

## B.Com 2<sup>nd</sup> Semester Course Contents

DSC 2.1	:	Advanced Financial Accounting
DSC 2.2	:	Business Mathematics/Corporate Administration
DSC 2.3	:	Law & Practice of Banking
SEC-VB 2.4	:	Health Wellness/Social & Emotional Learning
AECC 2.5	:	Environmental Studies
OEC 2.6	:	Financial Environment/Investing in Stock Markets



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

Course Code: B.Com. 2.1

Name of the Course: Advanced Financial Accounting

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

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

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

- p) Understand & compute the amount of claims for loss of stock & loss of Profit.
- q) Learn various methods of accounting for hire purchase transactions.
- r) Deal with the inter-departmental transfers and their accounting treatment.
- s) Demonstrate various accounting treatments for dependent & independent branches.
- t) Prepare financial statements from incomplete records.

**Syllabus:**

	Hours
<b>Module No. 1: Insurance Claims for Loss of Stock &amp; Loss of Profit</b>	<b>10</b>

Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.

<b>Module No. 2: Hire Purchase Accounting</b>	<b>10</b>
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Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

<b>Module No. 3: Departmental Accounts</b>	<b>12</b>
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Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment

<b>Module No. 4: Accounting for Branches</b>	<b>12</b>
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Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).

<b>Module No. 5: Conversion of Single Entry into Double Entry</b>	<b>12</b>
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Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.

**Skill Developments Activities:**

7. Identify the procedure & documentations involved in the insurance claims.
8. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
9. Identify the common expenditures of an organisation among various departments.
10. Collect the procedure and documentations involved in the establishment of various branches.
11. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
12. Any other activities, which are relevant to the course.

**Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.

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2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
  3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
  4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
  5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
  6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
  7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
  8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- Note: Latest edition of text books may be used.**

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

Course Code: B.Com. 2.2

Name of the Course: Business Mathematics

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

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

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

- 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:**

Module No. 1: Number System and Indices	Hours
	12

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.

Module No. 2: Commercial Mathematics	Hours
	10

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.

Module No. 3: Theory of Equation	Hours
	12

Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).

Module No. 4: Set Theory, Permutations & Combinations and Matrices	Hours
	12

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.

Module No. 5: Measurement of Solids	Hours
	10

Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder.

**Skill Developments Activities:**

- Show the number of ways in which your telephone number can be arranged to get odd numbers.
- Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
- Use Matrix principles to implement food requirement and protein for two families.
- Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
- Any other activities, which are relevant to the course.

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**Text Books:**

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

**Note: Latest edition of text books may be used.**

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

Course Code: B.Com. 2.2

Name of the Course: Corporate Administration

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

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

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

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

**Syllabus:**

Module No. 1: Introduction to Company	Hours
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.	12
<b>Module No. 2: Formation of Companies</b>	12
Introduction - <b>Promotion Stage:</b> Meaning of Promoter, Position of Promoter & Functions of Promoter, <b>Incorporation Stage:</b> Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, <b>Subscription Stage</b> - Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, <b>Commencement Stage</b> - Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning - Types -Features - Legal Formalities- Administration.	
<b>Module No. 3: Company Administration</b>	12
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.	
<b>Module No. 4: Corporate Meetings</b>	10
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.	
<b>Module No. 5: Winding Up</b>	10
Introduction - Meaning- Modes of Winding up -Consequence of Winding up - Official Liquidator - Role & Responsibilities of Liquidator - Defunct Company - Insolvency Code.	
<b>Skill Development Activities:</b>	
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.

**Text Books:**

9. S.N Maheshwari, Elements of Corporate Law, HPH.
10. Balchandran, Business Law for Management, HPH
11. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
12. K. Venkataramana, Corporate Administration, SHBP.
13. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
14. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
15. S.C. Kuchal, Company Law and Secretarial Practice.
16. S.C. Sharm, Business Law, I.K. International Publishers

**Note:** Latest edition of text books may be used.

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

Course Code: B.Com. 2.3

Name of the Course: Law and Practice of Banking

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

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

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

- z) Summarize the relationship between Banker & customer and different types of functions of banker.
- aa) Analyse the role, functions and duties of paying and collecting banker.
- bb) Make use of the procedure involved in opening and operating different accounts.
- cc) Examine the different types of negotiable instrument & their relevance in the present context.
- dd) Estimate possible developments in the banking sector in the upcoming days.

**Syllabus:**

**Module No. 1: Introduction to Banking** **Hours**  
**12**

Introduction- Meaning - Need - Importance - Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India - Types of Banks in India- Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.

**Module No. 2: Paying and Collecting Banker** **Hours**  
**12**

**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.

**Module No. 3: Customers and Account Holders** **Hours**  
**10**

Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.

**Module No. 4: Negotiable Instruments** **Hours**  
**12**

Introduction - Meaning & Definition - Features - Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques - Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement - Rules of endorsement.

**Module No. 5: Recent Developments in Banking** **Hours**  
**10**

Introduction - New technology in Banking - E-services - Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR - RTGS - NEFT -ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms - Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.

**Skill Development Activities:**

1. Refer RBI website and identify the different types of banks operating in India.
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.



5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

**Text Books:**

17. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24<sup>th</sup> Edition
18. S. P Srivastava ( 2016), Banking Theory & Practice, Anmol Publications
19. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
20. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21<sup>st</sup> Edition.
21. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

**Note: Latest edition of text books may be used.**

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

Course Code: B.Com. 2.6 (Open Elective Course)

Name of the Course: Financial Environment

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

- ee) Understand the fundamentals of Indian Economy and its significance.
- ff) Evaluate the impact of monetary policy on the stakeholders of the Economy.
- gg) Assess the impact of fiscal policy on the stakeholders of the Economy.
- hh) Examine the status of inflation, unemployment and labour market in India
- ii) Infer the financial sector reforms in India.

**Syllabus:**

**Hours**

**Module No. 1: Fundamentals of India Economy**

**10**

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.

**Module No. 2: Monetary Policy**

**08**

Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

**Module No. 3: Fiscal Policy**

**08**

Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

**Module No. 4: Inflation, Unemployment and Labour market**

**08**

Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** - natural rate of unemployment-frictional & wait unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

**Module 5: Financial Sector Reforms:**

**08**

Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.

**Skill Development Activities:**

1. Collect last ten year GDP rate and examine the same.
2. Collect last two years monetary policy rates of RBI and analyse the impact of the

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same.

3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, McGraw Hill Education, 8th edition
5. RBI working papers
6. Ministry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

**Note: Latest edition of text books may be used.**

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

Course Code: B.Com. 2.6 (Open Elective Course)

Name of the Course: Investing in Stock Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

- jj) Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- kk) Analyse Indian securities market;
- ll) Examine EIC framework and conduct fundamental analysis;
- mm) Perform technical analysis;
- nn) Invest in mutual funds market.

Syllabus:	Hours
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<b>Module No. 1: Basics of Investing</b>	<b>10</b>
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.	

<b>Module No. 2: Fundamental Analysis</b>	<b>08</b>
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	

<b>Module No. 3: Technical Analysis</b>	<b>08</b>
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.	

<b>Module No. 4: Indian Stock Market</b>	<b>08</b>
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations	

<b>Module 5: Investing in Mutual Funds</b>	<b>08</b>
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.	

**Skill Development Activities:**

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities,

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fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

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

**Text Books:**

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Note:** Latest edition of text books may be used.

