behavior. ✓ Understand the role of opinion leadership and diffusion of innovation in influencing consumer choices. ✓ Assess consumer satisfaction and suggest strategies to enhance customer experience. ✓ Explain the concept of consumerism and consumer protection laws in India. ✓ Demonstrate the ability to conduct basic consumer research and use consumer behavior insights for designing effective marketing strategies. 		
Syllabus		Hours
<p>UNIT-1 INTRODUCTION TO CONSUMER BEHAVIOUR</p> <p>Meaning, definition of Consumer Behavior, Factors influencing Consumer Behavior: Economic and Social Factors, Psychology, Anthropology, Geography and Technology. Advantages and Disadvantages of study of Consumer Behavior; Need for the study of consumer Behavior. Scope of Consumer Behavior. Application of Consumer Behavior principles.</p>		10
<p>UNIT-2 CONSUMER BEHAVIOR & PERSONAL FACTORS</p> <p>Consumer Needs and Motivation: Concept of Motivation- Needs, Goals and Motives. Perception: Meaning, Dynamics of Perception. Attitude: Meaning, Nature of Consumer attitudes, Components of Attitudes: Brand Beliefs, Evaluations and Inventions, Consumer attitude formation and change; Personality: Meaning, Brand Personality; Self Images, Life Style Concept.</p>		12
<p>UNIT-3 CONSUMER BEHAVIOR & ENVIRONMENTAL FACTORS</p> <p>Group dynamics: Meaning, definition and types of Group; primary and secondary group, Membership and symbolic group, Consumer relevant groups (concepts only). Reference Groups: Meaning, Nature and types of reference group; Family influences; culture, sub-culture and cross-cultural influences; social class: Meaning, definition, lifestyle of various social classes, social class and Consumer Behavior.</p>		10

<p>UNIT-4 CONSUMERS DECISION MAKING PROCESS</p> <p>Problem recognition; Search and Evaluation; Purchase processes; Post-Purchase behavior. Personal influences and opinion leadership process; diffusion of innovations. Models of Consumer Behavior: Pavlovian Model; Input, Process, Output Model; Psychological Model; and Howarth Sheth Model. Marketing Research: Meaning, process (each step needs elaboration), report writing and presentation.</p>	14
<p>UNIT-5 CONSUMER SATISFACTION AND CONSUMERISM</p> <p>Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; the Indian Consumer; Reasons for growth for consumerism in India; Consumer Protection Act 1986.</p>	14
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Conduct an informal interview of local retail store owner and determine what demographic and socio economic segments the store appears to satisfy. How did the owner select this segment or segments? 2. Conduct formal interview to the managers of three retail clothing stores. Determine the degree to which they believe consumer's personality and self-image are important to the marketing activities of the stores. 3. Visit three local restaurants and assess how each attracts clients in different stages of the family life cycle. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. Leon, G. Schiff man & Lesive Lazer Kanuk, Consumer Behavior, PHI, New Delhi. 2. Bennet and Kassarian, Consumer Behaviour, Prentice Hall of India, New Delhi 3. Michael R. Solomon, Consumer Behaviour, PHI Learning Private Limited, New Delhi. 4. P.C. Jain, & Monika Bhatt, Consumer Behaviour in Indian Context, S. Chand and Company. 5. Suja R. Nair, Consumer Behaviour in Indian Perspective, HPH. 6. Batra & Kazmi, Consumer Behaviour, Excel Books. 7. David L. Loudan & Albert J. Bitta, Consumer Behaviour, McGraw Hill Inc. New Delhi. 8. Assail Henry, Consumer Behaviour and Marketing Action, Asian Books (P) Ltd. 9. Jay D. Lindquist & M Joseph Sirgy, Shopper, Buyer & Consumer Behaviour, Dreamtech Press. 10. Roger D. Blackwell, James F. Engel, & Paul W. Miniard, Consumer Behaviour Misc. South-Western; International ed edition 11. S.A. Chunawalla, Commentary on Consumer Behaviour, HPH. 12. Sontakki, Consumer Behaviour, Sultan Chand & Sons. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Third Semester B.Com. (SEP)		
Elective Group: Information Technology in Business		
Part-2: Course Code / Category: Elective Paper (DSE-C1): 3.5 (ITB)		
Title of the Course: BUSINESS INFORMATION SYSTEM		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand the concepts, types, components, merits, and evolution of Business Information Systems. ✓ Analyse the importance of information systems contribute to managerial decision-making. ✓ Apply knowledge of functional information systems and enterprise resource planning in business scenarios. ✓ Demonstrate practical skills in computerised accounting systems like Tally, SAP, and QuickBooks. ✓ Evaluate the impact of emerging technologies, security risks, and ethical issues in Business Information Systems. 		
Syllabus		Hours
<p>UNIT-1 INTRODUCTION BUSINESS INFORMATION SYSTEMS Definitions, Meaning, Nature, Scope & Importance of BIS, Evolution of BIS, Role of BIS in Business Organizations, Merits and Demerits of BIS, Types of Information Systems- TPS, MIS, DSS, ESS, Components of an Information System: Software, Hardware, People, Process, Networks, Technology and Data.</p>		12
<p>UNIT-2 INFORMATION SYSTEMS FOR DECISION MAKING Managerial Decision-Making Process, Information Needs of Strategic, Tactical, and Operational Levels. Information Systems and Business Strategy Alignment, Business Intelligence (BI) and Data Analytics-Importance of Data-Driven Decision Making and Introduction to Data Warehousing and Data Mining. Use of Dashboards and Reporting Tools.</p>		14
<p>UNIT-3 FUNCTIONAL INFORMATION SYSTEMS Overview of Functional Information Systems, Marketing Information Systems (MKIS), Financial and Accounting Information Systems (FIS), Human Resource Information Systems (HRIS), Manufacturing and Production Information Systems, Integration of Information Systems: Enterprise Resource Planning (ERP), Case Studies on Successful Implementation of Functional System.</p>		12
<p>Unit-4 COMPUTERIZED ACCOUNTING SYSTEMS Introduction to Computerized Accounting, Popular Accounting Software: Tally, QuickBooks, SAP, General Ledger, Accounts Payable, Accounts Receivable, Payroll Systems, Hands-on demonstration with basic accounting software, Advantages and Limitations of Computerized Accounting.</p>		10

UNIT-5 EMERGING TRENDS & SECURITY IN BIS

12

Cloud Computing: Models and Benefits, Big Data Analytics and Business Intelligence, Internet of Things (IoT) Applications in Business, Artificial Intelligence (AI) and Machine Learning (ML) in Business Decision Making,

Cyber Security: Concepts and Types of Threats: Malware, Phishing, Ransom ware, Cyber Risk Management, Data Privacy and Security Protocols

Legal and Ethical Issues in IT-, IT Act, 2000 (India), Intellectual Property Rights (IPR), Ethical Use of Information Systems. Block chain, XBRL (eXtensible Business Reporting Language) concept only.

