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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 CityUniversity, 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

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

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**

Skill Development Activities:

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

Books for Reference:

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. SP Iyengar (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 organisationalgoals.
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 leadershipstyles.
e. Identify a few control techniques for better productivity of anorganisation.

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, Hertzberg'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

a. Understand the basic concepts of marketing and asses the marketing environment.
b. Discover the new product development & identify the factors affecting theprice of a Product in the present context.
c. Judge the impact of promotional techniques on the customers & importanceof channels of distribution.
d. Outline the recent developments in the field of marketing.
e. 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.

Module 5: Recent Developments in Marketing	08
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/keip107.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 Froms - https://pdst.ie/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

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 intoDouble 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**
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)**	

Skill Development Activities:

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.

Reference Books:

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:

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	

Skill Development Activities:

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

Books for reference:

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

a. Understand the framework of Companies Act of 2013 and different kind of companies.
b. Identify the stages and documents involved in the formation of companies in India.
c. Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.
d. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
e. 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 timeDirectors, 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.	

Skill Development Activities:

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.

Books for Reference:

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

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 - Precautionsand 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	
Skill Development Activities: 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, PromissoryNotes 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.	
Books for Reference: 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 45lectures 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**
	Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan Environmental ethics: Role of Indian an other religions and cultures in environmental conservation Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).	
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. Sund erland: 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.,Hassenzahl, D.M.& Berg,L.R.(2012).Environment. 8th edition .JohnWiley& 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).LandoftheTiger: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

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 UnmarkedApplications –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 regardingpayment 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
3. & Co., New Delhi.
4. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
5. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
6. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
7. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
8. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
9. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
10. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
11. Arulanandam& Raman ; Corporate Accounting –II
12. Madegowda J – Advanced corporate accounting, HPH
13. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
14. S. P. Jain and K. L. Narang – Corporate Accounting
15. S. Bhat- Corporate Accounting.
16. S P Iyengar, Advanced Accountancy, Sultan Chand
17. R L Gupta, Advanced Accountancy.
18. 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

a. Understand statistical data and descriptive statistics for business data Analysis.
b. Comprehend the measures of Central Tendency, Dispersion and Skewness.
c. Validate the application of Correlation Analysis in business decisions.
d. 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 co-efficient of Correlation; Probable error. - Problems	

Module No. 5: Regression Analysis	10
Meaning of Regression, Regression lines, Regression equations and estimation; Calculation of regression equations when regression coefficients are given (Simultaneous equation method excluded) - problems.	

Skill Development Activities:

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.

Books for Reference:

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

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; P**ricing of material issues-P**reparation 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. **Chapter-6 Electoral Process:** Election Commission-Composition, Powers and Functions, Electoral Reforms.	**8Hours**

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,IntroductiontotheConstitutionofIndia,Gurgaon;LexisNexis,(23rdedn.) 2018.

2. M.V.Pylee,India'sConstitution,NewDelhi;S.ChandPub.,(16thedn.) 2017.

3. J.N.Pandey,TheConstitutionalLawofIndia,Allahabad;CentralLawAgency,(55thedn.) 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. KBMerunandan,BharatadaSamvidhanaOnduParichaya,Bangalore,MeraguPublications, 2015.

6. ಪ್ರೋ.ಎಚ್.ಎಂ.ರಾಜಶೇಖರಭಾರತಸರ್ಕಾರಮತ್ತುರಾಜಕೀಯ,ಕಿರಣಪ್ರಕಾಶನ,ಮೈಸೂರು2020.

7. K. Sharma, IntroductiontotheConstitutionofIndia,PrenticeHallofIndia,NewDelhi,2002.

8. P.MBakshi, ConstitutionofIndia,UniversalLawPublishingHouse, NewDelhi,1999.

9. D.C.Gupta,IndianGovernmentandPolitics,VikaspublishingHouse, NewDelhi, 1975.

10. S.N.Jha,IndianPoliticalSystem,:HistoricalDevelopments,GangaKaveriPublishingHouse, Varanasi,2005.

11. Arora&Mukherji,FederalisminIndia,OriginandDevelopments,VikasPublishingHouse,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 Plansof 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 a. Know the procedure of redemption of Preference Shares and Debentures. b. Comprehend the different methods of Amalgamation and Acquisition of Companies c. Understand the process of Internal reconstruction. d. Prepare the liquidators Final statement of accounts. e. 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 TeachingHours**
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

a. Understand the various methods of costing applicable to different industries.
b. Determine the cost under different methods of costing.
c. Analyze the processes involved in standard costing and variance analysis.
d. 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
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).	

Skill Development Activities:

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.

Books for Reference:

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 Govindrajan, 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 Govindarajan; 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 worketc.

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

a. Comprehend the laws relating to Contracts and its application in business activities.
b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
c. Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
d. Understand the significance of Consumer Protection Act and its features
e. 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: 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	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: ➢ **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.**	**42 Hrs**
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 9th 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

BACHELOROF COMMERCE - B.COM

Course Code: **Name of the Course:**

Duration: 1 Hour Total Marks: 20

<u>SECTION-A</u>

(Based on the Remembering)

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

(2 x 2= 4)

1.

2.

3.

<u>SECTION- B</u>

(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

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)

Syllabus for B.Com
(V & VI Semester)

2023-24 onwards

PROCEEDINGS OF THE MEETING OF THE BOS-UG-B.COM, B.COM BDA /IAS /A&F/ LSCM /TTM, B.VOC (A&T)/B.VOC (RM) COURSES

Proceedings of the meeting of the BOS(UG) B.Com/B.Com-BDA/B.Com-IAS / B.Com-A&F/B.Com-LSCM/B.Com-TTM/B.Voc(A&T)/B.Voc(RM) Courses held on 8th and 9th August 2023 from 11:00 AM onwards, in the Department of Commerce, PK Block, Bengaluru City University, Bengaluru.

The board members had prepared the draft syllabus for the 5th and 6th semesters of the above mentioned courses and presented in the meeting. After elaborate discussions and deliberations, the draft syllabus was modified as per the suggestions of the board members and finalised.

Further, the board authorised the Chairperson to make the necessary changes, if required.

MEMBERS PRESENT:

1.	**Dr. Jalaja .K.R**	**Dean and Chairperson , Department Of Commerce, BCU**	**Chairperson**
2.	Dr. M. Muniraju	Former Dean and Chairman, Department Of Commerce, BCU	Member
3.	Dr. R. Sarvamangala	Dean and Chairperson , Department Of Commerce, BUB	Members
4.	Dr. Nagaraju. N	Professor, Department Of Commerce, Mangaluru University, Mangaluru	Members
5.	Dr. Channappa	Professor, Department Of Commerce, Osmania University, Hyderabad.	Member
6.	Dr. B. G. Bhaskara	Principal , Sheshadripuram College, Bengaluru	Member
7.	Dr. Padmaja. P.V	Principal , MLA Academy of Higher Education, Bengaluru	Member
8.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
9.	Dr. S. N. Venkatesh	Principal, Sheshadripuram College, Yelahanka, Bengaluru	Member
10.	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru	Member
11.	Dr. D. Raja Jebasingh	Associate Professor, Department Of Commerce, St Joseph’s College of Commerce ,Bengaluru	Member

B.COM-REGULAR

CO-OPTED MEMBERS:

12.	Dr. G. Venugopal	Principal VVN Degree College, Bengaluru	Member
13.	Dr. Bhavani.H	Associate Professor, Department of Commerce, Vivekananda Degree College ,Bengaluru	Member
14.	Shri. Gururaja Rao. H.N	Associate Professor, Department of Commerce, Vijaya College, Bengaluru	Member
15.	Dr. Savitha.K	Principal, BEL First Grade College, Bengaluru	Member
16.	Dr. Swaminathan C	Associate Professor, Department of Commerce, GFGC, Malleshwaram, Bengaluru	Member
17.	Dr. Padmanabha. H.R	Principal, ASC Silver Valley College, Bengaluru	Member
18.	Dr. Srihari	Associate Professor, Department of Commerce, SSMRV College, Bengaluru	Member
19.	Dr. Nagaraja. C	Assistant Professor, Department of Commerce, GFGC Yelahanka, Bengaluru	Member
20.	Smt. Asha. N	Principal, Sindhi College, Bengaluru	Member
21.	Smt. Priya Srinivasa	Assistant Professor, Department of Commerce, BMS College of Commerce and Management, Bengaluru	Member

12/09/23

Dr. JALAJA. K R. M.COM., MBA., Ph.D
Dean & Chairperson
Department of Commerce
Bengaluru City University

Chairperson- BOS(UG)

B.COM - REGULAR

Semester V								
Sl. No.	**Course Code**	**Title of the Course**	**Category of Courses**	**Teaching Hours per Week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
37	COM5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
38	COM5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
39	COM5.3	Principles and Practice of Auditing	DSC-15	3+0+2	60	40	100	4
40	COM5.4	Elective Group 1- Paper I	DSE-1	3+1+0	60	40	100	3
41	COM5.5	Elective Group 2- paper I	DSE-2	3+1+0	60	40	100	3
42	COM5.6	GST-Law & Practice OR Digital Marketing	Vocational-1 Anyone to be chosen	3+0+2	60	40	100	4
43	COM5.7	Cyber Security **OR** Employability Skills	SEC-SB	2+0+2	60	40	100	3
Sub–Total(E)					**420**	**280**	**700**	**25**

Elective Groups and Courses:

Discipline Specific Electives –V Semester (5.4/5.5)			
Elective Group	**Paper**	**Course code**	**Title of the Paper**
Accounting	I	A1	Advanced Accounting
Finance	I	F1	Financial Institutions and Markets
Marketing	I	M1	Consumer Behaviour and Market Research
HRM	I	HR 1	Human Resources Management
Business Analytics	I	BA 1	Business Analytics-1

Note:

1. **Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.**

Semester VI								
Sl. No.	**Course Code**	**Title of the Course**	**Category of Courses**	**Teaching Hours per Week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
44	COM 6.1	Management Accounting	DSC-16	3+0+2	60	40	100	4
45	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
46	COM 6.3	Advanced Financial Management	DSC-18	3+0+2	60	40	100	4
47	COM 6.4	Elective Group 1 Paper II	DSE-3	3+0+2	60	40	100	3
48	COM 6.5	Elective Group 2 Paper II	DSE-4	3+0+2	60	40	100	3
49	COM 6.6	Assessment of persons other than Individuals & Filing of ITRs **OR** E-Commerce	Vocational -2 Anyone to be chosen	3+0+2	60	40	100	4
50	COM 6.7	Internship	**3 Hours per Teacher for a batch of 50 students**	1+0+2	-	100	100	3
Sub–Total(F)					**360**	**340**	**700**	**25**

Elective Groups and Courses:

Discipline Specific Electives –VI Semester (6.4/6.5)			
Elective Group	**Paper**	**Course code**	**Title of the Paper**
Accounting	II	A2	Indian Accounting Standards
Finance	II	F2	Investment Management
Marketing	II	M2	Customer Relationship Management
HRM	II	HR 2	Human Resource Development
Business Analytics	II	BA 2	Business Analytics-II

Note:

- The students shall undergo 4 weeks of internship programme in any business organization(Tiny, small, medium or large scale) immediately after completion of 4th Semester Examination but 45 Days before the end of 6th Semester classes and shall submit internship report to the College. Colleges shall submit internship report marks along with 6th Semester Internal Assessment marks.
- Marks allotted for Internship (100) shall be split into 60 marks for report and 40 marks for Viva-voce. Evaluation of report and conduct of Viva- voce shall be at the institutional level.
- 01 hour of Internship class shall be taken in the classroom for explaining and guiding on internship and 02 hours of Practical class shall be used to monitor the Internship Course.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM.5.1 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, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

a) Understand the Role of Financial Managers effectively in an organization.
b) Apply the compounding & discounting techniques for time value of money.
c) Take investment decision with appropriate capital budgeting techniques for investment proposals.
d) Understand the factors influencing the capital structure of an organization.
e) Understand the factors influencing the working capital requirements of an organization

Syllabus:	**Hours**
Module No. 1: Introduction to Financial Management	**10**
Introduction: Meaning of Finance-Finance Function-Objectives of Finance function-Organization of Finance function. Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India. Financial planning: Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.	
Module No. 2: Time Value of Money	**10**
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow. Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)	
Module No. 3: Capital Structure and Leverages	**12**
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)	
Module No. 4: Capital Budgeting	**14**
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- (Theory and Problems).	
Module 5: Working Capital Management	**10**
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital- Merits of adequate working capital -Dangers of excess and inadequate working capital. (Theory only).	

Skill Development Activities:
1. Prepare the list of Functions of Finance Manager. 2. As a finance manager of a company, design an appropriate Capital Structure. 3. Evaluate a capital investment proposal by using NPV method with imaginary figures. 4. Calculate EBIT and EPS with imaginary figures. 5. Calculate PBP with imaginary figures of Uneven Cash inflow for three years.
Books for reference:
• IM Pandey, Financial management, Vikas publications, New Delhi. • Abrish Guptha, Financial management, Pearson. • Khan & Jain, Basic Financial Management, TMH, New Delhi. • S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi. • Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi. • Ravi M Kishore, Financial Management, Taxman Publications • Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.2 Name of the Course: Income Tax Law and Practice – I		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**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

a) Understand the basic concepts of Income Tax as per Income Tax Act 1961.
b) Understand the provisions for determining the residential status of an Individual.
c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.
d) Compute the income house property for different categories of house property.
e) Comprehend the assessment procedure and to know the power of income tax authorities.

Syllabus:	**Hours**
Module No. 1: Basic Concepts of Income Tax	**08**
Introduction –Meaning of tax- types of taxes and canons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)- Exempted incomes of individuals under section 10.	
Module No. 2: Assessment Procedure and Income Tax Authorities	**08**
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.	
Module No. 3: Residential Status and Incidence of Tax	**10**
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80)	
Module No. 4: Income from Salary	**18**
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.	
Module No. 5: Income from House Property	**12**
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.	

Skill Development Activities:

1. Prepare slab rates chart for different Individual assesses (Old Regime).
2. List out any 6 Incomes exempt from tax under section 10 of an Individual.
3. Draw an organization chart of Income Tax Authorities.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Prepare the chart of Computation of Income under House Property.

Books for Reference:

- Mehrotra H.C and T.S. Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
- Bhagawathi Prasad, Direct Taxes.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.3 Name of the Course: Principles and Practice of Auditing		
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

a) Understandtheconceptualframeworkofauditing.
b) Examinetheriskassessmentandinternalcontrolinauditing
c) ComprehendtherelevanceofITinauditandauditsamplingfortesting.
d) Examinethecompanyauditandtheprocedureinvolvedintheauditofdifferententities.
e) Gain knowledge on different aspect of audit reporting and conceptual frameworkapplicableonprofessionalaccountants.