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# ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ

ಜ್ಞಾನ ಗಂಗಾ, ಕಲಬುರಗಿ-585 106, ಕರ್ನಾಟಕ

ದೂರವಾಣಿ ಸಂ.:08472-263202 ಫ್ಯಾಕ್ಸ್:08472-263206, ಇ-ಮೇಲ್: [registrargug@rediffmail.com](mailto:registrargug@rediffmail.com)



ಕ್ರ.ಸಂ.ಗುವಿಕ/ವಿಮವಿ/ಬಿ.ಬಿ.ಎ/2022-23/ 881

ದಿನಾಂಕ:- 29.11.2022

## ಅಧಿಸೂಚನೆ

ವಿಷಯ :- ಬಿ.ಕಾಂ ಹಾಗೂ ಬಿ.ಬಿ.ಎ ಸ್ನಾತಕ ಪದವಿಯ ವಾಣಿಜ್ಯ ವಿಷಯದ NEP-2020 ರ ಅಡಿಯಲ್ಲಿ ಮೂರನೆ ಹಾಗೂ ನಾಲ್ಕನೆ ಸೆಮೆಸ್ಟರ್ ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸಿ ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ : 1. GUK/ACA/BOS-NEP/2022-23/01 ದಿನಾಂಕ:- 19/09/2022  
 2. ವಾಣಿಜ್ಯ ಸ್ನಾತಕ ಅಧ್ಯಯನ ಮಂಡಳಿ ಸಭೆಯ ದಿನಾಂಕ:- 26/09/2022  
 3. ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಮಿತಿ ಸಭೆಯ ದಿನಾಂಕ:- 26/09/2022  
 4. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ:-08/11/2022

ಉಲ್ಲೇಖ (4) ರ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಒಪ್ಪಿಗೆ ಮೇರೆಗೆ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ತಿನ ಘಟನೋತ್ತರ ಅನುಮೋದನೆಯನ್ನು ನಿರೀಕ್ಷಿಸಿ ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ ಹಾಗೂ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆಯಲಾಗಿರುವ ಸ್ನಾತಕ ಬಿ.ಕಾಂ ಹಾಗೂ ಬಿ.ಬಿ.ಎ ಪದವಿಯ ವಾಣಿಜ್ಯ ವಿಷಯದ ಮೂರು ಮತ್ತು ನಾಲ್ಕನೆಯ ಸೆಮೆಸ್ಟರ್ ಪಠ್ಯಕ್ರಮವನ್ನು 2022-23 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಪರಿಷ್ಕರಿಸಿ ಜಾರಿಗೊಳಿಸಲಾಗಿದೆ.

ಈ ಮಾಹಿತಿಯನ್ನು ಸಂಬಂಧಪಟ್ಟ ಶಿಕ್ಷಕರ ಹಾಗೂ ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಸೂಚಿಸಲಾಗಿದೆ. ಪಠ್ಯಕ್ರಮದ ವಿವರಗಳನ್ನು ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಬ್‌ಸೈಟ್ [www.gug.ac.in](http://www.gug.ac.in) ದಿಂದ ಪಡೆಯಬಹುದಾಗಿದೆ.

ಕುಲಸಚಿವರು

ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

ಗೆ.

1. ಮುಖ್ಯಸ್ಥರು, ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ವಿಭಾಗ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ
2. ಎಲ್ಲಾ ಪದವಿ ಕಾಲೇಜುಗಳ ಪ್ರಾಂಶುಪಾಲರಿಗೆ.

ಪ್ರತಿಗಳು:

1. ಡೀನರು, ವಾಣಿಜ್ಯ ನಿಕಾಯ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
2. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ
3. ನಿರ್ದೇಶಕರು, ಪಿಎಂಇಬಿ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
4. ಗ್ರಂಥಪಾಲಕರು, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
5. ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಎಲ್ಲಾ ಅಧ್ಯಯನ ವಿಭಾಗಗಳ ಮುಖ್ಯಸ್ಥರಿಗೆ ಗಿ.ವಿ.ಕಲಬುರಗಿ.
6. ಸಂಯೋಜಕರು, NEP-2020 ಚಾಸ್‌ಪೋಸ್ಟ್ ಸಮಿತಿ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
7. ವಿಶೇಷಾಧಿಕಾರಿಗಳು, ಆಡಳಿತ, ವಿದ್ಯಾಮಂಡಲ, ಪರೀಕ್ಷಾ, ಅಭಿವೃದ್ಧಿ ಗು.ವಿ. ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
8. ಮುಖ್ಯಸ್ಥರು, ಗಣಕ ಕೇಂದ್ರ, ಗು.ವಿ.ಕಲಬುರಗಿ ರವರಿಗೆ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ ಪ್ರತ್ಯೇಕ ಪೋರ್ಟಲ್‌ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ಸೂಚಿಸಲಾಗಿದೆ.
9. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳ UUCMS ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
10. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ/ಕುಲಸಚಿವರ ಆಪ್ತ ಸಹಾಯಕರ ಗು.ವಿ.ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.

## Curriculum of III Semester Courses

Corporate Accounting

Business Statistics

Cost Accounting

Artificial Intelligence ( Curriculum will be given by KSHEC)

1. Advertising Skills

or

2. Entrepreneurial Skills

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<b>Name of the Program: Bachelor of Commerce (B.Com.)</b>		
<b>Course Code: B.Com.3.1</b>		
<b>Name of the Course: Corporate Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the treatment of underwriting of shares.</li> <li>b) Comprehend the computation of profit prior to incorporation.</li> <li>c) Know the valuation of intangible assets.</li> <li>d) Know the valuation of shares.</li> <li>e) Prepare the financial statements of companies as per companies act, 2013.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Underwriting of Shares</b>		<b>10</b>
Introduction - Meaning of Underwriting - SEBI regulations regarding underwriting; Underwriting commission. Underwriter - functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications - Determination of Liability in respect of underwriting contract - when fully underwritten and partially underwritten - with and without firm underwriting problem.		
<b>Module No. 2: Profit Prior to Incorporation</b>		<b>10</b>
Introduction - Meaning - calculation of sales ratio - time ratio - weighted ratio - treatment of capital and revenue expenditure - Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
<b>Module No. 3 Valuation of Intangible Assets</b>		<b>10</b>
Introduction - Valuation of Goodwill - factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR).		
<b>Module No. 4: Valuation of Shares</b>		<b>10</b>
Introduction - Meaning - Need for Valuation - Factors Affecting Valuation - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.		
<b>Module 5: Financial Statements of Companies</b>		<b>16</b>
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.		

*W. S. Patel*

*M. M.*



**Skill Development Activities:**

1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. • Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
3. Collect financial statement of a company and calculate intrinsic value of an equity share.
4. Collect annual report of a Company and List out its assets and Liabilities.
5. Collection of latest financial statements of a company and find out the intrinsic value of shares
6. Collect the annual reports of company and calculate the value of goodwill under different methods
7. Any other activities, which are relevant to the course.

**Text Books:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting.

**Note: Latest edition of text books may be used.**

*W. S. Gupta*

*M. S. Jain*

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

**Course Code:** B.Com. 3.2

**Name of the Course:** Business Statistics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs

**Pedagogy:** Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

- 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**

**Module No. 1: Statistical Data and Descriptive statistics.**

**14**

Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages -Mode and Median (including graphic determination).

**Module No. 2: Measures of Variation: and Skewness**

**12**

Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.

Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.

**Module No. 3: Probability Distributions**

**10**

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: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.

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<b>Module No. 4: Correlation and Regression Analysis</b>
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<b>12</b>
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<b>Correlation Analysis:</b> Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and
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Probable error; Spearman's Rank Correlation co-efficient. -problems.

**Regression Analysis:** meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.

**Module 5: Index Numbers**

**8**

Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal 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 students should submit output of the same.
2. Collect the age statistics of 10 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 decisionmaking.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. CB Gupta
6. DN Elhance Fundamentals of statistics
7. Sen Chetty and Kapoor mathematical statistics

**Note: Latest edition of text books may be used.**

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<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 3.3		
<b>Name of the Course:</b> Cost Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
a) Understand concepts of cost accounting & Methods of Costing.		
b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.		
c) Make use of payroll procedures & compute idle and over time.		
d) Discuss the methods of allocation, apportionment & absorption of overheads.		
e) Prepare cost sheet & discuss cost allocation under ABC.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Cost Accounting</b>		<b>12</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.		
<b>Module No. 2: Material Cost</b>		<b>12</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.		
<b>Module No. 3: Employee Cost</b>		<b>10</b>
Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.		
<b>Module No. 4: Overheads Cost</b>		<b>12</b>

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Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

**Module No. 5: Reconciliation of Cost and Financial Accounts**

10

Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

**Skill Developments Activities:**

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

**Text Books:**

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

**Note: Latest edition of text books may be used.**

**3.4 Curriculum of Artificial Intelligence will be given by KSHEC**

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*M. S. S. S. S.*

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.5 (OEC) <b>Name of the Course:</b> Advertising Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	42 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Familiarize with advertising concepts.</li> <li>Able identify effective media choice for advertising.</li> <li>Develop ads for different media.</li> <li>Measure the advertising effectiveness.</li> <li>Analyze the role of advertising agency.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.		
<b>Module No. 2: Media Decisions</b>		<b>07</b>
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
<b>Module No. 3: Message Development</b>		<b>08</b>
Advertising appeals, Advertising copy and elements, Preparing ads for different media		
<b>Module No. 4: Measuring Advertising Effectiveness</b>		<b>10</b>
Evaluating communication and sales effects; Pre- and Post-testing techniques		
<b>Module No. 5: Advertising Agency</b>		<b>07</b>
<ol style="list-style-type: none"> <li>Advertising Agency: Role, types and selection of advertising agency.</li> <li>Social, ethical and legal aspects of advertising in India.</li> </ol>		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>Analyze the audience feedback on advertisement of FMCG.</li> <li>List out any ten products/services advertised through internet.</li> <li>Design any two ads for print media.</li> <li>Examine the legal aspects of advertising in India and submit the report.</li> <li>Any other activities, which are relevant to the course.</li> </ol>		

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**Text Books:**

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion .An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing.Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed.Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. CengageLearning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford UniversityPress, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, CengageLearning

**Note: Latest edition of text books may be used.**

*Wajid Hussain*

*Muhammad*



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

**Course Code:** B.Com. 3.5 (OEC)

**Name of the Course:** Entrepreneurship Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

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

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

- Discover their strengths and weaknesses in developing the entrepreneurial mind-set.
- Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.
- Understand the various aspects to set-up an Enterprises.
- Familiarise Mechanism of Monitoring and maintaining an Enterprises.
- Know the various features for successful/unsuccessful entrepreneurs.

Syllabus:	Hours
<b>Module No. 1: Introduction</b>	10
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.	
<b>Module No. 2: Promoting Entrepreneur</b>	08
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,	
<b>Module No. 3: Enterprise Set-up</b>	08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,	
<b>Module No. 4: Monitoring and Maintaining an Enterprise</b>	10
Introduction – Day to day monitoring mechanism for maintaining an enterprise-Different Government Schemes supporting entrepreneurship.	
<b>Module No. 5: Caselets Discussion</b>	06
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,	
<b>Skill Development Activities:</b>	
<ol style="list-style-type: none"><li>List out the discovery and evaluation of viable business ideas for new venture creation.</li><li>Practice critical talents and traits required for entrepreneurs such as problem solving, creativity, communication, business math, sales, and</li></ol>	

*W. S. Suresh*

*M. S. Anil*

negotiation

3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise -Hisrich and -Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, CambridgeUniversity Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington,Butterworth Heinemann

**Note: Latest edition of text books may be used.**

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## Curriculum of IV Semester Courses

Advanced Corporate Accounting

Costing Methods & Techniques

Business Regulatory Framework

Constitution of India ( curriculum will be given by KSHCEC)

Sports/NCC/NSS/Others (if any)

1. Business Ethic

Or

2. Corporate Governance

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<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 4.1		
<b>Name of the Course:</b> Advanced Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
a) Know the procedure of redemption of preference shares.		
b) Comprehend the different methods of Mergers and Acquisition of Companies		
c) Understand the process of internal reconstruction.		
d) Prepare the liquidators final statement of accounts.		
e) Understand the recent developments in accounting and accounting standards.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>10</b>
Meaning - legal provisions - treatment regarding premium on redemption - creation of Capital Redemption Reserve Account- Fresh issue of shares - Arranging for cash balance for the purpose of redemption - minimum number of shares to be issued for redemption - issue of bonus shares - preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.		
<b>Module No. 2: Mergers and Acquisition of Companies</b>		<b>16</b>
Meaning of Amalgamation and Acquisition - Types of Amalgamation - Amalgamation in the nature of Merger - Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) - Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company - Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
<b>Module No. 3: Internal Reconstruction of Companies</b>		<b>10</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
<b>Module No. 4: Liquidation of Companies</b>		<b>12</b>
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 Statement of Account.		
<b>Module No. 5: Recent Developments in Accounting and Accounting standards.</b>		<b>08</b>

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Human Resource Accounting – Environmental Accounting Disclosure as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

**Skill Development Activities:**

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of JointStock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari , Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

**Note: Latest edition of text books may be used.**

*Wynotupul*

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

**Course Code:** B.Com. 4.2

**Name of the Course:** Costing Methods and Techniques

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs

**Pedagogy:** Classroom lectures, Case studies, Group discussion & Seminar etc.,

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

- The method of costing applicable in different industries.
- Determination of cost by applying different methods of costing.
- Prepare flexible and cash budget with imaginary figures
- Analyse the processes involved in standard costing.
- Familiarize with the Activity Based Costing and its applications.

**Syllabus:**

**Hours**

**Module No. 1: Job and Contract Costing**

**12**

**Job Costing:** Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.

**Contract Costing:** Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.

**Module No. 2: Process and Service Costing**

**12**

**Process costing:** Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts.

**Service costing:** Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.

**Module No. 3: Activity Based Costing**

**10**

Introduction - Weakness of conventional costing system - concept of ABC - Characteristics of ABC - Kaplan and Cooper's Approach - cost drivers and cost pools - allocation of overheads under ABC -- Steps in the implementation of ABC - Benefits from adaptation of ABC system - difficulties faced by the industries in the successful implementation of ABC - Problems.

**Module 4: Marginal Costing**

**12**

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. (Theory). Problems on CVP analysis.

*W. S. Kulkarni*

*M. S. Kulkarni*

<b>Module 5: Budgetary Control and Standard Costing</b>	<b>10</b>
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**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 and Labour variances only.

**Skill Development Activities:**

1. Naming 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.
7. Any other activities in addition to the above, which are relevant to the course.

