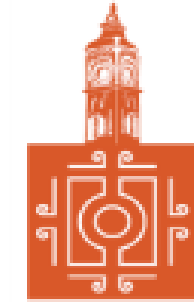


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BE BOUNDLESS



BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(Semester Scheme with Multiple Entry and Exit Options for

Under Graduate Course- as per NEP 2020)

Revised Syllabus for

B. COM - REGULAR

2022-23 onwards

DEPARTMENT OF COMMERCE

Central College Campus, Dr. Ambedkar Veedhi, Bengaluru-560001

B.COM - REGULAR

SYLLABUS FRAMED ACCORDING TO THE
NATIONAL EDUCATIONAL POLICY

(NEP 2020)

ACADEMIC YEAR 2022-23 ONWARDS



**PROCEEDINGS OF UG BOS MEETING OF –
B.COM, B.COM (DATA
ANALYTICS/INSURANCE/A&F/LSCM/TTM/TAX
PROCEDURE/VOCATIONAL/BF) COURSES**

Proceedings of the BOS – UG – B.Com, B.Com (Data Analytics/IAS/A&F/LSCM/TTM/Tax Procedure/Vocational/BF) courses for the academic year 2022 – 2023 meeting held on 14th October 2022, at the Department of Commerce, PK Block, Bengaluru City University, Bengaluru-560009 at 11:00 A.M. The Board has reviewed and approved the course matrix and syllabus of first four semesters of the above mentioned courses. The board authorized the chairman to make the necessary changes and get the approval for the same.

MEMBERS PRESENT:

- | | |
|-----------------------------------------------------------------------|----------|
| 1. Dr.M Muniraju, Chairman & Dean, Dept of Commerce | Chairman |
| 2. Dr. K R Jalaja, Associate Professor, Dept. of Commerce, BCU, | Member |
| 3. Dr. Sarvamangala, Associate Professor, Dept. of Commerce, BU | Member |
| 4. Dr. Nagaraj.N, Professor, Dept of Commerce, University of Mysore | Member |
| 5. Dr. Y. Muniraju, Professor in Commerce, Mangalore University | Member |
| 6. Dr.D Channappa, Chairman and Professor, Osmania University | Member |
| 7. Dr.R.Parvathi, Principal, VET first Grade College, Bangalore | Member |
| 8. Dr.D Raja Jebasingh, Vice Principal, St. Joseph's Commerce College | Member |
| 9. Dr.B.G.Bhasakara, Principal, Vivekananda Degree College | Member |
| 10. Dr.Padmaja P V, Principal, MLA Academy of Higher Learning | Member |
| 11. Dr.S N Venkatesh, Principal, RVD College | Member |
| 12. Dr.S.Harish, Principal, Vijaya Evening College | Member |

CO-OPTED MEMBERS

13. Dr. Bhavani H, Head,
Dept. of Commerce, M L A First Garde College for Women,
14. Prof. Gururaj Rao, Associate Professor, Vijaya College
15. Dr. Swaminathan, Associate Professor, GFGC, Malleswaram
16. Dr. Srihari, Associate Professor, SSMRV College, Bengaluru
17. Dr. Nagaraj C, Associate Professor, GFGC, Yelahanka
18. Ms. Priya Srinivas, Assistant Professor, BMS College of Management

Chairman BOS

**NEW EDUCATION POLICY
2020
CURRICULUM FRAMEWORK FOR
FOUR-YEAR UNDERGRADUATE
PROGRAM IN COMMERCE
B.COM – REGULAR**

B.COM – PROGRAM

Regulations for Bachelor of Commerce, Bachelor of Commerce with B.Com Honours.

SEMESTER – I

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language -I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language -II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC-1	3+0+2	60	40	100	4
4	B.COM.1.2	Management Principles and Applications	DSC-2	4+0+0	60	40	100	4
5	B.COM.1.3	Principles of Marketing	DSC-3	4+0+0	60	40	100	4
6	B.COM.1.4	Digital Fluency/ Basics of Computer	SEC-SB	1+0+2	30	20	50	2
7	B.COM.1.5	Any one of the following: a. Accounting for Everyone b. Personal finance & Planning	OEC-1	3+0+0	60	40	100	3
8	B.COM.1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.COM.1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					390	310	700	25

SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language -I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	B.COM.2.1	Advanced Financial Accounting	DSC-4	3+0+2	60	40	100	4
13	B.COM.2.2	Business Mathematics OR Corporate Administration	DSC-5	3+0+2	60	40	100	4
14	B.COM.2.3	Law & Practice of Banking	DSC-6	4+0+0	60	40	100	4
15	B.COM.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
16	B.COM.2.5	Any one of the following: a. Investing in stock markets b. Innovation Management	OEC-2	3+0+0	60	40	100	3
17	B.COM.2.6	Sports	SEC-VB	0+0+2	-	25	25	1
18	B.COM.2.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (B)					390	310	700	25

**EXIT OPTION WITH CERTIFICATION –
WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS**

SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.COM.3.1	Corporate Accounting	DSC– 7	3+0+2	60	40	100	4
22	B.COM.3.2	Business Statistics	DSC – 8	3+0+2	60	40	100	4
23	B.COM.3.3	Cost Accounting	DSC – 9	3+0+2	60	40	100	4
24	B.COM.3.4	Financial Education & Investment Awareness	S EC	1+0+2	30	20	50	2
25	B.COM.3.5	Any one of the following: a. Advertising Skills b. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.COM.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.COM.3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUBTOTAL (C)					390	310	700	25

SEMESTER – IV

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
30	B.COM.4.1	Advanced Corporate Accounting	DSC – 10	3+0+2	60	40	100	4
31	B.COM.4.2	Costing Methods & Techniques	DSC – 11	3+0+2	60	40	100	4
32	B.COM.4.3	Business Regulatory Framework	DSC – 12	4+0+0	60	40	100	4
33	B.COM.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
34	B.COM.4.5	Any one of the following: a. Banking Operations b. Principles of Event Management	OEC-4	3+0+0	60	40	100	3
35	B.COM.4.6	Sports	SEC-VB	0+0+2	-	25	25	1
36	B.COM.4.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (D)					390	310	700	25

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

NOTES:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

AECC	: Ability Enhancement Compulsory Course
DSC ©	: Discipline Specific Core (Course)
SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
OEC	: Open Elective Course
DSE	: Discipline Specific Elective
SEE	: Semester End Examination
CIE	: Continuous Internal Evaluation
L+T+P	: Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students)

2 Hours of Practical Class is equal to 2 Hours of Teaching.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.1 NAME OF THE COURSE: FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Understand the theoretical framework of accounting as well as accounting standards. b. Demonstrate the ability to prepare financial statement of manufacturing and nonmanufacturing entities of sole proprietors. c. Workout the accounting treatments for consignment transactions & events in the books of consignor and consignee. d. Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. e. Demonstrate various accounting treatments for dependent and independent branches 		
SYLLABUS:		HOURS
Module- 1: Theoretical Framework of Accounting		08
Introduction-Meaning and Scope of Accounting- Objectives of Accounting-Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS)-Theory, Accounting equations, Problems on Accounting Equations		
Module -2: Financial Statements of Sole Proprietary Concerns		12
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet - problems		
Module. 3: Consignment Accounts		12
Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor- problems.		
Module.4: Royalty Accounts		12
Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee only – Journal Entries and Ledger Accounts including minimum rent account. (Sub-lease and lessor books excluded)- problems		

Module.5: Branch Accounts	12
<p>Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office – Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – Problems</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Collect Annual Financial Statements of sole proprietary concerns and identify accounting concepts and conventions followed in the preparation of the annual financial statements. 2. Preparation of Pro-form invoice and accounts sales with imaginary figures. 3. Prepare Royalty table with imaginary figures. 4. Prepare Branch Account with imaginary figures 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition. 2. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi. 3. SPIyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition. 5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition. 6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. 7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors 	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.2 NAME OF THE COURSE: MANAGEMENT PRINCIPLES AND APPLICATIONS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a. Bring out the relevance of F W Taylor’s view on management in today’s knowledge era. b. Design strategic plans for various organisations for the attainment of organisational goals. c. Differentiate between the different types of organisational structures and authority and identify the best one for an MNC. d. Compare the different types of leadership styles. e. Identify a few control techniques for better productivity of an organisation.		
SYLLABUS:		HOURS
Module 1: Introduction to Management		12
Introduction-Meaning and importance of Management - Functions of Management -Role of Managers - Management Thoughts of: F W Taylor, Peter F Drucker and Henry Fayol (only). Fourteen principles of Management.		
Module 2: Planning		8
Planning -Meaning -Nature-Purpose-Types of plans-Planning process- Limitations of Planning. Decision-making -Meaning - Importance - Decision making Process; SWOC Analysis.		
Module 3: Organizing		14
Organising - Meaning, Process and Principles of Organizing; Authority- Types of authority, Centralization and Decentralization of Authority-Meaning, Advantages and Disadvantages; Span of Management; Delegation of authority (meaning only). Types of Organisational Structures – Traditional Forms -Line, Line and staff, Functional, Matrix organization structure, Committee (concepts only), Modern Forms - Bureaucratic, Horizontal, Network Organisations, Virtual Organisations, Free form organisations (concepts only)		
Module 4: Staffing and Leading		14

Staffing-Meaning - Staffing Process (Recruitment and Selection Process only).

Motivation: Meaning and Importance of Motivation, Extrinsic and intrinsic motivation; Theories of motivation- Maslow's Need-Hierarchy Theory, Herzberg's Two-factor Theory; **Leadership:** Meaning- Importance -Styles of Leadership-Autocratic, Democratic, Benevolent, Free Reign, Transactional leadership, Transformational Leadership, Transforming Leadership (concepts only); **Communication:** Meaning and types -Oral and written communication - Formal and informal communication -Barriers to communication- Measures to overcome barriers to communication.

Module 5: Coordination and Controlling

08

Coordination: Meaning- Importance-Principles of Coordination.

Control: Meaning- Process- Limitations - Principles of Effective Control- Techniques of control – PERT/CPM (Only concepts), Emerging issues in Management; **(Theory Only)**

Skill Development Activities:

1. Collect the photographs and biodata of any three leading contributors of management thoughts.
2. List out the different plans at the strategic, tactical and operational levels of an organisation.
3. Draw a organisational chart showing the flow of authority and responsibility followed in any organization.
4. Analyse the different leadership styles of any five companies from different sectors.
5. Identify the controlling mechanism used in a manufacturing firm.

Books for Reference:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.
7. Rajkumar.S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 1.3 NAME OF THE COURSE: PRINCIPLES OF MARKETING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the basic concepts of marketing and assess the marketing environment. Discover the new product development & identify the factors affecting the price of a Product in the present context. Judge the impact of promotional techniques on the customers & importance of channels of distribution. Outline the recent developments in the field of marketing. Analyze the consumer behavior in the present scenario and marketing segmentation 		
SYLLABUS:		HOURS
Module 1: Introduction to Marketing		12
Marketing: Introduction- Meaning- Nature - Scope-Importance of Marketing; Concepts & Approaches of Marketing; Concept of Need-Want-Demand - Customer Value - Customer Creation; Differences between Selling vs. Marketing; Marketing Management (concept only). Marketing Environment: Meaning-importance-Micro and Macro Environment in Marketing. Marketing Mix – Product – Price - Place & Promotion (in brief)		
Module 2: Consumer Behaviour & Market Segmentation		12
Consumer Behaviour: Meaning and importance of consumer behaviour-Consumer buying decision process; Factors influencing consumer buying behavior. Market Segmentation: Meaning, importance and bases of market segmentation.		
Module 3: Product and Pricing		12
Product: Meaning and features - Product classification- Concept of product line, product mix, Branding, Packaging and labelling; Product Life Cycle – meaning and Stages in Product Life Cycle - New product Development- Meaning and stages in NPD Pricing: Meaning and Significance; Factors affecting price of a product; Types of Pricing and pricing strategies.		
Module 4: Promotion and Distribution		12
Promotion: Meaning and importance of promotion; Promotion Mix - Advertising, personal selling, sales promotion, publicity & public relations and their distinctive characteristics; Factors affecting promotion mix decisions. Distribution: Meaning and types of channels of distribution, Factors affecting choice of distribution channel.		

Online marketing, direct marketing, services marketing, green marketing, Rural marketing; Search Engine Marketing-Mobile Marketing- Social Media Marketing-Email Marketing-Network Marketing (concepts only).

Skill Development Activities:

- a. Analyse the consumer behaviour of people in your locality and identify their needs, wants & purchasing power as customers.
- b. Collect information on consumer behaviour towards home appliances in your locality.
- c. Visit any departmental store and collect the information on quantity pricing (Eg: one unit vs. multiple units or 1 kg vs. 5, 10 or 100 kgs.) of any two home consumption products.
- d. Develop a logo, Tag line and an advertisement for your own clothing brand.
- e. Identify some of the recent promotion strategies adopted by a few large companies.
- f. List out the salient features of a good advertisement copy.

Books for Reference :

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Name of the Programme: Bachelor of Science (B. Sc)

Course Coe: B. Sc. 1.3.3 (OE)

Name of the Course: Managerial Economics

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

Course Outcome: On Successful completion of the course, the student will be able to;

1. Forecast the demand for goods and services
2. Analyse the efficiency of resource use in the production
3. Understand the determination of price and output under different market besides the methods of pricing in practice

Content of Course 1

42 Hrs

Unit – 1 Introduction to Managerial economics, Demand analysis and Forecasting

14

Chapter-1: Meaning, nature and scope of Managerial Economics- Organisation of business firms- General Objectives of business firms

3

Chapter-2: Application of Basic Economic Principles to Managerial Problems: Incremental, Discounting, Time Perspective, Opportunity Cost and Equi-Marginal Principle

5

Chapter-3: Demand and its determinants- Elasticity of demand; Meaning, types and determinants-Meaning and Objective Demand Forecasting - Methods of demand forecasting and their usefulness and limitations

6

Unit – 2 : Production Analysis, Cost Analysis and Determination of price

14

Chapter- 4.: Managerial applications of production function- Laws of returns and their applications -Least cost combinations of inputs

Chapter - 5. Cost concepts and cost function- Cost-output relationship and its usefulness in production decision

Chapter - 6. Price and output determination in various markets; Perfect competition, monopoly, monopolistic competition and oligopoly

Unit – 3: Pricing Methods in Practice, Profit Management and Capital Budgeting

14

Chapter – 7: Pricing Methods in Practices: Specific Pricing Problems - Popular Pricing Practices: Cost-Oriented Pricing, Cost-Plus Pricing and Other Price Determinants, Peak - Load Pricing, Price over the Life Cycle of the Product, Penetration Price - Pricing of Multiple Products

5

Chapter – 8: Profit Analysis: Meaning of Profit - Accounting Profit and Economic Profit- Break-Even Analysis - Problems, Break-even Quantity, Break-Even Sales - Targeted Profit, Safety Margin.

5

Chapter – 9: Capital Budgeting: Meaning and Importance - Techniques: Payback Period and Net Present Value (NPV) Method.

4

Digital Fluency (Skill Enhancement Course)
Number of Credits: 2 (One hour of Theory, and Two hours of practicals)

Unit I: [5 Hours]
Operating Systems, types of operating systems, major functions of the operating systems, types of user interface, examples of operating systems: MS-DOS, Windows, Mac OS, Linux, Solaris, Android. Office automation tools : word processor, power point, and spread sheet.

Unit II: [5 Hours]
Introduction to Computer Networks, Evolution of Networking, types of networks, Network devices - Modem, ethernet card, RJ45, Repeater, Hub, Switch, Router, and Gateways, Identification of Nodes in a Networked Communication, Internet, Web and the Internet of Things, Domain Name Systems. Security Aspects - Threats and Prevention, Malware - virus, Worms, Ransomware, Trojan, spyware, adware, key loggers, Modes of Malware distribution, Antivirus, HTTP vs HTTPS, Firewall, Cookies, Hackers and Crackers,

Unit III: [5 Hours]
Database Management Systems, Relational Data Model. Introduction to e-learning platforms such as Swayam, and MOOC. Virtual Meet: Technical Requirements, Scheduling a meeting, joining virtual meet, recording the meeting, Online Forms: Creating questionnaire, Publishing Questionnaire, conducting online responses, Analysing the responses, copying graphics into powerpoint, Downloading the response to spreadsheet. Introduction to societal impacts, Digital Foot prints, Digital Society and Netizen, Data Protection, E-waste, Impact on Health.

Laboratory Activities: [30 Hours]
Identifying the configuration of a computer system, laptop, and a mobile phone, Identifying the version and the configuration of the operating system of a computer, laptop, and a mobile phone, Identifying the network components like patch cord, switch, RJ 45 Jack, Socket, and wireless router, creating a hotspot from a mobile phone, and allowing others to use the hotspot, creating a Google form, and send it to five users, scheduling a virtual meet and invite three people to join the Google meet, record the virtual Meet, Creating an account in the railway reservation website, IRCTC, and finding trains from Tumkur to Hubli, creating a one minute video of your choice in your native tongue, and upload the video to YouTube, composing word document, creating tables, creating charts, preparing power point slides, simple computation using spread sheet.

Web Resources:

Operating Systems - https://ftms.edu.my/v2/wp-content/uploads/2019/02/csca0101_ch06.pdf
Database Concepts - <https://ncert.nic.in/textbook/pdf/kcip107.pdf>
Computer Networks - <https://ncert.nic.in/textbook/pdf/lecs110.pdf>
Security Aspects - <https://ncert.nic.in/textbook/pdf/lecs112.pdf>
Societal Impact - <https://ncert.nic.in/textbook/pdf/leip106.pdf>
Google Meet Tutorial - <https://edvance.hawaii.hawaii.edu/wp-content/uploads/Google-Meet-Tutorial-Getting-Started-and-Recording-a-Lecture.pdf>
Google Forms - https://pdst.ic/sites/default/files/Google%20Drive_1.pdf

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 HOURS	56 HOURS
Pedagogy: Classroom 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 <ol style="list-style-type: none"> a. Understand & compute the amount of claims for loss of stock & loss of Profit. b. Learn various methods of accounting for hire purchase transactions. c. Deal with the inter-departmental transfers and their accounting treatment. d. Prepare financial statements from incomplete records. e. Outline the emerging trends in the field of accounting 		
SYLLABUS:		HOURS
Module-1: Insurance Claims for Loss of Stock		12
Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods- Problems		
Module - 2: Hire Purchase Accounting		12
Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)- Problems		
Module -3: Departmental Accounts		12
Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet – Simple problems involving Inter Departmental Transfers at Cost Price (vertical form)- Problems		
Module-4: Conversion of Single-Entry System into Double Entry System		12
Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit & Loss and Balance Sheet- Problems		

Module -5: Emerging Trends in Accounting	08
<p>Digital transformation of Accounting – Big Data Analytics in Accounting- Cloud Computing in accounting- Green Accounting- Human Resource Accounting, Inflation Accounting, Database Accounting (Meaning and Features only)</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Identify the procedure & documentations involved in the insurance claims. 2. Prepare the purchase table with imaginary figures. 3. Identify the common expenditures of a departmental undertaking 4. Identify latest innovations and developments in the field of accounting. 5. Prepare a Memorandum Trading Account with imaginary figures. 6. Identify the latest accounting trends. 	
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6thEdition. 2. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors 3. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi 4. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition. 6. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition. 7. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition. 	

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies.		
Course Outcomes: On successful completion, the students will be able to demonstrate: <ul style="list-style-type: none"> a. The application of equations to solve business problems. b. The Application AP and GP in solving business problems. c. The calculation of simple, compound interest and discounting of Bills of Exchange. d. The use of matrices in business. e. The Application of ratios and proportions to business. 		
SYLLABUS:		HOURS
Module -1: Number System and Indices		12
Number System: Meaning– Natural numbers, Even numbers, Odd numbers, Integers, Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems). Indices- Meaning-Basic laws of indices and their application for simplification (Simple Problems)		
Module-2: Theory of Equations:		12
Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems-Application of equations to business.		
Module-3: Progressions		12
Meaning-Types of Progression-Arithmetic Progression – Finding the 'nth' term of AP and Sum to 'nth' term of AP. Insertion of Arithmetic Mean. Geometric Progression – Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems		
Module-4: Financial Mathematics		10
Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting-problems. Ratios and Proportions-Duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion – problems.		

Module-5: Matrices and Determinants	10
Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element – inverse – crammer's rule in two variables – problems	
<p>Skill Development Activities:</p> <p>a) Secondary overhead distribution using simultaneous equations method.</p> <p>b) Demonstrate the application of matrices in solving business problems.</p> <p>c) Narrate the use of AP and GP in solving commercial application problems.</p> <p>d) Develop an Amortization Table for Loan Amount – EMI Calculation.</p>	
<p>Books for reference:</p> <ol style="list-style-type: none"> 1. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand 2. Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash Publications 3. Saha: Mathematics for Cost Accountants, Central Publishers. 4. Azharuddin: Business Mathematics, Vikas Publishers. 5. R.S Bhardwaj: Mathematics for Economics & Business 	

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the framework of Companies Act of 2013 and different kind of companies. Identify the stages and documents involved in the formation of companies in India. Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. Evaluate the role of liquidator in the process of winding up of the company. 		
SYLLABUS:		HOURS
Module 1: Introduction to Company		12
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.		
Module 2: Formation of Companies		12
Meaning- Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types – Features – Legal Formalities – Administration.		
Module 3: Company Administration		12
Meaning- Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		

Module 4: Corporate Meetings	10
Corporate meetings: Meaning- 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.	
Module 5: Winding Up	10
Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator.	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and Prepare the highlights of the same. 2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies. 3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same. 4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions. 5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. S.N Maheshwari, Elements of Corporate Law, HPH. 2. Balachandran, Business Law for Management, HPH 3. Dr. P.N. Reddy and H.R. Appannaiah, Essentials of Company Law and Secretarial Practice, HPH. 4. K. Venkataramana, Corporate Administration, SHBP. 5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand. 6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication. 7. S.C. Kuchal, Company Law and Secretarial Practice. 8. S.C. Sharm, Business Law, I.K. International Publishers 	

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 HOURS	56 HOURS
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a. Summarize the relationship between Banker & customer and different types of functions of banker. b. Analyse the role, functions and duties of paying and collecting banker. a. Make use of the procedure involved in opening and operating different accounts. b. Examine the different types of negotiable instrument & their relevance in the present context. c. Estimate possible developments in the banking sector in the upcoming days. . 		
SYLLABUS:		HOURS
Module No. 1: Introduction to Banking		12
Introduction to Banking: Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Banker and Customer Relationship (General and special relationship) - Types of Banks in India. RBI: Role & Functions, Credit Control measures of RBI.		
Module No. 2: Paying and Collecting Banker		12
Paying banker: Meaning – Duties and responsibilities of paying banker - Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques. Collecting Banker: 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		10
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		12
Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Meaning – Essentials of endorsement - Kinds of Endorsement –		

Module No. 5: Recent Developments in Banking	10
New technologies in Banking – E-services – Debit and Credit cards -Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Smallbanks- Payment banks- Digital Wallet-Crypto currency- Mobile banking-E-payments - E-money; - KYC norms – Basel Norms	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Refer RBI website and identify the different types of banks operating in India. 2. Collect and fill dummy account opening form for a savings account of any bank. 3. Draft specimen of Negotiable instruments: Bill of exchange, Promissory Notes and Cheques. 4. Identify and prepare report on recent development in the field of banking. 5. Collect and fill dummy RTGS/ NEFT Form of any bank. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Nagarajan. G, Sudesh and Raju. G.S (2021); Law and Practice of Banking, Jayvee International Publications, Bangalore. 2. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition 3. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications 4. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition 5. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition. 6. Dr. Alice Mani (2015), Banking Law and Operation, SBH. 	

English – Open Elective -2
SPOKEN ENGLISH FOR CORPORATE JOBS

60 marks paper for 3 hours duration and 40 marks for Internal Assessment

39/42 hrs Syllabus for 3 Credits

Teaching Hours: 3 Hours per Week

Course and Skill Outcome:

1. This paper teaches students the skills in the front desk management.
2. It introduces them to business English.

Section I: English for Front Desk Management 1. Greeting, Welcoming 2. Dealing with Complaints, Giving Instructions or Directions 3. Giving Information: About Various Facilities, Distance, Area, Local Specialties, 4. Consultation and Solution of Problems 5. Accepting Praises and Criticism, Apologizing

Section II: Fluency and Etiquette 1. Polite sentences and Words 2. Use of Persuading words 3. Intonation and Voice Modulation 4. Developing Vocabulary

Section III: Business Speeches 1. Principles of Effective Speech and Presentations 2. Speeches: Introduction, Vote of Thanks, Occasional Speech, Theme Speech 3. Use of Audio-Visual Aids in Presentations

Section IV: Cross-Cultural Communication 1. Dealing with Language Differences 2. Probing Questions to get information 3. Etiquette in Cross-cultural Communication

Suggested Readings:

1. *More effective communication* – J V Vilanilam, Sage Publication Pvt Ltd.
2. *Effective Documentation & Presentation* – Rai & Raj Himalaya Publishing house – Mumbai
3. *Commercial Correspondence & Office Management* – R S N Pillai & Bhagawati, S Chand & Co.
4. *Communication Today* – Ray Rubeen, Himalaya Publishing House – Mumbai.
5. *Business Communication* – Lesikar & Pettit – AITBS – Publishers Delhi
6. *Business Communication Today* – Sushil Bahl – Response Books, Sage Publication, N. Delhi.
7. *The Essence of Effective Communication* – Ludlow & Panton PHI, N. Delhi.
8. *Business Communication-* Pradhan Bhende & thankur Himalaya Publishing House – Mumbai.
9. *Mastering Communication Skills and Soft Skills* – N Krishnaswamy, Lalitha Krishnaswamy and others – Bloomsbury, New Delhi, 2015
10. *Developing Communication Skills* – Krishna Mohan and Banarji.