Syllabus:	Hours
Module No.1: Introduction to Auditing	**10**
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book - Audit Programme. Qualities of an Auditor – Audit planning – Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.	
Module No.2: Risk Assessment and Internal Control	**12**
Introduction–Audit risk–Assessment of risk. Internal Control: Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash purchases.	
Module No.3: Verification and Valuation of Assets and Liabilities	**12**
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. Verification and Valuation of different items of Assets: Land and Building - Plant and Machinery – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.	
Module No.4: Company Audit and Audit of other Entities	**12**
Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies – Cooperative societies – Hotels – Hospitals – Clubs &Banks.	
Module No.5: Audit Report & Professional Ethics	**10**
Introduction–Meaning–Elementsofauditreport–Typesofauditreport-Independent Auditor's report and their illustration. Professional Ethics: Code of Ethics - Professional Accountants in Public Practices and Business–Fundamental Principles of Professional Ethics.	

Skill Development Activities:
1. Design and develop an audit plan for a joint stock company 2. List the various documents necessary to be verified in the audit process 3. Draft an audit report (qualified or clean) with imaginary data. 4. Record the verification procedure with respect to any one fixed asset. 5. Draft an audit program of Joint Stock Company/ Partnership Firm.
Books for Reference: • B. N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi. • T. R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra. • J. M. Manjunatha and others, Auditing and Assurance, HPH. • Gupta Karnal, Contemporary Auditing, Tata Mc. Graw- Hill, New Delhi. • R. G. Saxena, Principles of Auditing.

<table>
<tr><td colspan="3">Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM A1
Name of the Course: Advanced Accounting</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>3 Credits</td><td>4 Hrs.</td><td>56 Hrs.</td></tr>
<tr><td colspan="3">Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to
a) Understand the key principles and theories of Advanced Accounting.
b) Learn various valuation methods and techniques used in practice.
c) Develop skills in Advanced Accounting.
d) Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies.
e) Gain knowledge of Advanced Accounting and their impact on business.</td></tr>
</table>

Syllabus:	Hours
Module No. 1: Buy Back of Shares	**06**
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.	
Module No. 2 Investment Accounts	**14**
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	
Module No. 3: Financial Statements of Banking Companies	**14**
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.	
Module 4: Financial Statements of Life Insurance Companies	**14**
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. Problems.	
Module 5: Financial Statements of General Insurance Companies	**08**
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 on Revenue accounts of Fire & Marine Business only	

Skill Development Activities:
1. List any six companies which have exercised buy back along with the terms of Buy back. 2. Prepare an Investment A/c with imaginary figures. 3. Prepare a table of rebate on bills discounted with imaginary figures. 4. Prepare a schedule of premiums with imaginary figures in respect of Life Insurance Company. 5. Prepare a statement of claims with imaginary figures of General Insurance Company**.**
Books for reference:
• Arulanandam & Raman; Advanced Accountancy, HPH • Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers. • Dr. S.N. Maheswari, Financial Accounting, Vikas Publication • S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication • Soundarajan & K. Venkataramana, Financial Accounting, SHBP. • Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Accounting, HPH • Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand • M.C. Shukla and Grewal, Advanced Accounting

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM F1 Name of the Course: Financial Institutions and Markets		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 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

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

Syllabus:	Hours
Module No. 1: Financial System in India	**08**
Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.	
Module No. 2: Capital Market & Money Market	**10**
Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.	
Module No. 3: Primary Market & Secondary Market	**14**
Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets–- Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Shortcomings of Indian Primary Markets in India. Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCEI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market.	
Module No. 4 Security Exchange Board of India	**12**
Introduction – Meaning of Regulators – Types of Financial Regulars - Organization Structure of SEBI – Objectives of SEBI - Role of SEBI in regulating Primary Market – Capital Market – Mutual Funds – Intermediaries – Stock Exchange. Insider Trading: Meaning – Causes of Insider Trading – Remedies to overcome the problems of Insider Trading.	
Module No. 5:Banking & Development Financial Institutions	**12**
Banking: Introduction – Meaning – Role and functions – Types of Banks.Development Financial Institutions: Structure, Role & Functions of EXIM Bank ,NABARD , SIDBI , MUDRA ,NHB , LIC & GIC , UTI , SFCs , NBFCs.	

Skill Development Activities: 1. ListoutanySixrecentFinancialSectorsReforms 2. List out the differentcompanieswhohaveofferedIPOinthe lastor presentfinancial year. 3. List any six stock broking Companies in India. 4. Draw the organization structure of SEBI. 5. List the methods of mobilizing funds from Primary Market.
Books for Reference: • Livingston, Miles; Financial Intermediaries; Blackwell • Sudhindra Bhat, Financial Institutes and Markets, Excel Books. • NitiBhasin;BankingandFinancialMarketsinIndia1947To2007;NewCentury. • Khan M.Y, Indian Financial Systems, Tata Mc Graw Hill, New Delhi. • E-Gordon, K. Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi • Shashik Guptha, Nisha Aggarwal & Neeti Guptha (2008), Financial Markets. Kalyani Publishers, New Delhi • Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM M1
Name of the Course: Consumer Behaviour and Market Research

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 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 beable to:

a) Understanding of Consumer Behavior towards products, brands and services.
b) Establish the relevance of consumer behavior theories and concepts to marketing decisions.
c) Implement appropriate combinations of theories and concepts.
d) Understanding of market research process
e) Understanding of Data Analysis and reporting in market research.

Syllabus:	Hours
Module No.1: Introduction to Consumer Behaviour	**10**
Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; Models of Consumer Behaviour - Engel-Kollat -Blackwell (EKB) Model , Howard Sheth Model, Nicosia Model Consumer decision-making process.	
Module No.2: Consumer Buying Behaviour	**14**
Individual determinants - Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change. Environmental determinants- Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations.	
Module No.3: Marketing Research	**12**
The nature of marketing research and its applications, types of Market Research - Exploratory, Descriptive and Causal; The Market Research process – Defining the problem, Developing the plan, Collection and Analysis of data, Findings and Conclusion.	
Module No.4: Data Collection	**10**
Meaning and Types of Data- Primary and Secondary Data, Collecting data – Census and Sampling method. Research Methods – Qualitative Research Method – Interview, Focus Group and Observations. Quantitative Research Methods – Survey and Experiment; Tools to collect data- Questionnaire and Schedule, differences between Questionnaire and Schedule.	
Module No.5: Data Visualization, Analysis and Reporting	**10**
Data Visualisation using excel (bar diagram and pie chart). Preparation of Data Tables for Descriptive Statistics. Data analysis techniques - average, t-test, z-test, Chi-Square and ANOVA (only meanings). Reports: Types of reports, Layout of reports.	