**Text Books:**

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; FreePress Publication; New York
2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
4. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York.
6. Mariyappa B Methods and Techniques of Costing. HPH.

**Note: Latest edition of Text books may be used.**

*W. J. S. S. S.*

*M. S. S.*

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 4.3		
<b>Name of the Course:</b> Business Regulatory Framework		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion, Seminar & field worketc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
a) Recognize the laws relating to Contracts and its application in business activities.		
b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.		
c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and aseller.		
d) Distinguish the partnership laws, its applicability and relevance.		
e) Rephrase the cyber law in the present context.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Indian Contract Act, 1872</b>		<b>12</b>
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
<b>Module No. 2: The Sale of Goods Act, 1930</b>		<b>10</b>
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- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
<b>Module No. 3: Competition and Consumer Laws</b>		<b>12</b>
<b>The Competition Act 2002</b> – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. <b>Consumer Protection Act 1986</b> – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
<b>Module No. 4: Economic Laws</b>		<b>12</b>
<b>WTO patent rules</b> – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. <b>FEMA 1999</b> – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.		

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**Environment Protection Act 1986** – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. **Cyber Law:** Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.

**Skill Development Activities:**

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

**Text Books:**

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. N.D. Kapoor, Business Laws, Sultan Chand Publications

**Latest edition of text books may be used.**

Constitution of India curriculum will be given by KSHIC

Sports/NCC/NSS/Others (If any) – as per concerned University Guidelines.



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

**Course Code:** B.Com. 4.6 (OEC)

**Name of the Course:** Business Ethics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

**Pedagogy:** Classroom lectures, Case studies, Group discussion & Seminar etc.,

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

- Explain the concepts of business ethics and its approaches.
- Examine the business and organizational ethics in the present context.
- Analyze the ethical aspects in marketing and HR areas.
- Analyze the ethical aspects in finance and IT areas.
- Examine the impact of globalization on business ethics.

**Syllabus:**

**Module No. 1: Business Ethics** **Hours**  
**08**

Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory.

**Module No. 2: Business & Organizational Ethics** **Hours**  
**10**

The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organization culture, Types of Organization, Corporate code of ethics – Formulating, Advantages, implementation Professionalism and professional ethics code.

**Module No. 3: Ethical Aspects in Organization - I** **Hours**  
**08**

Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at workplace – Ethics in Performance Appraisal.

**Module No. 4: Ethical Aspects in Organization - II** **Hours**  
**08**

Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.

**Module No. 5: Globalization and Business Ethics** **Hours**  
**08**

Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC's to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.

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**Skill Development Activities:**

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B. H. Agalgatti & R. P. Banerjee, Business Ethics –Concept & Practice, Nirali Publication.
3. R. P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. C S V Murthy, Business Ethics, Himalaya Publishing House

**Note: Latest edition of text books may be used.**

*Copyright*

*Murthy*

Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management - Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.

**Module No. 5: Corporate Governance - Codes and Practices**

06

Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.

**Skill Development Activities:**

1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
2. Collect any two companies Board of Directors names and find out their nature of directorship.
3. Prepare report on the applicability of different models of Corporate Governance.
4. Critically compare the recommendations of various corporate governance committee.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London.
2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
3. Subhash Chandra Das, Corporate Governance in India - An Evaluation (Third edition), PHI Learning Private Limited.
4. Clark T. and E Monk House, Rethinking the Company, Pitman, London.
5. Fernando A.C, Corporate Governance, Pearson Education.
6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.
7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London.
8. Report on Corporate Governance, Confederation of India Industries and Bombay.

**Note: Latest edition of text books may be used.**

*Wynne Jones*

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

**Course Code:** B.Com. 4.6 (OEC)

**Name of the Course:** Corporate Governance

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

**Pedagogy:** Classroom lectures, Case studies, Group discussion & Seminar etc.,

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

- Identify the importance of corporate governance.
- Know the rights, duties and responsibilities of Directors.
- Analyse the legal & regulatory framework of corporate governance.
- Outline the importance and role of board committee.
- Understand the major expert committees' Reports on corporate governance.

Syllabus:	Hours
<b>Module No. 1: Corporate Governance</b>	<b>10</b>
Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance - Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.	
<b>Module No. 2: Corporate and Board Management</b>	<b>10</b>
Corporate Business Ownership Structure - Board of Directors - Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives - Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology -Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.	
<b>Module No. 3: Legal and Regulatory Framework of Corporate Governance</b>	<b>08</b>
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.	
<b>Module No. 4: Board Committees and Role of Professionals</b>	<b>08</b>

*W. S. S. S. S.*



# ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.

ಜ್ಞಾನ ಗಂಗಾ, ಕಲಬುರಗಿ-585 106, ಕರ್ನಾಟಕ, ಭಾರತ

(ಕರ್ನಾಟಕ ರಾಜ್ಯ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳ ಅಧಿನಿಯಮ 1976ರಡಿಯು 30-09-1980 ರಂದು ಸ್ಥಾಪಿಸಲಾದ ವಿಶ್ವವಿದ್ಯಾಲಯ ಮತ್ತು 2000ರ ಅಧಿನಿಯಮದ ಅಡಿಯಲ್ಲಿ ಬದಲಾಯಿಸಿದಂತೆ)  
ದೂರವಾಣಿ ಸಂ.: 08472-263202 ಫ್ಯಾಕ್ಸ್: 08472-263206, ಇ-ಮೇಲ್: [registrargug@rediffmail.com](mailto:registrargug@rediffmail.com)

ವಿದ್ಯಾಮಂಡಲ



ಕ್ರ.ಸಂ.ಗುವಿಕ/ವಿಮವಿ/ಬಿಟಿಎಸ್/2023-24/421

ದಿನಾಂಕ: 09.11.2023

## ಅಧಿಸೂಚನೆ

ವಿಷಯ: ಸ್ನಾತಕ ಪದವಿ ಕೋರ್ಸಿನ ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ವಿಷಯದ ಐದನೇ ಹಾಗೂ ಆರನೇ ಸೆಮಿಸ್ಟರ್ ಪಠ್ಯಕ್ರಮ ಅನುಮೋದಿಸಿ 2023-24ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ ಇಡಿ 104 ಯುಎನ್ಇ 2023 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 20.07.2023  
 2. ವಾಣಿಜ್ಯ ವಿಷಯದ ಸ್ನಾತಕ ಅಧ್ಯಯನ ಮಂಡಳಿಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 22.09.2023  
 3. ವಾಣಿಜ್ಯ ನಿಕಾಯಗಳ ಸಮಿತಿ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 11.10.2023  
 4. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ: 08.11.2023

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ಸರ್ಕಾರದ ನಿರ್ದೇಶನದಂತೆ, 2023-24ನೇ ಶೈಕ್ಷಣಿಕ ಪ್ರಸಕ್ತ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಿರುವ ಸ್ನಾತಕ ಪದವಿ ಐದನೇ ಮತ್ತು ಆರನೇ ಸೆಮಿಸ್ಟರ್ ಪಠ್ಯಕ್ರಮವನ್ನು ಜಾರಿಗೊಳಿಸಬೇಕಾಗಿರುವ ಪ್ರಯುಕ್ತ ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ವಿಷಯದ ಅಧ್ಯಯನ ಮಂಡಳಿಯು ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸಿ ಶಿಫಾರಸ್ಸು ಮಾಡಿರುವುದರಿಂದ ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ವಿಜ್ಞಾನ ನಿಕಾಯದ ಸಭೆಯಲ್ಲಿ ಒಪ್ಪಿಗೆ ಪಡೆದಿರುವಂತೆ, ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಘಟನೋತ್ತರ ಅನುಮೋದನೆಯನ್ನು ನಿರೀಕ್ಷಿಸಿ ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ಪ್ರಸ್ತುತ ಸ್ನಾತಕ ಪದವಿ ಕೋರ್ಸಿನ ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ವಿಷಯದ ಐದನೇ ಮತ್ತು ಆರನೇ ಸೆಮಿಸ್ಟರ್ 2023-24ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಜಾರಿಗೊಳಿಸಲಾಗಿದೆ.