Skill Development Activities

1. Case Study Analysis: Study and present real-life examples of how companies have successfully implemented BIS for competitive advantage.
2. Flowchart and Diagram Preparation: Design simple system flowcharts, Data Flow Diagrams (DFD), and ER diagrams for business processes.
3. Practical Exposure to Accounting Software: Hands-on demonstrations and practice sessions with Tally, QuickBooks, or SAP.
4. Data-Driven Decision Making: Analyze business scenarios using dashboards, reporting tools, and business intelligence concepts.
5. Group Discussion/Seminars: Topics on Artificial Intelligence, Big Data, IoT, and Cyber security in business contexts.
6. Mock IT Audit **Exercise:** Identify potential cyber security threats and prepare a basic security management plan for a hypothetical business.
7. Legal Awareness Workshop: Prepare and present brief reports on IT Act 2000, Data Privacy, and Ethical IT Use.

Books for Reference

1. Marshal B.R ,Paul J. Steinbart, &Scott L. Summers, Accounting information system, Prentice Hall.
2. DonnaKey, Ali Ovli, The crossroads of Accounting and IT, May 2011, Hardback,
3. Paul Beynon-Davies, Business Information Systems, Bloomsbury Academic India.
4. Paige Baltzan and Ramesh Behl, Business Driven Information Systems: An MIS Approach, McGraw Hill; Standard Edition.
5. George Bodnar, & William Hopwood, Accounting Information systems, Internationaledition10thEdn. 2009.
6. B.Mariyappa& B.K.Suresh, Accounting and information system, Himalaya Publishing House.
7. Paul Bocij, Andrew Greasley, &Simon Hickie, Business Information Systems: Technology, Development & Management, Pearson.

Note: Latest edition of books may be procured / referred.

Fourth Semester

Part	Course Code/ Category	Title of the Course	Instruc- tion Hrs per Week	Duration of Exam. (Hrs)	Marks			Credits
					IA	Univ- ersity (SEE)	Total	
Part -1	L1-1	Language-1 Kannada/ Hindi/ Sanskrit/ Urdu/ Additional English	4	3	20	80	100	3
	L2-1	Language-I English	4	3	20	80	100	3
Part -2	Paper 4.1/ DSC-C13	Advanced Corporate Accounting	4	3	20	80	100	4
	Paper 4.2/ DSC-C14	Methods and Techniques of Cost Accounting	4	3	20	80	100	4
	Paper 4.3/ DSC-C15	Financial Management	4	3	20	80	100	4
	Paper 4.4/ DSC-C16	Business Law & Ethics	4	3	20	80	100	4
	Paper 4.5/ DSE-C2	Elective -2*	4	3	20	80	100	3
	Paper 4.6 / SEC4.6**	Information Technology for Business	2 (1T+2P)	2	10	40	50	2
Total					150	600	750	27

Note: IA: Internal Assessment.

SEE: Semester End Examination.

Elective*: Candidate has to continue with the Elective Group chosen in the 3rd semester.

SEC**: Practical Knowledge / Skill Enhancement Course.

Sem.	Elective Groups (DSE-C2)				
	Accounting (A)	Finance (F)	Human Resource Management (HRM)	Marketing (M)	Information Technology in Business (ITB)
IV	Advanced Accounting-II	Investment Management	Employee Performance Management	Services Marketing	E-Business


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Name of the Program: Bachelor of Commerce (B.Com)		
Fourth Semester B.Com. (SEP)		
Part-2: Course Code / Category: DSC (C13) / 4.1		
Title of the Course: ADVANCED CORPORATE ACCOUNTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Apply the legal provisions in accounting treatment related to Redemption of Preference Shares under the Companies Act, 2013, ✓ Prepares necessary journal entries and balance sheets when preference shares redeemed. ✓ Explain and distinguish different types of Amalgamation and Acquisition (as per AS-14). ✓ Compute purchase consideration, pass relevant journal entries, and prepare post-amalgamation financial statements. ✓ Analyze the process of Internal Reconstruction, pass journal entries for capital reduction, and prepare the revised balance sheet in line with statutory guidelines. ✓ Demonstrate knowledge of Liquidation of Companies. ✓ Know recent trends and innovations in accounting. 		
Syllabus		Hours
<p>UNIT-1 REDEMPTION OF PREFERENCE SHARES Meaning, legal Provisions as per companies act, 2013, divisible profit, treatment of premium on redemption, Methods of redemption of preference shares, creation of Capital Redemption Reserve, Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares, redemption out of profit and out of fresh issue of shares and both. Journal entries and preparation of balance sheet after redemption (AS per Schedule III of Companies Act 2013). – Problems</p>		12
<p>UNIT-2 ACCOUNTING FOR AMALGAMATION & ACQUISITION OF COMPANIES (AS 14) Introduction, Definition, Types of Amalgamation: Amalgamation in the Nature of Merger or pooling Interests Method, Amalgamation in the nature of Purchase- Distinction Between Amalgamation in the Nature of Merger and Amalgamation in the nature of Purchase-Purchase consideration, Methods of Calculation of Purchase Consideration (AS - 14), Net asset Method - Net Payment Method and Lump sum method, Accounting for Amalgamation and Acquisition Journal entries ,Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013) (Problems under purchase method only).</p>		18