Question Paper Pattern:

- | | |
|--------------------------------|---------|
| 1. Very short answer questions | 10x2=20 |
| 2. Short notes on all sections | 4x5=20 |
| 3. Essay type questions | 2x10=20 |

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) ENVIRONMENTAL STUDIES

The module consists of 8 units in which the first seven units will cover 45 lectures which are classroom based to enhance knowledge skills and attitude to environment. Unit 8 is based on field activities which will be covered in 5 lecture hours and would provide students first –hand knowledge on various local environmental aspects.

1. Environmental Studies (AECC) is made compulsory core module syllabus framed by UGC for all the Indian Universities as per the directions given by the honorable Supreme Court, which believed that, conservation of environment should be a national way of life and to be inculcated into the education process. As suggested by NEP-2020 State Level Subject Expert committee it is proposed staggered implementation for this course as shown below. This facilitates the distribution of the teaching workload of an institution in first and second Semester as follows;

Subject	Environmental studies Ability Enhancement Compulsory Courses(AECC)	Semester
Course	B.Sc/BA/BCA/BSW	I
	B.Com, /B.B.A/BBA(T&T)	II

2. **To ensure the interdisciplinary spirit of the proposed curriculum, teaching must be carried out by the faculty who are trained at post-graduate (M.Sc.) and Ph.D. in the ‘Environmental Science subject only. A candidate who is qualified with UGC-NET/K-SET in the area of Environmental Science will be well-equipped to teach this curriculum.**
3. The scheme of Examination and the question paper pattern for AECC – Environmental Studies will be multiple choice questions (MCQ) for 60 marks and 40 marks for internal assessment **with 3 hours of teaching per week** with 2 credits.

AECC-ENVIRONMENTAL STUDIES SYLLABUS

Number of Theory Credits	Number of lecture hours	Number of field work hours
2(L T P 3-1-0)	45	5

	Content of AECC-Environmental Studies	45 hours
Unit 1	Introduction to Environmental Studies	2
	Multidisciplinary nature of environmental studies Scope and importance; Concept of sustainability and sustainable development.	
Unit 2	Ecosystems	6
	What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem, b) Grassland ecosystem, c) Desert ecosystem, Aquatic ecosystems(ponds, streams, lakes, rivers, oceans, estuaries)	
Unit 3	Natural Resources: Renewable and Non-Renewable Resources	8
	Land resources and land-use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and groundwater, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.	

Unit 4	Biodiversity and Conservation	8
	Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	
Unit 5	Environmental Pollution	8
	Environmental pollution: types, causes, effects and controls; Air, water ,soil and noise pollution, Nuclear hazards and human health risks Solid waste management, Control measures of urban and industrial waste Pollution case studies.	
Unit 6	Environmental Policies & Practices	7
	Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air(Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity(CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context	

Unit 7	Human Communities and The Environment	6
	<p>Human population growth: Impacts on environment, human health and welfare.</p> <p>Resettlement and rehabilitation of project affected persons; case studies.</p> <p>Disaster management: floods, earthquake, cyclones and landslides.</p> <p>Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan</p> <p>Environmental ethics: Role of Indian and other religions and cultures in environmental conservation</p> <p>Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).</p>	
Unit8	Fieldwork	5

Reference

- Carson.(2002).Silent Spring. Houghton Mifflin Harcourt.
- Gadgil,M.,& Guha,R.(1993).This Fissured Land: An Ecological History of India. Univ. of California Press.
- Gleeson, B. and Low,N.(eds.)(1999).Global Ethics and Environment, London, Routledge.
- Glejck,P.H.(1993).Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ.Press.
- Groom, MarthaJ., GaryK. Meffe, and Carl Ronald Carroll.(2006).Principles of Conservation Biology. Sunderland: Sinauer Associates.
- Grumbine, R.Edward and Pandit,M.K.(2013).Threats from India's Himalaya dams. Science, 339:36- 37.
- McCully,P.(1996). Rivers no more: the environmental effects of dams (pp.29-64).Zed Books.
- McNeill, JohnR.(2000).Something New Under the Sun: An Environmental History of the Twentieth Century.
- Nandini, N.(2019). A text book on Environmental Studies (AECC).Sapna Book House, Bengaluru.
- Odum, E.P.,Odum, H.T. &Andrews, J. (1971). Fundamentals of Ecology. Philadelphia: Saunders.
- Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). Environmental and Pollution Science.

Academic Press.

- Rao, M.N. & Datta, A.K. (1987). Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
- Raven, P.H., Hassenzuhl, D.M. & Berg, L.R. (2012). Environment. 8th edition. John Wiley & Sons.
- Rosencranz, A., Divan, S., & Noble, M.L. (2001). Environmental law and policy in India. Tripathi 1992.
- Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.
- Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- Thapar, V. (1998). Land of the Tiger: A Natural History of the Indian Subcontinent.
- Warren, C.E. (1971). Biology and Water Pollution Control. WB Saunders.
- Wilson, E.O. (2006). The Creation: An appeal to save life on earth. New York: Norton.
- World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.1		
NAME OF THE COURSE: CORPORATE ACCOUNTING		
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		
<ul style="list-style-type: none"> a. Understand the treatment of underwriting of corporate Securities. b. Comprehend the computation of profit prior to incorporation. c. Know the valuation of Goodwill. d. Know the valuation corporate Securities. e. Prepare the financial statements of companies as per the Companies Act 2013. 		
Syllabus:		Hours
Module No. 1: Underwriting of Corporate Securities		12
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting – Firm Underwriting, Open 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 relating to Underwriting of Shares and Debentures of Companies only.		
Module No. 2: Profit Prior to Incorporation		10
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 (Vertical Format) as per schedule III of Companies Act, 2013.		
Module No.3 Valuation of Goodwill		10
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 (Based on both Simple and Weighted Average)		
Module No. 4: Valuation of Corporate Securities		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures		
Module 5: Financial Statements of Companies		14

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.

Skill Development Activities:

1. Name the list of Indian companies which have issued IPO / FPO in recent times.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Prepare the format of 'Statement of Profit and Loss' and 'Balance Sheet' with imaginary figures.
4. Prepare Balance Sheet with imaginary figures.
5. Calculate the intrinsic value of shares under Net Asset Method.

Books for Reference:

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.
15. S P Iyengar, Advanced Accountancy, Sultan Chand
16. R L Gupta, Advanced Accountancy.
17. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.

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 <ol style="list-style-type: none"> Understand statistical data and descriptive statistics for business data Analysis. Comprehend the measures of Central Tendency, Dispersion and Skewness. Validate the application of Correlation Analysis in business decisions. Apply the Regression Analysis Technique for business decisions. 		
Syllabus:		Hours
Module No. 1: Introduction to Statistics		06
Introduction – Meaning, Functions and Uses of Statistics; Limitations of statistics - Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data. Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Meaning and Types (Only Theory)		
Module No. 2: Measures of Central Tendency		16
Measures of Central Tendency: Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series. Median: Calculation of Median for Individual, Discrete and Continuous Series Mode: Calculation of Mode for Individual, Discrete and Continuous Series using Inspection method (Excluding problems using Grouping Tables), Empirical relation between Mean, Median and Mode. - Problems		
Module No. 3 : Measures of Dispersion		14
Measures of Dispersion: Range and coefficient of range, Quartile Deviation and Coefficient of Quartile Deviation, Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series- Problems		
Module No. 4: Correlation Analysis		10
Correlation: - Meaning and Types of correlation- Positive and negative correlation- simple, partial, and multiple correlation. Linear and Non-linear correlation, Pearson’s coefficient of Correlation; Probable error. - Problems		

Module No. 5: Regression Analysis	10
<p>Meaning of Regression, Regression lines, Regression equations and estimation; Calculation of regression equations when regression coefficients are given (Simultaneous equation method excluded) - problems.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Draw different types of diagrams (One Dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram: Two Dimensional Diagrams – Pie Diagram) 2. Collect the age statistics of 10 new married couples calculate Correlation coefficient. 3. Identify the modal weight from the weights of 10 individuals using imaginary figures. 4. Calculate the Coefficient of variation of two distributions (with imaginary figures of mean and standard deviation) and compare their consistency and variability. 5. Draft a blank table and mention the parts of the table. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 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. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum’s Outline Series), McGraw Hill Education. 4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House. 5. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning. 6. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education. 7. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education. 8. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education. 	

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.3		
NAME OF THE COURSE: COST ACCOUNTING		
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 <ul style="list-style-type: none"> a. Demonstrate an understanding of the concepts of costing and cost accounting. b. Classify, allocate apportion overheads and calculate overhead absorption rates. c. Demonstrate the ability to calculate labour cost d. Demonstrate the ability to prepare a cost sheet. e. Prepare material related documents, understand the management of stores and issue procedures. 		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		08
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 Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials 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 under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.		
Module No. 3: Labour Cost		08
Labour Cost: Meaning and Types of labour cost – Attendance procedure- Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system – problems based on calculation of wages and earnings only.		
Module No. 4: Overheads		14
Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, 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 (Concept only); Problems on calculation of Machine Hour Rate.

Module No. 5: Cost Sheet

14

Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.

Skill Developments Activities:

1. Mention the causes of labour turn over in manufacturing organisations.
2. Name any five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).
5. Prepare a cost sheet with imaginary figures.

Books for Reference:

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

CONSTITUTION OF INDIA

Ability Enhancement Compulsory Courses(AECC) III Sem B.Com/BBA and IV Sem BA/B.SC/BCA/BHM/BSW and other Courses	
Course Title: CONSTITUTION OF INDIA	
Total Contact Hours:24	Course Credits:2
No. of Teaching Hours/Week:2	Duration of ESA/Exam:1Hours
Formative Assessment Marks:20	Summative Assessment Marks:30+20=50

Course Objective:

The purpose of the course is to familiarize the students with the key elements of Indian constitution. The course has been designed to cover the journey of the India from its emergence as a Republic. This will enable the students to understand various political Institutions that are operationalised under the Indian Constitution.

Learning Outcomes:

After completing this course students will be able to-

- Understand the philosophy of the Constitution and its structure.
- Measure the powers and functions of various offices under the Constitution.
- Appreciate the role of Constitution in a Democracy

Unit	Contents of Course:	24Hours
Unit-I	Chapter-1 Making of Indian Constitution : Constituent Assembly-Composition, Objectives, Preamble and Salient features of the Indian Constitution. Chapter-2 Fundamental Rights, Fundamental Duties, Directive Principles.	8Hours
Unit-II	Chapter-3 Union Government -President, Prime Minister and Council of Ministers Chapter-4 State Government -Governor, Chief Minister and Council of Ministers	8Hours

Unit- III	Chapter- 5 Judiciary-Supreme Court and High Court: Composition, Powers and Functions and Judicial Review.	8Hours
	Chapter-6 Electoral Process: Election Commission- Composition, Powers and Functions, Electoral Reforms.	

Exercise:

- Department can debate on the role of Constitution in the country's development.
- Students can empirically evidence the effectiveness of concepts like-Freedom, Equality, Justice, Rights and Duties by conducting surveys.
- Can hold special lectures on various provisions of Constitution like working of Election Commission, Art 246, 356etc.

Kindly Note:

- The Ability enhancement compulsory courses (AECC) paper – “Constitution of India” (a) should be taught only by the Political Science/Law teachers. (b) This paper should be offered in IIIrd semester for B.Com/BBA courses. In the IVth Semester, this paper should be offered to BA/BSc/BFA/BCA/BHM/BSW and other all UG courses.

Suggested Readings:

1. DurgaDasBasu, Introduction to the Constitution of India, Gurgaon; LexisNexis, (23rd edn.) 2018.
2. M.V.Pylee, India's Constitution, New Delhi; S.Chand Pub., (16th edn.) 2017.
3. J.N.Pandey, The Constitutional Law of India, Allahabad; Central Law Agency, (55th edn.) 2018.
4. Constitution of India (Full Text), India.gov.in., National Portal of India, https://www.india.gov.in/sites/upload_files/npi/files/coi_part_full.pdf
5. KB Merunandan, Bharatada Samvidhana Ondu Parichaya, Bangalore, Meragu Publications, 2015.
6. ಪ್ರೊ.ಎಚ್.ಎಂ.ರಾಜಶೇಖರಭಾರತಸರ್ಕಾರ ಮತ್ತು ರಾಜಕೀಯ, ಕಿರಣ ಪ್ರಕಾಶನ, ಮೈಸೂರು 2020.
7. K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002.
8. P.MBakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999.
9. D.C.Gupta, Indian Government and Politics, Vikas Publishing House, New Delhi, 1975.
10. S.N.Jha, Indian Political System, : Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005.
11. Arora & Mukherji, Federalism in India, Origin and Developments, Vikas Publishing House, New Delhi, 1992.

Bengaluru City University

Course Title: Financial Education and Investment Awareness	Course Credits: 2
Total Contact Hours: 30 Hours of Theory and 15 Hours of Practical Sessions	Duration of ESA: 90 Minutes
Formative Assessment Marks: 20	Summative Assessment Marks: 30
Model Syllabus Authors: NSE Academy and Karnataka State Higher Education Council (through Model Curriculum Committee for Commerce and Management)	

Module 1: Foundations for Finance

10 hours

Introduction to Basic Concepts of Finance: Money and its need, Meaning and need for Financial Planning; Life goals and financial goals of an individual; Format of a sample financial plan for a young adult.

Time value of Money: Meaning, need, Concepts of Compounding – Simple and compound interest and Discounting- Present value of single cash inflow, series of cash inflow, annuity, perpetuity- *problems*.

Valuation Of Securities: Meaning, need for valuation of securities, Valuation of fixed income securities- debentures and preference shares, valuation of equity shares, dividend capitalization approach, earnings capitalization approach-*problems*.

Module 2: Investment Avenues

15 hours

Introduction to Investment: Meaning, Need, Essentials of investment, Investment and speculation, Basic investment objectives, Diversification- Need for diversification,

Investment Avenues for a Common Investor: Bank deposits; Corporate Securities-Equity shares, Preference shares, debentures, bonds, company deposits; Post Office savings schemes, Government securities, Real Estate, Gold and Bullion, Chit and Nidhi Companies, Life Insurance, Retirement and Pension Plans - National Pension System, Atal Pension Yojana etc. (Features if all Investment Avenues with Income Tax benefits); Risk and return relationship (*Theory only*).

Stock Markets: Primary Market and Secondary Market, StockExchanges, Stock Exchange Operations – Trading and Settlement, DEMAT Account, Depository and Depository Participants; Investor Protection.

Module 3: Mutual Funds

5 Hours

Mutual Funds: Meaning and Features of Mutual Funds, History of Mutual Funds in India, Benefits, and

drawbacks of investment in mutual fund; Major Fund Houses in India and Types of Mutual Fund Schemes and plans; SIP, STP, SWP of mutual fund; Net Asset Value- *simple problems*.

Practical Lab Hours: 15 hours

Module 1: Foundations for Finance

Lab exercises 5 Hours

- **Spreadsheet Modelling:**
 - IF Function
 - SUM Function
 - AVERAGE Function
 - INDEX, MATCH and VLOOKUP Function
 - RANK Function
 - SUM PRODUCT Function
 - MAX & MIN Function
 - PRESENT VALUE Functions
 - FUTURE VALUE Functions
 - ANNUITY Functions
 - PERPETUITY Functions
 - Statistical Functions in Excel- through data analysis

- **Preparation of Financial Plan**

Module 2: Investment Avenues

Lab exercises 5 Hours

- Group Presentations on Investment Avenues- (Advantages, Suitability and Limitations)
- Demonstration of Stock Trading
- Demonstration of Technical Analysis and Exercises (NSE –TAME)
- Spreadsheet Modelling for calculating Stock Returns and risk.

Module 3: Mutual Funds

Lab exercises 5 Hours

- Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in , www.valueresearchonline.com)
- Exercises on Calculation of Net Asset Value
- Demonstration of Mutual Fund Fact Sheet

Question Paper Pattern

- 1. Internal Assessment – 20 marks (practical lab-based assignments with Lab records)**
- 2. End Semester Exam – 30 marks**

Originally given by HEC and NSE

Section A: 4 out of 5 questions (2 marks each) 4 X 2 = 8 Marks

Section B: 2 out of 3 questions (6 marks each) 2 X 6 = 12 Marks

Section C: (Compulsory): Analysis of One Case (or) Two Case-lets 1 X 10 = 10 Marks

Modified pattern by BCU- BOS

Section A: 4 out of 5 questions (2 marks each) 4 X 2 = 8 Marks

Section B: 2 out of 3 questions (6 marks each) 2 X 6 = 12 Marks

Section C: (Compulsory): Descriptive question or problem 1 X 10 = 10 Marks

References:

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
 - a. Macroeconomics for Financial Markets
 - b. Financial Markets (Beginners Module)
 - c. Mutual Funds (Beginners Module)
 - d. Technical Analysis

Reference Books:

S. No	Author/s	Title of the Book	Publisher
1	Prasanna Chandra	Financial Management	McGraw Hill Education
2	Aswath Damodaran	Corporate Finance	John Wiley & Sons Inc
3	Pitabas Mohanty	Spreadsheet Skills for Finance Professionals	Taxmann Publications
4	Fischer & Jordan	Security Analysis & Portfolio Management	Prentice Hall

Websites:

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.1 NAME OF THE COURSE: ADVANCED CORPORATE ACCOUNTING		
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 <ol style="list-style-type: none"> Know the procedure of redemption of Preference Shares and Debentures. Comprehend the different methods of Amalgamation and Acquisition of Companies Understand the process of Internal reconstruction. Prepare the liquidators Final statement of accounts. Understand the process of Liquidation of Companies in India 		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).		
Module No. 2: Redemption of Debentures		10
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Installment Method, Sinking Fund Method, Insurance Policy Method (Problems on all the methods of Redemption of Debentures)		
Module No. 3: Amalgamation and Acquisition of Companies		14
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 and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)		
Module No. 4: Internal Reconstruction of Companies		10
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).		
Module No. 5: Liquidation of Companies		12

Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures under Net Asset Method
3. List out legal provisions in respect of internal reconstruction.
4. Calculation of PC under Net Payment method with preference share, equity share and cash with imaginary figures.
5. Prepare Liquidator's Final Statement of Account with imaginary figures.

Books for Reference:

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

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 <ol style="list-style-type: none"> Understand the various methods of costing applicable to different industries. Determine the cost under different methods of costing. Analyze the processes involved in standard costing and variance analysis. Apply the knowledge gained for decision making 		
Syllabus:		Hours
Module No. 1: Job and Contract Costing		12
Job Costing: Meaning, features, applications, Job cost sheet - simple problems. Contract Costing: Meaning, features of contract costing, applications of contract costing, comparison between job costing and contract costing, meaning of terms used in contract costing; recording of contract costs, treatment of profit on incomplete contracts-Problems on Preparation of Contract account and Contractee's account (excluding Trial Balance and Balance Sheet problems).		
Module No. 2: Process 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 process accounts; preparation of process accounts - problems		
Module No.3: Service Costing		10
Introduction to Service Costing; Application of Service Costing; Service Costing v/s Product Costing – Costs and Cost units for different services - Transport Services, Hospital and Educational institutions- Problems on preparation of Service Cost Statements for Transport service only.		
Module 4: Marginal Costing		12
Meaning of Marginal Cost, Marginal Costing, Features of marginal costing- terms used in marginal costing – P/V ratio, Margin of Safety, Angle of Incidence, BEP , Break Even Chart. (Only Theory). Problems on BEP (excluding Break even chart problems).		

Module 5: Standard Costing and Variance Analysis	10
<p>Standard Costing – Meaning, Features, Uses and limitations of Standard Costing; Variance Analysis – Meaning, Types of Variances - Material Variances, Labour Variances and Overhead variances- (Problems on Material and Labour variances only).</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Mention 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. Prepare flexible Budget with imaginary figures 3. Explain the steps involved in Standard Costing System. 4. Draw a BEP chart graphically with imaginary figures. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications, 2. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi. 3. Arora, M.N. Methods of Cost Accounting –, Vikas Publishing House, 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, McGraw Hill Publications, New York. 6. John K Shank and Vijaya Govindarajana; Strategic Cost Management; Free Press Publication; New York 7. Mariyappa B Methods and Techniques of Costing., HPH. 	

Name of the Program: Bachelor of Commerce (B.Com.)**Course Code: B.Com. 4.3****NAME OF THE COURSE: BUSINESS REGULATORY FRAMEWORK**

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

Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.**Course Outcomes:** On successful completion of the course, the students will be able to

- Comprehend the laws relating to Contracts and its application in business activities.
- Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
- Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
- Understand the significance of Consumer Protection Act and its features
- Understand the need for Environment Protection.

Syllabus:	Hours
Module No. 1: Indian Contract Act, 1872	16
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	
Module No. 2: The Sale of Goods Act, 1930	12
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	
Module No 3: Negotiable Instruments Act 1881	12
Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments – Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types) – Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting	
Module No. 4: Consumer Protection Act 1986	08
– 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.	
Module 5: Environment Protection Act 1986	08

Introduction - 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.

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. Briefly narrate any one case law relating to minor.
4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
5. List out any six cybercrimes.

Books for reference:

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
13. . K. Aswathappa, Business Laws, HPH,
14. . Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
15. Chanda.P.R, Business Laws, Galgotia Publishing Company

Skill Enhancement Course: SEC for B.Sc. & other Subject Students

Semester: III/IV

Course Title: Artificial Intelligence	Course Credits: 2
Total Contact Hours: 13 hours of theory and 26 hours of practical	Duration of ESA: 01 Hour
Formative Assessment Marks: 20 marks	Summative Assessment Marks: 30 marks

Course Outcomes (COs):

At the end of the course, students will be able to:

- Appraise the theory of Artificial intelligence and list the significance of AI.
- Discuss the various components that are involved in solving an AI problem.
- Illustrate the working of AI Algorithms in the given contrast.
- Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI.
- Apply the AI concepts to build an expert system to solve the real-world problems.

Course Content (Artificial Intelligence)

	Details of topic	Duration
Course – 1 - Azure AI Fundamentals (AI-900)	AI-900 pathway consists of 5 courses and 2 reading material: <ol style="list-style-type: none"> i. Introduction to AI on Azure ii. Use visual tools to create machine learning models with Azure Machine Learning iii. Explore computer vision in Microsoft Azure iv. Explore natural language processing v. Explore conversational AI vi. Tune Model Hyperparameters - Azure Machine Learning (Reading) vii. Neural Network Regression: Module Reference - Azure Machine Learning (Reading) 	05 hours
Practical	<ol style="list-style-type: none"> 1. Prepare the data 2. Model the data 3. Visualize the data 4. Analyse the data 5. Deploy and maintain deliverables 	13 hours

Course – 2 - Data Analyst Associate (DA-100)	DA-100 pathway consists of 5 courses and 2 reading material: 1. Get started with Microsoft data analytics 2. Prepare data for analysis 3. Model data in Power BI 4. Visualize data in Power BI 5. Data analysis in Power BI 6. Manage workspaces and datasets in Power BI 7. Key Influencers Visualizations Tutorial - Power BI 8. Smart Narratives Tutorial - Power BI Microsoft Docs	08 hours
Practical	1. Describe Artificial Intelligence workloads and considerations 2. Describe fundamental principles of machine learning on Azure 3. Describe features of computer vision workloads on Azure 4. Describe features of Natural Language Processing (NLP) workloads on Azure	13 hours

References to learning resources:

1. The learning resources made available for the course titled "Azure AI Fundamentals (AI-900) and Data Analyst Associate (DA-100)." on Future Skills Prime Platform of NASSCOM.

Pedagogy

Flipped classroom pedagogy is recommended for the delivery of this course.

For every class:

1. All the faculty who takes this class should go for a Faculty Development Program on these before starting the session.
2. Faculty needs to introduce this course to the students then students need to start learning from Future Skills PRIME platform.
3. Faculty also needs to explain the course outcomes and needs of the course and why it is needed for the students.
4. Then students need to start learning online after registering on the platform.
5. Classroom activities are designed around the topic of the session towards developing better understanding, clearing doubts and discussions of high order thinking skills like application, analysis, evaluation, and design.
6. Every theory class ends with announcement of exercise for practical activity of the week.

Exercises:

Practical Exercises	Weightage in marks
After each chapter students' needs to complete exercises based on the learning in Azure environment.	No Weightage (But students need to complete it to move to next chapter) .

Assessment:

Formative Assessment	
Assessment Occasion	Weightage in Marks
1. Summative Assessment: After completion of both the courses, the student can optionally give Assessment for each of the courses on Future Skills Prime platform. Students will have two attempts and those who score at least 50% marks per course will get certificate from NASSCOM-MeitY.	This assessment may be given 50% weight in computing the final grade of the students.



Government of Karnataka

Model Curriculum

Name of the Degree Program	: BA (EDUCATION)	Discipline Core	: EDUCATION
Total Credits for the Program	: 25	Year of implementation	: 2021-22

BA-Semester III

Course Title: LIFE SKILLS IN EDUCATION			
COURSE CODE	: OE-3(3): EDU (OE): 3		
TOTAL CONTACT HOURS	: 42hrs	COURSE CREDIT	: 3
FORMATIVE ASSESMENT MARKS	: 40	SUMMATIVE ASSESMENT MARKS	: 60
MODEL SYLLABUS AUTHORS	: KSHEC	DURATION OF SE EXAM	: 3hrs

Course Outcome/ LOCF	
On completion of the course, the student teacher will be able to:	42 Hrs
<ul style="list-style-type: none"> ➤ Justifies the significance of life skill education. ➤ Suggest the ways and means for life skills. ➤ Elaborates on the different types of Life skills. ➤ Explains the role of education in developing life skills. 	
Content of Course- OE-3(3): EDU (OE): 3	
Unit-1 Concepts of Life Skills	14 Hrs
1.1. Meaning and importance of Life Skills. 1.2. Recommendations of Life Skills by World Health Organisation (WHO) - Problem solving, Decision making, Critical thinking, Creative thinking, Effective communication, understanding others, controlling emotions, Controlling mental stress, empathy. 1.3. Strategies for Development of Life Skills.	