ಈ ಮಾಹಿತಿಯನ್ನು ಸಂಬಂಧಪಟ್ಟ ಶಿಕ್ಷಕರ ಹಾಗೂ ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಸೂಚಿಸಲಾಗಿದೆ. ಪಠ್ಯಕ್ರಮದ ವಿವರಗಳನ್ನು ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಬ್‌ಸೈಟ್ [www.gug.ac.in](http://www.gug.ac.in) ದಿಂದ ಪಡೆಯಬಹುದಾಗಿದೆ.

ಕುಲಸಚಿವರು

ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.

08.11.23

ಗೆ,

- ಮುಖ್ಯಸ್ಥರು, ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ವಿಭಾಗ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.
- ಎಲ್ಲಾ ಪದವಿ ಕಾಲೇಜುಗಳ ಪ್ರಾಂಶುಪಾಲರುಗಳಿಗೆ.

ಪ್ರತಿಗಳು:

- ಡೀನ್‌ರು, ವಾಣಿಜ್ಯ ನಿಕಾಯ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ
- ನಿರ್ದೇಶಕರು, ಪಿಎಂಇಬಿ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ಗ್ರಂಥಪಾಲಕರು, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಎಲ್ಲಾ ಅಧ್ಯಯನ ವಿಭಾಗಗಳ ಮುಖ್ಯಸ್ಥರಿಗೆ ಗು.ವಿ. ಕಲಬುರಗಿ
- ಸಂಯೋಜಕರು, ಟಾಸ್ಕ್‌ಫೋರ್ಸ್ ಸಮಿತಿ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ವಿಶೇಷಾಧಿಕಾರಿಗಳು, ಆಡಳಿತ, ವಿದ್ಯಾಮಂಡಲ, ಪರೀಕ್ಷಾ, ಅಭಿವೃದ್ಧಿ ಗು.ವಿ. ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ಮುಖ್ಯಸ್ಥರು, ಗಣಕ ಕೇಂದ್ರ, ಗು.ವಿ. ಕಲಬುರಗಿ ರವರಿಗೆ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ ಪ್ರತ್ಯೇಕ ಪೋರ್ಟಲ್‌ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ಸೂಚಿಸಲಾಗಿದೆ.
- ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, UUCMS, ಗು.ವಿ.ಕಲಬುರಗಿ ಇವರ ಮಾಹಿತಿಗಾಗಿ
- ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ/ಕುಲಸಚಿವರ ಆಪ್ತ ಸಹಾಯಕರ ಗು.ವಿ. ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.



**GULBARGA UNIVERSITY, KALABURAGI**

**Department of Studies and Research  
in Commerce**

**BACHELOR OF COMMERCE  
(B.Com)**

**Programme Structure and Syllabus  
V and VI Semester**

**Academic Year 2023-24 and Onwards**

## SEMESTER - V

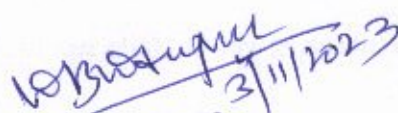
Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
36	COM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
39	COM 5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
40	COM 5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
41	COM 5.6	A. GST- Law & Practice B. Digital Marketing	Vocational-1 Anyone to be chosen	2+0+2	50	50	100	3
42	COM 5.7	Cyber Security/ Employability Skills	SEC - SB	2+0+2	50	50	100	3
<b>Sub -Total (D)</b>					<b>400</b>	<b>300</b>	<b>700</b>	<b>24</b>

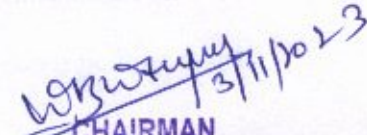
### Elective Groups and Courses:

Discipline Specific Electives – V Semester (5.4 / 5.5)										
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A1	Indian Accounting Standards-I	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development	I1	Basics of Business Analytics

#### Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6<sup>th</sup> Semester also.

  
**DEAN**  
 Faculty of Commerce & Management  
 Gulbarga University, Kalaburagi

  
**CHAIRMAN**  
 Department of Commerce  
 Gulbarga University, Kalaburagi-585106



Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
43	COM 6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
45	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4
46	COM 6.4	Elective 1	DSE-3	3+0+0	60	40	100	3
47	COM 6.5	Elective 2	DSE 4-	3+0+0	60	40	100	3
48	COM 6.6	A. Assessment of persons other than-Individuals & Filing of ITRs B. E- Commerce	Vocational - 2 Anyone to be chosen	2+0+2	50	50	100	3
49	COM 6.7	Internship	I-1	4 to 5 weeks		100	100	3
<b>Sub -Total (D)</b>					<b>350</b>	<b>350</b>	<b>700</b>	<b>24</b>

#### INTERNSHIP WITH BUSINESS ORGANIZATIONS Objectives:

- To enhance the classroom learning
- To provide training and experiential learning opportunities for students
- To provide an opportunity to apply knowledge and skills acquired by the students in the classroom to a professional context.

#### Guidelines to the institution:

1. Each student will have to work in a Business Organization for at least 4-5 weeks after their Fifth Semester Examination.
2. The entire batch of students is to be divided equally among the department faculty members. The faculty members should be the mentors and guide the students in the internship process.
3. The students must submit the Certificate for completion of internship by the organization to the college along with a brief report of not less than 25 pages. The report contains details of the organization, nature of business, and a write up on the learning outcome from the internship carried out by them.
4. Internship mentor / Supervisor shall avail work allotment during sixth semester for a maximum of 20 hours.

#### Marks Allocation:

- 60 Marks for the Internship Report and 40 Marks for Presentation and Viva-Voce examination.
- Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.

The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester

**Elective Groups and Courses:**

Discipline Specific Electives – VI Semester (6.4/6.5)										
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A2	Indian Accounting Standards-2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place	I2	HR Analytics

*W. S. Kumar*  
3/11/2023  
**DEAN**  
Faculty of Commerce & Management  
Gulbarga University, Kalaburagi

*W. S. Kumar*  
3/11/2023  
**CHAIRMAN**  
Department of Commerce  
Gulbarga University, Kalaburagi-585106

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM .5.1</b> <b>Name of the Course: Financial Management</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the role of financial managers effectively in an organization.</li> <li>Apply the compounding &amp; discounting techniques for time value of money.</li> <li>Take investment decision with appropriate capital budgeting techniques for investment proposals.</li> <li>Understand the factors influencing the capital structure of an organization.</li> <li>Estimate the working capital requirement for the smooth running of the business</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Financial Management</b>		<b>12</b>
Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning-- Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
<b>Module No. 2: Time Value of Money</b>		<b>10</b>
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity - Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.		
<b>Module No. 3: Financing Decision</b>		<b>14</b>
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.		