<p>UNIT-3 INTERNAL RECONSTRUCTION OF COMPANIES Meaning, Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).</p>	12
<p>UNIT-4 LIQUIDATION OF COMPANIES Meaning of Liquidation, Modes of Winding up: Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.</p>	12
<p>UNIT-5 RECENT TRENDS IN ACCOUNTING Human resource accounting-Meaning-Importance. Social Responsibility Accounting- Meaning-Importance. Environmental Accounting-Meaning-Importance. Forensic accounting, Cloud accounting, Lean accounting, Green accounting (Meaning only). Inflation Accounting (Accounting for price level changes) -Inflation accounting – Introduction- meaning –objectives – (only simple problems).</p>	06
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. List out legal provisions in respect of Redemption of Preference shares as per companies act, 2013. 2. Calculation of Purchase consideration with imaginary figures under Net Asset Method 3. List out legal provisions in respect of internal reconstruction. 4. Calculation of PC under Net Payment method with preference share, equity share and 5. Cash with imaginary figures. 6. Prepare Liquidator's Final Statement of Account with imaginary figures. 7. Prepare a report on recent trends in corporate accounting. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. R L Gupta & M. Radhaswamy, Corporate Accounting -Theory, Methods & Application, Sultan Chand. 2. S. P. Jain & K. L. Narang, Advance Accounting, Kalyani Publication. 3. B.M Agarwal & M.P Gupta, Advanced Accounting, Suchitra Prakashan (P) Ltd, 4. R L Gupta & M. Radhaswamy, Advanced Accountancy, Sultan Chand & sons. 5. Jain and Narang, Corporate Accounting, Kalyani Publisher, Ludhiana. 6. Tulsian, Advanced Accounting, Sultan Chand & Sons. 7. M.C.Shukla, T.S Grewal, S.C.Gupta, Advanced Accountancy, Sultan Chand & Sons. 8. S. N. Maheshwari & K. N. Maheshwari, Advanced Accountancy, Vikas Publication House Pvt. Ltd 9. S.Anil Kumar, V.Rajesh Kumar, & B Mariyappa, Advanced Corporate Accounting, HPH. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Fourth Semester B.Com. (SEP)		
Part-2: Course Code / Category: DSC (C14) / 4.2		
Title of the Course: METHODS AND TECHNIQUES OF COST ACCOUNTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand the principles of Job, Batch, and Contract Costing and prepare cost sheets and accounts for each type. ✓ Apply Process Costing techniques along with equivalent production concepts. ✓ Prepare Service Costing statements for transport, hospital, and educational services. ✓ Perform Marginal Costing and Break-even Analysis for business decision-making. ✓ Prepare various types of Budgets and apply Standard Costing techniques to find variances. ✓ Develop problem-solving abilities and apply costing principles to real-life business scenarios to support cost control, budgeting, and strategic decision-making. 		
Syllabus		Hours
<p>UNIT-1 JOB, BATCH AND CONTRACT COSTING Job Costing: Meaning, prerequisites, Job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- problems. Batch Costing: Meaning, Features-problems. Contract costing: Meaning, features and application of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems. Notional and estimated profit – retention money.</p>		14
<p>UNIT-2 PROCESS COSTING Meaning and definition, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain - Problems - Joint and by-products costing (theory), Equivalent production.</p>		14
<p>UNIT-3 SERVICE COSTING Introduction to service costing - Transport Costing: Meaning and objectives, operating cost sheet, computation of vehicle kilometers and passenger kilometers—Problems. Transport services, hospitals and educational institutions- problems</p>		08
<p>UNIT-4 MARGINAL COSTING AND COST VOLUME PROFIT ANALYSIS Introduction, Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. CVP analysis-problems.</p>		12

UNIT-5 BUDGETARY CONTROL AND STANDARD COSTING

Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Essential requirements of budgetary control– advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, Sales budget, Purchase budget and Production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.

Standard Costing Introduction –Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material variances only.

Skill Development Activities

1. Name the appropriate method of costing with justification for each of the following Industries- Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures.
4. Narrate the steps involved in standard costing system.
5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.

Books for Reference

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

Note: Latest edition of books may be procured / referred.

Name of the Program: Bachelor of Commerce (B.Com)		
Fourth Semester B.Com. (SEP)		
Part-2: Course Code / Category: DSC (C15) / 4.3		
Title of the Course: FINANCIAL MANAGEMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand concept, scope, objectives and functions of Financial Management. ✓ Describe the role of the finance manager in organisational success. ✓ Apply the concepts of Time Value of Money (FV, PV, Doubling period). ✓ Determine an optimal capital structure and understand importance of right financing decision. ✓ Evaluate investment proposals using different capital budgeting techniques. ✓ Explain the concepts of working capital management, estimate working capital needs. ✓ Apply techniques for managing cash, receivables, and inventories. ✓ Develop the ability to solve financial problems and make informed financial decisions. 		
Syllabus		Hours
<p>UNIT-1 INTRODUCTION TO FINANCIAL MANAGEMENT</p> <p>Introduction, Meaning of Finance, sources of Finance, Finance Function, Objectives of Finance function, Organization of Finance function: Meaning and definition of Financial Management; objectives 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.</p>		10
<p>UNIT-2 TIME VALUE OF MONEY</p> <p>Introduction, Meaning, time preference of money. Techniques of time value of money: Compounding Technique-Future value of Single flow, multiple flow and Annuity. Discounting Technique-Present value of Single flow, multiple flow and Annuity. Doubling Period- Rule 69 and 72. Calculation of equated monthly installment (EMI).</p>		08
<p>UNIT-3 FINANCING DECISION</p> <p>Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis-Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages-Problems.</p>		16

<p>UNIT-4 INVESTMENT DECISION</p> <p>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. Discounted Cash Flow Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems. Modified Net PV (MNPV), and Modified IRR (MIRR) (concept only).</p>	14
<p>UNIT-5 WORKING CAPITAL MANAGEMENT</p> <p>Introduction- Meaning and Definition, Management of Working Capital, types of working capital, Sources of working capital. Determinants of working capital. Estimation of Working Capital: Techniques of Forecasting Working Capital: Operating Cycle. Estimation of Working Capital requirements - problems on Current assets and current liabilities method only. Cash Management: Concept, Objectives, Motives. Receivable Management: Concept, Nature and goals. Inventory Management: Concept, Need, Objectives and motives for holding inventory.</p>	12
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Visit the Finance Department of any organisation, collect and record the functions 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. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. Prasanna Chandra, Financial Management - Theory and Practice, Tata McGraw Hill. 2. I.M Pandey, Financial management, Vikas Publications, New Delhi. 3. Khan & Jain, Basic Financial Management, TMH, New Delhi. 4. Ravi M Kishore, Financial Management, Taxman Publications 5. Abrish Guptha, Financial Management, Pearson. 6. SN Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi. 7. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi. 8. B.Mariyappa, Financial Management, Himalaya Publishing House. 9. G. Sudarsana Reddy, Financial Management, Himalaya Publishing House. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Fourth Semester B.Com. (SEP)		
Part-2: Course Code / Category: DSC (C16) / 4.4		
Title of the Course: BUSINESS LAW & ETHICS		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understanding of the fundamental principles of business laws and to sensitize them to the ethical issues in business decision-making and corporate governance. ✓ Know the legal environment in which businesses operate in India. ✓ Tell provisions of the Indian Contract Act, Sale of Goods Act, Consumer Protection Act, and other laws ✓ To understand the legal rights, duties, and obligations of businesses and individuals in commercial transactions. ✓ To apply legal principles to real-life business situations and decision-making. ✓ To have awareness about legal compliance, dispute resolution and ethical considerations in business. 		
Syllabus		Hours
<p>UNIT-1 INDIAN CONTRACT ACT, 1872 Introduction, Definition of Contract, Classification of Contract, Essentials of Valid Contract, Legality of the Object, Offer and acceptance, Consideration, Contractual capacity, Free consent. Classification of Contract, Discharge of a Contract, Breach of Contract and Remedies to Breach of Contract. Recent amendments to Indian Contract Act -Recognition of Electronic and Unilateral Contracts. Intangible Assets & Smart Contracts.</p>		14
<p>UNIT-2 THE SALE OF GOODS ACT, 1930 Introduction, Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions -Unpaid seller, rights of an unpaid seller against the goods and against the buyer.</p>		10
<p>UNIT-3 CONSUMER PROTECTION ACT, 2019 Introduction, need for COPRA, definition of complainant, complaint, consumer, defect, deficiency, e-commerce, electronic service provider, goods, consumer rights (all terms as per Act). Objectives of COPRA. Consumer Protection Councils, Consumer Disputes Redressal Agencies, Role of Consumer forums in Consumer Protection.</p>		08