Unit-2 Communication and Professional Skills	14 Hrs
2.1. Communication Skills-Listening, Speaking, Reading, and Writing.	
2.2. Professional Skills- Resume Skills, Career. Skills- Interview Skills, Group discussion skills, Exploring career opportunities. Team Skills	
2.3. Brain storming, Social and cultural Etiquettes	
Unit-3 Leadership and Managerial Skills	14 Hrs
3.1. Leadership skills and Managerial skills.	
3.2. Universal Human Values- Love and Compassion, Constitutional values, Justices, and human rights.	
3.3. Role of education in developing life skills.	

Suggested Practical activities: -

1. Case study about the successful Leaders in varied fields.
2. Submission of a report on the conduct of an interview for successful educational leaders.
3. Survey of leadership programmes conducted in Educational Institutional (any ten Educational Institutions)
4. Survey of Educational Institutional to investigate the implementation of life skills activities.

Bibliography and Suggested Readings Books	
1	Ashokan,M.S. (2015) Karmayogi: A Biography of E.Sreedharan, London UK Penguin Brown T. 2012 Change by Design New York, Harper Business.
2	Chandra P., 2017 Financial Management: Theory & Practice 9 th edition New York, Mc Graw Hill Education.
3	Dawkins, E.R.(2016), 52 Weeks of Self Reflection – Your Guided Journal of Self Reflection Chicago, A.B Johnson Publishing.
4	Elkington J. and Hartigan, P. 2008. The Power of Unreasonable People: How Social Entrepreneurs Create Markets that Change the World. Boston, MA: Harvard Business Press Goleman, D. 1995. Emotional Intelligence. New Delhi: Bloomsbury Publishing India Private Limited.
5	Kalam A.P.J. 2003 Ignited Minds: Unleashing the Power within India. New Delhi Penguin Books India.
6	Kelly T., and Kelly, D. 2014 Creative Confidence: Unleashing the Creative Potential Within UsA ll NewDelhi, Harper Collins Publishers India.
7	Kurien. V., andSalve, G.2012 IToo Hada Dream, New Delhi, Roli, Books Private Limited.
8	Livermore D.A.2010 Leading with Cultural Intelligence: The New Secret to Success New York, American Management Association.

TEMPLATE FOR INTERNAL ASSESSMENT TEST
BACHELOR OF COMMERCE - B.COM

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 20

SECTION-A

(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks.

(2 x 2= 4)

- 1.
- 2.
- 3.

SECTION- B

(Understanding and Applying)

II. Answer Any Two of the following questions. Each carries Eight marks.

(2 x 8= 16)

- 4.
 - 5.
 - 6.
-

SEMESTER END EXAMINATION - TEMPLATE
BACHELOR OF COMMERCE - B.COM

Course Code:

Name of the Course:

Duration: 2.00 Hours

Total Marks: 60

SECTION-A
(Conceptual Questions)

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

SECTION- B
(Application Questions)

Answer any Four of the following question. Each question carries Five Marks. (4 x5= 20)

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

SECTION- C
(Analyses and Understanding Questions)

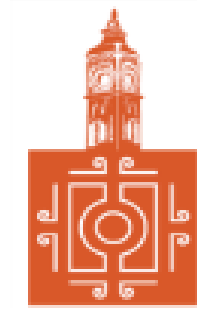
Answer Any Two of the following question. Each question carries Twelve Marks. (2 x12= 24)

- 7.
- 8.
- 9.

SECTION- D
(Skill Development Questions)

Answer Any One of the following question, carries Six Marks.

- 10.
- 11.



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BE BOUNDLESS

BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(Semester Scheme with Multiple Entry and Exit Options for

Under Graduate Course- as per NEP 2020)

Revised Syllabus for

BBA - REGULAR

2022-23 onwards

DEPARTMENT OF COMMERCE

Central College Campus, Dr. Ambedkar Veedhi, Bengaluru-560001

BACHELOR OF BUSINESS ADMINISTRATION BBA

SYLLABUS FRAMED ACCORDING TO THE
NATIONAL EDUCATIONAL POLICY (NEP 2020)

ACADEMIC YEAR 2022-23 ONWARDS



**PROCEEDINGS OF UG BOS MEETING OF – BBA, BBA
(AVIATION), BHM and B.VOC of**

BENGALURU CITY UNIVERSITY

Proceedings of the meeting BOS – UG – BBA, BBA (AVIATION), BHM and B.VOC courses from the academic year 2022 – 2023 meeting held on 1st October 2022, at the Department of Commerce, PK Block, Bengaluru City University, Bengaluru-560009 at 11:00 A.M. The Board has reviewed and approved the course matrix and syllabus of first four semesters of the above-mentioned courses. The board authorized the chairman to make the necessary changes and get the approval for the same.

The members also decided to adopt by the syllabus of BHM as given by Karnataka Higher Education Council.

MEMBERS PRESENT:

- | | |
|---------------------------------------------------------------------------|----------|
| 1. Dr. K R Jalaja, Associate Professor, Dept. of Commerce, BCU | Chairman |
| 2. Dr. P.V.Padmaja, Principal, MLA Academy of Higher Learning | Member |
| 3. Dr. Rajkumar, HOD, Dept of Business Studies Mount Carmel College | Member |
| 4. Dr. Girish, Associate Professor, Government FGC, Frazer Town | Member |
| 5. Dr.Mahesh, Principal, Jain College | Member |
| 6. K.R.Mahesh Kumar, Director, Community College | Member |
| 7. Dr.Shreelatha, Associate Prof, V.V.Puram College of Arts and Commerce | Member |
| 8. Dr.Narasimhan.K , PG Dept, Bhishop Cotton Women Christian College | Member |
| 9. Dr.K.Ramachandra, Director, Dept of Com, Maharani's Cluster University | Member |
| 10. Dr.Parvathi, Principal, VET First Grade College | Member |
| 11. Dr.Mathew Thomas, Army Institute of Hotel Management | Member |
| 12. Sri.K.Narayana, Industrial Expert, BEML | Member |
| 13. Dr.Mariyappa, BMS College | Member |

SUBJECT EXPERTS

14. Dr. Bhavani H, Head, Dept. of Commerce, M L A First Garde College for Women,
15. Prof. Gururaj Rao, Associate Professor, Vijaya College
16. Dr. Swaminathan, Associate Professor, GFGC, Malleswaram
17. Dr. Srihari, Associate Professor, SSMRV College, Bengaluru
18. Dr. Nagaraj C, GFGC, Yelahanka
19. Ms. Priya Srinivas, BMS College of Management

**NEW EDUCATION POLICY
2020
CURRICULUM FRAMEWORK FOR
FOUR-YEAR UNDER GRADUATE
PROGRAM IN COMMERCE
BBA – REGULAR**

BBA – REGULAR PROGRAM
REGULATIONS PERTAINING TO B.B.A DEGREE

SEMESTER – I

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language -I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language -II	AECC	3+1+0	60	40	100	3
3	BBA.1.1	Management Principles & Practice	DSC-1	4+0+0	60	40	100	4
4	BBA.1.2	Fundamentals of Accounting	DSC-2	3+0+2	60	40	100	4
5	BBA.1.3	Marketing Management	DSC-3	4+0+0	60	40	100	4
6	BBA.1.4	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
7	BBA.1.5	Any one of the following: a. Business Organization b. Office Organization and Management	OEC-1	3+0+0	60	40	100	3
8	BBA.1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	BBA.1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (A)					390	310	700	25

SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language -I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	BBA.2.1	Financial Accounting & Reporting	DSC-4	3+0+2	60	40	100	4
13	BBA.2.2	Human Resource Management	DSC-5	3+0+2	60	40	100	4
14	BBA.2.3	Business Environment / Business Mathematics	DSC-6	4+0+0	60	40	100	4
15	BBA.2.4	Environmental Studies	AECC	2+0+0	30	20	50	2
16	BBA.2.5	Any one of the following: a. People Management b. Retail Management	OEC-2	3+0+0	60	40	100	3
17	BBA.2.6	Sports	SEC-VB	0+0+2	-	25	25	1
18	BBA.2.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (B)					390	310	700	25

**EXIT OPTION WITH CERTIFICATION –
WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS**

SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language -I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	BBA.3.1	Cost Accounting	DSC– 7	3+0+2	60	40	100	4
22	BBA.3.2	Organizational Behaviour	DSC– 8	3+0+2	60	40	100	4
23	BBA.3.3	Statistics for Business Decisions	DSC– 9	3+0+2	60	40	100	4
24	BBA.3.4	Financial Education & Investment Awareness	SEC	1+0+2	30	20	50	2
25	BBA.3.5	Any one of the following: a. Social Media Marketing b. Business Correspondence.	OEC-3	3+0+0	60	40	100	3
26	BBA.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	BBA.3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (C)					390	310	700	25

SEMESTER – IV

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language -I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
30	BBA.4.1	Management Accounting	DSC– 10	3+0+2	60	40	100	4
31	BBA.4.2	Business Analytics/ Financial Markets & Services	DSC– 11	3+0+2	60	40	100	4
32	BBA.4.3	Financial Management	DSC– 12	3+0+2	60	40	100	4
33	BBA.4.4	Constitution of India	AECC-SB	2+0+0	30	20	50	2
34	BBA.4.5	Any one of the following: a. Business Leadership Skills b. Tourism Management	OEC-4	3+0+0	60	40	100	3
35	BBA.4.6	Sports	SEC-VB	0+0+2	-	25	25	1
36	BBA.4.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (D)					390	310	700	25

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

BACHELOR DEGREE WITH HONORS – Experience of workplace problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.

NOTES:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

AECC	: Ability Enhancement Compulsory Course
DSC ©	: Discipline Specific Core (Course)
SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
OEC	: Open Elective Course
DSE	: Discipline Specific Elective
SEE	: Semester End Examination
CIE	: Continuous Internal Evaluation
L+T+P	: Lecture+Tutorial+Practical(s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students)

2 Hours of Practical Class is equal to 2 Hours of Teaching.

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 1.1 Name of the Course: MANAGEMENT PRINCIPLES & PRACTICE		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: <ul style="list-style-type: none"> a) The ability to understand concepts of business management, principles and function of management. b) The ability to explain the process of planning and decision making. c) The ability to create organization structures based on authority, task and responsibilities. d) The ability to explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles. e) The ability to understand the requirement of good control system and control techniques. 		
SYLLABUS:		HOURS
MODULE-1: Introduction to Management		10
Introduction –Meaning, Evolution of management thought, Pre-Scientific Management Era, Classical Management Era, Neo-Classical Management Era, Modern Management Era; Nature and Characteristics of Management - Scope and Functional areas of Management; Management as a Science, Art or Profession; Management and Administration; Principles of Management.		
MODULE-2: Planning and Decision Making		08
Nature, Importance and Purpose of Planning - Planning Process; Objectives; Types of plans (Meaning only); Decision making- Importance and steps; MBO and MBE (Meaning only)		
MODULE -3: Organizing and Staffing		12
Nature and purpose of Organization; Principles of Organizing; Delegation of Authority; Types of Organization - Departmentation, Committees; Centralization vs Decentralization of Authority and Responsibility, Span of Control; Nature and importance of Staffing		
MODULE-4: Directing and Communicating		12
Meaning and Nature of Direction, Principles of Direction; Communication - Meaning and Importance, Communication Process, Barriers to Communication, Steps to overcome Communication Barriers, Types of Communication; Motivation theories – Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Mc.Gregor's X and Y theory. Leadership – Meaning, Formal and Informal		

Leadership, Characteristics of Leadership; Leadership Styles – Autocratic Style, Democratic Style, Participative Style, Laissez Faire Leadership Styles, Transition Leadership, Charismatic Leadership Style.	
MODULE-5: Coordinating and Controlling	07
Coordination–Meaning, Importance and Principles. Controlling-Meaning and steps in controlling, Essentials of Effective Control system, Techniques of Control (in brief).	
MODULE-6: Business Social Responsibility and Managerial Ethics	07
Business Social Responsibility - Meaning, Arguments for and against Business Social Responsibility; Green management - Meaning, Green Management Actions; Managerial Ethics – Meaning - Importance of Ethics in Business, Factors that determine Ethical or Unethical behavior.	
<p>Skill Developments Activities:</p> <ol style="list-style-type: none"> Two cases on the above syllabus should be analysed by the teacher in the classroom and the same needs to be recorded by the student in the Skill Development Book. Draft different types of Organization structure. Draft Control charts. 	
<p>Books for References:</p> <ol style="list-style-type: none"> Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition. LM Prasad, Principles of management, Sultan Chand and Sons Appanniah and Reddy, Management, HPH. T. Ramaswamy : Principles of Management, HPH. 	

Name of The Program: Bachelor of Business Administration Course Code: BBA 1.2 Name of The Course: FUNDAMENTALS OF ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, and problem solving.		
Course Outcomes: On successful completion of the course, the students will be able to: <ul style="list-style-type: none"> a) Understand the framework of accounting as well accounting standards. b) The Ability to pass journal entries and prepare ledger accounts c) The Ability to prepare various subsidiary books d) The Ability to prepare trial balance and final accounts of proprietary concern. e) Construct final accounts through application of accounting software tally. 		
SYLLABUS:		HOURS
Module-1: Introduction to Financial Accounting		08
Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting-Significance of Accounting– Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles-Accounting Concepts and Accounting Conventions. Accounting Standards – objectives- significance of accounting standards. List of Indian Accounting Standards. (IND AS).		
Module -2: Accounting Process		12
Meaning of Double entry system – Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance.		
Module- 3: Subsidiary Books		14
Meaning – Significance – Types of Subsidiary Books –Preparation of Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book -Problems. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.		
Module -4: Final Accounts of Proprietary Concern		10
Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like depreciation, outstanding expenses and prepaid expenses, outstanding incomes and incomes received in advance and provision for doubtful debts, interest on drawings and interest on capital.		

Module No.-5: Computerized Accounting	12
<p>Introduction-Meaning of accounting software, types accounting software-- Accounting software Tally-Meaning of Tally software – Features – Advantages. Creating a New Company, Basic Currency information, other information, Company features and Inventory features. Configuring Tally - General Configuration, Numerical symbols, accounts/inventory info – master configuration -voucher entry configuration. Working in Tally: Groups, Ledgers, writing voucher, different types of vouchers, voucher entry Problem on Voucher entry - Generating Basic Reports in Tally-Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal register, Statement of Accounts, Trading and profit account and Balance Sheet.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. List out the accounting concepts and conventions. 2. Prepare a Bank Reconciliation Statement with imaginary figures 3. Prepare a cash Book with imaginary figures. 4. Collect the financial statement of a proprietary concern and record it. 5. List out pre-determined Groups and ledgers created by tally software. 	
<p>Books for References:</p> <ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition. 2. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi. 3. SPIyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition. 5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition. 6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. 7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors 	

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 1.3 Name of the Course: MARKETING MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: a) Understand the concepts and functions of marketing. b) Analyse marketing environment impacting the business. c) Segment the market and understand the consumer behavior. d) Describe the 4 p's of marketing and also strategize marketing mix e) Describe 7 p's of service marketing mix.		
SYLLABUS:		HOURS
Module No. 1: Introduction to Marketing		10
Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only).		
Module No. 2: Marketing Environment		10
Micro Environment – The company, suppliers, marketing intermediaries competitors, public and customers; Macro Environment- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.		
Module No. 3: Market Segmentation and Consumer Behaviour		10
Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior-Factors influencing Consumer Behavior; Buying Decision Process.		
Module No. 4: Marketing Mix		20
Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labeling, Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels. Promotion – Meaning and Significance of Promotion, Personal Selling and Advertising (Meaning Only)		

Module No. 5: Services Marketing	06
<p>Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Two cases on the above syllabus should be analyzed and recorded in the skill development 2. Design a logo and tagline for a product of your choice 3. Develop an advertisement copy for a product. 4. Prepare a chart for distribution network for different products. 	
<p>Books for References:</p> <ol style="list-style-type: none"> 1. Philip Kotler, Marketing Management, Prentice Hall. 2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI, New Delhi 3. William J. Stanton, Michael J. Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill 4. Bose Biplab, Marketing Management, Himalaya Publishers. 5. J.C. Gandhi, Marketing Management, Tata McGraw Hill. 6. Ramesh and Jayanti Prasad: Marketing Management, I.K. International 7. Sontakki, Marketing Management, Kalyani Publishers. 8. PN Reddy and Appanniah, Marketing Management 9. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition. 	

Name of the Programme: Bachelor of Science (B. Sc)

Course Coe: B. Sc. 1.3.3 (OE)

Name of the Course: Managerial Economics

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

Course Outcome: On Successful completion of the course, the student will be able to;

1. Forecast the demand for goods and services
2. Analyse the efficiency of resource use in the production
3. Understand the determination of price and output under different market besides the methods of pricing in practice

Content of Course 1

42 Hrs

Unit – 1 Introduction to Managerial economics, Demand analysis and Forecasting

14

Chapter-1: Meaning, nature and scope of Managerial Economics- Organisation of business firms- General Objectives of business firms

3

Chapter-2: Application of Basic Economic Principles to Managerial Problems: Incremental, Discounting, Time Perspective, Opportunity Cost and Equi-Marginal Principle

5

Chapter-3: Demand and its determinants- Elasticity of demand; Meaning, types and determinants-Meaning and Objective Demand Forecasting - Methods of demand forecasting and their usefulness and limitations

6

Unit – 2 : Production Analysis, Cost Analysis and Determination of price

14

Chapter- 4.: Managerial applications of production function- Laws of returns and their applications -Least cost combinations of inputs

Chapter - 5. Cost concepts and cost function- Cost-output relationship and its usefulness in production decision

Chapter - 6. Price and output determination in various markets; Perfect competition, monopoly, monopolistic competition and oligopoly

Unit – 3: Pricing Methods in Practice, Profit Management and Capital Budgeting

14

Chapter – 7: Pricing Methods in Practices: Specific Pricing Problems - Popular Pricing Practices: Cost-Oriented Pricing, Cost-Plus Pricing and Other Price Determinants, Peak - Load Pricing, Price over the Life Cycle of the Product, Penetration Price - Pricing of Multiple Products

5

Chapter – 8: Profit Analysis: Meaning of Profit - Accounting Profit and Economic Profit- Break-Even Analysis - Problems, Break-even Quantity, Break-Even Sales - Targeted Profit, Safety Margin.

5

Chapter – 9: Capital Budgeting: Meaning and Importance - Techniques: Payback Period and Net Present Value (NPV) Method.

4

Digital Fluency (Skill Enhancement Course)
Number of Credits: 2 (One hour of Theory, and Two hours of practicals)

Unit I: [5 Hours]
Operating Systems, types of operating systems, major functions of the operating systems, types of user interface, examples of operating systems: MS-DOS, Windows, Mac OS, Linux, Solaris, Android. Office automation tools : word processor, power point, and spread sheet.

Unit II: [5 Hours]
Introduction to Computer Networks, Evolution of Networking, types of networks, Network devices - Modem, ethernet card, RJ45, Repeater, Hub, Switch, Router, and Gateways, Identification of Nodes in a Networked Communication, Internet, Web and the Internet of Things, Domain Name Systems. Security Aspects - Threats and Prevention, Malware - virus, Worms, Ransomware, Trojan, spyware, adware, key loggers, Modes of Malware distribution, Antivirus, HTTP vs HTTPS, Firewall, Cookies, Hackers and Crackers,

Unit III: [5 Hours]
Database Management Systems, Relational Data Model. Introduction to e-learning platforms such as Swayam, and MOOC. Virtual Meet: Technical Requirements, Scheduling a meeting, joining virtual meet, recording the meeting, Online Forms: Creating questionnaire, Publishing Questionnaire, conducting online responses, Analysing the responses, copying graphics into powerpoint, Downloading the response to spreadsheet. Introduction to societal impacts, Digital Foot prints, Digital Society and Netizen, Data Protection, E-waste, Impact on Health.

Laboratory Activities: [30 Hours]
Identifying the configuration of a computer system, laptop, and a mobile phone, Identifying the version and the configuration of the operating system of a computer, laptop, and a mobile phone, Identifying the network components like patch cord, switch, RJ 45 Jack, Socket, and wireless router, creating a hotspot from a mobile phone, and allowing others to use the hotspot, creating a Google form, and send it to five users, scheduling a virtual meet and invite three people to join the Google meet, record the virtual Meet, Creating an account in the railway reservation website, IRCTC, and finding trains from Tumkur to Hubli, creating a one minute video of your choice in your native tongue, and upload the video to YouTube, composing word document, creating tables, creating charts, preparing power point slides, simple computation using spread sheet.

Web Resources:

Operating Systems - https://ftms.edu.my/v2/wp-content/uploads/2019/02/csca0101_ch06.pdf
Database Concepts - <https://ncert.nic.in/textbook/pdf/kcip107.pdf>
Computer Networks - <https://ncert.nic.in/textbook/pdf/lacs110.pdf>
Security Aspects - <https://ncert.nic.in/textbook/pdf/lacs112.pdf>
Societal Impact - <https://ncert.nic.in/textbook/pdf/leip106.pdf>
Google Meet Tutorial - <https://edvance.hawaii.hawaii.edu/wp-content/uploads/Google-Meet-Tutorial-Getting-Started-and-Recording-a-Lecture.pdf>
Google Forms - https://pdst.ic/sites/default/files/Google%20Drive_1.pdf

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 2.1 Name of the Course: FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, and Problem solving.		
Course Outcomes: On successful completion of the course, the students will be able to: <ul style="list-style-type: none"> a) Ability to understand the conversion of single entry into double entry. b) The ability to prepare final accounts of partnership firms c) The ability to understand the process of public issue of shares and accounting for the same d) The ability to prepare final accounts of joint stock companies. e) The ability to prepare and evaluate vertical and horizontal analysis of financial statements 		
SYLLABUS:		HOURS
Module -1: Conversion of Single-Entry System into Double Entry System		10
Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion – Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account – Bills Receivable Account – Bills Payable Account – Trading and Profit & Loss Account and Balance Sheet.		
Module -2: Final Accounts of Partnership Firms		10
. Meaning of Partnership Firm- features of Partnership. Partnership deed-contents of partnership deed. Preparation of Final accounts of partnership firms-Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partner's Capital Account and Balance Sheet.		
Module-3: Issue of Shares and Debentures		12
. Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount: Pro-Rata Allotment; Journal Entries relating to issue of shares and debentures; Preparation of respective ledger accounts; Preparation of Balance Sheet in the Vertical form -Problems		
Module - 4: Final Accounts of Joint Stock Companies		12
Statutory Provisions regarding preparation of Company's Financial statements – 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 Schedule -III of Companies Act,2013		

Module -5: Analysis of Financial Statements	08
Meaning of financial analysis-Types of Analysis – Methods of Financial Analysis – Comparative Statements – Common Size Statements – Trend Analysis – Problems.	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Prepare different accounts with imaginary figures to find out missing items while converting single entry into double entry system. 2. Refer annual reports of two companies and present it in comparative form. 3. Draft a partnership deed as per Partnership Act. With imaginary data. 4. Prepare a Balance sheet of a company as per schedule III part I of the companies Act 2013 with imaginary figures. 5. Collect financial statement of a company for five years and analyze the same using trend analysis. 	
<p>Books for References:</p> <ol style="list-style-type: none"> 1. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH 2. Arulanandam & Raman; Advanced Accountancy, HPH. 3. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers. 4. S.N. Maheswari, Financial Accounting, Vikas Publication 5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication 6. Soundarajan & K. Venkataramana, Financial Accounting, SHBP. 7. Janardhanan: Advanced Financial Accounting, Kalyani Publishers 8. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand 9. M.C. Shukla and Grewal, Advanced Accounting 	

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 2.2 Name of the Course: HUMAN RESOURCE MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: <ul style="list-style-type: none"> a) Ability to describe the role and responsibility of Human resources management functions on business b) Ability to describe HRP, Recruitment and Selection process c) Ability to describe to induction, training, and compensation aspects. d) Ability to explain performance appraisal and its process. e) Ability to demonstrate Employee Engagement and Psychological Contract. 		
SYLLABUS:		HOURS
Module No. 1: Introduction to Human Resource Management		10
Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices.		
Module No. 2: Human Resource Planning, Recruitment & Selection		14
Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP; HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting; Succession Planning – Meaning and Features; Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only); Recruitment – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment;		
Selection – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification – Meaning and Features		
Module No. 3: Induction, Training and Compensation		10
Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning.		
Training: Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Kirkpatrick Model; Career Development.		
Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure.		

Module No. 4: Performance Appraisal, Promotion & Transfers	14
<p>Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal</p> <p>Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion</p> <p>Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing</p>	
Module No. 5: Employee Engagement and Psychological Contract	08
<p>Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement -Measurement of EE, Benefits of EE.</p> <p>Psychological contract: Meaning and features</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Preparation of Job Descriptions and Job specifications for a Job profile 2. Choose any MNC and present your observations on training program 3. Develop a format for performance appraisal of an employee. 4. Discussion of any two Employee Engagement models. 5. Analysis of components of pay structure based on the CTC sent by the Corporate to the institute for the various jobs of different sectors. 	
<p>Books for References:</p> <ol style="list-style-type: none"> 1. Aswathappa, Human Resource Management, McGraw Hill 2. Edwin Flippo, Personnel Management, McGraw Hill 3. C.B.Mamoria, Personnel Management, HPH 4. Subba Rao, Personnel and Human Resources Management, HPH 5. Reddy & Appanainah, Human Resource Management, HPH 6. S.Sadri & Others: Geometry of HR, HPH 7. Michael Porter, HRM and Human Relations, Juta & Co.Ltd. 8. K. Venkataramana, Human Resource Management, SHBP 	

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 2.3 Name of the Course: BUSINESS MATHEMATICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	56 HOURS
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion student will demonstrate: a) The application of equations to solve business problems. b) The Application AP and GP in solving business problems. c) The calculation of simple interest, compound interest and discounting of Bills of Exchange. d) The application of matrices in business. e) The Application of ratios and proportions in business.		
SYLLABUS:		HOURS
Module -1: Number System and Indices		12
Number System: Introduction – Natural numbers, Even numbers, Odd numbers, Integers, Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems). Indices- Meaning-Basic laws of indices and their application for simplification (Simple Problems).		
Module -2: Theory of Equations		12
Introduction – Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems-Application of equations in business.		
Module-. 3: Progressions		12
Meaning-Types of Progression-Arithmetic Progression – Finding the 'nth' term of AP and Sum to 'nth' term of AP. Insertion of Arithmetic Mean. Geometric Progression – Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems		
Module -4: Financial Mathematics		10
Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting-problems. Ratios and Proportions-Duplicate-triplicate and sub-duplicate of a ratio. Proportions- third, fourth and inverse proportion – problems.		
Module- 5: Matrices and Determinants		10
Meaning – types of matrices-Dimension of matrix -Operation of matrices – additions – subtractions and multiplication of two matrices – transpose of a matrix – determinants – minor of an element – co-factor of an element –inverse of a square matrix – crammer's rule in two variables – problems		

Skill Development Activities:

- a) Secondary overhead distribution using simultaneous equations method.
- b) State the various laws of indices and Logarithms
- c) Demonstrate the application of matrices in solving business problems.
- d) Narrate the use of AP and GP in solving commercial application problems.
- e) Develop an Amortization Table for Loan Amount – EMI Calculation.