Skill Developments Activities:
1. Prepare a diagram showing anyone model of consumer behaviour. 2. Design a questionnaire to collect information on consumer satisfaction on a specific product of your choice 3. Prepare a market survey report with imaginary information. 4. Write a report on the marketing problem faced by an organization. **5.** Prepare a chart showing the Diffusion of Innovation
Books for Reference:
• Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000. • Suja. R. Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003. • Batra/Kazmi; Consumer Behaviour. • David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, McGraw Hill Inc; NewDelhi,1993. • K. Venkatramana, Consumer Behaviour, SHBP. • Assael Henry; Consumer behaviour and Marketing Action; Asian Books(P)Ltd, Thomson learning, 6th Edition; 2001. • Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and ConsumerBehaviour,2003. • Blackwell;ConsumerBehaviour,2ndEdition. • S.A. Chunawalla: Commentary on Consumer Behaviour, HPH. • Sontakki; Consumer Behaviour, HPH. • Schiffman; Consumer Behaviour, Pearson Education.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM HR 1 Name of the Course: Human Resources Management		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 Credits	**4 Hrs**	**56 Hrs**

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,

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

a) Describe the role and responsibility of Human resources management functions on business
b) Describe HRP, Recruitment and Selection process
c) Describe to induction, training, and compensation aspects.
d) Explain performance appraisal and its process.
e) 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. **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, Barriers to effective Selection, Placement.	
ModuleNo.3: Induction, Training and Compensation	**10**
Induction: Meaning, Objectives and Purpose of Induction, Induction Program Planning, Problems faced during Induction. **Training**: Need for training, Benefits of training, Assessment of Training Needs, Methods of Training and Development. **Compensation**: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure.	
Module No. 4: PerformanceAppraisal,Promotion&Transfers	**14**
Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal; Uses and Limitations of Performance Appraisal, Process of Performance Appraisal **Promotion:** Meaning, Purpose of Promotion, Basis of promotion **Transfer:** Meaning of Transfer, Reasons for Transfer, Types of Transfer.	
ModuleNo.5: Employee Engagement and PsychologicalContract	**08**
Employee Engagement (EE): Meaning and Types of EE, Drivers of engagement-Measurement of EE, Benefits of EE. **Psychological Contract:** Meaning and features	

Skill Development Activities:

1. List and briefly explain the sources o recruitment
2. Preparation of Job Descriptions and Job specifications for a Job profile
3. Briefly highlight the uses of training programs
4. Develop a format showing the criteria to appraise the performance of an employee.
5. Discussion of any two Employee Engagement models.

Books for Reference :

- Aswathappa, Human Resource Management, McGraw Hill
- Edwin Flippo, Personnel Management, McGraw Hill
- C.B.Mamoria, Personnel Management, HPH
- Subba Rao, Personnel and Human Resources Management, HPH
- Reddy & Appanainah, Human Resource Management, HPH
- S. Sadri& Others: Geometry of HR, HPH
- Michael Porter, HRM and Human Relations, Juta & Co. Ltd.
- K. Venkataramana, Human Resource Management, SHBP

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM. BD 1 Name of the Course: Business Analytics		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 Credits	**4 Hrs.**	**56 Hrs.**

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

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

a) Analyze and model financial data.
b) Access the different open-source domains.
c) Evaluate and build model on time series data.
d) Understand tools used in statistical analysis.

Syllabus:	Hours
Module No.1: Introduction to Business Analytics	**12**
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Areas of Application of Business analytics; Introduction to Data Science and Big Data.	
Module No.2: Role of Data in The Organization	**10**
Role of Data in Decision making, Importance of data quality, Sources of data, Types of Digital Data-Structured, Semi Structured, Unstructured Data; Data warehouse, Data mining, Data Integration – Meaning, Need, advantages of each.	
Module No.3: Tools Used for Data Analytics	**8**
Introduction to data analytics software – Types of data analytics software – open source and proprietary software. **Open Source:** R- programming, Python, Gretel, JAMOVI; **Proprietary Sources**- SPSS, E-Views, Tableau, Power BI,	
Module No.4: Data Visualization Using Tableau	**14**
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart); Basic understanding in dashboard and storyboard. (Practical examples using Tableau - Public Version).	
Module No.5: Business Performance Management:	**12**
Business performance management cycle, KPI, Dashboard Analytics in Business Support Functions: Sales & Marketing Analytics, HR Analytics, Financial Analytics.	

Skill Developments Activities:

1. Prepare a bar chart or pie chart using imaginary data.
2. List out the areas of application of Business analytics
3. List out the open source and proprietary software's used in business data analytics
4. Prepare an imaginary dash board relating to sales of a company
5. List out any three HR Analytical tools.

Books for References:

- Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
- Business Analytics, U Dinesh Kumar, Publication: Wiley
- Business Analytics, R. Evans James, Publisher: Pearson
- Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
- Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.
- Swain Scheps, Business Intelligence for Dummies.
- Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics
- Cindi Howson, Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data
- Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile

Name of the Program: Bachelor of Commerce (B.Com) Course Code: COM 5.6 (a) (Vocational Course-1) Name of the Course: GST - LAW & PRACTICE		
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:

a) Comprehend the concepts of Goods and Services tax.
b) Understand the fundamentals of GST.
c) Understand the GST Registration Process.
d) Analyze the GST Procedures in Business.
e) Know the GST Assessment and it computation.

Syllabus:	Hours
Module No.1: Introduction to GST	**10**
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act-2017-Features and Important definitions.	
Module No.2: GST Registration and Taxable Event	**10**
Registration under GST provision and process. Amendment and cancellation of registration, Taxable-event- Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. Determination of time and place of supply of goods andservices.Levyandcollectionoftax.Listofexemptedgoodsandservices-Problems.	
Module No.3: Input Tax Credit	**12**
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.	
Module No.4: GST Assessment	**12**
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profiteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.	
Module No.5: Valuations of Goods and Services Under GST	**12**
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods andservices:1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	

Skill Development Activities:

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

Books for Reference:

- V.S. Datey, Goods and ServicesTaxes, Taxman.
- Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
- Pullani and Maniyar,Goods and ServiceTax, Published by Law Journal,Bangalore.
- H.C. Mehrotra and V.P.Agarwal,Goods and Services Tax.
- H.C.Mehotra and S.P.Goyal,Goods and Services Tax.
- G.B. Baligar, Goods and Services Tax, Ashok Prakashan,Hubli.

Name of the Program: Bachelor of Commerce (B. Com) Course Code: 5.6 (b) (Vocational Course-1) NAME OF THE COURSE : DIGITAL MARKETING		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**56 Hrs.**
Pedagogy: Classroom lectures, Group Discussion, Seminar, Case Studies and Field Work etc.		
Course Outcomes: On successful completion of the course, the students' will be able to a) Gain knowledge on Digital Marketing, Email marketing and Content marketing b) Understand Search Engine Optimization tools and techniques c) Gain skills on creation of Google AdWords& Google AdSense d) Gain knowledge on Social Media Marketing and Web Analytics e) Gain knowledge on YouTube Advertising & Conversions.		