<p>UNIT-4 EMERGING AREAS IN INDIAN BUSINESS LAW Data Protection and Privacy Laws, Overview of the Personal Data Protection Bill, 2019 Compliance requirements for data protection Impact of data protection laws on businesses. E-Commerce and Digital business Laws: Regulations on online marketplaces, Payment gateways and Digital contracts. Information Technology Act 2000: Provisions after amendments in 2008 (briefly). Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security. Types of Cybercrimes: Cyber Stalking, Cyber bullying, Cyber Grooming, Cyber Voyeurism, Insolvency and Bankruptcy Code (IBC) concept only.</p>	14
<p>UNIT-5 BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY Business Ethics: Meaning and importance of business ethics, Business and Moral obligations, Ethical decision making, Primary norms of business Ethics. Ethics in Functional areas: Marketing, HR, finance and Information Technology. Corporate Social Responsibility: Meaning, Scope of CSR, CSR Provisions under Companies Act 2013.</p>	14
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Discuss the case of Carlill vs Carbolic Smoke Ball Company case. 2. Discuss the case of Mohori Bibee v/s Dharmodas Ghose. 3. Discuss any one case law relating to minor. 4. State the procedure for getting patent for inventions and/or non-inventions’. 5. List at least 5 items which can be categorized as hazardous substance according to Environment Protection Act. 6. List out any top upcoming jobs in cyber security and examine the skills required for the same. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. M.C.Kuchhal, &Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. N.D.Kapoor, Business Laws, Sultan Chand Publications. 4. Ravinder Kumar, Legal Aspects of Business, Cengage Learning. 5. SN Maheshwari & SK Maheshwari, Business Law, National Publishing House, New Delhi. 6. Aggarwal SK, Business Law, Galgotia Publishers Company, New Delhi 7. BhushanKumarGoyalandJainKinneri, BusinessLaws, InternationalBookHouse. 8. Sushma Arora, Business Laws, Taxmann Publications. 9. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education. 10. PC Tulsian & Bharat Tulsian, Business Law, McGraw Hill Education. 11. K.Rama Rao & Ravi S.P., Business Regulatory Framework, HPH. 12. Information Technology Act/Rules 2000, Taxmann Publications. 13. R Mugeshappa, T N Narasimhamurthy, M. Prabhakara Murthy & D Krishna, Business Law, HPH. 14. K. Aswathappa, Business Laws, HPH. 15. Bear Acts of respective Act. <p>Note: Latest edition of books / bear Acts may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Fourth Semester B.Com. (SEP)		
Elective Group: Accounting		
Part-2: Course Code / Category: Elective Paper (DSE-C2) 4.5 (A)		
Title of the Course: ADVANCED ACCOUNTING-II		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Know the provisions, books of accounts, and accounting treatment required for banking companies in preparation of financial statements as per the Banking Regulation Act, 1949. ✓ Understand the core concepts and terminology of life and general insurance business. ✓ Demonstrate the ability to prepare revenue account and balance sheet of a life and insurance company. ✓ Able to prepare revenue and profit & loss account, and balance sheet of general insurance. ✓ Understand types of leases and able accounting treatment for leases in the books of lessee and lessor. ✓ Interpret financial statements of special types of organisations and make informed decisions based on their financial performance. 		
Syllabus		Hours
<p>Unit-1 ACCOUNTING OF BANKING COMPANIES</p> <p>Meaning and Definition of banking company-Books of accounts to be maintained by the banking companies, Important provisions of Banking Regulation Act 1949, non-performing assets-classifications of advances- Treatment of rebate on Bills discounted, Provisions for doubtful debts, provisions for taxation in preparation of Final Accounts of Banking companies, Preparation of banking Companies Balance sheet and Profit & Loss Account as per the existing Banking Regulation Act.</p>		18
<p>UNIT-2 FINAL ACCOUNTS OF LIFE INSURANCE</p> <p>Meaning, Insurance terms, premium-consideration for annuities granted, Policies becoming claims, reinsurance-surrender value and paid up value-bonus-cash, bonus-bonus in reduction of premium, reversionary bonus-valuation-preparation of revenue accounts applicable for life insurance business-balance sheet of a life insurance company according to form 'A' in the first schedule.</p>		14
<p>UNIT-3 FINAL ACCOUNTS OF GENERAL INSURANCE</p> <p>Meaning of general insurance- revenue account for fire and marine treatment of reserve-preparation of P & L account in Form 'B'. Preparation of P & L appropriation account in Form 'C' – preparation of balance sheet.</p>		12

<p>UNIT-4 ACCOUNTING FOR LEASE</p> <p>Introduction, Meaning, Terms used in leasing, Advantages and disadvantages of leasing. Classification, Differences between operating and financial lease, Accounting treatment in the books of lessee and lessor – Practical Problem.</p>	10
<p>UNIT-5 FINAL ACCOUNTS OF ELECTRICAL COMPANIES</p> <p>Forms of financial statements, differences between depreciation as per companies act and as per tariff policy under Electricity Supply Act 2003</p>	06
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Collection annual reports of select Banking Companies and commenting on liquidity and profitability. 2. Apply important ratios to analyse the Banking Company’s balance sheet. 3. Selecting life insurance policy with bonus benefits and collect bonus details and guaranteed additions. 4. Collecting of final accounts of general insurance company, comment on the profitability and liquidity. 5. Collection of final accounts LIC and commenting on profitability and liquidity. 6. Collecting the Final Accounts of Leasing Companies. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. R.L Gupta& Radhaswamy, Advanced Accountancy, Sultan Chand & Sons. 2. S.P. Jain & Narang, Advanced Accounts, Kalyani Publishers. 3. S.P. Iyengar, Advanced Accounting, Sultan Chand & Sons. 4. Chakraborty, Advanced Accountancy, Oxford University Press. 5. Amitabha Mukherjee Mohammed Hanif, Modern Accountancy (Volume- I), McGraw Hill Education. 6. Jain, S.P., & Narang, K.L. (2019). Advanced Financial Accounting New Delhi: Kalyani Publishers. 7. Shukla M.C, Grewal & Gupta S.C. Advanced Accounts Volume–II, 19th Edition. S. Chand Publishing. 8. S N Maheshwari, CA Sharad K Maheshwari & Suneel K Maheshwari, Advanced Accountancy, Volume II, 11th Edition. Vikas Publishing House. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Fourth Semester B.Com. (SEP)		
Elective Group: Finance		
Part-2: Course Code / Category: Elective Paper (DSE-C2): 4.5 (F)		
Title of the Course: INVESTMENT MANAGEMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand concept, investment process and different types of investment avenues available to investor. ✓ Know the investment process and types of investors. ✓ Say the risk and return associated with each investment avenue, and calculate risk and return. ✓ Know the need and process of fundamental and technical analysis. ✓ Develop aware of the various portfolio management techniques ✓ Understand commodity derivatives, concept, need, and their market. 		
Syllabus		Hours
<p>UNIT-1 INTRODUCTION TO INVESTMENT MANAGEMENT Introduction, Concepts of Revenue, Income, Net income, Surplus, Savings, Investment, Speculation, Gambling. Distinguish between Investment and speculation, Investment and Gambling. Nature, Scope, process of Investment Management. Investment avenues: Bank deposits, Treasury bills, Post office deposits, NSCs, PPF, MF, Equity stock, preference, debt securities, Precious metal, Art, livestock, and real estate. Investment – objectives and elements of investment. Long-term and short-term investment. Types of investors. Investment Concept of Risk and Return.</p>		12
<p>UNIT-2 RISK, RETURN ANALYSIS AND VALUATION Introduction, Factors affecting investment decision. Return- meaning, calculation, Risk-meaning, types of risk, and sources of risk. Techniques of risk measurement: Range, standard deviation, covariance. Simple problems on calculation of return of debt securities and equity (two stage model only) & preference stock. Simple problems on calculation of risk of marketable securities</p>		12
<p>UNIT-3 FUNDAMENTAL AND TECHNICAL ANALYSIS Fundamental Analysis: Meaning, objectives, and users. Economy, Industry and Company analysis (briefly). Valuation of Securities: Bond, preference stock and equity stock (dividends capitalization with and without growth) valuation. Bond Yields (Simple problems). Technical Analysis: Concept and users. Tools of techniques analysis. Odd Lot Trading, Moving Average analysis. Advantages and limitations of technical analysis. Technical analysis Vs Fundamental analysis. Types of charts and Charting Techniques. Efficient Market Hypothesis (EMH- Basic Concepts.</p>		14