Books for References:

1. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
2. Madappa, Mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash Publications
3. Saha: Mathematics for Cost Accountants, Central Publishers.
4. Azharuddin: Business Mathematics, Vikas Publishers.
5. R.S Bhardwaj: Mathematics for Economics & Business

English – Open Elective -2
SPOKEN ENGLISH FOR CORPORATE JOBS

60 marks paper for 3 hours duration and 40 marks for Internal Assessment

39/42 hrs Syllabus for 3 Credits

Teaching Hours: 3 Hours per Week

Course and Skill Outcome:

1. This paper teaches students the skills in the front desk management.
2. It introduces them to business English.

Section I: English for Front Desk Management 1. Greeting, Welcoming 2. Dealing with Complaints, Giving Instructions or Directions 3. Giving Information: About Various Facilities, Distance, Area, Local Specialties, 4. Consultation and Solution of Problems 5. Accepting Praises and Criticism, Apologizing

Section II: Fluency and Etiquette 1. Polite sentences and Words 2. Use of Persuading words 3. Intonation and Voice Modulation 4. Developing Vocabulary

Section III: Business Speeches 1. Principles of Effective Speech and Presentations 2. Speeches: Introduction, Vote of Thanks, Occasional Speech, Theme Speech 3. Use of Audio-Visual Aids in Presentations

Section IV: Cross-Cultural Communication 1. Dealing with Language Differences 2. Probing Questions to get information 3. Etiquette in Cross-cultural Communication

Suggested Readings:

1. *More effective communication* – J V Vilanilam, Sage Publication Pvt Ltd.
2. *Effective Documentation & Presentation* – Rai & Raj Himalaya Publishing house – Mumbai
3. *Commercial Correspondence & Office Management* – R S N Pillai & Bhagawati, S Chand & Co.
4. *Communication Today* – Ray Rubeen, Himalaya Publishing House – Mumbai.
5. *Business Communication* – Lesikar & Pettit – AITBS – Publishers Delhi
6. *Business Communication Today* – Sushil Bahl – Response Books, Sage Publication, N. Delhi.
7. *The Essence of Effective Communication* – Ludlow & Panton PHI, N. Delhi.
8. *Business Communication-* Pradhan Bhende & thankur Himalaya Publishing House – Mumbai.
9. *Mastering Communication Skills and Soft Skills* – N Krishnaswamy, Lalitha Krishnaswamy and others – Bloomsbury, New Delhi, 2015
10. *Developing Communication Skills* – Krishna Mohan and Banarji.

Question Paper Pattern:

- | | |
|--------------------------------|---------|
| 1. Very short answer questions | 10x2=20 |
| 2. Short notes on all sections | 4x5=20 |
| 3. Essay type questions | 2x10=20 |

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) ENVIRONMENTAL STUDIES

The module consists of 8 units in which the first seven units will cover 45 lectures which are classroom based to enhance knowledge skills and attitude to environment. Unit 8 is based on field activities which will be covered in 5 lecture hours and would provide students first –hand knowledge on various local environmental aspects.

1. Environmental Studies (AECC) is made compulsory core module syllabus framed by UGC for all the Indian Universities as per the directions given by the honorable Supreme Court, which believed that, conservation of environment should be a national way of life and to be inculcated into the education process. As suggested by NEP-2020 State Level Subject Expert committee it is proposed staggered implementation for this course as shown below. This facilitates the distribution of the teaching workload of an institution in first and second Semester as follows;

Subject	Environmental studies Ability Enhancement Compulsory Courses(AECC)	Semester
Course	B.Sc/BA/BCA/BSW	I
	B.Com, /B.B.A/BBA(T&T)	II

2. **To ensure the interdisciplinary spirit of the proposed curriculum, teaching must be carried out by the faculty who are trained at post-graduate (M.Sc.) and Ph.D. in the ‘Environmental Science subject only. A candidate who is qualified with UGC-NET/K-SET in the area of Environmental Science will be well-equipped to teach this curriculum.**
3. The scheme of Examination and the question paper pattern for AECC – Environmental Studies will be multiple choice questions (MCQ) for 60 marks and 40 marks for internal assessment **with 3 hours of teaching per week** with 2 credits.

AECC-ENVIRONMENTAL STUDIES SYLLABUS

Number of Theory Credits	Number of lecture hours	Number of field work hours
2(L T P 3-1-0)	45	5

	Content of AECC-Environmental Studies	45 hours
Unit 1	Introduction to Environmental Studies	2
	Multidisciplinary nature of environmental studies Scope and importance; Concept of sustainability and sustainable development.	
Unit 2	Ecosystems	6
	<p>What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:</p> <ul style="list-style-type: none"> a) Forest ecosystem, b) Grassland ecosystem, c) Desert ecosystem, <p>Aquatic ecosystems(ponds, streams, lakes, rivers, oceans, estuaries)</p>	
Unit 3	Natural Resources: Renewable and Non-Renewable Resources	8
	Land resources and land-use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and groundwater, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.	

Unit 4	Biodiversity and Conservation	8
	Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	
Unit 5	Environmental Pollution	8
	Environmental pollution: types, causes, effects and controls; Air, water ,soil and noise pollution, Nuclear hazards and human health risks Solid waste management, Control measures of urban and industrial waste Pollution case studies.	
Unit 6	Environmental Policies & Practices	7
	Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air(Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity(CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context	

Unit 7	Human Communities and The Environment	6
	<p>Human population growth: Impacts on environment, human health and welfare.</p> <p>Resettlement and rehabilitation of project affected persons; case studies.</p> <p>Disaster management: floods, earthquake, cyclones and landslides.</p> <p>Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan</p> <p>Environmental ethics: Role of Indian and other religions and cultures in environmental conservation</p> <p>Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).</p>	
Unit8	Fieldwork	5

Reference

- Carson.(2002).Silent Spring. Houghton Mifflin Harcourt.
- Gadgil,M.,& Guha,R.(1993).This Fissured Land: An Ecological History of India. Univ. of California Press.
- Gleeson, B. and Low,N.(eds.)(1999).Global Ethics and Environment, London, Routledge.
- Glejck,P.H.(1993).Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ.Press.
- Groom, MarthaJ., GaryK. Meffe, and Carl Ronald Carroll.(2006).Principles of Conservation Biology. Sunderland: Sinauer Associates.
- Grumbine, R.Edward and Pandit,M.K.(2013).Threats from India's Himalaya dams. Science, 339:36- 37.
- McCully,P.(1996). Rivers no more: the environmental effects of dams (pp.29-64).Zed Books.
- McNeill, JohnR.(2000).Something New Under the Sun: An Environmental History of the Twentieth Century.
- Nandini, N.(2019). A text book on Environmental Studies (AECC).Sapna Book House, Bengaluru.
- Odum, E.P.,Odum, H.T. &Andrews, J. (1971). Fundamentals of Ecology. Philadelphia: Saunders.
- Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). Environmental and Pollution Science.

Academic Press.

- Rao, M.N. & Datta, A.K. (1987). Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
- Raven, P.H., Hassenzuhl, D.M. & Berg, L.R. (2012). Environment. 8th edition. John Wiley & Sons.
- Rosencranz, A., Divan, S., & Noble, M.L. (2001). Environmental law and policy in India. Tripathi 1992.
- Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.
- Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- Thapar, V. (1998). Land of the Tiger: A Natural History of the Indian Subcontinent.
- Warren, C.E. (1971). Biology and Water Pollution Control. WB Saunders.
- Wilson, E.O. (2006). The Creation: An appeal to save life on earth. New York: Norton.
- World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.

Name of the Program: Bachelor of Business Administration (BBA.)

Course Code: BBA. 3.1

Name of the Course: COST ACCOUNTING

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

- Demonstrate an understanding of the concepts of costing and cost accounting.
- Classify, allocate apportion overheads and calculate overhead absorption rates.
- Demonstrate the ability to calculate labour cost
- Demonstrate the ability to prepare a cost sheet.
- Prepare material related documents, understand the management of stores and issue procedures.

Syllabus:	Hours
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Module No. 1: Introduction to Cost Accounting	08
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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 Centre; Cost reduction and Cost control. Limitations of Cost Accounting.

Module No. 2: Material Cost	12
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Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials
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 under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.

Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.

Module No. 3: Labour Cost	08
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Labour Cost: Meaning and Types of labour cost –**Attendance procedure**-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - **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 based on calculation of wages and earnings only.**

Module No. 4: Overheads	14
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Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, 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 (Concept only); Problems on calculation of Machine Hour Rate.

Module No. 5: Cost Sheet	14
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BBA - Regular

14

Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.

Skill Developments Activities:

1. Mention the causes of labour turn over in manufacturing organisations.
2. Name any five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).
5. Prepare a cost sheet with imaginary figures.

Books for Reference:

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

Name of the Program: Bachelor of Business Administration (BBA)

Course Code: BBA 3.2

Name of the Course: ORGANIZATIONAL BEHAVIOUR

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

Pedagogy: Classroom lectures, Tutorials, Role Plays and Case study method.

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

- Demonstrate an understanding of the role of OB in business organization.
- Demonstrate an ability to understand individual and group behavior in an organization.
- Be able to explain the effectiveness of organizational change and development of organisation.
- Demonstrate an understanding of the process of organizational development and OD Interventions.

Syllabus:

Syllabus:	Hours
Module No. 1: Organizational Behaviour and Foundations Of Individual Behaviour	16

Organization Behaviour- Meaning, Definition of OB, Importance of OB, Foundations of OB. **Individual behaviour** - Personal Factors, Environmental Factors, organization systems and resources. **Personality**-Meaning, Determinants and Traits of Personality. **Perception**- Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors.

Module No. 2: Group and Team Dynamics	10
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Group Dynamics-Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour.

Team Dynamics- Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.

Module No. 3: Change Management	8
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Introduction to Change Management: Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change.

Module No. 4: Organizational Development	12
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Organizational Development: Meaning and Nature of Organizational Development (OD), Process of Organizational Development: Overview of Entering and Contracting, **Diagnosing:** Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level).

Module No. 5: OD Interventions	10
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Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD.

Skill Developments Activities:

- Two cases on the above syllabus should be analyzed and recorded.
- Draw Blake and Mouton managerial grid
- List the Personality Traits of Successful Business Leaders.
- List the sources of conflict in organisations.

Books for References:

1. Fred Luthans, Organizational Behaviour. McGraw Hill
2. Robbins, Organizational Behaviour, International Book House.
3. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
4. K. Aswathappa, Organizational Behaviour, HPH.
5. Appanniah and, Management and Behavioural Process, HPH
6. Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
7. Rekha and Vibha - Organizational Behavioural, VBH.
8. P.G. Aquinas Organizational Behaviour, Excel Books.
9. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour

Name of the Program: Bachelor of Business Administration (BBA)		
Course Code: BBA 3.3		
Name of the Course: STATISTICS FOR BUSINESS DECISIONS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able:		
<ul style="list-style-type: none"> To understand the basic concepts in statistics. To classify and construct statistical tables. To understand and construct various measures of central tendency, dispersion and skewness. To apply correlation and regression for data analysis. 		
Syllabus:		Hours
Module No. 1: Introduction to Statistics		12
Introduction – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data, Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.		
Module No. 2: Measures of Central Tendency		10
Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode.		
Module No. 3: Measures of Dispersion and Skewness		12
Measures of Dispersion: Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series – Problems Measures of Skewness: Calculation of Karl Pearson’s Co-efficient of Skewness (Uni-modal) – Problems.		
Module No. 4: Correlation and Regression Analysis		14
Correlation Analysis - Meaning, Types of Correlation, Calculation of Karl Pearson’s Coefficient of Correlation, Computation of Probable Error, Regression Analysis – Concept of Regression, Regression equations- Problems.		
Module No. 5: Time Series Analysis		08
Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.		
Skill Developments Activities:		
<ol style="list-style-type: none"> Preparation of Charts and Diagram Preparation of Time Series Graph showing actual and trend values. Preparation of blank tables mentioning the parts of the tables. Calculation of Mode using histogram. 		

Books for References:

1. S P Gupta: Statistical Methods- Sultan Chand
2. Dr. B N Gupta: Statistics, Sahithya Bhavan
3. S.C Gupta: Business Statistics, HPH
4. N.V.R Naidu: Operation Research I.K. International Publishers
5. Elhance: Statistical Methods, Kitab Mahal
6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
7. Veerachamy: Operation Research I.K. International Publishers
8. S. Jayashankar: Quantitative Techniques for Management
9. D.P Apte; Statistical Tools for Managers
10. Chikkodi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
11. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

CONSTITUTION OF INDIA

Ability Enhancement Compulsory Courses(AECC) III Sem B.Com/BBA and IV Sem BA/B.SC/BCA/BHM/BSW and other Courses	
Course Title: CONSTITUTION OF INDIA	
Total Contact Hours:24	Course Credits:2
No. of Teaching Hours/Week:2	Duration of ESA/Exam:1Hours
Formative Assessment Marks:20	Summative Assessment Marks:30+20=50

Course Objective:

The purpose of the course is to familiarize the students with the key elements of Indian constitution. The course has been designed to cover the journey of the India from its emergence as a Republic. This will enable the students to understand various political Institutions that are operationalised under the Indian Constitution.

Learning Outcomes:

After completing this course students will be able to-

- Understand the philosophy of the Constitution and its structure.
- Measure the powers and functions of various offices under the Constitution.
- Appreciate the role of Constitution in a Democracy

Unit	Contents of Course:	24Hours
Unit-I	Chapter-1 Making of Indian Constitution : Constituent Assembly-Composition, Objectives, Preamble and Salient features of the Indian Constitution. Chapter-2 Fundamental Rights, Fundamental Duties, Directive Principles.	8Hours
Unit-II	Chapter-3 Union Government -President, Prime Minister and Council of Ministers Chapter-4 State Government -Governor, Chief Minister and Council of Ministers	8Hours

Unit- III	Chapter- 5 Judiciary-Supreme Court and High Court: Composition, Powers and Functions and Judicial Review.	8Hours
	Chapter-6 Electoral Process: Election Commission- Composition, Powers and Functions, Electoral Reforms.	

Exercise:

- Department can debate on the role of Constitution in the country's development.
- Students can empirically evidence the effectiveness of concepts like-Freedom, Equality, Justice, Rights and Duties by conducting surveys.
- Can hold special lectures on various provisions of Constitution like working of Election Commission, Art 246, 356etc.

Kindly Note:

- The Ability enhancement compulsory courses (AECC) paper – “Constitution of India” (a) should be taught only by the Political Science/Law teachers. (b) This paper should be offered in IIIrd semester for B.Com/BBA courses. In the IVth Semester, this paper should be offered to BA/BSc/BFA/BCA/BHM/BSW and other all UG courses.

Suggested Readings:

1. DurgaDasBasu, Introduction to the Constitution of India, Gurgaon; LexisNexis, (23rd edn.) 2018.
2. M.V.Pylee, India's Constitution, New Delhi; S.Chand Pub., (16th edn.) 2017.
3. J.N.Pandey, The Constitutional Law of India, Allahabad; Central Law Agency, (55th edn.) 2018.
4. Constitution of India (Full Text), India.gov.in., National Portal of India, https://www.india.gov.in/sites/upload_files/npi/files/coi_part_full.pdf
5. KB Merunandan, Bharatada Samvidhana Ondu Parichaya, Bangalore, Meragu Publications, 2015.
6. ಪ್ರೊ.ಎಚ್.ಎಂ.ರಾಜಶೇಖರಭಾರತಸರ್ಕಾರ ಮತ್ತು ರಾಜಕೀಯ, ಕಿರಣ ಪ್ರಕಾಶನ, ಮೈಸೂರು 2020.
7. K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002.
8. P.MBakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999.
9. D.C.Gupta, Indian Government and Politics, Vikas Publishing House, New Delhi, 1975.
10. S.N.Jha, Indian Political System, : Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005.
11. Arora & Mukherji, Federalism in India, Origin and Developments, Vikas Publishing House, New Delhi, 1992.

Bengaluru City University

Course Title: Financial Education and Investment Awareness	Course Credits: 2
Total Contact Hours: 30 Hours of Theory and 15 Hours of Practical Sessions	Duration of ESA: 90 Minutes
Formative Assessment Marks: 20	Summative Assessment Marks: 30
Model Syllabus Authors: NSE Academy and Karnataka State Higher Education Council (through Model Curriculum Committee for Commerce and Management)	

Module 1: Foundations for Finance

10 hours

Introduction to Basic Concepts of Finance: Money and its need, Meaning and need for Financial Planning; Life goals and financial goals of an individual; Format of a sample financial plan for a young adult.

Time value of Money: Meaning, need, Concepts of Compounding – Simple and compound interest and Discounting- Present value of single cash inflow, series of cash inflow, annuity, perpetuity- *problems*.

Valuation Of Securities: Meaning, need for valuation of securities, Valuation of fixed income securities- debentures and preference shares, valuation of equity shares, dividend capitalization approach, earnings capitalization approach-*problems*.

Module 2: Investment Avenues

15 hours

Introduction to Investment: Meaning, Need, Essentials of investment, Investment and speculation, Basic investment objectives, Diversification- Need for diversification,

Investment Avenues for a Common Investor: Bank deposits; Corporate Securities-Equity shares, Preference shares, debentures, bonds, company deposits; Post Office savings schemes, Government securities, Real Estate, Gold and Bullion, Chit and Nidhi Companies, Life Insurance, Retirement and Pension Plans - National Pension System, Atal Pension Yojana etc. (Features if all Investment Avenues with Income Tax benefits); Risk and return relationship (*Theory only*).

Stock Markets: Primary Market and Secondary Market, StockExchanges, Stock Exchange Operations – Trading and Settlement, DEMAT Account, Depository and Depository Participants; Investor Protection.

Module 3: Mutual Funds

5 Hours

Mutual Funds: Meaning and Features of Mutual Funds, History of Mutual Funds in India, Benefits, and

drawbacks of investment in mutual fund; Major Fund Houses in India and Types of Mutual Fund Schemes and plans; SIP, STP, SWP of mutual fund; Net Asset Value- *simple problems*.

Practical Lab Hours: 15 hours

Module 1: Foundations for Finance

Lab exercises 5 Hours

- **Spreadsheet Modelling:**
 - IF Function
 - SUM Function
 - AVERAGE Function
 - INDEX, MATCH and VLOOKUP Function
 - RANK Function
 - SUM PRODUCT Function
 - MAX & MIN Function
 - PRESENT VALUE Functions
 - FUTURE VALUE Functions
 - ANNUITY Functions
 - PERPETUITY Functions
 - Statistical Functions in Excel- through data analysis

- **Preparation of Financial Plan**

Module 2: Investment Avenues

Lab exercises 5 Hours

- Group Presentations on Investment Avenues- (Advantages, Suitability and Limitations)
- Demonstration of Stock Trading
- Demonstration of Technical Analysis and Exercises (NSE –TAME)
- Spreadsheet Modelling for calculating Stock Returns and risk.

Module 3: Mutual Funds

Lab exercises 5 Hours

- Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in , www.valueresearchonline.com)
- Exercises on Calculation of Net Asset Value
- Demonstration of Mutual Fund Fact Sheet

Question Paper Pattern

- 1. Internal Assessment – 20 marks (practical lab-based assignments with Lab records)**
- 2. End Semester Exam – 30 marks**

Originally given by HEC and NSE

Section A: 4 out of 5 questions (2 marks each) 4 X 2 = 8 Marks

Section B: 2 out of 3 questions (6 marks each) 2 X 6 = 12 Marks

Section C: (Compulsory): Analysis of One Case (or) Two Case-lets 1 X 10 = 10 Marks

Modified pattern by BCU- BOS

Section A: 4 out of 5 questions (2 marks each) 4 X 2 = 8 Marks

Section B: 2 out of 3 questions (6 marks each) 2 X 6 = 12 Marks

Section C: (Compulsory): Descriptive question or problem 1 X 10 = 10 Marks

References:

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
 - a. Macroeconomics for Financial Markets
 - b. Financial Markets (Beginners Module)
 - c. Mutual Funds (Beginners Module)
 - d. Technical Analysis

Reference Books:

S. No	Author/s	Title of the Book	Publisher
1	Prasanna Chandra	Financial Management	McGraw Hill Education
2	Aswath Damodaran	Corporate Finance	John Wiley & Sons Inc
3	Pitabas Mohanty	Spreadsheet Skills for Finance Professionals	Taxmann Publications
4	Fischer & Jordan	Security Analysis & Portfolio Management	Prentice Hall

Websites:

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com

Name of the Program: Bachelor of Business Administration (BBA)

Course Code: BBA 4.1

Name of the Course: MANAGEMENT ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will demonstrate:		
<ul style="list-style-type: none"> a) Explain the application of management accounting and various tool used b) Make inter - firm and inter- period comparison of financial statements c) Analyse financial statements using various ratios for business decisions. d) Prepare fund flow and cash flow statements e) Prepare different types of budgets for the business. 		
Syllabus:		Hours
Module No. 1: Introduction to Management Accounting		8
Introduction- Meaning and Definition - Objectives - Nature and Scope-Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management, Technique of Management Accounting (Concept Only).		
Module No. 2: Ratio Analysis		14
Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis - Uses and Limitations -Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.		
Module No. 3: Cash Flow Analysis		12
Meaning and Definition of Cash Flow Statement - Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement - Limitations of Cash Flow Statement- Provisions of Ind.AS-7. Procedure for preparation of Cash Flow Statement - Cash Flow from Operating Activities - Cash Flow from Investing Activities and Cash Flow from Financing Activities - Preparation of Cash Flow Statement according to Ind. AS-7.		
Module No. 4: Marginal Costing		10
Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing - P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis- assumption and uses-problems.		
Module No. 5: Budgetary Control		12
Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.		
Skill Developments Activities:		
<ul style="list-style-type: none"> a. Collect the financial statement of a company and calculate important ratios. b. Collect the annual report of a company and prepare a cash flow statement. c. Prepare a Break-even-chart with imaginary figures. d. Prepare a flexible budget using imaginary figures. e. Prepare a Cash budget using imaginary figures 		

Books for References:

1. Dr. S.N. Maheswari, Management Accounting, Mahavir Publications
2. T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand
3. Jain and Narang, Cost and Management Accounting, Kalyani Publisher.
4. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.
5. B.S. Raman, Management Accounting, United Publishers.
6. Sharma and Gupta, Management Accounting, Kalyani Publishers.
7. M N Arora, Accounting for Management, Himalaya Publisher
8. Jawahar Lal, Cost Accounting; McGraw-Hill Education (India)

Name of the Program: Bachelor of Business Administration (BBA)		
Course Code: BBA 4.2		
Name of the Course: FINANCIAL MARKETS & SERVICES		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures and Tutorials		
Course Outcomes: On successful completion of the course, the students will be able to:		
<ul style="list-style-type: none"> a) Understand the Overview of Indian financial system. b) Understand the different types of financial institutions and their role. c) Understand concept of financial services, types and functions. d) Understand the different types of financial Instruments and its features. e) Understand the different types of financial market and its role. 		
Syllabus:		Hours
Module No. 1: Overview of Indian Financial System		08
Introduction to Financial System - Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments, Financial Regulators (a brief profile of RBI, SEBI, IRDAI).		
Module No. 2: Financial Institutions		14
Meaning, Need for Financial Institutions; Banks - Meaning, Types of Banks, Role of Banks, Insurance Companies - Meaning, Types of Insurance, Role of Insurance; NBFC'S - Meaning, Types of NBFC's , Role of NBFC's, EXIM Bank - Meaning, Role and Objectives; Asset Management Companies (AMC) - Meaning, Role of AMC in Mutual Funds.		
Module No. 3: Financial Services		12
Financial Services - Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking - Functions and Operations, Leasing, Factoring, Bill Discounting, Credit Card, Debit Card, Loans and Advances - Meaning and Types, Venture Capital & Credit Rating.		
Module No. 4: Financial Markets		12
Meaning and Definition, Types of Financial Markets, Role and Functions of Financial Markets, Constituents of Financial Markets- Money Market , Capital Market - Primary and Secondary Market, Methods of Issue of shares in the primary market, -Stock Exchange - Role and Function of Stock Exchange.		
Module No. 5: Financial Instruments		10
Meaning, Types of Instruments-Money Market Instruments-Commercial Paper, CD's Treasury Bills, Promissory Notes, Bills of Exchange, Money at Call and Short Notice; Capital Market and Instruments- Equity Shares, Preference Shares, Debenture/ Bonds, Public Deposits.		
Skill Developments Activities:		
<ul style="list-style-type: none"> 1. Prepare a List of Private Banks in India 2. Draft a specimen of Bills of Exchange with imaginary content 3. Prepare a List of Fund Based and Fee Based Financial Services. 4. Draft a Chart of Financial Markets. 		