<b>Module No. 4: Investment Decision</b>	<b>12</b>
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems.	
<b>Module 5: Working Capital Management</b>	<b>12</b>
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements. dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only).	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager.</li> <li>2. As a finance manager of a company advice the management in designing an appropriate Capital Structure.</li> <li>3. Evaluate a capital investment proposal by using NPV method with imaginary figures.</li> <li>4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money.</li> <li>5. Estimate working capital requirements of an organization with imaginary figures.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for reference:</b> <ol style="list-style-type: none"> <li>1. I M Pandey, Financial management, Vikas publications, New Delhi.</li> <li>2. Abrish Guptha, Financial management, Pearson.</li> <li>3. Khan &amp; Jain, Basic Financial Management, TMH, New Delhi.</li> <li>4. S N Maheshwari, Principles of Financial Management, Sulthan Chand &amp; Sons, New Delhi.</li> <li>5. Chandra &amp; Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.</li> <li>6. B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.</li> <li>7. Ravi M Kishore, Financial Management, Taxman Publications</li> <li>8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.</li> </ol>	
<b>Note: Latest edition of books may be used.</b>	

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 5.2		
Name of the Course: Income Tax Law and Practice – I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
<ul style="list-style-type: none"> <li>a) Comprehend the procedure for computation of Total Income and tax liability of an individual.</li> <li>b) Understand the provisions for determining the residential status of an Individual.</li> <li>c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.</li> <li>d) Compute the income house property for different categories of house property.</li> <li>e) Comprehend TDS &amp; advances tax Ruling and identify the various deductions under section 80.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basic Concepts of Income Tax</b>		<b>12</b>
Introduction –Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian IncomeTax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.		
<b>Module No. 2: Residential Status and Incidence of Tax</b>		<b>10</b>
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.		
<b>Module No. 3: Income from Salary</b>		<b>18</b>
Introduction - Meaning of Salary -Basis of charge Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. - Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary.		
<b>Module No. 4: Income from House Property</b>		<b>10</b>
Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property.		
<b>Module No. 5: Tax Deduction at Sources &amp; Advance Tax Ruling</b>		<b>10</b>
Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Filing of Quarterly statement – Theory and Problems; Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. <b>Deductions</b> under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals.		

**Skill Developments Activities:**

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

**Books for Reference:**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b>		
<b>Course Code: COM 5.3</b>		
<b>Name of the Course: Principles and Practice of Auditing</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the conceptual framework of auditing.</li> <li>b) Examine the risk assessment and internal control in auditing</li> <li>c) Comprehend the relevance of IT in audit and audit sampling for testing.</li> <li>d) Examine the company audit and the procedure involved in the audit of different entities.</li> <li>e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Auditing</b>		<b>10</b>
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.		
<b>Module No. 2: Risk Assessment and Internal Control</b>		<b>12</b>
Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.		
<b>Module No. 3: Verification and Valuation of Assets and Liabilities</b>		<b>12</b>
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.		
<b>Module No. 4: Company Audit and Audit of other Entities</b>		<b>13</b>
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.		
<b>Module 5: Audit Report &amp; Professional Ethics</b>		<b>13</b>
Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.		

**Skill Development Activities:**

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

**Books for Reference:**

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

**Note: Latest edition of books may be used.**



Name of the Programme: Bachelor of Commerce ( B.Com)Course Code: COM A1 Name of the Course: Indian Accounting Standards-1		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hrs	45 Hrs
<b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> <li>a) Understand the need and benefits of accounting standards.</li> <li>b) Prepare the financial statements as Indian Accounting standards.</li> <li>c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements</li> <li>d) Understand the Accounting Standards for Items that do not Appear in Financial Statements</li> </ul>		
Syllabus		Hours
<b>Module No. – 1 Introduction to Indian Accounting Standards.</b>		<b>10</b>
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.		
<b>Module No. 2 Preparation of Financial Statements (Ind AS 1)</b>		<b>12</b>
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet.		
<b>Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements.</b>		<b>10</b>
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) –objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
<b>Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements.</b>		<b>08</b>
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34).		

**Module No. - 5 Liability Based Indian Accounting Standards.****05**

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

**Skill Development Activities:**

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

**Books for Reference:**

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

**Note:** Latest edition of books may be used

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM F1</b> <b>Name of the Course: Financial Institutions and Markets</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Understand the structure of Indian financial system and its constituents.</li> <li>b) Outline the role of capital and money market in economic development.</li> <li>c) Comprehend primary and secondary market and its relevance in capital formation.</li> <li>d) Appraise the role played by banking and development financial institutions in economic development so far.</li> <li>e) Understand the different types of NBFCs and their contribution.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Financial System in India</b>		<b>08</b>
Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.		
<b>Module No. 2: Capital Market &amp; Money Market</b>		<b>08</b>
<b>Capital Market:</b> Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. <b>Money Market:</b> Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.		
<b>Module No. 3: Primary Market &amp; Secondary Market</b>		<b>10</b>
<b>Primary Market:</b> Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets– Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets; <b>Secondary Market:</b> Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market.		
<b>Module No. 4 Banking &amp; Development Financial Institutions</b>		<b>12</b>
Banking: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role & Functions of EXIM Bank –NABARD SIDBI – MUDRA – NHB – LIC & GIC - UTI – SFCs.		

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

07

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

**Skill Developments Activities:**

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

**Books for Reference:**

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

**Note: Latest edition of books may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b>		
<b>Course Code: COM H1</b>		
<b>Name of the Course: Human Resources Development</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the need of HRD.</li> <li>b) Comprehend the framework of HRD.</li> <li>c) Know the models for evaluating the HRD programs.</li> <li>d) Comprehend the need for employee counselling.</li> <li>e) Apprehend the HR performance.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Conceptual Analysis of HRD</b>		<b>08</b>
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.		
<b>Module No. 2: Frame Work of Human Resource Development</b>		<b>10</b>
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
<b>Module No. 3: Evaluating HRD Programs</b>		<b>08</b>
Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.		
<b>Module No. 4: Management Development</b>		<b>09</b>
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
<b>Module No. 5: HR Performance</b>		<b>10</b>
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.		

**Skill Development Activities:**

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

**Books for Reference:**

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jerse
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, OxfordIBH Pub. Pvt. Ltd., New Delhi, 2005.
7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi, 2003.
10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
11. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

**Note: Latest Edition of books may be used.**

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

**Course Code:** COM 11

**Name of the Course:** Basics of Business Analytics

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> a) Understand analytical applications in practice. b) Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems. c) Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems. d) Be aware about the emerging trends in the world of analytics.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Business Analytics</b>		<b>07</b>
Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.		
<b>Module No. 2: Technology of Big Data</b>		<b>06</b>
Overview of DBMS, Data Warehousing: Concepts, Need, Objectives- Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS- MapReduce-Features of Map Reduce.		
<b>Module No. 3: Data Scientists and Data Visualization</b>		<b>10</b>
Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists-Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation		

<b>Module No. 4: Practices of Analytics</b>	<b>12</b>
<p>Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees - Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules -Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis-Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing -Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle-Facebook-Amazon.</p>	
<b>Module No. 5: Big Data and Emerging trends</b>	<b>10</b>
<p>Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance &amp; Supply Chain Management.</p>	
<p><b>Skill Development Activities:</b>  <b>Course teacher can identify and give the skill development activities.</b></p>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.</li> <li>2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.</li> <li>3. Analytics in a Big Data World, John Wiley &amp; Sons, Inc., Hoboken, New Jersey, 2014.</li> <li>4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014</li> </ol> <p><b>Note: Latest edition of books may be used.</b></p>	