<p>UNIT-4 PORTFOLIO MANAGEMENT Introduction, Meaning, Objectives of portfolio. Traditional portfolio analysis Diversification of portfolio. Portfolio selection. Portfolio revision Techniques. Advantages and Limitations. Capital Asset Pricing Model, Security Market Line, Capital Market Line, SML, CML. (Simple problems on portfolio risk and return , expected return calculation).</p>	12
<p>UNIT-5 COMMODITY DERIVATIVES Introduction, meaning of commodity, concept and features of commodity derivative. Commodity Market: meaning, need for commodity markets, participants in commodity markets. Indian commodity markets – MCX (Multi Commodity Exchange of India Limited) and the NCDEX (National Commodity & Derivatives Exchange Limited) are the primary commodity trading platforms in India. Distinction between financial markets and commodity markets. Trading and settlement process.</p>	10
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Collect details of Treasury bills. 2. Analyse different types of bank deposits (accounts) with their features, risk and return. 3. Collect detail of different post office savings schemes. 4. Collect the details of five recent IPOs / FPOs. 5. Collect closing stock price of select equity stock and calculate historical (daily, monthly, yearly) stock return choosing period. 6. Collect stock price and construct technical charts. 7. Calculate the intrinsic value of any three shares listed on BSE/NSE, 8. Any other activity relating to the course 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. Fischer, D.E, & Jordan, R.J, Security Analysis and Portfolio Management, Pearson Ed. 2. Stanely S.C. Huang M.S, Investment Analysis and Management, Allyn and Bacon Inco., Massachusetts. 3. Timothy E. Jahanson, Investment Principles, Prentice Hall, New Jersey. 4. S. Kevin, Security Analysis and Portfolio Management, Prentice Hall of India (PHI). 5. Kahn, Technical Analysis – Plain and Simple Pearson Ed. 6. Alexander, Sharpe and Bailey, Fundamentals of Investments, PHI. 7. Bhalla, Investment Analysis, S. Chand & Co. 8. Singh Preeti, Investment Management, HPH. 9. Puneethavarty Pandyan, Securities Analysis and Portfolio Management, Vikas Publisher. 10. Bhalla, V.K., Financial Derivatives, Latest edition. S. Chand & Company Ltd. 11. Perman & Stephen, Financial Statement Analysis and Security Valuation, McGraw Hill Irwin. 12. Prasana Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill. 13. Preetisingh, Investment Management, HPH. 14. Ranganathan, M. & Madhumathi, Investment Analysis and Portfolio Management, Pearson Education. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com) Fourth Semester B.Com. (SEP)		
Elective Group: Accounting Part-2: Course Code / Category: Elective Paper (DSE-C2) : 4.5 (HRM)		
Title of the Course: EMPLOYEE PERFORMANCE MANAGEMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand the concept, objectives, process of appraisal, performance appraisal, benefits of appraisal to employee and company. ✓ Understand the meaning, nature, principles, significance and evolution of performance management. ✓ State the role of performance management in strategic planning. ✓ Able to plan the performance appraisal and performance management programme. ✓ Identify suitable performance appraisal methods for a specific employee and situation. ✓ Explain different types of performance appraisal methods and understand balanced score card. ✓ Able to review the performance variance and counsel the employees. ✓ Able to archive employee performance data for future purposes. ✓ Know the legal issues associated with performance appraisal. ✓ Follow the ethics in performance management, develop code of ethics. 		
Syllabus		Hours
<p>UNIT-1 PERFORMANCE APPRAISAL AND MANAGEMENT</p> <p>Introduction, meaning, characteristics and objectives of performance appraisal (PA). Advantages of PA to employee and company. Process of PA, designing appraisal programme. Performance management: Introduction, meaning, evolution, nature, objectives and principles of performance management (PM). Significance of performance management in acquiring competitive advantage and business success. Distinguish between performance appraisal and performance management. The role of performance management in strategic planning.</p>		12
<p>UNIT-2 PERFORMANCE PLANNING</p> <p>Introduction, meaning, definition and objectives of performance planning. Characteristics and importance of performance planning. Methods and processes involved in performance planning, Barriers to effective performance planning, and Competency mapping and methods.</p>		8
<p>UNIT-3 PERFORMANCE APPRAISAL</p> <p>Methods of PA: Past-oriented- Rating scales, checklist, forced choice, forced distribution, critical incident, Behaviourally Anchored Rating Scales (BARS), field review, tests and observations, examining confidential records, essay, costing accounting (cost benefits view point), raking method, and paired comparison method. Future-oriented PA Methods-Management by Objectives Psychological appraisals, assessment centres, 360-degree appraisal, and 720-degree appraisal. Issues in evaluating performance appraisal, conducting effective PA. Balance scorecard (meaning).</p>		16