Books for References:

1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill
2. Khan, M.Y, Indian Financial System, McGraw Hill
3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
4. Bhole and Mahakud, Financial Institutions and Markets - Structure, Growth and Innovations, McGraw Hill
5. Guruswamy, S., Financial Services and System, McGraw Hill
6. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
7. Khan. M.Y, Indian Financial System, Vikas Pub. House
8. H.R Machiraju, Indian Financial System, Vikas Pub. House
9. E.Gorden & K. Nataraj, Financial Markets and Services, HPH

Name of the Program: Bachelor of Business Administration (BBA)

Course Code: BBA 4.3

Name of the Course: FINANCIAL MANAGEMENT

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

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

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

- To identify the goals of financial management.
- To apply the concepts of time value of money for financial decision making.
- To evaluate projects using capital budgeting techniques.
- To design optimum capital structure using EBIT and EPS analysis.
- To evaluate working capital effectiveness in an organization.

Syllabus:

Module No. 1: Introduction to Financial Management	12
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Introduction - Meaning of Financial Management, Finance Functions, Organization structure of Finance Department; Goals of Financial Management,
Financial Decisions-Types of Financial Decisions, Role of a Financial Manager;
Financial Planning - Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing Financial Plan.

Module No. 2: Time Value of Money	12
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Meaning, Need, Future Value (Simple interest and compound interest); Present Value (Single Flow, series of cash flow, even and uneven Flow, Annuity and perpetuity); Doubling Period; Concept of Valuation -Valuation of Bonds, Debentures and Shares (Simple Problems)

Module No. 3: Financing & Dividend Decisions	12
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Financing Decision: Sources of Long-term Finance - Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure - EBIT, EPS Analysis, Break-even level of EBIT (Problems), Leverages -Meaning, types, Problems.
Dividend Decision: Meaning of Dividend, Types of Dividends, Determinants of Dividend, Bonus Shares (Meaning only), Dividend Policy - Meaning and types, Factors influencing dividend policy.

Module No. 4: Investment Decision	12
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Meaning, Scope, Features & Significance of Capital Budgeting, Techniques -Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index (Problems)

Module No. 5: Working Capital Management	12
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Meaning and need for Working Capital, Components of Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Significance of Adequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems)

Skill Developments Activities:

- Identify capital structure practices followed in any firm/company of your choice.
- Collect the information on various types of bonds offered by government and record the same.
- Prepare a working capital statement using imaginary values.
- Prepare a chart showing Organization structure of Finance Department

Books for References:

1. I M Pandey, Financial Management. Vikas Publication.
2. Prasanna Chandra, Financial Management, TMH
3. S N Maheshwari, Financial Management, Sultan Chand
4. Khan and Jain, Financial Management, TMH
5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India
6. Dr. Aswathanarayana.T ,Financial Management, VBH
7. K. Venkataramana, Financial Management, SHBP
8. G. Sudarshan Reddy, Financial Management, HPH
9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication

Skill Enhancement Course: SEC for B.Sc. & other Subject Students

Semester: III/IV

Course Title: Artificial Intelligence	Course Credits: 2
Total Contact Hours: 13 hours of theory and 26 hours of practical	Duration of ESA: 01 Hour
Formative Assessment Marks: 20 marks	Summative Assessment Marks: 30 marks

Course Outcomes (COs):

At the end of the course, students will be able to:

- Appraise the theory of Artificial intelligence and list the significance of AI.
- Discuss the various components that are involved in solving an AI problem.
- Illustrate the working of AI Algorithms in the given contrast.
- Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI.
- Apply the AI concepts to build an expert system to solve the real-world problems.

Course Content (Artificial Intelligence)

	Details of topic	Duration
Course – 1 - Azure AI Fundamentals (AI-900)	AI-900 pathway consists of 5 courses and 2 reading material: <ol style="list-style-type: none"> i. Introduction to AI on Azure ii. Use visual tools to create machine learning models with Azure Machine Learning iii. Explore computer vision in Microsoft Azure iv. Explore natural language processing v. Explore conversational AI vi. Tune Model Hyperparameters - Azure Machine Learning (Reading) vii. Neural Network Regression: Module Reference - Azure Machine Learning (Reading) 	05 hours
Practical	<ol style="list-style-type: none"> 1. Prepare the data 2. Model the data 3. Visualize the data 4. Analyse the data 5. Deploy and maintain deliverables 	13 hours

Course – 2 - Data Analyst Associate (DA-100)	DA-100 pathway consists of 5 courses and 2 reading material: 1. Get started with Microsoft data analytics 2. Prepare data for analysis 3. Model data in Power BI 4. Visualize data in Power BI 5. Data analysis in Power BI 6. Manage workspaces and datasets in Power BI 7. Key Influencers Visualizations Tutorial - Power BI 8. Smart Narratives Tutorial - Power BI Microsoft Docs	08 hours
Practical	1. Describe Artificial Intelligence workloads and considerations 2. Describe fundamental principles of machine learning on Azure 3. Describe features of computer vision workloads on Azure 4. Describe features of Natural Language Processing (NLP) workloads on Azure	13 hours

References to learning resources:

1. The learning resources made available for the course titled "Azure AI Fundamentals (AI-900) and Data Analyst Associate (DA-100)." on Future Skills Prime Platform of NASSCOM.

Pedagogy

Flipped classroom pedagogy is recommended for the delivery of this course.

For every class:

1. All the faculty who takes this class should go for a Faculty Development Program on these before starting the session.
2. Faculty needs to introduce this course to the students then students need to start learning from Future Skills PRIME platform.
3. Faculty also needs to explain the course outcomes and needs of the course and why it is needed for the students.
4. Then students need to start learning online after registering on the platform.
5. Classroom activities are designed around the topic of the session towards developing better understanding, clearing doubts and discussions of high order thinking skills like application, analysis, evaluation, and design.
6. Every theory class ends with announcement of exercise for practical activity of the week.

Exercises:

Practical Exercises	Weightage in marks
After each chapter students' needs to complete exercises based on the learning in Azure environment.	No Weightage (But students need to complete it to move to next chapter) .

Assessment:

Formative Assessment	
Assessment Occasion	Weightage in Marks
1. Summative Assessment: After completion of both the courses, the student can optionally give Assessment for each of the courses on Future Skills Prime platform. Students will have two attempts and those who score at least 50% marks per course will get certificate from NASSCOM-MeitY.	This assessment may be given 50% weight in computing the final grade of the students.



Government of Karnataka

Model Curriculum

Name of the Degree Program	: BA (EDUCATION)	Discipline Core	: EDUCATION
Total Credits for the Program	: 25	Year of implementation	: 2021-22

BA-Semester III

Course Title: LIFE SKILLS IN EDUCATION			
COURSE CODE	: OE-3(3): EDU (OE): 3		
TOTAL CONTACT HOURS	: 42hrs	COURSE CREDIT	: 3
FORMATIVE ASSESMENT MARKS	: 40	SUMMATIVE ASSESMENT MARKS	: 60
MODEL SYLLABUS AUTHORS	: KSHEC	DURATION OF SE EXAM	: 3hrs

Course Outcome/ LOCF	
On completion of the course, the student teacher will be able to:	42 Hrs
<ul style="list-style-type: none"> ➤ Justifies the significance of life skill education. ➤ Suggest the ways and means for life skills. ➤ Elaborates on the different types of Life skills. ➤ Explains the role of education in developing life skills. 	
Content of Course- OE-3(3): EDU (OE): 3	
Unit-1 Concepts of Life Skills	14 Hrs
1.1. Meaning and importance of Life Skills. 1.2. Recommendations of Life Skills by World Health Organisation (WHO) - Problem solving, Decision making, Critical thinking, Creative thinking, Effective communication, understanding others, controlling emotions, Controlling mental stress, empathy. 1.3. Strategies for Development of Life Skills.	

Unit-2 Communication and Professional Skills	14 Hrs
2.1. Communication Skills-Listening, Speaking, Reading, and Writing.	
2.2. Professional Skills- Resume Skills, Career. Skills- Interview Skills, Group discussion skills, Exploring career opportunities. Team Skills	
2.3. Brain storming, Social and cultural Etiquettes	
Unit-3 Leadership and Managerial Skills	14 Hrs
3.1. Leadership skills and Managerial skills.	
3.2. Universal Human Values- Love and Compassion, Constitutional values, Justices, and human rights.	
3.3. Role of education in developing life skills.	

Suggested Practical activities: -

1. Case study about the successful Leaders in varied fields.
2. Submission of a report on the conduct of an interview for successful educational leaders.
3. Survey of leadership programmes conducted in Educational Institutional (any ten Educational Institutions)
4. Survey of Educational Institutional to investigate the implementation of life skills activities.

Bibliography and Suggested Readings Books	
1	Ashokan,M.S. (2015) Karmayogi: A Biography of E.Sreedharan, London UK Penguin Brown T. 2012 Change by Design New York, Harper Business.
2	Chandra P., 2017 Financial Management: Theory & Practice 9 th edition New York, Mc Graw Hill Education.
3	Dawkins, E.R.(2016), 52 Weeks of Self Reflection – Your Guided Journal of Self Reflection Chicago, A.B Johnson Publishing.
4	Elkington J. and Hartigan, P. 2008. The Power of Unreasonable People: How Social Entrepreneurs Create Markets that Change the World. Boston, MA: Harvard Business Press Goleman, D. 1995. Emotional Intelligence. New Delhi: Bloomsbury Publishing India Private Limited.
5	Kalam A.P.J. 2003 Ignited Minds: Unleashing the Power within India. New Delhi Penguin Books India.
6	Kelly T., and Kelly, D. 2014 Creative Confidence: Unleashing the Creative Potential Within UsA ll NewDelhi, Harper Collins Publishers India.
7	Kurien. V., andSalve, G.2012 IToo Hada Dream, New Delhi, Roli, Books Private Limited.
8	Livermore D.A.2010 Leading with Cultural Intelligence: The New Secret to Success New York, American Management Association.

TEMPLATE FOR INTERNAL ASSESSMENT TEST -BBA

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 20

SECTION-A

(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks.

(2 x 2= 4)

- 1.
- 2.
- 3.

SECTION- B

(Understanding and Applying)

II. Answer Any Two of the following questions. Each carries Eight marks.

(2 x8= 16)

- 4.
 - 5.
 - 6.
-

SEMESTER END EXAMINATION – TEMPLATE

BBA

Course Code:

Name of the Course:

Duration: 2.00 Hours

Total Marks: 60

SECTION-A **(Conceptual Questions)**

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

SECTION- B **(Application Questions)**

Answer any Four of the following question. Each question carries Five Marks.

(4 x5= 20)

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

SECTION- C **(Analyses and Understanding Questions)**

Answer Any Two of the following question. Each question carries Twelve Marks.

(2 x12= 24)

- 7.
- 8.
- 9.

SECTION- D **(Skill Development Questions)**

Answer Any One of the following question. Each carries Six Marks.

- 10.
- 11.

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Bengaluru
City University

BENGALURU CITY UNIVERSITY

NEW SYLLABUS 2019–20

B.B.A (REGULAR) DEGREE

(CBCS - SEMESTER SCHEME)

DEPARTMENT OF COMMERCE

CENTRAL COLLEGE, BENGALURU-1



REGULATIONS PERTAINING TO B.B.A (REGULAR) DEGREE **(CBCS - SEMESTER SCHEME) 2019-20**

I. OBJECTIVES:

- To prepare students to pursue careers in Finance function of a company with special reference to SME sector
- To prepare students to pursue careers in Marketing function of a company with special reference to SME sector
- To prepare students to pursue careers in Human Resource function of a company with special reference to SME sector.
- To develop Ethical Managers with inter disciplinary knowledge
- To develop Entrepreneurs
- To develop IT enabled global middle level managers for solving business problems
- To develop Business Analysts for Companies, Capital Markets and Commodity Markets
- To prepare students to take up Higher Education to become Business Scientists, Researchers, Consultants and Teachers, with core competencies
- To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

II. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two years Pre–University course of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time.

III. DURATION OF THE COURSE:

The course of study is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student successfully completing three (03) years of the course will be awarded Bachelor's Degree in Business Administration (B.B.A).

IV. MEDIUM OF INSTRUCTION:

The medium of instruction and examination shall be in English.

V. CLASS ROOM STRENGTH OF STUDENTS:

There shall be Maximum of 60 students in each section.

VI. ATTENDANCE:

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

VII. COURSE MATRIX:

See Annexure – 1 for B.B.A Degree (Regular) Course Matrix

VIII. TEACHING AND EVALUATION:

M.Com/MBA/MBS graduates with B.Com/B.B.M/BBA/BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

IX. SKILL DEVELOPMENT / RECORD MAINTENANCE AND SUBMISSION:

- a. In every semester, the student should maintain a Record Book in which the exercises given under each subject are to be recorded. This Record has to be submitted to the faculty for evaluation at least 15 days before the end of each semester.
- b. Every student should also submit the practical record book/report/presentation in which Part 3 of the course called “Business Skill Development Course” (BSDC)* of every semester should be incorporated and submitted to the faculty for evaluation, at least 15 days before the end of each semester. The tasks, marks and the credits to be awarded are indicated under course matrix of each semester.
- c. The BOE is authorized to make random surprise visits to the colleges and verify practical records and marks awarded.

X. SCHEME OF EXAMINATION:

PART 1: SCHEME OF EXAMINATION FOR ALL SUBJECTS ACROSS ALL SEMESTERS EXCEPT ELECTIVE GROUP - BUSINESS ANALYTICS

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. 30 marks will be for internal assessment carried out by the college. The internal assessment of 30 marks shall be allocated as follows:
 - 10 marks for attendance.
 - 20 marks from two tests, which are to be conducted during the semester.
 - i) For First test of 20 marks (1-hour duration), questions to be given from the syllabus component (any of the units).

- ii) For Second test of 20 marks (1-hour duration), questions to be given from the skill development component of the syllabus.
- iii) The average of the two tests must be taken as a score for internal assessments
- c. The marks based on attendance shall be awarded as given below:
 - 76% to 80% = 05marks
 - 81% to 85% = 06marks
 - 86% to 90% = 08marks
 - 91% to 100% = 10marks
- d. With regards to Part-3 called “BUSINESS SKILL DEVELOPMENT COURSE” (BSDC)*, the marks allotment and procedure for marks allotment is given below the course matrix for each semester.

PART 2: SCHEME OF EXAMINATION FOR ELECTIVE GROUP – BUSINESS ANALYTICS

- a. There shall be a University Examination at the end of 5th & 6th semester. The maximum marks in each paper in this group shall be 100 marks, of which 50 marks will be a university examination, 30 marks internal assessment and remaining 20 marks will be Practical Examination conducted by an Internal & External Examiners who are in the panel of examiners as identified by the respective colleges and approved by the BoE Chairperson. Duration of Practical Examination will be one and half hours. Duration of theory exams will be two hours carrying 50 marks.
- b. Practical records will be evaluated as part of Practical Examination by both Internal and External Examiners.
- c. In Practical Examination, students will be assessed on the basis of Process Knowledge, Skill Operations involved, Results/Calculations and Reporting.
- d. Internal Assessment of 30 marks shall be allocated as follows:
 - 10 marks for attendance.
 - 20 marks from two tests, which are to be conducted during the semester.
 - i) For First test of 20 marks (1-hour duration), questions to be set from the syllabus.
 - ii) For Second test of 20 marks to be based on lab exercises.
 - iii) The average of the two tests must be taken as a score for internal assessment.
 - iv) Marks based on attendance shall be awarded as given below:
 - 76% to 80% = 04marks
 - 81% to 85% = 06marks
 - 86% to 90% = 08marks
 - 91% to 100% = 10marks

XI. APPEARANCE FOR THE EXAMINATION:

- a. A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b. A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

- c. Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- d. A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects, which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XII. MINIMUM FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of the theory examination) and 40% in aggregate (i.e. total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - a. First Class: Those who obtain 60% and above of the total marks of parts I, II, III and IV.
 - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III and IV.
 - c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II, III and IV.
2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course including part I, II, III and IV as a whole.
3. Class and ranks shall be declared based on the aggregate marks obtained by the candidate in all the subjects of the first to six semesters of degree course as a whole. However, only those candidates who have passed each semester public examination in the first attempt only shall be eligible for the award of ranks. The first 10 ranks only shall be notified.

XIV. MEDALS AND PRIZES:

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

XV. TERMS AND CONDITIONS:

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

XVI. PATTERN OF QUESTION PAPER:

For all subjects across all semesters except Elective Group - Business Analytics

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours (except Business Analytics elective group which shall be of 2 hours). The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

SECTION-A 1. a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4,5.	(Analytical questions) Answer any THREE	(03 X 05 = 15 Marks)
SECTION-C: 6,7,8,9.	(Essay type questions) Answer any THREE	(03 X 15 = 45 Marks)
Total		70 Marks

For Elective Group – Business Analytics

SECTION-A 1. a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4.	(Analytical questions) Answer any THREE	(02 X 05 = 10 Marks)
SECTION-C: 6,7,8.	(Essay type questions) Answer any THREE	(02 X 15 = 30 Marks)
Total		50 Marks

XVII. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

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

V SEMESTER – BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax - I	5.1	4	3	30	70	100	3
	Business Regulations	5.2	4	3	30	70	100	3
	Indirect Taxes	5.3	4	3	30	70	100	3
	Information Technology for Business – I	5.4	4	3	30	70	100	3
	Elective 1	5.5	4	3	30	70	100	3
	Elective 2	5.6	4	3	30	70	100	3
Part 3	Business Skill Development Course(BSDC)* A. Field Study	-	-	-	100	-	100	2
	B. Skill Enhancement Course (SEC)** Employability Skills Training (Aptitude and GD Training)	-	2	-	100	-	100	2
Part 4	Ability Enhancement Compulsory Course (AECC)	-	3	2	30	70	100	2
Total Credits								24

(Note: Students will have to undergo Internship with any Business Organization during the vacation between Fifth and Sixth semester.)

PART 3A

BUSINESS SKILL DEVELOPMENT COURSE (BSDC) *FIELD STUDY

Objectives:

- To enhance the classroom learning
- To support the students in contextual and experiential learning

Guidelines to the institution:

1. Every student should have taken up field study during the vacation between fourth and fifth semester in the area of Marketing/Human Resource Management/Business Development/Finance/Entrepreneurship or any other aspect of business organization, for example:

- Market survey for a product or service
- A study on problems and challenges of small entrepreneurs
- A study on awareness about various banking services
- Student satisfaction survey about the quality of education
- Employee satisfaction survey
- Any other aspect related to business that can be covered under field study.

2. The Field Study report should essentially include:

- Introduction
- Design of the Study
- Analysis
- Findings and Conclusions.

3. The faculty members shall guide the students in field study process and preparation of the report.

Marks allocation:

- 75 marks for the Field Study Report and 25 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 marks should be sent to the University along with IA marks at the end of the Fifth semester.

PART 3B **SKILL ENHANCEMENT COURSE: EMPLOYABILITY SKILLS TRAINING**Objective:**

To enable the student to prepare for corporate placements

Guidelines to the Institution:

1. BBA department should conduct Aptitude and GD training for the students of BBA for minimum of two hour per week.
2. The students should be trained in the areas of quantitative aptitude and group discussion.

Marks Allocation

- a) The Relevant marks should be awarded to the students on completion of the training based on Aptitude Test (50 marks) and Mock Group Discussion (50 marks).
- b) The evaluation shall be done by the panel of internal examiners, identified by the department and approved by the principal.
- c) The Institution should send the marks to the University along with IA Marks scored by them in the Fifth Semester.

VI SEMESTER - BBA

Subjects		Paper	Instruction Hours	Duration of Exam	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax - II	6.1	4	3	30	70	100	3
	Strategic Management	6.2	4	3	30	70	100	3
	International Business	6.3	4	3	30	70	100	3
	Information Technology for Business – II	6.4	4	3	30	70	100	3
	Elective 3	6.5	4	3	30	70	100	3
	Elective 4	6.6	4	3	30	70	100	3
Part 3	Business Skill Development Course(BSDC)*	-	-	-	100	-	100	2
	A. Internship with Business Organisation	-	2	-	100	-	100	2
	B. Skill Enhancement Course (SEC)** Placement Training	-	2	-	100	-	100	2
Part 4	Ability Enhancement Compulsory Course (AECC)	-	3	2	30	70	100	2
Total Credits								24

PART 3

BUSINESS SKILL DEVELOPMENT COURSE (BSDC)*

A. 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 professional context

Guidelines to the institution:

1. Each student will have to work in a Business Organization for three weeks during the vacation between fifth and sixth semester.
2. The entire batch of students to be divided equally among the department faculty members. The faculty members should be the mentors and guide the students in 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 to contain a brief detail of the organization, nature of business, a write up on the learning outcome from the internship carried out by them.

Marks Allocation:

- 75 marks for the Internship Report and 25 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.

B. SKILL ENHANCEMENT COURSE - PLACEMENT TRAINING**

Objective:

To prepare the student for corporate placements

Guidelines to the Institution:

1. BBA department shall conduct placement training for a minimum of two hours per week.
2. The students should be trained in the areas of personal interview, resume preparation, email etiquette, corporate etiquette and work discipline.

Marks Allocation

- a) The Relevant marks to be awarded to the students on completion of the training. IA marks shall be awarded on the basis of Practical Record (25 marks), Mock Personal Interview (25 marks) and Test on Resume preparation & Etiquettes (50 marks).
- b) The evaluation shall be done by the panel of internal examiners, identified by the department and approved by the principal.
- c) The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.

ELECTIVE GROUPS

FINANCE ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	FN 5.5	Advanced Corporate Financial Management
	FN 5.6	Security Analysis and Portfolio Management
VI	FN 6.5	Risk Management and Derivatives
	FN 6.6	International Finance

MARKETING ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	MK 5.5	Consumer Behavior
	MK 5.6	Integrated Marketing Communication
VI	MK 6.5	Digital Marketing
	MK 6.6	Supply Chain and Logistics Management

HUMAN RESOURCE ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	HR 5.5	Industrial Relations and Employee Legislation
	HR 5.6	Compensation and Performance Management
VI	HR 6.5	International Human Resources Management
	HR 6.6	Organization Development and Change Management

DATA ANALYTICS ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	DA 5.5	Business Analytics
	DA 5.6	Marketing Analytics
VI	DA 6.5	Financial Analytics
	DA 6.6	HR Analytics

FOUNDATION COURSE / SKILL DEVELOPMENT / SKILL ENHANCEMENT COURSE (SEC) / ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) / INTERDISCIPLINARY COURSES

- ❖ Common for all programs, MCQ type of question paper shall be used and use of modern teaching aids and supply of study material is recommended.
 - Constitution of Indian and Human Rights
 - Environmental Science
 - Computer Applications and Information Technology
 - Business Entrepreneurship and Management
 - Philosophy, Psychology and Life Skills
 - Personality Development and Leadership
 - Culture, Diversity and Society
 - Research Methodology
 - Education and Literacy / Science and Society
 - Human Resource Development / Management
 - Any one Foreign Language
 - Commodity & Stock Market
 - Mathematics in finance.
 - Any other Course prescribed by the University from time to time

CO-CURRICULAR AND EXTENSION ACTIVITIES (CC & EA)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indians in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Any other Co- curricular and Extra-curricular activities leading to Student Development as prescribed by the University.
-

Evaluation of Co-curricular and Extra Curricular Activities as per the procedure evolved by the University from time to time

5.1 INCOME TAX - I

OBJECTIVE:

- To expose students to various provision of Income Tax Act relating to the computation of Income of Individual Assessee.

UNIT 1: INTRODUCTION TO INCOME TAX

10 Hrs.

Brief History of Indian Income Tax – Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (Including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income (Including Scheme of Partial Integration – Theory only) – Scheme of Taxation. Meaning and Classification of Capital & Revenue. Income Tax Authorities: Powers & Functions of CBDT, CIT & A.O.

UNIT 2: EXEMPTED INCOMES

03 Hrs.

Introduction – Exempted Incomes u/s 10 - Restricted to Individual Assessee.

UNIT 3: RESIDENTIAL STATUS

10 Hrs.

Determination of Residential Status of an individual & Incidence of Tax – Problems.

UNIT 4: INCOME FROM SALARY

20 Hrs.

Meaning – Definition – Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund – Profits in Lieu of Salary – Gratuity – Computation of Pension – Encashment of Earned leave – Compensation for Voluntary Retirement – Deductions from Salary u/s 16 – Problems on Income from Salary.

UNIT 5: INCOME FROM HOUSE PROPERTY

12 Hrs.

Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Composite Rent – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

SKILL DEVELOPMENT:

- Form No. 49A (PAN) and 49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns (with reference to salary & H.P).
- Preparation of Form 16.
- Chart on perquisites.

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxman's publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax, Kalyani Publisher s
6. 7 Lecturer – Income Tax – VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications

5.2 BUSINESS REGULATIONS

OBJECTIVE:

- To introduce the students to the various Legislations affecting Business and to familiarize them with such Regulations.

UNIT 1: CONTRACT LAW

12 Hrs.

Indian Contract Act 1872 – Definition of Contract, Essentials of a Valid Contract (all essentials need to be explained in great detail) Classification of Contract, Breach of Contract and Remedies for Breach of Contract.

UNIT 2: LAW OF SALE OF GOODS

08 Hrs.

Sale of Goods Act 1930 – Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Rights and Duties of the Buyer, Rights of Unpaid Seller.

UNIT 3: INFORMATION LAW

10 Hrs.

Rights to Information Act 2005 – Objectives of RTI Act, Scope, Suo Motu Disclosure, Methods of seeking Information, Eligibility to obtain Information from Authorities under the Act.

Information Technology Act 2000 – Objectives & Features of Information Technology Act 2000. Provisions - Digital & Electronic Signature, Offences and Penalties. Introduction to Cyber Crimes.

UNIT 4: COMPETITION AND CONSUMER LAWS

10 Hrs.

The Competition Act 2002 – Objectives, Features and Components of Competition Act, CCI, CAT, Offences and Penalties under Competition Act.

Consumer Protection Act 1986 – Definitions of the terms: Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services, Consumer Protection Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.

UNIT 5: ECONOMIC AND ENVIRONMENTAL LAWS

16 Hrs.

WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.

FEMA ACT 1999 – Objectives of FEMA, Definition of important terms: Authorized Dealer. Currency, Foreign Currency, Foreign Exchange, Foreign Security, Directorate of Enforcement, Salient features of FEMA, Offences and Penalties.