SYLLABUS:	**HOURS**
Module No. 1: Introduction to Digital Marketing	**10**
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms, Professional and Business Email Marketing: Importance of Email Marketing- Creating a Contact Management and Segment Strategy, understanding e-mail Deliverability & Tracking e-mails, outlining the Design of Marketing e-mails, Nurturing & Automation Content Marketing: Planning a Long-Term Content Strategy, Extending the Value of Content through Repurposing, Measuring and Analyzing Content.	
Module No. 2: Search Engine Optimization (SEO)	**12**
Search Engine Optimization (SEO) Meaning of SEO, Importance and Its Growth in recent Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid to Extension). Recent Google Updates & Google Algorithm works, On-Page Optimization (PO) Off-Page Optimization Mise SEO Tools: Google Webmaster Tools Site Map Craters, Page Rank tools. Pinging & indexing tools, Dead links identification Open site tools, explorer, Domain information/who is tools, Quick sprat, Google My Business	
Module No. 3: Google AdWords & Google AdSense	**12**
Google AdWords: Google AdWords Fundamentals Google AdWords Account terminologies in Google AdWords, Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process. Display Planner Different types of extension creating location extensions, creating call extension Create Review extensions Budding techniques Auto, Demographic Targeting / bidding, CPC-based, & CPS-based Analytics Individual Qualification (GAIQ Google AdSense: Understanding al networks AdSense's limitations. Understanding up in ad senses account, displaying ads on a website Configuring channels and ad Allows and blocking ads. Reviewing the AdSense dashboard.	
Module No. 4:Social Media Marketing (SMM) & Web Analytics	**12**
Social Media Marketing (SMM) Facebook Marketing Twitter Marketing Linked Marking Google plus Marketing. YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs, ROI in Social Media Marketing, Tools and Dashboards, Reputation Management Web Analytics: Need & Importance of Web Analytics, Introducing Google Analytics, Google analytics layout, Basic Reporting Basic Campaign and Conversion Tracking Google Tag Manager, Social Media Analytics.	
Module No. 5: YouTube Advertising (Video Ado) & Conversions	**10**
Youth Advertising (Video Adds) YouTube advertising- Choose the audience for video ads instream ads Inc Video ads in search also In-display ads, measuring the YouTube ad-performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking. Types of Conversions, Optimizing Conversions, track offline conversions, Analyzing convenient data, Conversion optimizer.	

Skill Development Activities: 1. Explain the key Digital Marketing activities needed for competitive success. 2. Examine the concept of Digital Media and benefits to be derived. 3. Recognize the core features of CRM and retention programmes 4. List out any Six companies who optimized their sales through SEO 5. Organize how we can limit the marketing materials we get through e-mail.
Books for Reference: • The Art of Digital Marketing: The Definitive Guide to Creating Strategic by Jan Dodson • Internet Marketing: a practical approach By Alan Charlesworth • Social Media Marketing: A Strategic Approach by Melissa Barker, Donald 1. Barker, Nicholas E • Bormann, Krista E Neber • Chhabra,T.N. and S.K.Grover. Marketing Management. Fourth Edition.

Name of the Program: Bachelor of Commerce (B.Com.) **Course Code:** COM **5.7** **Name of the Course: Employability Skills**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 Credits	**3 Hrs**	**45 Hrs**
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		

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

a) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.
b) Exhibit the communication and leadership skills.
c) Face interviews and write resumes
d) Conduct self SWOC analysis and set his career goals.

Syllabus:	**Hours**
Module 1: Soft Skills	**10**

Communication Skills: Verbal and Non-verbal communication, Oral and Written communication, Effective communication skills, **Effective** listening skills, Excellent writing skills and Presentation skills.
Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members.
Leadership skills: Importance of leadership skills and Effective leadership.
Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.

Module 2: Quantitative aptitude, logical reasoning, and analytical ability	**14**

Quantitative aptitude: Percentage, Profit or loss calculation(Simple problems)
Logical Reasoning: Coding and Decoding, Blood Relations, Non-verbal reasoning (Simple problems)
Analytical Ability: Statement and assumptions and Data interpretation (Simple problems).
Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.

Module 4: Career Development and Workplace Etiquette	**12**

Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Resume preparation, Types of resumes and Points to consider for effective resume writing.
Workplace Etiquette: Time Management- Importance and strategies for effective time management, Dress code, Personal grooming aspects, Office and workplace manners, Meeting etiquette. **Professional ethics**- Meaning and features.
Practical: 1. Prepare a resume with at least 2 references.
2. Conduct a mock interview based on the resume prepared by the students.

Module 4: Interview skills	**09**

Interviews -Types of Interviews, Decoding interviews – Basic interview skills, Stages of an interview, Parameters for scoring in an interview- Salutation, Voice clarity, Resume, Introduction, Strengths, Subject knowledge; Handling rejections and failure- ways to handle; **Group discussions**: Steps; **Professional networking** - Meaning, importance and ways.
Practical: Conduct mock group discussions and Interviews.

Skill development:

1. **A brief theoretical introduction to the various Competitive Examinations:**
   Central Government Examinations: UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. **Karnataka State Government Examinations**: KPSC, KEA, KSPEB.
2. Prepare a report of self SWOC analysis for self-assessment
3. List out the essential details to be covered in a resume
4. Draft an appreciation letter to the team members for the completion of the project successfully.
5. Draw a Pie chart showing the monthly expenditure of a family with imaginary figures

Books for Reference:

- Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
- Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
- Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V&S Publishers, New Delhi.
- Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
- Bittu Kumar, Mastering MS Office, V&S Publisher, New Delhi
- List of Government Competitive Exams, Jobs & Vacancies (exampur.com)
- https://www.safalta.com
- https://sarkaariservice.in

VI SEMESTER

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 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:Classroomlectures,Casestudies,TutorialClasses,Groupdiscussion,Seminar&fieldwork etc.,

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

a) Demonstrate the significance of management accounting in decision making.
b) Analyze and interpret the corporate financial statements by using various techniques.
c) Compare the financial performance of corporate through ratio analysis.
d) Understand the latest provisions in preparing cash flow statement.
e) Understand the concepts of Budgetary Control.

Syllabus:	**Hours**
ModuleNo.1:Introduction to Management Accounting	**10**
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.	
ModuleNo.2:Analysis of Financial Statements	**12**
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis - Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.	
ModuleNo.3: Ratio Analysis	**10**
Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios: Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios. Problems.	
ModuleNo.4: 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.	
ModuleNo.5: Budgetary Control	**12**
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.	

Skill Development Activities: 1. Prepare with imaginary figures a Flexible or Cash budget. 2. Prepare with imaginary figures comparative statement and analyze the financial position. 3. Prepare with imaginary figures statements of any one corporate entity, analyze the same by using ratio analysis. 4. Prepare with imaginary figures cash flow statement 5. Prepare a Trend analysis statement for three years with imaginary figures.
Books for Reference: • Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education. • Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education. • Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi • Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 Name of the Course: Income Tax Law & Practice – II		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 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

a) Understand the procedure for computation of income from business and other Profession.
b) Understand the provisions for computation of capital gains.
c) Learn to compute the taxable income from other sources.
d) Learn the computation of total income of an Individual.
e) Understand the provisions relating to Set Off and Carry Forward of Losses

Syllabus:	**Hours**
Module No. 1: Profits and Gains of Business and Profession	**16**
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.	
Module No. 2: Capital Gains	**12**
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.	
Module No. 3: Income from other Sources	**10**
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.	
Module No. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.	**10**
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.	
Module No. 5: Computation of Total Income and Tax Liability	**08**
Computation of Total Income and tax liability of an Individual assessee under Old Regime.	

Skill Development activities:
1. Mention the procedure involved in the computation o income from profession. 2. List-out the different types of capital assets and identify the procedure involved in the computation of tax for the same. 3. List out the steps involved in the computation of income tax from other sources and critically examine the same. 4. List any 6 deductions available under section 80 5. Prepare a format for computation of taxable income and tax liability of an individual assessee
Books for Reference: • Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra. • Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi • Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana. • Bhagawathi Prasad, Direct Taxes •

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.3 Name of the Course: Advanced Financial Management		
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

a) Understand Weighted Average Cost of Capital and its significance
b) Comprehendthedifferentadvancedcapitalbudgetingtechniques.
c) Understand different capital structure theories and its application in financing decisions.
d) Evaluate different dividend decisions and its impact on the security valuation.
e) Understand the important components of Working capital and its management.