<p>UNIT 4 PERFORMANCE REVIEW AND COUNSELLING</p> <p>Introduction, nature, and objectives of performance review. Overview of performance problems, managing underperformers, handling problems at performance review meeting. Performance Counselling: Meaning, and principles of Performance Counselling. Performance Counselling Skills & Performance Counselling for higher job performance.</p>	12
<p>UNIT 5 PERFORMANCE MANAGEMENT</p> <p>Introduction, meaning, nature, archiving performance data, use of appraisal data, challenges of performance management system (PMS), emerging trends in performance management. Legal issues associated with performance appraisal. Building & Leading high performance team, organizational culture and Performance Management. Ethics in Performance Management: Principles, Ethical Issues & Dilemmas, Developing Code of Ethics, Performance Management in MNCs.</p>	12
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Visit a business unit and talk to an employee, is performance appraisal done, if yes is it benefits to him/her (except financial benefit). 2. Talk to a person who is working for a private or public limited company, and find performance appraisal criteria used by his/her company, is he / she happy with the criteria used.\ 3. Collect Behaviourally Anchored Rating Scales (BARS and present to your classmates. 4. State the counselling skills required for counselors. 5. List the legal issues associated with performance appraisal. 6. State difficulties in performance appraisal. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. Dewakar Goel, Performance Appraisal and Compensation Management, Prentice Hall India. 2. Robert Cardy, Performance Management, Prentice Hall India. 3. Srinivas Kandula, Performance Management, Prentice Hall India. 4. S.K. Chakravarthy, Managerial Effectiveness and Quality of Work Life - Indian Insights, TMH. 5. T.V.Rao, Performance Management and Appraisal Systems, Response. 6. Herman Aguinis, Performance Management, Pearson Education. 7. T.V.Rao, 360 Degree Feedback and Assessment and Development Centres, Excel. 8. Kandula, Performance management, PHI. 9. Michael Armstrong, Performance Management, Kogan Page. 10. K Aswathappa, Human Resource Management, McGraw-Hill. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Fourth Semester B.Com. (SEP)		
Elective Group: Marketing		
Part-2: Course Code / Category: Elective Paper (DSE-C2): 4.5 (M)		
Title of the Course: SERVICES MARKETING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Explain nature, and special characteristics of services, differentiate services from goods. ✓ Describe the growth and trends in the service sector, particularly in India. ✓ Analyse and apply the principles of services marketing management. ✓ Design marketing mix for services with a focus on digital transformation, automation, and customer-centric strategies. ✓ Measure service quality, manages customer satisfaction, implement CRM strategies, and develop approaches for service innovation and disruption. ✓ Know the emerging trends in services marketing. ✓ Develop problem-solving skills to tackle contemporary challenges in services marketing. 		
Syllabus		Hours
<p>UNIT-1 INTRODUCTION TO SERVICES Introduction, Meaning of Services, concepts, special characteristics of Services, nature of the service product, Differences between Goods and Services marketing, classification of Services, Developing an effective service mission, Growth of Service sector, Service processes, Building customer loyalty, Managing Service sector. Recent trends in Indian Service Sector.</p>		10
<p>UNIT-2 SERVICES MARKETING Introduction, Meaning, Services Marketing Management: introduction, productivity and quality, Stages in management process: Corporate Mission and Objectives, Strategic growth option, Strategic marketing Planning; Marketing strategy, scope of Services Marketing, Technological developments in Services Marketing, International Services Marketing, Future Trends in services marketing.</p>		12

<p>UNIT-3 MARKETING MIX FOR SERVICES</p> <p>Product: Service Product Design and Development, Co-Creation & Mass Customization using Technology. Price: Pricing Strategies for Services, Dynamic & Personalized Pricing in Digital Services. Place: Service Distribution Channels, Omni channel Service Distribution & Platforms. Promotion: Promotional Strategies for Services, Digital Advertising, Social Media, Influencer Marketing. People: Role of Employees in Service Delivery, Role of AI, Bots, and Human-AI Collaboration in Service Delivery. Process: Service Delivery Process and Blueprinting, Automation, Self-Service Kiosks, Service Blueprinting using Technology. Physical Evidence: Tangibilizing the Intangible, Digital Branding, Virtual Interfaces, UX/UI Design.</p>	14
<p>UNIT-4 SERVICE QUALITY CRM & INNOVATION</p> <p>Digital Service Quality: SERVQUAL in the Online Context. Measuring E-Service Satisfaction & Net Promoter Score (NPS).Customer Relationship Management (CRM) & Customer Lifetime Value (CLV).Service Recovery in the Digital World (Online Complaints, Reputation Management). Innovation and Disruptive Services (Start-ups, Sharing Economy, Subscription Models).</p>	12
<p>UNIT-5 EMERGING TRENDS IN SERVICES MARKETING</p> <p>Digital transformation of Services, Personalization and Customization, Omni channel Service Experience, Green and Sustainable Services, Service Innovation and Disruption. Focus on Customer Empowerment, Building communities, Advocacy marketing. Globalization of Services. The future of Services- Metaverse, Digital Twins, Hyper Personalization and immersive services.</p>	12
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Case Studies on real-life service organizations (e.g., banks, hotels, airlines). 2. Role Plays to simulate service encounters and complaint handling. 3. Conducting a Service Quality Audit of a local service firm. 4. Preparing a Marketing Plan for a New Service. 5. Customer Satisfaction Survey Project and presentation of findings 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. Jochen Wirtz, & Christopher Lovelock, Services Marketing: People, Technology, Strategy, World Scientific Publishing Co Inc (USA); 8th edition (11 April 2016). 2. Valarie A. Zeithaml, Mary Jo Bitner, et al. Services Marketing, McGraw-Hill. 3. K. Douglas Hoffman/John &E.G. Bateson, Services Marketing: Concepts, Strategies, and Cases, Cengage Learning India Private Limited. 4. Rao, Services Marketing, Pearson. 5. Shankar Ravi, Service Marketing, Excel Books. 6. Shajahan, Services Marketing: Concepts, Practices & Cases, HPH. 7. Venugopal, Vasanth & Rahgu, Services Marketing, HPH. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Fourth Semester B.Com. (SEP)		
Elective Group: Information Technology in Business		
Part-2: Course Code / Category: Elective Paper (DSE-C2):4.5 (ITB)		
Title of the Course: E-BUSINESS		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom lecture, Group Discussion, Presentations, Case Studies, Simulations, Fieldwork, Industrial visit (Where ever is required)etc.,		
<p>Course Outcomes: On successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> ✓ Understand concepts E-Commerce and E-Business, and explain their impact on traditional business. ✓ Classify E-Commerce business models and apply them to real-world scenarios. ✓ Describe the components of E-Commerce infrastructure. ✓ Analyse the legal framework, privacy concern, and IPRs relevant to online transactions. ✓ Design a basic online business plan incorporating elements of digital marketing, CRM and logistics. ✓ Evaluate the role of mobile and social commerce, and AI in shaping the future of digital businesses. 		
Syllabus		Hours
<p>UNIT-1 INTRODUCTION TO E-COMMERCE & E-BUSINESS Introduction: Definition, scope, and importance of E-Commerce and E-Business. Distinction between E-Commerce and E-Business. Evolution of E-Commerce: History and growth of the internet and web. Advantages and disadvantages of E-Commerce. Types of E-Commerce: B2C, B2B, C2C, C2B, B2G, G2C, M-Commerce, Social Commerce. Impact of E-Commerce on traditional business models. Drivers of E-Commerce: Globalization, technology, consumer behavior.</p>		12
<p>UNIT-2 E-COMMERCE BUSINESS MODELS & STRATEGIES Revenue Models in E-Commerce: Sales, transaction fees, subscription, advertising, affiliate, and freemium. E-Business Strategies: Porter's Five Forces model in E-Commerce. Value Chain and Supply Chain Management in E-Commerce. Customer Relationship Management (CRM) in E-Commerce. Enterprise Resource Planning (ERP) and E-Business. Online Marketing and Advertising: SEO, SEM, social media marketing, email marketing, content marketing. Digital Payment Systems: Types of online payments, credit/debit cards, net banking, UPI, digital wallets, crypto currencies.</p>		12
<p>UNIT-3 E-COMMERCE INFRASTRUCTURE & SECURITY E-Commerce Hardware and Software: Web servers, application servers, databases. Website Development: Domain names, hosting, web design principles, user interface (UI) and user experience (UX). Payment Gateways and their working. E-Commerce Security Threats: Hacking, phishing, denial of service attacks, malware. Security Measures: Firewalls, encryption (SSL/TLS), digital certificates, VPNs. Cyber Laws and IT Act (Indian Context): Key provisions, cybercrimes and their penalties. Privacy Issues: Data collection, usage, and protection.</p>		14