Environment Protection Act 1986 – Objectives of the Act, Definitions of important terms: Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Global Warming, Causes for Ozone Layer Depletion, Carbon Trade, Rules and Powers of Central Government to protect Environment in India.

SKILL DEVELOPMENT:

- Discuss a case law on Minor's capacity to contract
- Discuss a case law against misleading advertisement
- Collect leading Cybercrimes cases and conduct group discussion
- Draft a complaint to district consumer forum and how to lodge a complaint online
- Draft innovative suggestion to reduce Global warming and Ozone Depletion.

BOOKS FOR REFERENCE:

1. N.D. Kapoor, Business Laws, Sultan Chand Publications
2. K. Aswathappa, Business Laws, HPH,
3. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
4. Chanda.P.R, Business Laws, Galgotia Publishing Company
5. Maheshwari and Maheshwari, Business Law, National Publishing House
6. S.C. Sharma: Business Law I.K. International Publishers
7. Lee Reach, Business Laws, Oxford University Press
8. Tulsian. P. C Business Law, TMH

5.3 INDIRECT TAXES

OBJECTIVES:

- To impart Students knowledge on GST and Customs Duty.
- To make the students to understand the rules, regulation and procedures relating to GST and Customs Duty.

UNIT 1: BASICS OF TAXATION

06 Hrs.

Tax – Meaning and Types, Differences between Direct and Indirect Taxation, History of Indirect Taxation in India, Taxonomy of Indian Indirect Taxation.

UNIT 2: GOODS AND SERVICES TAX – FRAMEWORK AND DEFINITIONS 12 Hrs.

Introduction to Goods and Services Tax, Salient Features, Constitutional Framework, Definitions, Orientation to CGST, SGST and IGST, Meaning & Scope and types of Supply. Exemptions from GST.

UNIT 3: TIME, PLACE AND VALUE OF SUPPLY

18 Hrs.

Time of Supply – in case of Goods and in case of Services – Problems on ascertaining Time of Supply, Place of Supply – in case of Goods and in case of Services (both General and Specific services) – Problems on Identification of Place of Supply, Value of Supply – Meaning, Inclusions and Exclusions. Problems on Calculation of ‘Value of Supply’.

UNIT 4: GST LIABILITY, INPUT TAX CREDIT AND GST PROCEDURES 12 Hrs.

Rates of GST – Classification of Goods and Services and Rates based on Classification; Problems on Computation of GST Liability, Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on Calculation of Input Tax Credit and Net GST Liability, Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST

UNIT 5: CUSTOMS DUTY

08 Hrs.

Import and Export Procedures, Customs Duty – Meaning and Background, Types of Customs Duty, Valuation for Customs Duty. Calculation of Customs Duty Liability - Problems.

SKILL DEVELOPMENT:

- Present the framework of indirect taxation in India.
- Give any 5 examples each for mixed supply and composite supply.
- Identify the ‘time of supply’ for at least five transactions under forward charge and reverse charge.
- Show the calculation of ‘value of supply’ and ‘GST Liability’ with imaginary figures and applicable rates.
- Show the calculation of GST payable after adjusting ‘Input-Tax Credit’ with imaginary figures.
- List the types of customs duties applicable after GST.

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Students’ Guide to Income Tax, Taxmann publication.
2. V Rajesh Kumar and Mahadev, “Indirect Taxes”, Mc Graw Hill Education
3. Datey, V S, “Indirect Taxes”, Taxmann Publications.
4. Dr. B Mariyappa, “Goods and Services Tax”, HPH.
5. Haldia, Arpit, “GST Made Easy”, Taxmann Publications.
6. Chaudhary, Dalmia, Girdharwal, “GST – A Practical Approach”, Taxmann Publications.
7. Garg, Kamal, “Understanding GST”, Bharat Publications.
8. Hiregange, Jain and Naik, “Students’ Handbook on Goods and Services Tax”, Puliani and Puliani.

5.4 INFORMATION TECHNOLOGY FOR BUSINESS – I

OBJECTIVES:

- To familiarize students with nature and purpose of database Systems and how they work
- To develop skills among the students to design and implement simple Computer based business Information Systems using MS EXCEL.
- To familiarize students in latest aspects of Information Technology used in business context.

UNIT 1: INFORMATION TECHNOLOGY AND INFORMATION SYSTEM 10 Hrs.

Introduction to IT, Introduction to IS, Difference be IS and IT, Need for Information System, Information Systems in the Enterprise, Impact of Information Technology on Business (Business Data Processing, Intra and Inter Organizational communication using network technology, Business process and Knowledge process outsourcing), Managers and Activities in IS, Importance of Information systems in decision making and strategy building, Information systems and subsystems.

UNIT 2: SUBSYSTEMS OF INFORMATION SYSTEM 12 Hrs.

Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support Systems (DSS), Group Decision Support System (GDSS), Executive Information System (EIS), Expert System (ES), Features, Process, advantages and Disadvantages, Role of these systems in Decision making process

UNIT 3: DATABASE MANAGEMENT SYSTEM 14 Hrs.

Introduction to Data and Information, Database, Types of Database models, Introduction to DBMS, Difference between file management systems and DBMS, Advantages and Disadvantages of DBMS, Data warehousing, Data mining, Application of DBMS, Introduction to MS Access, Create Database, Create Table, Adding Data, Forms in MS Access, Reports in MS Access.

UNIT 4: MICROSOFT EXCEL IN BUSINESS 14 Hrs.

Introduction to MS Excel, features of MS Excel, Cell reference, Format cells, Data Validation, Protecting Sheets, Data Analysis in Excel: Sort, Filter, Conditional Formatting, Preparing Charts, Pivot Table, What if Analysis(Goal Seek, Scenario manager), Financial Functions: NPV, PMT, PV,FV, Rate, IRR, DB,SLN,SYD.

Logical Functions: IF, AND, OR, Lookup Functions: V Lookup, H Lookup, Mathematical Functions, Text Functions.

UNIT 5: RECENT TRENDS IN IT 05 Hrs.

Virtualization, Cloud computing, Grid Computing, Internet of Things, Green Marketing, Artificial Intelligence, Machine Learning.

SKILL DEVELOPMENT:

- Creating Database Tables in MS Access and Entering Data
- Creating Forms in MS Access
- Creating Reports in MS Access
- Creating charts in Excel
- What if analysis in Excel
- Summarizing data using Pivot Table
- VLookup and HLookup Functions
- Rate of Interest Calculation using Financial Function
- EMI calculation using Financial Function
- Data Validation in Excel
- Sort and Filter
- Conditional Formatting in Excel

BOOKS FOR REFERENCE:

1. Lauaon Kenneth & Landon Jane, "Management Information Systems: Managing the Digital firm", Eighth edition, PHI, 2004.
2. Uma G. Gupta, "Management Information Systems – A Management Prespective", Galgotia publications Pvt., Ltd., 1998.
3. Louis Rosenfel and Peter Morville, "Information Architecture for the World wide Web", O'Reilly Associates, 2002.
4. C.S.V.Murthy: Management Information Systems, HPH
5. Steven Alter, "Information Systems – A Management Perspective", Pearson Education, 2001.
6. Uma Gupta, "Information Systems – Success in 21st Century", Prentice Hall of India, 2000.
7. Robert G. Murdick, Joel E. Ross and James R. Claggett, "Information Systems for Modern Management", PHI, 1994.
8. Introduction to Database Systems, CJ Date, Pearson
9. Database Management Systems, Raghurama Krishnan, Johannes Gehrke, TATA McGraw Hill 3rd Edition
10. The Database Systems – The Complete Book, H G Molina, J D Ullman, J Widom Pearson
11. Database Systems design, Implementation, and Management, Peter Rob & Carlos Coronel 7th Edition.
12. Fundamentals of Database Systems, Elmasri Navrate Pearson Education
13. Introduction to Database Systems, C.J.Date Pearson Education
14. Microsoft Access 2013 Step by Step by Cox, Joyce, Lambert, Joan.
15. Excel 2019 All-In-One: Master the new features of Excel 2019 / Office 365 (English Edition) by Lokesh Lalwani
16. Microsoft Excel 2016 - Data Analysis and Business Modeling by Wayne L. Winston (Author)

FN 5.5 ADVANCED CORPORATE FINANCIAL MANAGEMENT

OBJECTIVES:

- To provide knowledge on valuation of business enterprises.
- To make students understand the various models of value-based management.
- To give insight on various forms of corporate restructuring.

UNIT 1: INTRODUCTION AND FUNDAMENTAL TOOLS OF FINANCE 08 Hrs.

Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements – DU PONT ANALYSIS; Time Value of Money – Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital – CAPM based calculation. Beta – Un-levering and Re-levering

UNIT 2: CORPORATE VALUATION 18 Hrs.

Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation, Chop Shop Method. Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.

UNIT 3: VALUE BASED MANAGEMENT 10 Hrs.

Marakon Approach, Alcar Approach, McKinsey Approach, Stern-Stewart Approach (EVA Method) and BCG Approach. Performance Measurement and Analysis. Balanced Scorecard.

UNIT 4: CORPORATE RESTRUCTURING - I 10 Hrs.

Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares.

UNIT 5: CORPORATE RESTRUCTURING - II 10 Hrs.

Mergers and Acquisitions – Meaning and differences, Reasons for Mergers, Types of Mergers, Valuation of firms – Assets Approach, Market Price Approach & EPS Approach– Problems.

SKILL DEVELOPMENT:

- Perform Du Pont Analysis for any listed company and identify the areas of concern.
- Calculate Beta for a listed company using spreadsheet and ascertain its cost of equity.
- Find value of any company of your choice using DCF method, making necessary assumptions.
- Make a list of domestic and international mergers and acquisitions over the last 5 years in an industry of your choice.

BOOKS FOR REFERENCE:

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Bender, Ruth and Ward, Keith, "Corporate Financial Strategy", Butterworth Heinemann.
3. Damodaran, Aswath, "Damodaran on Valuation", John Wiley.
4. Damodaran, Aswath, "The Dark Side of Valuation", John Wiley.
5. Chandra, Prasanna, "Corporate Valuation and Value Creation", Mc Graw Hill.
6. Allen, David, "An Introduction to Strategic Financial Management – The Key to Long Term Profitability", The Chartered Institute of Management Accountants, Kogan Page.
7. Allen, David, "Financial Decisions – A Guide to the Evaluation and Monitoring of Business Strategy", The Chartered Institute of Management Accountants, Kogan Page.
8. Hampton, John, "Financial Decision Making – Concepts, Problems and Cases", Prentice Hall of India.
9. Jakhotiya, G.P., "Strategic Financial Management", Vikas Publishing House Private Limited.
10. Vedpuriswar, A.V, "Strategic Financial Management – Achieving Sustainable Competitive Advantage", Vision Books.

FN 5.6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

OBJECTIVES:

- To provide knowledge and skill in identifying various investment alternatives and choosing the suitable alternatives.
- To orient on the procedures and formalities involved in investing.

UNIT 1: BASICS OF INVESTMENTS

05 Hrs.

Investments –Meaning, Differences between Investment, Trading and Speculation. Process of Making and Managing Investments, Investment Goals and Constraints.

UNIT 2: INVESTMENT ALTERNATIVES

04 Hrs.

Non-marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Mutual Funds, Derivatives, Life Insurance Policies, Real Estate, Precious and Valuable items.

UNIT 3: STOCK SELECTION AND PORTFOLIO CONSTRUCTION

20 Hrs.

Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis, Company Analysis and Stock Valuation. Technical Analysis. Efficient Market Hypothesis. Portfolio Construction Theories – Markowitz Theory, Sharpe’s Single Index Model, Capital Asset Pricing Model, Arbitrage Pricing Theory.

UNIT 4: BONDS

14 Hrs.

Pricing of Bonds, Returns on Bonds, Risks associated with Bonds, Duration and Modified Duration. Bond Portfolio Construction – Immunization Strategy.

UNIT 5: MUTUAL FUNDS

12 Hrs.

Mutual Funds – Net Asset Value. Mutual Fund Returns – Dividend payment plan, Dividend Reinvestment Plan, Bonus Plan and Growth Plan. Mutual Fund Evaluation – Sharpe’s Measure, Treynor’s Measure, Jensen’s Measure

SKILL DEVELOPMENT:

- Summarize the parameters of ‘Economy Analysis’ of any five countries and give your inference.
- Apply Porter’s Five Forces Model for an industry of your choice and present the prospects of the industry.
- Analyze a company in respect of various financial and non-financial parameters and suggest investment decision in the company.
- Identify the best 5 mutual fund schemes on the basis of different selection criterion.

BOOKS FOR REFERENCE:

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Chandra, Prasanna (2008), "Investment Analysis and Portfolio Management", Tata McGraw Hill Publishing Limited, 3rd Edition.
3. Avadhani V.A (2006), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Eighth Revised Edition.
4. Ranganatham and Madhumathi (2005); "Investment Analysis and Portfolio Management", Pearson Education, First Edition.
5. Pandian, Punithavathy (2007); "Security Analysis and Portfolio Management", Vikas Publishing House Private Limited, Fifth Reprint Edition.
6. Kevin (2008); "Security Analysis and Portfolio Management", Prentice Hall of India Private Limited, First Reprint Edition.
7. Maheshwari, Yogesh (2008); "Investment Management", PHI Learning Private Limited, First Edition.
8. Rao, Balaji, "Financial Markets and Investment Instruments – An Industry Integrated Working Knowledge Study Material", Balaji Rao Publishers.
9. Fischer, E Donald and Jordan, J Ronald (2005); "Security Analysis and Portfolio Management", Prentice Hall of India Private Ltd., 6th Edition.
10. Bodie, Kane, Marcus and Mohanty (2009); "Investments", Tata-McGraw Hill Publishing Company Limited, 8th Edition.
11. Reily and Brown (2007); "Investment Analysis and Portfolio Management", Thomson South Western, 8th Edition, First Indian Reprint.
12. Hirt and Block (2009), "Fundamentals of Investment Management", Tata-McGraw Hill Publishing Company Limited, Eighth Edition.
13. Sharpe, Alexander and Bailey (1996); "Investments", Prentice Hall of India Private Limited, 5th Edition.
14. Indian Institute of Banking and Finance (2004); "Technical and Fundamental Analysis of Companies", Taxmann Publications, First Edition.

BANGALORE UNIVERSITY

Soft Skills ('Mrudu Kousalya') Paper

3rd Semester, B.Sc/BCA from 2015-16

CULTURE, DIVERSITY AND SOCIETY

2 Credits

Max. Marks: 100
Hours of Teaching: 42

Objectives

- To help B.Sc. and B.C.A. students gain a better understanding and comprehension of Indian culture, diversity and society.
- To instil in the students a healthy respect for the rich diversity in Indian society and culture.
- To help them understand the problems of rural society.
- To develop in them the secular values of tolerance, communal amity and peaceful co-existence.
- To help them address the contemporary challenges before Indian society like communalism, ethnocentrism and gender discrimination.
- To remind the youth that they have a key role to play in the promotion of national integration, and in promoting the unity and integrity of the country.

Syllabus

Unit-1: Understanding the Diversity of Indian Society

(12-14 Hours)

- Geographical diversity. 5 Hrs.
- Religious diversity. 3 Hrs.
- Cultural diversity. 2 Hrs.
- Unity in Diversity. 2 Hrs.

Unit-2: Family, Caste, Village and Women in India

(12-14 Hours)

- Family as a basic institution of Indian Society; Indian family in transition. 3 Hrs.
- Social stratification and disparities; the Caste System and its evils; the predicament of the weaker sections: Scheduled Castes and Tribes; Backward Classes and Religious Minorities. 4 Hrs.
- Rural society and its problems; Rural-Urban migration. 3 Hrs.
- Gender Discrimination; Violence against women; Measures to improve the status of women. 3 Hrs.

Unit-3: Contemporary Challenges before Indian Society**(12-14 Hours)**

- Communalism and Religious Fundamentalism. 2 Hrs.
 - Regionalism and Ethnocentrism. 2 Hrs.
 - Globalization and mono-culturalism; *McDonaldization*. 2 Hrs.
 - Child labour; Migrant labour; Bonded labour; Contract labour. 4 Hrs.
 - Mass Media and its impact on society. 2 hrs.
-

Reference List

- Beteille, Andre, *Social Inequality*, New Delhi, OUP, 1974.
 - Bose, N.K., *Culture and Society in India*, Bombay, Asia Publishing House, 1967.
 - Deshpande, Satish, ed., *The Problem of Caste*, Orient Blackswan, 2014.
 - Dube, S.C., *Indian Village*, London, Routledge, 1955.
 - Dube, S.C., *Society in India*, New Delhi, National Book Trust, 1990.
 - Jodhka, Surinder, *Village Society*, Orient Blackswan, 2012.
 - Lannoy, Richard, *The Speaking Tree: A Study of Indian Society and Culture*, New Delhi, OUP, 1971.
 - Majumdar, D.N., *Races and Cultures of India*, Bombay, Asia Publishing House, 1958.
 - Mukherjee, D.P. *Diversities*, Delhi, People's Publishing House, 1958.
 - Satyamurty, T.V., *Region, Religion, Caste, Gender and Culture in Contemporary India*, New Delhi, OUP, 1996.
 - Srinivas, M.N., *India: Social Structure*, New Delhi, Hindustan Publishing Corporation, 1980.
-

Scheme of Examination

End-Semester Examination:	70 marks
Internal Assessment:	<u>30 marks</u> (Test/s: 20 marks; Seminar: 5 marks; Project: 5 marks)
Total:	<u>100 marks</u>

Question Paper Pattern for End-Semester Examination

- a. 40 Multiple-Choice Questions x 1 mark = 40 marks
 - b. 15 Multiple-Choice Questions x 2 marks = 30 marks
- Total = 70 marks**
-

Eligibility for Teaching

The Paper shall be taught by a qualified Post-Graduate teacher from the Arts/Social Sciences/Humanities faculty, preferably from the Department of Sociology. If the Sociology teachers are available in the college, it shall be taught by them. If the Sociology teachers are not available, other faculty from the Arts/Social Sciences/Humanities can teach the paper.

6.1 INCOME TAX - II

OBJECTIVE:

- To make students understand the computation of Taxable Income and Tax Liability of individuals.

UNIT 1: PROFITS AND GAINS FROM BUSINESS AND PROFESSION 16 Hrs.

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

UNIT 2: CAPITAL GAINS 15 Hrs.

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.

UNIT 3: INCOME FROM OTHER SOURCES 08 Hrs.

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

UNIT 4: DEDUCTIONS FROM GROSS TOTAL INCOME 06 Hrs.

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 U. (Theory Only)

UNIT 5: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS 10 Hrs.

Meaning –Provision for Set-off & Carry forward of losses (Theory only)

Computation of Total Income and Tax Liability of an Individual Assessee (Problems – in case of Income from Salary & House Property - Computed Income may be given).

SKILL DEVELOPMENT:

- Table of rates of Tax deducted at source.
- Filing of IT returns of individuals.
- List of Enclosures for IT returns.

BOOKS FOR REFERENCE

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. 7 Lecturers – Income Tax – I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.
8. Dr. B Mariyappa, Income Tax II – HPH.

6.2 STRATEGIC MANAGEMENT

OBJECTIVE:

- To enable the students to understand the various strategic issues such as Strategic Planning, Implementation and Evaluation.

UNIT 1: INTRODUCTION TO STRATEGIC MANAGEMENT 10 Hrs.

Introduction - Meaning and Definition – Need – Process of Strategic Management – Strategic Decision Making – Business Ethics – Strategic Management.

UNIT 2: ENVIRONMENTAL APPRAISAL 12 Hrs.

The concept of Environment – The Company and its Environment – Scanning the Environment, Technological, Social, Cultural, Demographic, Political, Legal and Other Environments Forces. SWOT Analysis – Competitive Advantage – Value Chain Analysis.

UNIT 3: STRATEGIC PLANNING 12 Hrs.

Strategic Planning Process – Strategic Plans during recession, recovery, boom and depression – Stability Strategy – Expansion Strategy – Merger Strategy – Retrenchment Strategy – Restructure Strategy – Levels of Strategy – Corporate Level Strategy – Business Level Strategy and Functional Level Strategy – Competitive Analysis – Porter’s Five Forces Model.

UNIT 4: IMPLEMENTATION OF STRATEGY 14 Hrs.

Aspects of Strategy Implementation – Project Manipulation – Procedural Implementation – Structural Implementation – Structural Considerations –Organizational Design and Change – Organizational Systems. Behavioral Implementation – Leadership Implementation – Corporate Culture – Corporate Policies and Use of Power. Functional and Operational Implementation – Functional Strategies – Functional Plans and Policies. Financial – Marketing – OPERATIONAL and Personnel dimensions of Functional Plan and Policies – Integration of Functional Plans and Policies.

UNIT 5: STRATEGY EVALUATION 07 Hrs.

Strategy Evaluation and Control - Operational Control - Overview of Management Control – Focus on Key Result Areas.

SKILL DEVELOPMENT:

- Present a chart showing Strategic Management Process.
- Select any organization and undertake SWOT analysis.
- Analyse the corporate, business and functional level strategies of any one Indian Company..
- Select any sector and make competitive analysis using Porter’s five forces model.
- List social responsibility actions initiated by any one company in India.
- Select any organization and identify the Key Result Areas

BOOKS FOR REFERENCE

1. Dr. Aswathappa, Business Environment for Strategic Management, Tata McGraw Hill.
2. Subbarao: Business Policy and Strategic Management, HPH.
3. Charles W.L Hill and Gareth R. Jones, Strategic Management an Integrated Approach, Cengage Learning
4. Learning
5. Azhar Kazmi, Business Policy and Strategic Management, Tata McGraw Hill
6. AppaRao; Strategic Management and Business Policy, Excel Books.
7. Ghosh P.K., Business Policy and Strategic Planning and Management, Tata McGraw Hill.
8. Pillai, Strategic Management,
9. Lawrence, Business Policy and Strategic Management, Tata McGraw Hill.
10. Sathyashekar : Business Policy and Strategic Management, I.K International Publishing House Pvt.Ltd

6.3 INTERNATIONAL BUSINESS

OBJECTIVE:

- To facilitate the students in understanding Globalization and International Business Management

UNIT 1: INTRODUCTION TO INTERNATIONAL BUSINESS

14 Hrs.

Meaning and Definition of International Business – need & importance of International Business, stages of internationalization, Theories of International Trade – Mercantilism, Absolute Cost Advantage, Comparative Cost Theory, Huckster – Ohlin Theorem, EPRG Framework, Tariff and non-tariff and barriers of International Business.

UNIT 2: MODES OF ENTERING INTERNATIONAL BUSINESS

08 Hrs.

Mode of Entry – Exporting (direct and indirect) – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures – Comparison of different modes of Entry. Entry Strategies for BRICS Economies

UNIT 3: GLOBALIZATION

15 Hrs.

Meaning - Features – Stages, Advantages and Disadvantages – Methods and Essential Conditions for Globalization. Merits and Demerits of globalization in India. Introduction to Political, Economic, Social-Cultural & technological environment of international business. GATT and WTO. OECD Guidelines for Multinational Enterprises

UNIT 4: INTERNATIONAL MARKETING INTELLIGENCE

08 Hrs.

Information required Sources of information-ITPO, CII Chambers of commerce, state trading corporations and Export promotion councils, International Trade Centre, International marketing information System, International Marketing Research.

UNIT 5: INTERNATIONAL FINANCE AND DOCUMENTATION

10 Hrs.

Export credits, Method and sources of credit, Methods of payments in International Business, Financing techniques. ECGC, DGFT, IIFT, RBI, EXIM Bank, ECGC & EPCs and their role. Forex market, IMF Disequilibrium of the balance of payments and rectification (Concept only). Export Trade, Procedure, Steps & Documentation

SKILL DEVELOPMENT

- Tabulate the foreign exchange rate of rupee for dollar and euro currencies for 1 month
- List any two Indian MNC's along with their products or services offered.
- Prepare a chart showing currencies of different countries
- Collect and Paste any two documents used in Import and Export trade.

BOOKS FOR REFERENCE

1. Rakesh Mohan Joshi. (2011). *International Business*, Oxford University Press, New Delhi.
2. Francis Cherunilam; *International Business*, Prentice Hall of India
3. P. SubbaRao – *International Business* – HPH
4. Sumati Varma. (2013). *International Business* (1st edi), Pearson.
5. Charles Hill. (2011). *International Business: Text & Cases*, Tata McGraw Hill, New Delhi.
6. *International Business* by Daniel and Radebaugh –Pearson Education- 10th Edition

6.4 INFORMATION TECHNOLOGY FOR BUSINESS – II

OBJECTIVES:

- To familiarize with the aspect of Internet, Email, Search Engine
- To provide an analytical and technical framework to understand the emerging world of E-commerce.
- To develop skills in E marketing Techniques.
- To familiarize with the aspect of Online Social Networks.

UNIT 1: INTERNET AS A NETWORK INFRASTRUCTURE 12 Hrs.

Internet-Technology Background, The Internet Today, The Future Infrastructure, The Intranet-Definition, Application of Intranet, Industry Specific Solutions, The Extranet - Definition, Application of Intranet, Industry Specific Solutions, Introduction to Email, Common Email Features, Google and its features(Google Drive, Google Docs, Google Forms, Google Sheets, Google Hangouts)

UNIT 2: INTRODUCTION TO ECOMMERCE 12 Hrs.

Introduction to E Commerce Framework for E Commerce, Difference Between E Commerce and M Commerce, Features of E Commerce, Types of E Commerce, Types of B2C Business Models, B2B Business Models, E Business Revenue Models.

UNIT 3: ELECTRONIC PAYMENT SYSTEMS 12 Hrs.

Introduction to Electronic Payment Systems, Process & Phases of Electronic payment systems, Benefits of Electronic Payment Systems, Risk Involved in Electronic Payment Systems, Types of B2C Electronic Payment Systems- Credit Card, Debit Card, E Cash, E Wallet, Smart Card, E Banking, E Check.

UNIT 4: E MARKETING AND ADVERTISING 10 Hrs.