Syllabus:	Hours
Module No.1: Cost of Capital	**12**
Cost of Capital: Meaning and Definition–Significance of Cost of Capital–Types of CapitalComputation of Cost of Capital–Specific Cost–Cost of Debt–Cost of Preference Share Capital –Cost of Equity Share Capital–Weighted Average Cost of Capital (Book Value and Market Value Weights) –Problems.	
Module No. 2: Capital Structure Theories	**8**
The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems on all the approaches.	
Module No.3: Risk Analysis in Capital Budgeting	**12**
Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks–Risk adjusted Discount Rate Approach–Certainty Equivalent Approach –Probability Approach-Standard Deviation and Co-efficient of Variation- Theory and Problems. Sensitivity Analysis and Decision Tree Analysis (Theory only).	
Module No. 4: Management of Current Assets	**14**
Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash – Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management – Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period. Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.	
Module No. 5: Dividend Decision and Theories	**10**
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Polices – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.	

Skill Development Activities:
1. List any six inventory techniques. 2. Compute the specific cost and weighted average cost of capital of an Organization, with imaginary figures. 3. Prepare with imaginary data relating to dividend policies practiced by any two companies. 4. Calculate the different ratios under receivable management using imaginary figures. 5. Compare Net Income Approach and Net Operating Income Approach.
Books for Reference:
• IM Pandey, Financial Management, Vikas publications, New Delhi. • Abrish Guptha, Financial Management, Pearson. • Khan & Jain, Basic Financial Management, TMH, New Delhi. • S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi. • Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi. • Ravi M Kishore, Financial Management, Taxman Publications • Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM A2 Name of the Course: Indian Accounting Standards		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 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

a) Understand the need and benefits of accounting standards.
b) Prepare the financial statements as Indian Accounting standards.
c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
d) Understand the Accounting Standards for Items that do not Appear in Financial Statements
e) Understandthepreparation of calculation of NCI & Cost of control

Syllabus	Hours
Module No. 1: Introduction to Indian Accounting Standards and IFRS	**10**
Introduction- Meaning and Definition of Accounting Standards – Need & Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Applicability of Ind AS in India. Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS.	
Module No. 2: Provision under Accounting Standard for Items Appear in Financial Statements.	**12**
Revenue Recognition (Ind AS- 18) - Property, Plant and Equipment, including Depreciation (Ind AS-16) –Borrowing Cost (Ind AS – 23) - Impairment of assets (Ind AS-36) – Objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.	
Module No. 3: Preparation of Financial Statements as per Ind AS.	**12**
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Statement of Financial Position (Balance Sheet), (In detail) - Statement of changes in Equity, Statement of Cash flow and Notes to accounts. (Meaning only) Problems on preparation of Statement of Profit and Loss and Statement of Financial Position (Balance Sheet), as per Schedule III of Companies Act, 2013. (MCA – Format)	
Module No. 4: Provisions under Accounting Standards for Items that do not Appear in Financial Statements.	**10**
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34). (Theory Only)	
Module No. 5: Consolidated & Separate Financial Statements of Group Entities	**12**
MeaningandDefinition of Group, HoldingandSubsidiaryCompany, purpose and benefits of Preparing consolidated Financial Statements, Requirements of Companies Act,2013 in respect of consolidated Financial Statements, Components of consolidated Financial Statements, Calculation of Goodwill or Capital Reserve on Consolidation, Calculation of Minority Interest or Non-controlling Interest. Accounting treatment for inter-company depts., unrealized profit on stock, and unrealized profit on fixed assets and intercompany dividends.	

Skill Development Activities:

1. List out any Indian Accounting Standards (Ind AS).
2. Prepare with imaginary figures Statement of P/L or Statement of Financial position
3. Prepare with imaginary figures Statement of Other Comprehensive Income.
4. Prepare with imaginary figures Statement of Cash flow.
5. Calculate cost of control or Non-controlling Interestwith imaginary figures

Books for Reference:

- Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
- Dr.A.L. Saini IFRS for India,Snow white publications.
- C A Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
- Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM F2 Name of the Course: Investment Management		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 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

a) Understand the concept of investments and various investments avenues available.
b) Comprehend the functioning of secondary market in India.
c) Underline the concept of risk and return and their relevance in trading in securities.
d) Illustrate the valuation of securities and finding out the values for trading in securities.
e) Demonstrate the fundamental analysis andtechnicalanalysis fortradingin shares in thesharemarket.

Syllabus:	Hours
Module No.1: Introduction to Investment	**10**
Concepts of Investments: Attributes –Economic v/s Financial Investment –Investment and Speculation –Features of a good investment –Investment Process. Financial Instruments available for investment: Money Market Instruments –Capital Market Instruments. Derivatives – Types of Derivatives(Only Concepts)	
Module No.2: Security Analysis	**12**
Introduction – Meaning and need of Security Analysis - Fundamental analysis-EIC Frame Work, Technical Analysis – Concept, Theories - Dow Theory, Eliot Wave Theory. Charts-Types, Trend and Trend Reversal Patterns. Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency (Only Theory).	
Module No.3: Risk & Return	**12**
Risk and Return Concepts: Concept of Risk –Types of Risk-Systematic risk –Unsystematic risk –Calculation of Risk and returns. Portfolio Riskand Return: Expected returns of a portfolio - Calculation of Portfolio Risk and Return. (Problems on Calculation of Risk and Returns on Portfolio)	
Module No.4: Valuation of Securities	**12**
Introduction: Valuation of securities: Meaning and need for valuation of securities - Valuation of Bonds – debentures - Preference Shares - Equity Shares-(Dividend Capitalization Approach – With and without growth – Earnings Capitalization Approach with and without growth)	
Module No.5: Portfolio Management	**10**
Portfolio Management: Meaning -Need –Objectives –process of Portfolio management –Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Problems on Portfolio Performance).	

Skill Development Activities:

1. Compare the data of any three financial instruments selected for investment.
2. Open Demat account, learn how to trade in stock market
3. Prepare and submit the report on the challenges of stock trading.
4. Prepare a report on systematic and unsystematic risk analysis.
5. Calculate the intrinsic value of any three bonds listed on BSE/NSE, making necessary assumptions.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM. M2 Name of the Course: Customer Relationship Management		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 Credits	**4 Hrs**	**56 Hrs**

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

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

a) To be aware of the concept of customer relationship.
b) To analyze the CRM link with the other aspects of marketing.
c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company.
d) To make the students aware of the different CRM models in service industry.
e) To make the students aware and analyze the different issues in CRM

Syllabus:	Hours
Module No. 1: Introduction to Customer Relationship	**12**
Introduction–CRM –Definition –Emergence of CRM Practice –Factors responsible for CRM growth -CRM process - framework of CRM - Benefits of CRM - Types of CRM - Scope of CRM - Features of CRM - CRM and Cost-Benefit Analysis - CRM and Relationship Marketing. Recent Trends in CRM.	
Module No. 2: CRM Concepts	**12**
Introduction-Customer Value –Customer Expectation –Customer Satisfaction –Customer Centricity – Customer Acquisition - Customer Retention - Customer Loyalty - Customer Life time Value. Customer Experience Management –Customer Profitability –Enterprise Marketing Management –Customer Satisfaction Measurements –Web based Customer Support.	
Module No. 3: Planning for CRM	**12**
Elements of CRM plan- Setting CRM Objectives - Steps in Planning-Building Customer Centricity – Defining Data Requirements - Planning Desired Outputs - Relevant issues while planning the Outputs - CRM Strategy: The Strategy Development Process - Customer Strategy Grid.	
Module No. 4: CRM Implementation	**12**
Information Technology tools in CRM –Strategies for CRM Implementation-Challenges in implementing CRM; Road Map for CRM Performance: CRM Metrics for measuring CRM performance.	
Module No. 5: CRM and Marketing Strategy	**08**
Role of CRM in formulating Marketing Strategies - Sales Force Automation - Campaign Management –Call Centers. Practice of CRM: CRM in Consumer Markets - CRM in Services Sector - CRM in Mass Markets –CRM in Manufacturing Sector.	