<p>UNIT-4 E-BUSINESS APPLICATIONS E-CRM: Features and benefits, challenges. E-SCM: Features and benefits, challenges. E-Procurement: Concepts, advantages. Mobile Commerce (M-Commerce): Characteristics, applications, challenges. Social Commerce: Concepts, platforms, influence on consumer behavior. Cloud Computing in E-Business: Benefits and risks. Big Data Analytics and E-Commerce: Personalization, predictive analytics. Artificial Intelligence (AI) and Machine Learning (ML) in E-Commerce: Chabot’s, recommendation engines. Internet of Things (IoT) and E-Commerce</p>	12
<p>UNIT-5 LEGAL, ETHICAL & GLOBAL ASPECTS OF E-COMMERCE Legal and Ethical Issues in E-Commerce: Consumer protection, intellectual property rights (copyrights, trademarks).Taxation Issues in E-Commerce. Privacy and Data Protection Regulations (e.g., GDPR - overview).Cross-border E-Commerce: Challenges and opportunities. International Payment Systems and Logistics for global E-Commerce. Future of E-Commerce and E-Business.</p>	10
<p>Skill Development Activities</p> <ol style="list-style-type: none"> 1. Website Analysis: Students will analyze and critique the E-Commerce strategies, UI/UX, and security features of existing online businesses (e.g., Amazon, Flipkart, Mynta). 2. E-Commerce Business Plan Development: In groups, students will develop a hypothetical E-Commerce business plan, including product/service, target market, revenue model, marketing strategy, and technology requirements. 3. Digital Marketing Campaign Simulation: Students will design a basic digital marketing campaign for a given product or service, using simulated tools or theoretical frameworks (e.g., keyword research, social media ad concept). 4. Payment Gateway Exploration: Students will research and present on different payment gateway providers, comparing their features, costs, and security aspects. 5. Case Study Analysis: Analyze real-world E-Commerce failures and successes to understand the critical factors involved. 6. Online Store Creation (Optional/Tool-based): If resources permit, students can use free platforms (e.g., Shopify free trial, WooCommerce on local server) to set up a basic mock online store. 	
<p>Books for Reference</p> <ol style="list-style-type: none"> 1. C.S. Rayudu,E-Commerce and E-Business, Himalaya Publishing House. 2. Deepali Singh & Sanjay Sharma, E-Commerce and E-Business, Vikas Publishing House. 3. Datta & Sarada Prasad Datta, E Commerce & Business Communication, Tee Dee Publications 4. Subhabrata, Fundamentals of E-Commerce, Arambagh Book House. 5. Periodicals/Journals: Reputable business magazines, technology journals, and online resources focused on E-Commerce trends (e.g., Forbes, TechCrunch, HBR). 6. Amar Bedi, E-Commerce Masters Manual: Ultimate Guide to Selling Anything Online – Build, Scale & Automate Your Ecom Brand, Bigfoot Publications. <p>Note: Latest edition of books may be procured / referred.</p>	

Name of the Program: Bachelor of Commerce (B.Com)		
Fourth Semester B.Com. (SEP)		
Part-2: Course Code / Category: SEC- 4.6		
Title of the Course: INFORMATION TECHNOLOGY FOR BUSINESS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2	1T+2P	30
Pedagogy: Classrooms lecture, ICT, Practical application, Discussion, Usage of Business Lab etc..		
<p>Course Outcomes: On successful completion of the course, the Students will be able to</p> <ul style="list-style-type: none"> ✓ Acquire skill to work using MS Word. ✓ Able to work on Excel, analyse data, create charts of business performance, and business related like salary statements, Invoice, budgeting, sales analysis, and financial analysis. ✓ Clever enough in creating pleasing & attractive PPT in real life situations, especially in business reports. ✓ Understand the concepts of E-Commerce, B2B, B2C, C2C, C2B, and G2C. ✓ Know electronic Payment Systems, Legal and Ethical Issues in E-Commerce. ✓ Say the role of AI in E-Commerce, Chatbots, Voice Commerce, and Future of E-Commerce in India. ✓ Design and demonstrate the MS Office applications for Business activities. 		
Syllabus		Hours
<p>UNIT-1 MS WORD Creating, Opening, Saving, and Closing Documents, Page Setup: Margins, Orientation, Page Size, Working with Templates and Business Documents, Text and Paragraph Formatting, Tables and Formatting Tools, Inserting headers, footers, and page numbers, Creating a Table of Contents and Index, Using Footnotes, Endnotes, and Citations, Mail Merge: Letters, Labels, Envelopes, Protecting and securing documents, Print Preview, Print Setup, Converting documents to PDF, Sending mail with attachments, Setting up print areas for reports and letters, Exporting and sharing documents digitally. Drafting a professional resume.</p>		8
<p>UNIT-2 MS EXCEL Overview of Excel: Workbook, Worksheet, Cells, Entering and Editing Data (Text, Numbers, Dates), Basic Formatting (font, color, alignment, number formats) Formulas and Functions: Basic Formulas: SUM, AVERAGE, MAX, MIN, COUNT, Logical Functions: IF, AND, OR. Charts and Data Visualization: Creating Charts: Column, Bar, Line, Pie. Excel for Business Applications: Creating Salary Statements, Invoice Templates, Budgeting and Expense Tracking. Employee Payroll Sheet, Sales Analysis using PivotTable.</p>		8
<p>UNIT-3 MS POWERPOINT Overview and Importance of Presentations, Creating a New Presentation, Adding, Deleting, and Reordering Slides, Inserting and Formatting Text Boxes, Applying Themes and Backgrounds, Inserting Images, Icons, Shapes, Charts, and Tables, Embedding Audio and Video Files, Applying and Customizing Slide Transitions, Using Animation Effects for Text and Objects, Business Proposal Presentation, Marketing/Product Launch and Academic Seminar Presentation.</p>		8
<p>UNIT-4 E-COMMERCE Meaning, B2B, B2C, C2C, C2B, G2C. Electronic Payment Systems, Digital Wallets, UPI, Online Banking and Payment Gateways. Legal and Ethical Issues in E-Commerce, Social Media and Digital Advertising, AI in E-Commerce, Chatbots, Voice Commerce, Future of E-Commerce in India.</p>		6