Advertising and Marketing on the Internet, B2C and B2B Marketing Strategies, Permission marketing, Affiliate marketing, Viral Marketing, Blog marketing, Email Marketing, Social Media Marketing, Search Engine marketing. Customer Relationship Management system, Customer Retention: Strengthening the Customer Relationship, Personalization and One-to-One Marketing, Customization and Customer Co-Production, Transactive Content, Customer Service.

UNIT 5: SOCIAL NETWORKS AND ONLINE COMMUNITIES 10 Hrs.

What Is an Online Social Network? The Difference Between Social Networks and Portals, The Growth of Social Networks and Online Communities, Turning Social Networks into Businesses, Types of Social Networks and Their Business Models, Social Network Features and Technologies, The Future of Social Networks.

SKILL DEVELOPMENT:

- Creating Email Account and Sending Email with file Attachment
- Create Google Forms
- Create Google Sheets
- Create Google Docs
- Different types of E marketing techniques

BOOKS FOR REFERENCE:

1. Dr. B Mariyappa – E- Business and Accounting – HPH.
2. R. G. Saha, E-Business, HPH
3. Kalakota Ravi and A. B. Whinston : “Frontiers of Electronic Commerce”, Addison
4. Watson R T : “Electronic Commerce – the strategic perspective.” The Dryden press
5. Agarwala K.N and Deeksha Ararwala: “Business on the Net – Whats and Hows of E-Commerce”
6. Murthy CSV: “E. Commerce” Himalaya Publishing House Pvt.Ltd.
7. P. Diwan, S. Sharma; “E-Commerce”, Excel Books.
8. JanalD.S : “Online Marketing Hand book.” Van Nostrand Reinhold Network
9. Kosiur David, “Understanding Electronic Commerce Microsoft”, press Washing-ton.
10. Minoli and Minol, “Web Commerce Technology Handbook”, TMH New Delhi.
11. Schneider Gary P, “Electronic Commerce- course Technology, Delhi.
12. Young Margaret Levine: “The complete reference to Internet”, TMH.
13. C.S.Rayudu: “Ecommerce and E Business”, HPH.
14. Kalakota Ravi: “E-business 2: Road map for success.” Pearson Education Ltd.
15. Mariammal & Soundra Rajan, E-business, SHB.

References:

- Google Apps Express: The Fast Way to Start Working in the Cloud by James Beswick
- Google In Your Classroom: A Guide to Google Apps and Chromebook for Teachers by Scott La Counte
- Google Apps Made Easy: Learn to work in the cloud (Computers Made Easy) by James Bernstein

FN 6.5 RISK MANAGEMENT AND DERIVATIVES

OBJECTIVES:

- To make the students to understand the various risks associated with business.
- To provide knowledge on risk measurement and evaluation in making capital budgeting decisions.
- To provide knowledge on risks associated with investments outside the business and strategies for hedging the same with derivatives.

UNIT 1: RISK – MEANING, TYPES. RISK ANALYSIS IN CAPITAL BUDGETING 14 Hrs.

Meaning of Risk. Types of Risks of a Business Enterprise. Risk Analysis in Capital Budgeting – Measuring and Managing Capital Budgeting Risks – Sensitivity Analysis, Scenario Analysis, Simulation, Standard Deviation and Co-efficient of Variation, Risk-Adjusted Discount Rate Method, Certainty Equivalent Co-efficient Method, Decision Tree Analysis and Probability Distribution Method.

UNIT 2: INVESTMENT RISKS AND DERIVATIVES 08 Hrs.

Meaning of Derivatives. Types of Derivatives. – Forward Agreements, Future Contracts – Terms associated with Futures – Stock Futures and Index Futures, Differences between Forwards and Futures, Margin and Settlement Mechanism of Futures.

UNIT 3: FUTURE CONTRACTS – HEDGING AND TRADING_ 10 Hrs.

Hedging with Futures – Stock Hedging: When there is a future contract available on the stock and when there is no future contract available on the stock. Portfolio Hedging: Adjusting Portfolio Risk. Pricing of Futures.

UNIT 4: OPTIONS – BASICS AND STRATEGIES 12 Hrs.

Option Contracts – Meaning, Types – Call, Put, American, European. Pay-off and Pay-off Diagrams. Hedging Strategies – Protective Put Strategy and Covered Call Strategy. Trading Strategies with Options – Straddle, Strip, Strap, Strangle, Spreads.

UNIT 5: OPTION PRICING 12 Hrs.

Put-Call Parity Theory, Portfolio Replication Method, Risk Neutralization Method, Binomial Method and Black-Scholes Method. Option Greeks.

SKILL DEVELOPMENT:

- Perform a simulation analysis on Excel for an imaginary data of Cash Outflows and Cash Inflows.
- Demonstrate Stock Hedging with Futures with the data elicited from National Stock Exchange.
- Demonstrate the effect of Straddle and Strangle for an underlying of your choice.
- List out three months future prices of 10 stocks/commodities

BOOKS FOR REFERENCE:

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Damodaran, Aswath, "Corporate Finance", John Wiley & Sons Inc.
3. Damodaran Aswath, "Applied Corporate Finance", John Wiley & Sons Inc.
4. Chandra, Prasanna, "Financial Management – Theory and Practice", Tata McGraw-Hill Publishing Company Limited.
5. Pandey, I M, "Financial Management", Vikas Publications.
6. Khan, M.Y., and Jain, P.K., "Financial Management – Text, Problems and Cases", Tata McGraw-Hill Publishing Company Limited.
7. Chance/Brooks, *An Introduction to Derivatives & Risk Management*, Thomson.
8. Hull J, *Options, Futures and Other Derivatives*, 6 ed., Prentice Hall.
9. Dubosky and Miller, "Derivatives – Valuation and Risk Management", Oxford University Press.
10. Kumar, SSS, "Financial Derivatives", Prentice Hall of India.
11. Parasuraman, N.R; "Fundamentals of Financial Derivatives", Wiley India.
12. Vohra, and Bagri, "Futures and Options", Tata Mc Graw Hill.

FN 6.6 INTERNATIONAL FINANCE

OBJECTIVES:

- To orient the students on global business environment and international markets.
- To make students understand the various risks an enterprise is exposed to on account of international transactions.
- To provide knowledge and skills for hedging foreign currency risks.

UNIT 1: GLOBAL FINANCIAL ENVIRONMENT

06 Hrs.

Evolution of International Monetary System, Bimetallism, Classical Gold Standard, Interwar Period, Bretton Woods System, Flexible Exchange Rate Regime, the current Exchange Rate Agreements, European Monetary System, Fixed vs. Flexible Exchange Rate Regime.

UNIT 2: INTERNATIONAL FINANCIAL DECISIONS

14 Hrs.

International Capital Budgeting – Influence of Inflation on Capital Budgeting Decisions; Evaluation of Foreign Projects: Home Currency Approach and Foreign Currency Approach, International Financing Decisions – Source of Finance – ADRs, GDRs, ECBs, FCCBs, Masala Bonds; International Working Capital Management – Netting, Leads and Lags.

UNIT 3: EXCHANGE RATE DETERMINATION

06 Hrs.

Purchasing Power Parity Theory, Interest Rate Parity Theory, International Fischer's Effect and Pure Expectations Theory.

UNIT 5: FOREIGN EXCHANGE RISK AND RISK HEDGING STRATEGIES

18 Hrs.

Transaction Risk, Translation Risk, Economic Risk. Risk Hedging Strategies: Internal – Netting, Leads and Lags. External – Forwards, Futures, Options, Money-market Hedging, Currency Swaps.

UNIT 6: INTEREST RATE RISK AND RISK HEDGING STRATEGIES

12 Hrs.

Interest Rate Swaps, Forward Rate Agreements, Interest Rate Futures, Interest Rate Options, Caps, Floors and Collars, Swaption.

SKILL DEVELOPMENT:

- List the currencies of different countries and their conversion value into INR.
- List the Indian companies which have issued ADRs, GDRs and International Bonds.
- Demonstrate hedging foreign currency risk with data taken from Stock or Commodity Exchanges.
- Demonstrate Interest rate swapping of two companies with transaction risk.

BOOK FOR REFERENCE:

1. V. Rajesh Kumar, "Strategic Financial Management", Mc Graw Hill Publishers.
2. Madura, Jeff, "International Corporate Finance", Thomson South-Western.
3. Sharan, Vyuptakesh, "International Financial Management", Prentice Hall of India.
4. Jain, Peyrard, and Yadav' "International Financial Management", MacMillan
5. J. Fred Weston, Bart: Guide to International Financial Management.
6. Robery O. Edmister: Financial Institutions - markets and Management.
7. A.V. Rajwade: Foreign Exchange International Finance and Risk Management, Prentice Hall.

BANGALORE UNIVERSITY

CREATIVITY AND INNOVATION

**B.Com/BBA/BHM/5 years Integrated Course in Commerce for VI Semester under
Mrudukousalya.**

Max Marks: 100

Max time: 42 hrs.

Objectives

1. To give an insight into creativity and innovation
2. To develop an appreciation for them among students, and
3. To enhance sensitivity to creativity and innovation

Module 1: Overview of Creativity

10 Hours

Meaning and concept of creativity - Creativity Process- Nature and characteristics of creativity – Factors affecting creativity – understanding creativity from studying the profiles of most creative personalities.

Module 2: innovation Management

20 Hours

Meaning and Importance – Difference with Creativity, Invention and Discovery – Process – Typology – Case Studies on Innovation business ideas like Red bus, Flip fart, Ola, Big Basket, methods and techniques – organizational Aspects – Economic Aspects like venture capital, angel investors – Evaluation of Effectiveness of Innovation – Legal Aspects like IPR, patent etc.

Pedagogy

The pedagogy needs to explore the following

- Videos on You tube
- Case studies
- Interaction with creative persons and Innovators
- Demonstration by students.

Module 3: Creativity and various Forms of Arts

12 Hours

Understanding the forms and characteristics of Various Painting Traditions (cave paintings, Ajanta murals, Indian miniatures, Traditional & Folk Arts), Sculpture (Indian sculpture & Temple architecture), contemporary Art forms – Art & Architecture (Photography, Films, Graphic Animation and Digital Art), Performing Arts (Music, Dance and Theatre), and Poetry & Literature with examples.

References Books

- Vinnie Jauhari & Sudhanshu Bhushan, "Innovation Management". Oxford University Press, 2014
- Sholmo Maital, DVR Seshadri, "Innovation Management", Response Books 2007
- Indian Art by Partha Mitter
- Art of India pre-history to present by Frederick M. Asher
- Contemporary Indian Art and other realities by Yashodara Dalmia

Websites

- www.redbus.in
- www.olacabs.com
- www.flipkart.com
- www.bigbasket.com
- Performing Arts- Wikipedia
- Digital Art- Wikipedia
- Graphics and Animation - Wikipedia
- Browse Wikipedia as and when necessary

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BENGALURU CITY UNIVERSITY

NEW SYLLABUS 2019 – 20

***B.COM. (REGULAR) DEGREE
(CBCS - SEMESTER SCHEME)***

DEPARTMENT OF COMMERCE

Central College Campus, Bangalore – 560 001.



DEPARTMENT OF COMMERCE

REGULATIONS PERTAINING TO B.COM (REGULAR) DEGREE **(CBCS - SEMESTER SCHEME) 2019 – 20**

I. OBJECTIVES :

1. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
2. To develop business analysts for companies, capital markets and commodity markets.
3. To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
4. To develop human resources to act as think tank for Business Development related issues.
5. To develop entrepreneurs.
6. To develop business philosophers with a focus on social responsibility and ecological sustainability.
7. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
8. To develop ethical managers with interdisciplinary approach.
9. To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
10. To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

II. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent as notified by the university from time to time.

III. DURATION OF THE COURSE:

The course of study is Three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the course will be awarded Bachelor's Degree in Commerce (B.Com.).

IV. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada (Kannada version Only for Theory Papers).

V. CLASS ROOM STRENGTH OF STUDENTS

There shall be Maximum of 100 students in each section.

VI. ATTENDANCE:

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

VII. COURSE MATRIX

See Annexure – 1 for B.Com Degree (Regular) Course Matrix.

VIII. TEACHING AND EVALUATION:

M.Com/MBA/M.Com (F&A)/MBS graduates with B.Com, B.B.M, and BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

IX. PRACTICALS / RECORD MAINTENANCE AND SUBMISSION:

- a. Every college is required to establish a dedicated business lab / computer lab for the purpose of conducting practical classes & online assignments.
- b. In every semester, the student should maintain a Practical Record Book in which practical exercises / programs are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.
- c. The BOE is authorized to make random surprise visits to the colleges and verify practical records and marks awarded.

X. SCHEME OF EXAMINATION:

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment of Theory Papers, 20 marks shall be based on two tests. Each test shall be of at least 30 Minutes duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance.

- c. The marks based on attendance shall be awarded as given below:
 - 76% to 80% = 04 marks.
 - 81% to 85% = 06 marks.
 - 86% to 90% = 08 marks.
 - 91% to 100% = 10 marks.
- d. Internal Assessment Marks for Practicals shall be awarded by the faculty concerned based on Syllabus for Practicals provided in each Semester.

XI. APPEARANCE FOR THE EXAMINATION:

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
- d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

XII. MINIMUM MARKS FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - i. First Class: Those who obtain 60% and above of the total marks of parts I, II, III & IV.
 - ii. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III & IV.
 - iii. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.
- b. Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part IV) as a whole. However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

XIV. MEDALS AND PRIZES:

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

XV. TERMS AND CONDITIONS:

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

XVI. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

i) For Theory Examinations:

SECTION-A 1. a, b, c, d, e, f, g.	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
SECTION -B: 2,3,4,5.	(Analytical questions) Answer any THREE	(03 X 05 = 15 Marks)
SECTION-C: 6,7,8,9.	(Essay type questions) Answer any THREE	(03 X 15 = 45 Marks)
Total		70 Marks

ii) For Practical Subjects Examinations:

SECTION-A: 1, 2, 3, 4, 5.	Answer any FOUR	(04 X 05 = 20 Marks)
SECTION -B: 6, 7, 8, 9	Answer any THREE	(03 X 10 = 30 Marks)
Total		50 Marks

XVII. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

XVII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

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



**B.COM (REGULAR) DEGREE
(CBCS -SEMESTER SCHEME) – 2019-20
COURSE MATRIX**

I SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi	1.1	4	3	30	70	100	2
	Language – II : English	1.2	4	3	30	70	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Business Dynamics & Entrepreneurship	1.4	4	3	30	70	100	2
	Indian Financial Institutions & Markets	1.5	4	3	30	70	100	2
	Corporate Structure & Administration	1.6	4	3	30	70	100	2
Part 3 Practicals	Practicals on Skill Development*	1.7	2*	2	50**	50**	100	2
Part 4	Foundation Course	-	3	2	30	70	100	2
	CC & EA	-	-	-	50	-	50	1
Total Credits								17

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

VI SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Optional	Income Tax – II	6.1	4	3	30	70	100	3
	Indian Accounting Standards and IFRS	6.2	4	3	30	70	100	3
Part 2 Elective	ELECTIVE PAPER – 6.3 (From First Elective Group)	6.3	4	3	30	70	100	3
	ELECTIVE PAPER – 6.4 (From First Elective Group)	6.4	4	3	30	70	100	3
	ELECTIVE PAPER – 6.3 (From Second Elective Group)	6.5	4	3	30	70	100	3
	ELECTIVE PAPER – 6.4 (From Second Elective Group)	6.6	4	3	30	70	100	3
Part 3 Practicals	Practicals on Skill Development*	6.7	2*	2	50**	50**	100	3
Part 4	SDC/SEC: Internship Programme	-	-	-	100	-	100	3
	Ability Enhancement Compulsory Course	-	3	2	30	70	100	2
Total Credits								26

* One hour of Practical Class is equal to One hour of Theory Class and the class shall be managed by a Single teacher. Practical classes may be conducted in the Business Lab. or in Computer Lab. or in the Class Room depending on the requirement. Senior / Experienced / Concerned Subject Teachers may be allotted the practical work load.

** IA marks shall be awarded on the basis of Practical Records submitted by the student and on the basis of internal assessment test- 30 marks for practical record book + 10 marks for attendance +10 marks for test. (Practical Record Books shall be preferably evaluated by a teacher other than the concerned teacher within the department/college). University examination shall be conducted with a separate Question Paper.

INSTRUCTION: Student shall have to continue with the SAME Elective Groups opted in the V Semester (2 + 2 = 4 papers).

ELECTIVE GROUPS

ACCOUNTING GROUP

Semester No.	Paper Code	Title of the Paper
V	AC. 5.3	Advanced Accounting
	AC.5.4	Methods & Techniques of Cost Accounting
VI	AC.6.3	Management Accounting
	AC.6.4	Accounting for Government & Local Bodies

FINANCE GROUP

Semester No.	Paper Code	Title of the Paper
V	FN.5.3	Advanced Financial Management
	FN.5.4	Financial Services
VI	FN.6.3	International Finance
	FN.6.4	Security Analysis & Portfolio Management

MARKETING GROUP

Semester No.	Paper Code	Title of the Paper
V	MK 5.3	Consumer Behaviour & Market Research
	MK 5.4	Digital Marketing
VI	MK 6.3	Customer Relationship Marketing
	MK 6.4	Logistic & Supply Chain Management

HUMAN RESOURCE GROUP

Semester No.	Paper Code	Title of the Paper
V	HR.5.3	Employee Welfare & Social Security
	HR.5.4	Strategic Human Resource Management
VI	HR.6.3	Organizational Change & Development
	HR.6.4	Compensation Management

BANKING GROUP

Semester No.	Paper Code	Title of the Paper
V	BK 5.3	Regulatory Framework of Banking
	BK 5.4	Marketing of Banking Products
VI	BK 6.3	E-Banking
	BK 6.4	Treasury & Forex Management

INFORMATION SYSTEMS GROUP

Semester No.	Paper Code	Title of the Paper
V	IS 5.3	ICT Applications in Business
	IS 5.4	Accounting Software
VI	IS 6.3	Cyber Law
	IS 6.4	DBMS & SQL

INTERNATIONAL FINANCE GROUP

Semester No.	Paper Code	Title of the Paper
V	IF 5.3	International Financial Management
	IF 5.4	Performance Management
VI	IF 6.3	International Auditing & Assurance
	IF 6.4	Strategic Business Reporting

1. FOUNDATION COURSE / SKILL DEVELOPMENT / SKILL ENHANCEMENT COURSE (SEC) / ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) / INTERDISCIPLINARY COURSES

- ❖ Common for all programmes, MCQ type of question paper shall be used, use of modern teaching aids and supply of study material is recommended.
 - Constitution of Indian and Human Rights
 - Environmental Science
 - Computer Applications and Information Technology
 - Business Entrepreneurship and Management
 - Philosophy, Psychology and Life Skills
 - Personality Development and Leadership
 - Culture, Diversity and Society
 - Research Methodology
 - Education and Literacy / Science and Society
 - Human Resource Development / Management
 - Any one Foreign Language
 - Commodity & Stock Market
 - Mathematics in finance.
 - Any other Course prescribed by the University from time to time

2. CO-CURRICULAR AND EXTENSION ACTIVITIES (CC& EA)

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indian in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Any other Co- curricular and Extra-curricular activities leading to Student Development as prescribed by the University.

Evaluation of Co-curricular and Extra Curricular Activities as per the procedure evolved by the University from time to time.

5.1: INCOME TAX - I

LEARNING OBJECTIVE: The Objective of this subject is to expose the students to the various provision of Income Tax Act relating to computation of Income of individual assessee.

Unit 1: INTRODUCTION TO INCOME TAX

08 Hrs.

Brief History of Indian Income Tax - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income,– Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.

Unit 2: EXEMPTED INCOMES

04 Hrs.

Introduction – Exempted Incomes u/s 10 applicable to Individual Assessee.
Agricultural Income – Definition, Scheme of Partial Integration (Theory only)

Unit 3: RESIDENTIAL STATUS AND INCIDENCE OF TAX

08 Hrs.

Determination of Residential Status of Individual assessee, Incidence of Tax. Problems.

Unit 4: INCOME FROM SALARY

24 Hrs.

Meaning and Definition - Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites – Provident Fund - Profits in Lieu of Salary: Voluntary Retirement Compensation, Retrenchment Compensation – Gratuity - Commutation of Pension - Encashment of Earned leave - Deductions from Salary u/s 16 – Problems on computation of taxable Income from Salary.

Unit 5: INCOME FROM HOUSE PROPERTY

12 Hrs.

Basis of Charge – Deemed Owners – Exempted House Property Income – Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value u/s 24 – Problems on computation of taxable Income from House Property.

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. 7 Lectures – Income Tax – I, VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.

5.2 AUDITING AND CORPORATE GOVERNANCE

LEARNING OBJECTIVES: The objectives of this course is to provide working knowledge of the framework of auditing system in India, and enable the students to acquire an understanding of the tools, techniques and procedure of audit.

Unit 1: INTRODUCTION TO AUDITING

14 Hrs.

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Audit report, Recent Trends in Auditing- Digital Auditing and Forensic Audit. Nature & Significance of Tax Audit – Cost Audit - Management Audit. Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor.

Unit 2: INTERNAL CONTROL

10 Hrs.

Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

Unit 3: VOUCHING

10 Hrs.

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES

12 Hrs.

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

Unit 5: CORPORATE GOVERNANCE

10 Hrs.

Introduction, meaning, scope, principles and significance of corporate Governance, strengthening of corporate governance – Role and composition of board. Remuneration of directors and senior executives, Benefits and limitations of corporate governance

BOOKS FOR REFERENCE

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles and Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing, HPH

AC 5.3 ADVANCED ACCOUNTING

LEARNING OBJECTIVE: The objective of this subject is to make the students familiar with the advanced aspects of accounting along with their practical application.

Unit 1: EMPLOYEE STOCK OPTION SCHEME / PLAN

06 Hrs.

Meaning of Employee Stock Option Scheme (ESOS). Important terms relating to ESOS. Rules regarding offer of ESOS in accordance with The Companies (Share Capital and Debentures) Rules, 2014. SEBI regulations regarding ESOS. Accounting treatment for ESOS. Problems.

Unit 2: BUY BACK OF SHARES

06 Hrs.

Introduction and meaning. Objectives and benefits of buy-back. Provisions regarding buy-back of shares under Companies Act, 2013. SEBI regulations regarding buy-back of shares. Methods of buy-back – through tender offer to existing shareholders, through open market and through book-building. Accounting entries for buy-back of shares. Problems.

Unit 3: INVESTMENT ACCOUNTS

14 Hrs.

Meaning of Investments. Types or Classification of Investments. Valuation of Investments, Cost of Investments, Accounting treatment for Re-classification of Investments, Disposal of Investments and income from investments. Problems.

Unit 4: FINANCIAL STATEMENTS OF BANKING COMPANIES

15 Hrs.

Introduction. Functions of a bank. Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves, Statutory Reserve, Cash Reserve, Statutory Liquidity Ratio etc. Special Features of Bank Accounting. Final Accounts of Banking Companies – components and formats. Accounting treatment for Rebate on Bills Discounted, Acceptance, Endorsement and Other Obligations. Problems on preparation of bank final accounts.

Unit 5: FINANCIAL STATEMENTS OF INSURANCE COMPANIES

15 Hrs.

Introduction. Classification of Insurance Business – Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Components of Financial Statements of General Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Accounting Principles for preparation of Financial Statements of Insurance companies. Problems.

BOOKS FOR REFERENCE:

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH
3. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
7. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
9. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
10. M.C. Shukla and Grewal, Advanced Accounting.

AC 5.4: METHODS OF COSTING

LEARNING OBJECTIVE: The learning objective is to familiarize the students on the use of cost accounting methods in different industry verticals

Unit 1: JOB COSTING AND BATCH COSTING **10 Hrs.**

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

Batch Costing: Meaning, difference between job and batch costing; process of accumulation and calculation; determination of EBQ- problems

Unit 2: CONTRACT COSTING **10 Hrs.**

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.

Unit 3: PROCESS COSTING **10 Hrs.**

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.

Unit 4: SERVICE COSTING **16 Hrs.**

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.

Unit 5: ACTIVITY BASED COSTING **10 Hrs.**

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 on ABC.

BOOKS FOR REFERENCE:

1. M.N Arora, Cost Accounting. HPH
2. Nigam and Sharma, Advanced Costing.
3. B.S. Raman, Cost Accounting, United Publishers
4. K.S Thakur- Cost Accounting, Excel Books
5. B. Mariyappa, Costing Methods HPH. .
6. N.K Prasad, Costing, Book Syndicate Pvt. Limited,
7. Jain & Narang, Cost Accounting, Kalyani Publishers
8. Ravi M. Kishore – Cost Management, Taxmann
9. Anthony R. N. – Management Accounting Principles
10. S. Mukherjee & A. P. Roychowdhury – Advanced Cost and Management Accountancy
11. Tulsian P.C. & Tulsian Bharat, S. Chand Publishing

FN 5.3: ADVANCED FINANCIAL MANAGEMENT

LEARNING OBJECTIVES: The learning objective is to provide knowledge on valuation of business enterprises, to make students understand the various models of value-based management and give insight on various forms of corporate restructuring.

Unit 1: INTRODUCTION AND FUNDAMENTAL TOOLS OF FINANCE 10 Hrs.

Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements – DU PONT ANALYSIS; Time Value of Money – Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital – CAPM based calculation. Beta – Un-levering and Re-levering

Unit 2: CORPORATE VALUATION 16 Hrs.

Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation, Chop Shop Method. Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.

Unit 3: VALUE BASED MANAGEMENT 10 Hrs.

Introduction to Value Based Management-Marakon Approach, Alcar Approach, Mc Kinsey Approach, Stern-Stewart Approach (EVA Method) and BCG Approach. Performance Measurement and Analysis. Balanced Scorecard.

Unit 4: CORPORATE RESTRUCTURING - I 10 Hrs.

Corporate Restructuring – Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares.

Unit 5: CORPORATE RESTRUCTURING - II 10 Hrs.