Skill Development Activities:

1. Prepare a report on the impact of technology on CRM.
2. Analyse the ways to measure Customer Satisfaction for any consumer product
3. Discuss the CRM strategies with a CRM manager of a retail service outlet and list them.
4. Prepare a list of metrics to measure CRM performance.
5. List out the strategies for customer retention followed by organizations.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM HR-2
Name of the Course: Human Resources Development

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

Pedagogy: Class room lectures, Case studies, Group discussion, Seminar & field work etc.,

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

a) Understand the need of HRD.
b) Comprehend the framework of HRD.
c) Know the models for evaluating the HRD programs.
d) Comprehend the need for employee counseling.
e) Apprehend the HR performance.

Syllabus:	Hours
Module No.1: Conceptual Analysis of Human Resource Development	**12**

Introduction – Meaning and Definition of HRD - Need for HRD-Multiple Goals of HRD - HRD Department and its Task - HRD for Organizational Effectiveness - HRD in the Indian Context - HRD Mechanisms - Employee Empowerment - HRD as a Motivational Factor.

Module No.2: Frame Work of Human Resource Development	**10**

Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job training- Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.

Module No.3: Human Resource Performance	**12**

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

Module No. 4: HRD Evaluating Programs	**10**

Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization.

Module No. 5: Management Development	**12**

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

Skill Development Activities:

1. List out any six qualities of a successful HR Manager.
2. Write a report on employee welfare facilities provided by a company.
3. List the role and responsibilities of HR trainer.
4. Mention any six benefits of training employees in an Organization.
5. List any six issues of Employee Counseling.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM. BD 2 Name of the Course: Business Analytics – II		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 Credits	**4 Hrs.**	**56 Hrs.**

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

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

a) Understand the evolution of HR analytics and its significance in modern organizations.
b) Evaluate the reliability and validity of selection models used in recruitment.
c) Recognize the characteristics, sources, and value of big data in marketing analytics.
d) Evaluate the financial health of an organization by considering liquidity, leverage, and profitability.
e) Understand the sources and types of financial data used in modeling.

Syllabus	
Module No 1: Introduction to Human Resource Analytics	**10**
Evolution of HR Analytics, HR information systems and data sources, HR Metric and HR Analytics; Intuition versus analytical thinking; HRMS/HRIS and data sources; Analytics frameworks like LAMP, HCM: 21(r) Model. **Lab Session:** Create a payroll statement of employees containing all the information of the employees' salary using Excel	
Module No 2: Recruitment and Selection Analytics	**10**
Evaluating Reliability and validity of selection models, finding out selection bias, Predicting the performance and turnover, Predicting employee turnover(Theory Only)	
Module No 3: Marketing Analytics	**14**
Building Blocks of Consumer and Audience Analytics. Characteristics, structure, sources, value and use of Big Data, its relationship with consumer/audience analytics and Business decisions. Fundamental concepts in audience valuation, consumer behavior and decision making, Impact of digital lifestyles on these decisions/behaviour. Drivers, Types and Utilities of Analytics- Consumer segmentation, Targeting and Positioning decisions. **Lab Session:** Sales Trend analysis of a Manufacturing company using Excel (Percentage and Line Graph)	
Module No 4: Financial Analytics	**10**
Meaning, Importance, Uses and Features of Financial Analytics. Documents used in Financial Analytics - Balance Sheet, Income Statement, Cash flow statement. Indicators of Financial Health- Liquidity, Leverage, Profitability. **Lab Session:** Comparative Balance sheet Analysis using Excel.	
Module No 5: Financial modeling	**12**
Understanding data in Finance, sources of data; Cleaning and pre-processing data, Exploratory Data Analysis in Finance, Building Models using Accounting Data, understanding stock price behavior, time series analysis in finance, Understanding and valuing options.	

Skill Development Activities:

1. Explain the key concepts of popular HR analytics frameworks like LAMP and the HCM: 21(r) Model. How can these frameworks be used to align HR strategies with organizational goals?
2. Discuss the importance of predicting employee turnover for an organization. What HR analytics techniques and data sources can be employed to forecast employee turnover accurately?
3. Analyze the influence of digital lifestyles on consumer decision-making. How have digital platforms and technologies shaped consumer behavior?
4. Describe the steps you would follow to compare two or more balance sheets and identify significant changes over time. What insights can be gained from such an analysis, and how can these insights inform financial decision-making?
5. Explore the factors that influence stock price behavior. How do market dynamics, investor sentiment, and economic indicators impact stock prices?

Books for Reference:

- Moore, McCabe, Duckworth, and Alwan. The Practice of Business Statistics: Using Data for Decisions, Second Edition, and New York: W.H.Freeman, 2008.
- Predictive analytics for Human Resources, Jac Fitz- enz, John R. Mattox, II, Wiley, 2014.
- Human Capital Analytics: Gene Pease Boyce Byerly, Jac Fitz-enz, Wiley, 2013.
- Moore, McCabe, Duckworth, and Alwan. "The Practice of Business Statistics: Using Data for Decisions", Second Edition, and New York: W.H.Freeman, 2008.
- Jac Fitz- enz, John R. Mattox, II, "Predictive analytics for Human Resources", Wiley, 2014.
- Gene Pease Boyce Byerly, Jac Fitz-enz, "Human Capital Analytics" Wiley,20
- Brian E. Becker, Mark A. Huselid, Mark A Huselid, David Ulrich "The HR Scorecard: Linking People, Strategy, and Performance" 2001.
- Jac FITZ-ENZ "The New HR Analytics: Predicting the Economic Value of Your Company's Human resource, 2010.
- Wayne l Winstom "Marketing Analytics: Data-Driven Techniques with Microsoft Excel January 2014, Wiley Publishing
- S. Albright and Wayne L. Winston- "Data Analysis for Managers with Microsoft Excel" May 2007 South-Western; 2nd edition
- S. Christian Albright Christopher Zappe "Data Analysis, Optimization, and Simulation Modeling" January 2012, Southwestern; 4 edition
- Yoon Hyup, Data Science for Marketing Analytics: Achieve your marketing goals with the data analytics power of Python" Kindle Edition
- Thomas W. Miller" Marketing Data Science: Modeling Techniques in Predictive Analytics with R and Python, Kindle Edition
- Dirk L. Hugen and Mark Joseph Bennett "Financial Analytics with R: Building a Laptop Laboratory for Data Science"