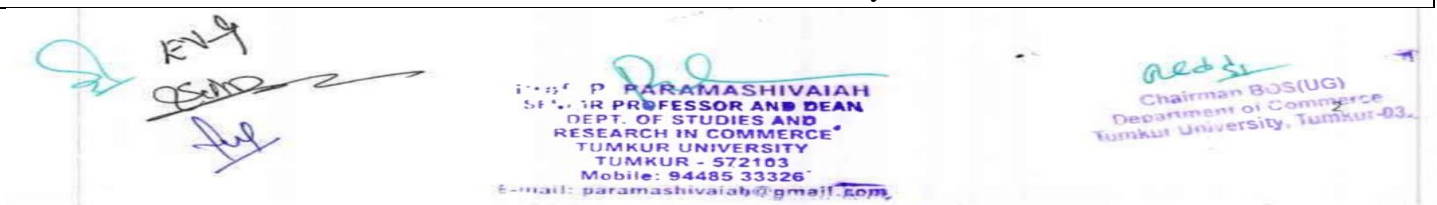
Skill Development Activities

1. Collect a newspaper article that you like, type the same in a word file with A4 size, Times New Roman font, Font size 12, margins-Left 1.5 inch, other sides 1 inch, line space 1.5, centre alignment, outline-body text, paragraph spacing- before 6, after 2. Insert header, footers and page numbers (of any type required).Note: Student shall be able to modify any of the formatting if required to change.
 2. Convert the word file developed in skill development exercise 1 into PDF File.
 3. Collect five of your classmates/friends data: Name of the Student, Gender, Markets score in 3rd semester, Create / Insert Table/s (Grid format) with 5 columns and 5 rows; give column heads: S.No, Reg. No. Name of the Student, Programme, and Markets scored in 3rd semester. Format of Table: Table width 10 cm, Alignment Centre, Indent from Left 1.25 cm, Text Wrapping None, Row height 1.5cm, Column height 3cm, Cell width 2 cm, Cell alignment vertical Centre. The table Title shall be on top of the Table with number. Note: Student shall be able to modify Table style 'Light shading, Light shading accent, 1, 2, 3, etc., any of the formatting if required to change.
 4. Create an Excel File:Give title for columns with S.No, Reg no. Name of the Student, Gender, ID No, marks secured in any five papers of your choice previous semester. Now calculate total of the marks in five subjects, find MIN, MAX, using excel functions (not manually finding). Collect details for 10 classmates/friends, calculate total of the marks of 10 students in each subject, and find MIN, MAX, Percentage secured using excel functions. Highlight cell of marks with Format: IF, AND OR with different colours. For example, if marks scored are less than 40 in Red colour, 40 to 50 orange, 50 to 60 green, etc. (students may use any choice of colour).
 5. Create Charts with each student marks scored in five subjects. Chart type: Column, Bar, Line, Pie. Chart for showing total marks of 10 students in previous semester. So, that one can understand who score highest marks in the chosen subjects. Similarly, Create Salary Statements.
 6. Visit Google, Collect Invoice Templates and create same invoice using Excel. Or may collect hard copy of Invoice from any source, and create same Invoice using Excel.
 7. Collect Employee Payroll Sheet format create similar using Excel with imaginary figures.
 8. Collect Sales Analysis format create similar using Excel with imaginary figures.
 9. Create a PPT for presentation of about college to the candidates applied for admission to B.Com. programme at your college, and you should able to convince them to join your college. As a student You know want is considered before joining a College / Institute.
 10. Explain how the Electronic Payment Systems, UPI based provide service provider to the individual customer at free of cost.
 11. Creation of Internet Banking for their own SB a/c.
- Note: Lab Records need to be maintained.

Books for Reference

1. Rajaraman V and Adabala N, Fundamentals of Computers, Prentice Hall of India.
2. Majoj Wadhwa, Fundamentals of Computers, International Book House Pvt. Ltd.
3. Rohit Khurana, Learning MS-Word and MS-Excel, APH Publishing Corporation.
4. Step Joan Lambert, MicrosoftWord2019Step by Step, Microsoft Press.
5. Peter John, Microsoft Word & Excel 2021 for Beginners & Advanced Learners : A Step-By-Step Practical Guide to Mastering Word & Excel 2021, B09H3JG1T2.
6. Richard Steve, Microsoft Word for Beginners 2021: Learn Word Processing Skills, independently published.

Note: Latest edition of text books and reference Books may be used



SEC 4.6 INFORMATION TECHNOLOGY FOR BUSINESS**Total Marks: 50****IA Marks : 10****University Exam (SEE-Semester End Exam): 40****Internal Assessment Marks shall be based on Lab Record. Lab Record shall contain:**

1. Introduction to Information Technology (IT) in Business
2. Application of IT in Business, and Benefits of IT to learners in real life (Corporate and personal).
3. Minimum THREE Excel questions like Payroll, Invoice, Budgeting/ Sales Analysis, etc...
4. Minimum TWO Word Questions like Typing Letter, Report etc...
5. Minimum TWO PPTs, one with general information about company, and another one with firm financial performance (with turnover, gross profit, net profit, ROI, ROA, ROE etc report).
6. One Question on E-business.
7. These are not limited any other relevant Questions/Exercises/Practicals can be given / done.

Note:

1. Every student shall take different information/ data from different companies (Lab record needs not be same for all students). Let student have her/his own freedom of choosing information but the Question and motive (learning) behind the Question shall be the same.
2. Actual data (HRA, DA, PT, Income tax rate, financial data of existing company etc) needs to be given / collected.
3. For Model Questions refer Skill Building Exercises.

Fourth Semester B.Com. Degree Examination May/ June 2026**(SEP 2024/2025)****COMMERCE****Paper: SEC 4.6 INFORMATION TECHNOLOGY FOR BUSINESS****Time: 2 Hrs****Max.Marks:40****Section- A**

1. Answer any FIVE questions. Each question carries 2 marks. (5x 2 = 10)
- a.
 - b.
 - c.
 - d.
 - e.
 - f.
 - g.

Section – B

- Answer any THREE questions. Each question carries 5 marks. (3 x 5 = 15)
- 2.
 - 3.
 - 4.
 - 5.
 - 6.

Section – C

- Answer any ONE question, it carries 15 marks. (1 x 15 = 15)
- 7.
 - 8.

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