Mergers and Acquisitions – Meaning and differences; Financing of merger (deciding between merger and acquisition), Determining Exchange Ratio – Range and Terms. Feasibility of Mergers and Acquisitions

BOOKS FOR REFERENCES:

1. V. Rajesh Kumar, “Strategic Financial Management”, Mc Graw Hill Publishers.
2. Bender, Ruth and Ward, Keith, “Corporate Financial Strategy”, Butterworth Heinemann.
3. Damodaran, Aswath, “Damodaran on Valuation”, John Wiley.
4. Damodaran, Aswath, “The Dark Side of Valuation”, John Wiley.
5. Chandra, Prasanna, “Corporate Valuation and Value Creation”, Mc Graw Hill.
6. Allen, David, “An Introduction to Strategic Financial Management – The Key to Long Term Profitability”, The Chartered Institute of Management Accountants, Kogan Page.
7. Allen, David, “Financial Decisions – A Guide to the Evaluation and Monitoring of Business Strategy”, The Chartered Institute of Management Accountants, Kogan Page.
8. Hampton, John, “Financial Decision Making – Concepts, Problems and Cases”, Prentice Hall of India.
9. Jakhotiya, G.P., “Strategic Financial Management”, Vikas Publishing House Private Limited.
10. Vedpuriswar, A.V, “Strategic Financial Management – Achieving Sustainable Competitive Advantage”, Vision Books.

FN 5.4: FINANCIAL SERVICES

LEARNING OBJECTIVE: The objective of this course is to orient the learner about the various areas of financial services and their operational modalities.

Unit 1: OVERVIEW OF FINANCIAL SERVICES

08 Hrs.

Concept of Financial Services, Objectives, Functions and Characteristics of Financial Services, Financial Services Market – Concept and Constituents. Types of Financial Services – Fund Based and Fee Based, Growth of Financial Services in India, Problems of Financial Services Sector.

Unit 2: FUND BASED FINANCIAL SERVICES I: LEASING, HIRE-PURCHASE AND CONSUMER CREDIT

14 Hrs.

Leasing – Introduction, Concept of Leasing and Classification, Advantages and Limitations of Leasing, Financial Evaluation of Leasing – from Lessor’s perspective and Lessee’s Perspective.

Hire-Purchase and Consumer Credit: Introduction, Conceptual Framework, Legal Framework, Financial Evaluation.

Unit 3: FUND BASED FINANCIAL SERVICES II: FACTORING, BILL DISCOUNTING AND VENTURE CAPITAL FINANCING

14 Hrs.

Factoring: Introduction, Mechanism of Factoring, Functions of a Factor, Types / Forms of Factoring, Factoring in India.

Bill Discounting: Introduction, Types of Bills - Demand Bill, Usance Bill and Documentary Bills. Creating of Bill of Exchange, Discounting of a Bill of Exchange. Bill Market Schemes.

Venture Capital Financing: Introduction and Features, Stages of Financing – Early State Financing and Later Stage Financing. Indian Venture Capital Scenario. SEBI Venture Capital Funds (VCFs) Regulations, 1996.

Unit 4: FEE BASED FINANCIAL SERVICES I: MERCHANT BANKING

10 Hrs.

Genesis, Definition, Functions of Merchant Bankers, Merchant Bankers’ Code of Conduct, Regulatory Framework – Operational Guidelines.

Unit 5: FEE BASED FINANCIAL SERVICES II: STOCK BROKING, DEPOSITORIES, CREDIT RATING

10 Hrs.

Stock Broking: Stockbrokers, Registration, Conditions of Registration, General Obligations and Responsibilities.

Depositories: Depository System, Depositories Act, Rights / Obligations of Depositories, Participants, Issuers and Beneficial Owners.

Credit Rating: Introduction, Regulatory Framework, Credit Rating Agencies, Rating Process and Methodology.

BOOKS FOR REFERENCE:

1. Gurusamy, S, “Financial Services and System”, McGraw Hill Education.
2. Khan M Y, “Financial Services”, McGraw Hill Education.
3. Tripathi, Ruchi, “Management of Financial Institutions and Services”, Galgotia Publishing Company.
4. Kataria, Kalpana and Rajni, “Financial Markets, Institutions and Financial Services”, Galgotia Publishing Company.
5. Khan M Y, “Indian Financial System”, McGraw Hill Education.

BANGALORE UNIVERSITY

Soft Skills ('Mrudu Kousalya') Paper
3rd Semester, B.Sc/BCA from 2015-16

CULTURE, DIVERSITY AND SOCIETY

2 Credits

Max. Marks: 100
Hours of Teaching: 42

Objectives

- To help B.Sc. and B.C.A. students gain a better understanding and comprehension of Indian culture, diversity and society.
- To instil in the students a healthy respect for the rich diversity in Indian society and culture.
- To help them understand the problems of rural society.
- To develop in them the secular values of tolerance, communal amity and peaceful co-existence.
- To help them address the contemporary challenges before Indian society like communalism, ethnocentrism and gender discrimination.
- To remind the youth that they have a key role to play in the promotion of national integration, and in promoting the unity and integrity of the country.

Syllabus

Unit-1: Understanding the Diversity of Indian Society

(12-14 Hours)

- Geographical diversity. 5 Hrs.
- Religious diversity. 3 Hrs.
- Cultural diversity. 2 Hrs.
- Unity in Diversity. 2 Hrs.

Unit-2: Family, Caste, Village and Women in India

(12-14 Hours)

- Family as a basic institution of Indian Society; Indian family in transition. 3 Hrs.
- Social stratification and disparities; the Caste System and its evils; the predicament of the weaker sections: Scheduled Castes and Tribes; Backward Classes and Religious Minorities. 4 Hrs.
- Rural society and its problems; Rural-Urban migration. 3 Hrs.
- Gender Discrimination; Violence against women; Measures to improve the status of women. 3 Hrs.

Unit-3: Contemporary Challenges before Indian Society**(12-14 Hours)**

- Communalism and Religious Fundamentalism. 2 Hrs.
 - Regionalism and Ethnocentrism. 2 Hrs.
 - Globalization and mono-culturalism; *McDonaldization*. 2 Hrs.
 - Child labour; Migrant labour; Bonded labour; Contract labour. 4 Hrs.
 - Mass Media and its impact on society. 2 hrs.
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Reference List

- Beteille, Andre, *Social Inequality*, New Delhi, OUP, 1974.
 - Bose, N.K., *Culture and Society in India*, Bombay, Asia Publishing House, 1967.
 - Deshpande, Satish, ed., *The Problem of Caste*, Orient Blackswan, 2014.
 - Dube, S.C., *Indian Village*, London, Routledge, 1955.
 - Dube, S.C., *Society in India*, New Delhi, National Book Trust, 1990.
 - Jodhka, Surinder, *Village Society*, Orient Blackswan, 2012.
 - Lannoy, Richard, *The Speaking Tree: A Study of Indian Society and Culture*, New Delhi, OUP, 1971.
 - Majumdar, D.N., *Races and Cultures of India*, Bombay, Asia Publishing House, 1958.
 - Mukherjee, D.P. *Diversities*, Delhi, People's Publishing House, 1958.
 - Satyamurty, T.V., *Region, Religion, Caste, Gender and Culture in Contemporary India*, New Delhi, OUP, 1996.
 - Srinivas, M.N., *India: Social Structure*, New Delhi, Hindustan Publishing Corporation, 1980.
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Scheme of Examination

End-Semester Examination:	70 marks
Internal Assessment:	<u>30 marks</u> (Test/s: 20 marks; Seminar: 5 marks; Project: 5 marks)
Total:	<u>100 marks</u>

Question Paper Pattern for End-Semester Examination

- a. 40 Multiple-Choice Questions x 1 mark = 40 marks
 - b. 15 Multiple-Choice Questions x 2 marks = 30 marks
- Total = 70 marks**
-

Eligibility for Teaching

The Paper shall be taught by a qualified Post-Graduate teacher from the Arts/Social Sciences/Humanities faculty, preferably from the Department of Sociology. If the Sociology teachers are available in the college, it shall be taught by them. If the Sociology teachers are not available, other faculty from the Arts/Social Sciences/Humanities can teach the paper.

5.7 PRACTICALS ON SKILL DEVELOPMENT

Unit 1: INCOME TAX - I

- Present the framework of Taxation in India.
- List the various Income Tax Authorities and mention their powers and functions.
- List at least 10 incomes exempt from tax
- Ascertain the Residential Status of an individual with imaginary data of arrivals and departures.
- Compute Taxable Salary of at least two individuals with imaginary figures.
- Compute Taxable Income from House Property of two houses (one let-out and one self-occupied), with imaginary figures.

Unit 2: AUDITING AND CORPORATE GOVERNANCE

- Design and develop an audit plan program for a joint stock company
- List the various documents necessary to be verified in the audit process
- Draft an audit report (qualified or clean) with imaginary data.
- Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
- Record the verification procedure with respect to any one fixed asset.
- Draft an audit program.

NOTE:

UNIT 3: ELECTIVE PAPER 5.3 (FROM FIRST ELECTIVE GROUP)

UNIT 4: ELECTIVE PAPER 5.4 (FROM FIRST ELECTIVE GROUP)

UNIT 5: ELECTIVE PAPER 5.3 (FROM SECOND ELECTIVE GROUP)

UNIT 6: ELECTIVE PAPER 5.4 (FROM SECOND ELECTIVE GROUP)

NOTE:

1. Units 1 and 2 will be covered in the University Examination, and Units 3 to 6 will be covered in Internal Assessment.
2. In case of all elective papers, the Faculty teaching 'Practicals on Skill Development' shall design and administer any five practical application oriented exercises from each subject and evaluate the same as part of Internal Assessment.

6.1: INCOME TAX – II

LEARNING OBJECTIVE: The Objective of this subject is to make the students understand the computation of Taxable Income and Tax Liability of individuals assesseees.

Unit 1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION **16 Hrs.**
Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Computing taxable Business Incomes of Proprietary Concerns and Problems on Computing Income from Profession - Chartered Accountants, Advocates and Medical Practitioners.

Unit 2: CAPITAL GAINS **14 Hrs.**
Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Taxable Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F.

Unit 3: INCOME FROM OTHER SOURCES **08 Hrs.**
Taxable Income under the head Other Sources – Dividend Income – tax treatment for dividends, Interest on Securities, Rules for Grossing up, Bond Washing Transactions, – Problems on Computing Taxable Income from Other Sources.

Unit 4: SET-OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME **08 Hrs.**
Meaning –Provision for Set-off & Carry forward of losses (Theory only).
Deductions u/s: 80C, 80CCC, 80CCD, 80D, 80E, 80G, 80GG, 80GGC, 80TTA, 80TTB, 80U.

Unit 5: ASSESSMENT OF INDIVIDUALS **10Hrs.**
Computation of Total Income and Tax Liability of an Individual Assessee (In case of income from salary & house property, only computed income shall be given).

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
8. 7 Lecturer Income Tax – VBH

6.2: INDIAN ACCOUNTING STANDARDS AND IFRS

LEARNING OBJECTIVE: The objective of this subject is orient the students about the background and provisions of **accounting standards** which govern and guide the accounting process and preparation of financial statements.

Unit 1: ACCOUNTING STANDARDS

06 Hrs.

Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.

Unit 2: PREPARATION OF FINANCIAL STATEMENTS AS PER IND AS

12 Hrs.

Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.

Unit 3: PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS

14 Hrs.

Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (Ind AS 37), Earnings per Share (Ind AS 33)

Unit 4: PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS

10 Hrs.

Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34)

Unit 5: CONSOLIDATED FINANCIAL STATEMENTS

14 Hrs.

Meaning of Group, Holding and Subsidiary Company, Purpose and benefits of preparing Consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of Consolidation of Financial Statements, Components of Consolidated Financial Statements, Calculation of Minority Interest, Calculation of Goodwill or Capital Reserve on Consolidation. Accounting treatment for inter-company debts, unrealised profit on stock, unrealised profit on fixed assets, and inter-company dividends.

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. Hanif & Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers

AC 6.3: MANAGEMENT ACCOUNTING

LEARNING OBJECTIVE: The objective of this subject is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

Unit 1: INTRODUCTION TO MANAGEMENT ACCOUNTING **12 Hrs.**

Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management Accounting. Management Reporting– Principles of Good Reporting System. Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis as per Companies Act, 2013 Schedule III formats.

Unit 2: RATIO ANALYSIS **12 Hrs.**

Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations – Classification of Ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems.

Unit 3: CASH FLOW ANALYSIS **10 Hrs.**

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.

Unit 4: MARGINAL COSTING **10 Hrs.**

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- problems. Break Even Chart.

Unit 5: BUDGETARY CONTROL AND STANDARD COSTING **12 Hrs.**

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. Introduction to Standard Costing and Variance analysis, Uses, Material variances, Labour variances and Overhead variances- problems on material and labour variances.

BOOKS FOR REFERENCE

1. Dr. S.N. Maheshwari, Management Accounting, Vikas Publishers.
2. Sexana, Management Accounting,
3. Dr. S.N. Goyal and Manmohan, Management Accounting,
4. B.S. Raman, Management Accounting, United publishers
5. Sharma and Gupta, Management Accounting, Kalyani Publishers
6. M Muniraju & K Ramachandra, Management Accounting, HPH
7. PN Reddy & Appanaiah, Essentials of Management Accounting, HPH
8. Dr. B Mariyappa , Management Accounting, HPH
9. Sudhindra Bhat- Management Accounting

AC 6.4: ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES

LEARNING OBJECTIVES: The objective of this subject is to inculcate writing and auditing of government accounting and books.

Unit 1: INTRODUCTION

10 Hrs.

Constitutional Background –Origin and development-historical perspective- Evaluation of Government Accounts-Need for accounting system in government- accounting principles- accounts as tools for fiscal transparency highlighting the linkage, Principles of classification - Consolidated fund, Contingent fund and Public Account, Concept of Suspense Accounts-Government Accounting Rules 1990-Financial Rules of Government of India 2005-Central Government Receipts and Payment Rules 1983

Unit 2: BUDGET AND FINANCE

14 Hrs.

Appropriation Act- Appropriation Bill-Approval of Budget- vote on account-power of sanction of spent-Revised estimate-Savings of grant-supplementary, Excess grant and Re-appropriation-para 258 to 295 – Ways and Means and budget control-para 375 to 382 - Audit Report-Public accounts of the state para 346 to 366-legislature Committees-para 335 to 346, Establishment-article 105 to 139-stores-works-advance-charitable Endowments- deposits- powers of sanction - maintenance of cash and other accounts in Government offices-Article 327 to 348- Responsibilities for losses of public money or property-article 349 to 395- Contingent Expenditure

Unit 3: ACCOUNTING FOR RURAL LOCAL GOVERNMENTS

10 Hrs.

Panchaya Raj Institutions-origin of Panchayat Raj Institutions - Constitutional background- three tier Panchayat Raj System, Financial functions of Zilla Panchayat, Taluk Panchayat, Gram Panchayat. Salary, travelling allowances and other allowances to Adyaksha, Upadyaksha and members of Zilla Panchayat, Taluk Panchayat, Gram Panchayat. Application of Gram Panchayat Fund - Honorarium of Adyaksha and Upadyaksha of Gram Panchayat. Grants – fees, taxes, assets and liabilities of Panchayat Raj Institutions. Zilla Panchayat Budget and Account, Taluk Panchayat – Finance and account, Gram Panchayat - Budget and account Rules, Priasoft accounting software in Panchayat Raj institutions and Panchatantra software.

Unit :4 ACCOUNTING FOR URBAN LOCAL GOVERNMENTS

12 Hrs.

Origin of Municipalities- Different tiers of urban local bodies- Urbanization in Karnataka - DMA Organization Chart - Structure of ULB, functions of municipal councils, municipal corporations, city municipal councils, town municipal councils, town panchayats, notified area committees, standing Committees, Rent, rates & taxes, fees, salary grants and other allowance to members of different schemes of ULB's, Expenditure rules-taxation rules1965-Contract rules 1986-Borrowing rules 1966-Assets and liabilities of ULB's. Regulation of duty on transfers of Immovable property, Preparation of plans, Estimates, Budgets, Receipts vouchers & Payment vouchers, Maintenance accounts of different Schemes of Urban local bodies. FBAS Accounting system in municipalities.

Unit 5: AUDIT OF GOVERNMENT AND LOCAL BODIES

10 Hrs.

Audit-origin and development of Government Auditing –Constitutional Provisions- CAG of India and AGs (DPC) Act, 1971-Functions and spirit of Audit-Primary and Secondary Objectives of Audit-types, Methods of Audit-Scope of audit –Benefits of audit- Role of auditor- Concept of professional ethics. Auditing of Panchayat Raj Institutions. Audit report, Procedures to rectify audit objection and recovery paras, ad-hoc committees in Panchayat Raj Institutions, Duties and responsibilities of ad-hoc committee, Auditing of ULB's, Government Auditor-Inspection of Books and Vouchers, different types of audit, measures to clear audit objection and recovery paras, ad-hoc committee.

REFERENCES:

1. K R Paul, Financial Accounting, Central Book Agency, Kolkata
2. Indian audit and accounts department, accounts and audit rules
3. Karnataka Panchayat raj act 1993
4. Karnataka panchayat raj (budget and accounts rules) 2006
5. Karnataka Municipal Corporation rules-1977
6. Karnataka state audit and accounts department, Audit manual
7. Karnataka municipalities budget and accounts rules
8. Government of Karnataka local bodies Accounts and Audit circulars
9. Priasoft, panchatantra, FBAS accounting software

FN 6.3 INTERNATIONAL FINANCE

LEARNING OBJECTIVES: To orient the students on global business environment and international markets, to make students understand the various risks an enterprise is exposed to on account of international transactions and to provide knowledge and skills for hedging foreign currency risks.

Unit 1: GLOBAL FINANCIAL ENVIRONMENT **05 Hrs.**

Evolution of International Monetary System, Bimetallism, Classical Gold Standard, Interwar Period, Bretton Woods System, Flexible Exchange Rate Regime, the current Exchange Rate Agreements, European Monetary System, Fixed vs. Flexible Exchange Rate Regime.

Unit 2: INTERNATIONAL FINANCIAL DECISIONS **15 Hrs.**

International Capital Budgeting – Influence of Inflation on Capital Budgeting Decisions; Evaluation of Foreign Projects: Home Currency Approach and Foreign Currency Approach, International Financing Decisions – Source of Finance – ADRs, GDRS, ECBs, FCCBs, Masala Bonds; International Working Capital Management – Netting, Leads and Lags.

Unit 3: EXCHANGE RATE DETERMINATION **06 Hrs.**

Purchasing Power Parity Theory, Interest Rate Parity Theory, International Fischer’s Effect, Pure Expectations Theory.

Unit 4: FOREIGN EXCHANGE RISK AND RISK HEDGING STRATEGIES **16 Hrs.**

Transaction Risk, Translation Risk, Economic Risk. Risk Hedging Strategies: Internal – Netting, Leads and Lags. External – Forwards, Futures, Options, Money-market Hedging, Currency Swaps.

Unit 5: INTEREST RATE RISK AND RISK HEDGING STRATEGIES **14 Hrs.**

Interest Rate Swaps, Forward Rate Agreements, Interest Rate Futures, Interest Rate Options, Caps, Floors and Collars, Swaption.

BOOK FOR REFERENCE:

1. V. Rajesh Kumar, “Strategic Financial Management”, Mc Graw Hill Publishers.
2. Madura, Jeff, “International Corporate Finance”, Thomson South-Western.
3. Sharan, Vyuptakesh, “International Financial Management”, Prentice Hall of India.
4. Jain, Peyrard, and Yadav’ “International Financial Management”, MacMillan
5. J. Fred Weston, Bart: Guide to International Financial Management.
6. Robery O. Edmister: Financial Institutions - markets and Management.
7. A.V. Rajwade: Foreign Exchange International Finance and Risk Management, Prentice Hall.

FN 6.4 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

LEARNING OBJECTIVES: To provide knowledge and skill in identifying various investment alternatives and choosing the suitable alternatives and to orient the students on the procedures and formalities involved in investing.

Unit 1: BASICS OF INVESTMENTS **05 Hrs.**

Investments – Meaning. Differences between Investment, Trading and Speculation. Process of making and Managing Investments. Investment Goals and Constraints.

Unit 2: INVESTMENT ALTERNATIVES **05 Hrs.**

Non-marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Mutual Funds, Derivatives, Life Insurance Policies, Real Estate, Precious and Valuable items.

Unit 3: STOCK SELECTION AND PORTFOLIO CONSTRUCTION **20 Hrs.**

Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis, Company Analysis and Stock Valuation. Technical Analysis. Efficient Market Hypothesis. Portfolio Construction Theories – Markowitz Theory, Sharpe’s Single Index Model, Capital Asset Pricing Model, Arbitrage Pricing Theory.

Unit 4: BONDS **14 Hrs.**

Pricing of Bonds, Returns on Bonds, Risks associated with Bonds, Duration and Modified Duration. Bond Portfolio Construction – Immunization Strategy.

Unit 5: MUTUAL FUNDS **12 Hrs.**

Mutual Funds – Net Asset Value. Mutual Fund Returns – Dividend payment plan, Dividend Reinvestment Plan, Bonus Plan and Growth Plan. Mutual Fund Evaluation – Sharpe’s Measure, Treynor’s Measure, Jensen’s Measure

BOOKS FOR REFERENCE:

1. V. Rajesh Kumar, “Strategic Financial Management”, Mc Graw Hill Publishers.
2. Chandra, Prasanna (2008), “Investment Analysis and Portfolio Management”, Tata McGraw Hill Publishing Limited, 3rd Edition.
3. Avadhani V.A (2006), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Eighth Revised Edition.
4. Ranganatham and Madhumathi (2005); “Investment Analysis and Portfolio Management”, Pearson Education, First Edition.
5. Pandian, Punithavathy (2007); “Security Analysis and Portfolio Management”, Vikas Publishing House Private Limited, Fifth Reprint Edition.
6. Kevin (2008); “Security Analysis AND Portfolio Management”, Prentice Hall of India Private Limited, First Reprint Edition.
7. Maheshwari, Yogesh (2008); “Investment Management”, PHI Learning Private Limited, First Edition.
8. Fischer, E Donald and Jordan, J Ronald (2005); “Security Analysis and Portfolio Management”, Prentice Hall of India Private Ltd., 6th Edition.
9. Reily and Brown (2007); “Investment Analysis and Portfolio Management”, Thomson South Western, 8th Edition, First Indian Reprint.
10. Hirt and Block (2009), “Fundamentals of Investment Management”, Tata-McGraw Hill Publishing Company Limited, Eighth Edition.

BANGALORE UNIVERSITY

CREATIVITY AND INNOVATION

**B.Com/BBA/BHM/5 years Integrated Course in Commerce for VI Semester under
Mrudukousalya.**

Max Marks: 100

Max time: 42 hrs.

Objectives

1. To give an insight into creativity and innovation
2. To develop an appreciation for them among students, and
3. To enhance sensitivity to creativity and innovation

Module 1: Overview of Creativity

10 Hours

Meaning and concept of creativity - Creativity Process- Nature and characteristics of creativity – Factors affecting creativity – understanding creativity from studying the profiles of most creative personalities.

Module 2: innovation Management

20 Hours

Meaning and Importance – Difference with Creativity, Invention and Discovery – Process – Typology – Case Studies on Innovation business ideas like Red bus, Flip fart, Ola, Big Basket, methods and techniques – organizational Aspects – Economic Aspects like venture capital, angel investors – Evaluation of Effectiveness of Innovation – Legal Aspects like IPR, patent etc.

Pedagogy

The pedagogy needs to explore the following

- Videos on You tube
- Case studies
- Interaction with creative persons and Innovators
- Demonstration by students.

Module 3: Creativity and various Forms of Arts

12 Hours

Understanding the forms and characteristics of Various Painting Traditions (cave paintings, Ajanta murals, Indian miniatures, Traditional & Folk Arts), Sculpture (Indian sculpture & Temple architecture), contemporary Art forms – Art & Architecture (Photography, Films, Graphic Animation and Digital Art), Performing Arts (Music, Dance and Theatre), and Poetry & Literature with examples.

References Books

- Vinnie Jauhari & Sudhanshu Bhushan, "Innovation Management". Oxford University Press, 2014
- Sholmo Maital, DVR Seshadri, "Innovation Management", Response Books 2007
- Indian Art by Partha Mitter
- Art of India pre-history to present by Frederick M. Asher
- Contemporary Indian Art and other realities by Yashodara Dalmia

Websites

- www.redbus.in
- www.olacabs.com
- www.flipkart.com
- www.bigbasket.com
- Performing Arts- Wikipedia
- Digital Art- Wikipedia
- Graphics and Animation - Wikipedia
- Browse Wikipedia as and when necessary

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6.7 PRACTICALS ON SKILL DEVELOPMENT

Unit 1: INCOME TAX – II

- Compute Taxable business Income of a Proprietary concern in your vicinity, with imaginary figures.
- Compute Taxable Income and Tax Liability of any professional (Doctor or Advocate or Chartered Accountant etc.,) with imaginary data
- State the provisions for exemptions from capital gains under sections 54, 54B, 54D, 54EC and 54F.
- Ascertain the ‘income from other sources’ with at least ten items of your family / relative / friend.
- Identify the various deductions eligible to be claimed by an ‘income-earning member’ and calculate the amount of deduction under section 80.
- Compute the Tax Liability of at least 3 categories of individuals in your family / circle.

Unit 2: INDIAN ACCOUNTING STANDARDS AND IFRS

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

UNIT 3: ELECTIVE PAPER 6.3 (FROM FIRST ELECTIVE GROUP)

UNIT 4: ELECTIVE PAPER 6.4 (FROM FIRST ELECTIVE GROUP)

UNIT 5: ELECTIVE PAPER 6.3 (FROM SECOND ELECTIVE GROUP)

UNIT 6: ELECTIVE PAPER 6.4 (FROM SECOND ELECTIVE GROUP)

NOTE:

3. Units 1 and 2 will be covered in the University Examination, and Units 3 to 6 will be covered in Internal Assessment.
4. In case of all elective papers, the Faculty teaching ‘Practicals on Skill Development’ shall design and administer any five practical application oriented exercises from each subject and evaluate the same as part of Internal Assessment.