<b>Name of the Program: Bachelor of Commerce (B.Com.)</b>		
<b>Course Code: COM M1</b>		
<b>Name of the Course: Retail Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the contemporary of retail management, issues, strategies and trends in Retailing.</li> <li>b) Utilize the theories and strategies of retail planning.</li> <li>c) Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.</li> <li>d) Prioritize the factors to be considered while fixing the price in retailing.</li> <li>e) Comprehend the emerging trends in Retail Industry.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Retailing</b>		<b>08</b>
Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing- Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.		
<b>Module No. 2: Consumer Behaviour in Retail Business</b>		<b>10</b>
Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.		
<b>Module No. 3: Retail Operations</b>		<b>10</b>
Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.		
<b>Module No. 4: Retail Marketing Mix</b>		<b>07</b>
<b>Product:</b> Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service.		
<b>Pricing:</b> Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing.		
<b>Place:</b> Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies.		
<b>Promotion:</b> Setting objectives – Communication Effects - Promotional Mix. Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods.		

<b>Module No. 5: Impact of Information Technology in Retailing</b>	<b>10</b>
<p>Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic Shelf Labels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.</p>	

**Skill Developments Activities:**

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

**Books for Reference:**

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

**Note: Latest edition of books may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM 5.6</b> <b>Name of the Course: GST-Law &amp; Practice</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Comprehend the concepts of Goods and Services tax.</li> <li>Understand the fundamentals of GST.</li> <li>Analyse the GST Procedures in the Business.</li> <li>Know the GST Assessment and its computation.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to GST</b>		<b>08</b>
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act, 2017-Feature and Important definitions.		
<b>Module No. 2: GST Registration and Taxable Event</b>		<b>10</b>
Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems.		
<b>Module No. 3: Input Tax Credit</b>		<b>08</b>
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.		
<b>Module No. 4: GST Assessment</b>		<b>10</b>
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
<b>Module No. 5: Valuations of Goods and Services Under GST</b>		<b>09</b>
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

**Skill Development Activities:**

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

**Books for Reference:**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM 5.6 (B)</b> <b>Name of the Course: Digital Marketing</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>2+0+2) 4 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ul style="list-style-type: none"> <li>e) Gain knowledge on Digital Marketing , Email marketing and Content marketing.</li> <li>f) Understand Search Engine Optimization tools and techniques</li> <li>g) Gain skills on creation of Google AdWords &amp; Google AdSense</li> <li>h) Gain knowledge on Social Media Marketing and Web Analytics.</li> <li>i) Gain knowledge on YouTube Advertising &amp; Conversions.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Digital Marketing</b>		<b>Hours08</b>
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content.		
<b>Module No. 2: Search Engine Optimization (SEO)</b>		<b>10</b>
Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.		
<b>Module No. 3: Google AdWords &amp; Google AdSense</b>		<b>08</b>
Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types , Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual/ Auto , Demographic Targeting / Bidding,		

CPC-based, CPAbased & CPM-based accounts., GoogleAnalytics Individual Qualification (GAIQ), Google AdSense : Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads , Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.

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

**10**

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Report Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes and make.

**Module No. 5: Youtube Advertising (Video Ads) & Conversions**

**09**

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

**Skill Development Activities:**

1. Explain the key digital marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognise the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.

Organise how we can limit the marketing materials we get through e-mail.

**Books for Reference:**

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

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM 6.1</b> <b>Name of the Course: Advanced Financial Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Understand and determine the overall cost of capital.</li> <li>b) Comprehend the different advanced capital budgeting techniques.</li> <li>c) Understand the importance of dividend decisions.</li> <li>d) Evaluate mergers and acquisition.</li> <li>e) Enable the ethical and governance issues in financial management.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Cost of Capital and Capital Structure Theories</b>		<b>14</b>
<b>Cost of Capital:</b> Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. <b>Theories of capital structures:</b> The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
<b>Module No. 2: Risk Analysis in Capital Budgeting</b>		<b>14</b>
Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems. .		
<b>Module No. 3: Dividend Decision and Theories</b>		<b>14</b>
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.		
<b>Module No. 4: Mergers and Acquisitions</b>		<b>10</b>
Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS ,Market Price and Market capitalization.		
<b>Module No. 5: Ethical and Governance Issues</b>		<b>08</b>

Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.

**Skill Development Activities:**

1. Visit an organization in your town and collect data about the financial objectives.
2. Compute the specific cost and Weighted average cost of capital of an Organization, you have visited.
3. Case analysis of some live merger reported in business magazines.
4. Meet the financial manager of any company, discuss ethical issues in financial management.
5. Collect the data relating to dividend policies practices by any two companies.
6. Any other activities, which are relevant to the course.

**Books for Reference:**

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

**Note:** Latest edition of text books may be used



<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM 6.2</b> <b>Name of the Course: Income Tax Law &amp; Practice – II</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the procedure for computation of income from business and other Profession.</li> <li>the provisions for determining the capital gains.</li> <li>Compute the income from other sources.</li> <li>Demonstrate the computation of total income of an Individual.</li> <li>Comprehend the assessment procedure and to know the power of income tax authorities.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Profits and Gains of Business and Profession</b>		<b>20</b>
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner' - Advocate and Chartered Accountants.		
<b>Module No. 2: Capital Gains</b>		<b>10</b>
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer -Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
<b>Module No. 3: Income from other Sources</b>		<b>10</b>
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. BondWashing Transactions - Computation of Income from other Sources.		
<b>Module No. 4: Set Off and Carry Forward of Losses &amp; Assessment of individuals.</b>		<b>10</b>
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual.		
<b>Module No. 5: Assessment Procedure and Income Tax Authorities:</b>		<b>10</b>
Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authoritytheir Powers and duties.		

**Skill Development activities:**

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

**Books for Reference:**

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

**Note: Latest edition of text books may be used.**

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

**Course Code:** COM 6.3

**Name of the Course:** Management Accounting

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> a) Demonstrate the significance of management accounting in decision making. b) Analyse and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporates through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management Accounting</b>		<b>12</b>
Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
<b>Module No. 2: Financial Statements Analysis and Interpretation</b>		<b>14</b>
Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.		
<b>Module No. 3: Ratio Analysis</b>		<b>14</b>
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.		
<b>Module No. 4: Cash flow Analysis</b>		<b>12</b>

Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.

**Module No. 5: Management Audit & Reports on Management**

**08**

Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR –

Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.

**Skill Development Activities:**

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

**Books for Reference:**

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

**Note: Latest edition of text books may be used.**

Name of the Programme: Bachelor of Commerce ( B.Com)Course Code: COM A2 Name of the Course: Indian Accounting Standards-2		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the preparation of consolidated financial statements as per Ind AS</li> <li>b) Learn the disclosures in the financial statements</li> <li>c) Understand the latest provisions of measurement-based accounting policies.</li> <li>d) Comprehend the Accounting and Reporting of Financial Instruments</li> <li>e) Analysis the Revenue based accounting standard.</li> </ul>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module-1 Consolidated Financial Statement (Ind AS 110)</b>		<b>9</b>
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.		
<b>Module No. 2 Disclosures in the Financial Statements</b>		<b>9</b>
Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102 ).		
<b>Module No. 3 Measurement Based on Accounting Policies</b>		<b>9</b>
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)).		
<b>Module No. 4 Accounting and Reporting of Financial Instruments</b>		<b>9</b>
Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)		
<b>Module No. 5 Revenue based accounting standard.</b>		<b>9</b>
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS113) Practical Provisions and problems on the above standards.		

**Skill Development Activities:**

1. Prepare consolidated Balance sheet with imaginary figures.
2. Make a list of Indian Accounting Standards
3. Make disclosures of any five Indian Accounting Standards.
4. Study the compliance with the requirements of Indian Accounting standards as disclosed in

**Books for Reference:**

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

**Note:** Latest edition of text books may be used

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM F2</b> <b>Name of the Course: Investment Management</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the concept of investments, its features and various instruments.</li> <li>Comprehend the functioning of secondary market in India.</li> <li>Underline the concept of risk and return and their relevance in purchasing and selling of securities.</li> <li>Illustrate the valuation of securities and finding out the values for purchase and sale of securities.</li> <li>Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Concept of Investment</b>		<b>07</b>
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives.		
<b>Module No. 2: Fundamental Analysis</b>		<b>12</b>
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares- no growth rate, normal growth rate and super normal growth rate.		
<b>Module No. 3: Risk &amp; Return</b>		<b>10</b>
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.		
<b>Module No. 4 Technical Analysis</b>		<b>08</b>
Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency		
<b>Module No. 5: Portfolio Management</b>		<b>08</b>
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).		

**Skill Developments Activities:**

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

**Books for Reference:**

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

**Note: Latest edition of text books may be used.**



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

**Course Code:** COM H2

**Name of the Course:** Cultural Diversity at Work Place

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

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

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

- Understand, interpret question reflect upon and engage with the notion of "diversity".
- Recall the cultural diversity at work place in an organization.
- Support the business case for workforce diversity and inclusion.
- Identify diversity and work respecting cross cultural environment.
- Assess contemporary organizational strategies for managing workforce diversity and inclusion.

Syllabus:	Hours
<b>Module No. 1: Introduction to Diversity</b>	<b>10</b>
Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope- Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.	
<b>Module No. 2: Exploring Differences</b>	<b>08</b>
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.	
<b>Module No. 3: Visions of Diversity and Cross Cultural Management</b>	<b>10</b>
Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaar's Dimensions, Schwartz Value Survey, GLOBE study.	
<b>Module No. 4: Skills and Competencies</b>	<b>08</b>
Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.	

**Module 5: Recent Trends in Diversity Management**

09

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

**Skill Development Activities:**

1. Visit any MNCs, identify and report on the cultural diversity in an organization.
2. Interact and List out the ways in which dehumanization done in public/private sector organization.
3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
4. Explore the benefits of multi-cultural organizations.
5. Examine and report on diversity management in select IT organizations.
6. Any other activities, which are relevant to the course.

**Books for Reference:**

1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
2. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.

**Note: Latest edition of text books may be used.**

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM I2		
Name of the Course: Human Resource Analytics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<p>a) <b>Course Outcomes: On successful completion of the course, the students' will be able to</b></p> <p>b) Understand the role of Analytics in Human Resource.</p> <p>c) Identify a list of HR metrics relevant to an organization's mission or goals.</p> <p>d) Apply best practices for using HR analytics to support making data-driven decisions.</p> <p>e) Demonstrate the use of Analytical techniques to analyse and interpret HR data</p>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: HR Decision-making and HR Analytics</b>		<b>10</b>
Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.		
<b>Module No. 2: HR Business Process and HR Analytics</b>		<b>08</b>
Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard		
<b>Module No. 3: Forecasting and Measuring HR value propositions with HR analytics</b>		<b>07</b>
Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics		
<b>Module No. 4: HR analytics and Data</b>		<b>12</b>
HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs		
<b>Module 5: HR Analytics and Predictive Modelling</b>		<b>08</b>
Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.		
<b>Skill Development Activities:</b>		
Course teacher can identify and give the skill development activities.		

**Books for Reference:**

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications, 2017
2. Ron Person, Balanced Scorecards & Operational Dashboards with Microsoft Excel, Wiley Publications.
3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. Jac Fitz-enz, John R. Mattox II, Predictive Analytics for Human Resources, Wiley & SAS Business Series.

**Note: Latest edition of text books may be used.**

**Name of the Program: Bachelor of Commerce (B.Com.)**  
**Course Code: COM .M2**  
**Name of the Course: Customer Relationship Management**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the s'tudents will be able to</b>		
<ul style="list-style-type: none"> <li>a) To be aware of the nuances of customer relationship.</li> <li>b) To analyze the CRM link with the other aspects of marketing.</li> <li>c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company.</li> <li>d) To make the students aware of the different CRM models in service industry.</li> <li>e) To make the students aware and analyze the different issues in CRM</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Evolution of Customer Relationship</b>		<b>10</b>
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
<b>Module No. 2: CRM Concepts</b>		<b>10</b>
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
<b>Module No. 3: Planning for CRM</b>		<b>08</b>
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
<b>Module No. 4: CRM and Marketing Strategy</b>		<b>07</b>
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		

<b>Module 5: CRM Planning and Implementation</b>	<b>10</b>
Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.	
<b>Skill Development Activities:</b>	
<ol style="list-style-type: none"> <li>1. Visit any bank, identify and note customer relationship management by banker.</li> <li>2. Conduct online survey on customer satisfaction of insurance products of any company.</li> <li>3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.</li> <li>4. Discuss from any five call centre employees on how their work helps to maintain customer relationship.</li> <li>6. Prepare report how technology impacts on CRM.</li> <li>7. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b>	
<ol style="list-style-type: none"> <li>1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015</li> <li>2. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.</li> <li>3. Jagdish N. Sheth, Atul Parvatiyar &amp; G. Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2010, TMH</li> <li>4. Dilip Soman &amp; Sara N-Marandi, "Managing Customer Value" 1st edition, 2014, Cambridge.</li> <li>5. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI.</li> <li>6. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, Pearson Education.</li> <li>7. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective", 2010 Excel Books, 2nd edition</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 6.6		
Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the calculation of Depreciation and allowance</li> <li>b) Comprehend the assessment of partnership Firms and determine the tax liability.</li> <li>c) Comprehend the assessment of corporate entities and determine the tax liability.</li> <li>d) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Depreciation and Investment Allowance</b>		<b>08</b>
Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.		
<b>Module No. 2: Assessment of Partnership firms</b>		<b>10</b>
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)		
<b>sModule No. 3: Assessment of Companies.</b>		<b>10</b>
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act – Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)		
<b>Module No. 4: Tax Under E-Environment</b>		<b>12</b>
Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form 26AS significance returns-AdvanceTax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS. ] E-filing of return on Income Tax Portal , Verification of ITR..		
<b>Module No. 5: Case laws and Amendments</b>		<b>05</b>
Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Depute the students at least two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.		

**Skill Development Activities:**

- 1) Prepare a chart showing rates of depreciation for different assets.
- 2) Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
3. Narrate the procedure for calculation of Book Profit.
- 4) Students should be able to e-file and understand ITR forms.
- 5) Any other activities, which are relevant to the course

**Books for Reference:**

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax 5. Santhil & Santhil : Business taxation.
5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.

**Note: Latest edition of text books may be used.**