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (a) (Vocational Course-2) Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
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:

a) Understand the calculation of Depreciation
b) Comprehend the assessment of partnership Firms and determine the tax liability.
c) Comprehend the assessment of corporate entitiesanddeterminethetaxliability.
d) Understand the rate of TDS for different sources of income.
e) Understand the procedure of filing ITR's

Syllabus:	Hours
Module No.1: Depreciation Provisions under IT Act	**10**
Introduction-MeaningofDepreciation,Importantpointsregardingdepreciation,Block of assets, Conditionsforallowance of Depreciation- Normal and additional depreciation, Assetseligiblefor additionaldepreciation- Problems on Computation of depreciation.	
Module No.2: Assessment of Partnership firms	**14**
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computationof Firm's Business Income– Treatment of Interest, Commission and Remuneration allowable to the partners (Sec 40b). Presumptive taxation (44AD) -Problems on Computation of total income considering deduction u/s 80G only andtaxliabilityoffirms.	
Module No. 3: Assessment of Companies.	**14**
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -Minimum Alternate Tax (MAT) u/s 115JB- Meaning and provisions; Book Profit- Meaning and provisions, Problems on computation of total income and UltimateTaxLiabilityof companies considering Deductionsu/s 80G only.	
Module No.4: Tax Deducted at Source and Provisions for TDS	**10**
Meaning of TDS - Provisions regarding TDS - TDS to be made from different sources of income, Problems on calculation of TDS.	
Module No.5: Tax Under E- Environment and ITR filing	**8**
Filing of Income Tax Returns (ITR) – Types of income tax returns – benefit of filing ITR – Documents required in filing ITR. E- Filing: - Meaning of e-filing of returns and different forms used for filing returns.	

Skill Development Activities:

1. Prepare a chart showing rates of depreciation for different assets.
2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
3. Narrate the procedure for calculation of Book Profit.
4. Prepare a chart showing rates of TDS for any 6 different incomes.
5. List out the different forms used for filing IT returns

Books for Reference:

- Vinod K Singhania–"Direct Taxes- Law and Practice", Taxmann Publications
- HC Mehrotra and Goyal, "Direct Taxes", Sahitya Bhavan Publications
- Gaur and Narang; Direct Taxes, Kalyani Publishers
- Rajiva S. Mishra–Direct& Indirect Tax
- Santhil & Santhil: Business taxation.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: COM 6.6 (b) (Vocational Course-2) Name of the Course: E-Commerce		
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 & fieldwork etc.,

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

a) Comprehend the concepts of E-commerce
b) Understand the e-retailing benefit sand key success factors
c) Analyze the benefits of EDI
d) To understand Cyber security
e) Know the Issues in E-commerce.

Syllabus:	Hours
Module No.1: E-Commerce and its Technological Aspects	**12**
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.	
Module No.2: Consumer Oriented E-Commerce	**12**
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. E-services: Categories of e-services, Web-enabled services, match making services, Information –selling on the web, e- entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.	
Module No.3: Electronic Data Interchange:	**12**
Meaning, Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems - Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Methods of payments on the net–Electronic Cash, cheque and credit cards on the Internet.	
Module No. 4: Security & Threats in E-Commerce	**10**
Virus, Cyber Crime, Network Security: Encryption, Protecting Web server with a Firewall, Firewall and Security Policy, Network Fire walls and Application Firewalls, Proxy Server.	
Module No.5: Issues in E-Commerce	**10**
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.	

Skill Development Activities:

1. List any six organizations using e- commerce
2. List any six advantages of e- commerce
3. List any six electronic payment systems
4. List any six protections given under IPR for E- commerce firms
5. List any six issues in E-Commerce

Books for Reference:

- P.T. Joseph, S.J., E-Commerce : An Indian Perspective, seventh edition, pages : 536, PHI
- Dale Hunter, Electronic Commerce, Jun 2022
- Pratima Narayan , E-Commerce : Legal Compliance, Edition: 1st Edition, 2020, Eastern Book Company
- Tulasi ram kandula & Jyosna Reddy, E-Commerce, First Edition, 2016, HPH
- Ritendra Goel, E- Commerce, New Age International, 2007

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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 CityUniversity, Bengaluru-560009 at 11:00 A.M. The Board has reviewed and approved thecourse 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

Chairman - BOS

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:

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 controltechniques.

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 - Depart mentation, 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.	

Skill Developments Activities:

1. 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.
2. Draft different types of Organization structure.
3. Draft Control charts.

Books for References:

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. L M Prasad, Principles of management, Sultan Chand and Sons
7. Appanniah and Reddy, Management, HPH.
8. 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:

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

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.

Skill Development Activities:

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.

Books for References:

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. SP Iyengar (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
Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).	

Skill Development Activities:

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.

Books for References:

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. P N 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/keip107.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 Froms - https://pdst.ie/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:

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.	

Skill Development Activities:

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.

Books for References:

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:

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 duringInduction, 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
Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal **Promotion:** Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion **Transfer:** Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing	
Module No. 5: Employee Engagement and Psychological Contract	**08**
Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement -Measurement of EE, Benefits of EE. **Psychological contract:** Meaning and features	
Skill Development Activities: 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.	
Books for References: 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 45lectures 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**
	Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan Environmental ethics: Role of Indian an other religions and cultures in environmental conservation Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).	
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. Sund erland: 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.,Hassenzahl, D.M.& Berg,L.R.(2012).Environment. 8th edition .JohnWiley& 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).LandoftheTiger: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

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; P**ricing of material issues- P**reparation 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, 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**
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

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:

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

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**
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**
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**
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**
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:

- 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:

1. Preparation of Charts and Diagram
2. Preparation of Time Series Graph showing actual and trend values.
3. Preparation of blank tables mentioning the parts of the tables.
4. 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:1**Hours**
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. **Chapter-6 Electoral Process:** Election Commission-Composition, Powers and Functions, Electoral Reforms.	**8Hours**

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,IntroductiontotheConstitutionofIndia,Gurgaon;LexisNexis,(23rdedn.) 2018.

2. M.V.Pylee,India'sConstitution,NewDelhi;S.ChandPub.,(16thedn.) 2017.

3. J.N.Pandey,TheConstitutionalLawofIndia,Allahabad;CentralLawAgency,(55thedn.) 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. KBMerunandan,BharatadaSamvidhanaOnduParichaya,Bangalore,MeraguPublications, 2015.

6. ಪ್ರೋ.ಎಚ್.ಎಂ.ರಾಜಶೇಖರಭಾರತಸರ್ಕಾರಮತ್ತುರಾಜಕೀಯ,ಕಿರಣಪ್ರಕಾಶನ,ಮೈಸೂರು2020.

7. K. Sharma, IntroductiontotheConstitutionofIndia,PrenticeHallofIndia,NewDelhi,2002.

8. P.MBakshi, ConstitutionofIndia,UniversalLawPublishingHouse, NewDelhi,1999.

9. D.C.Gupta,IndianGovernmentandPolitics,VikaspublishingHouse, NewDelhi, 1975.

10. S.N.Jha,IndianPoliticalSystem,:HistoricalDevelopments,GangaKaveriPublishingHouse, Varanasi,2005.

11. Arora&Mukherji,FederalisminIndia,OriginandDevelopments,VikasPublishingHouse,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 Plansof 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

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:

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:

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:

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:

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	Hours
Module No. 1: Introduction to Financial Management	**12**
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**
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**
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**
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**
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: 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	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: ➢ **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.**	**42 Hrs**
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 9th 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 TwoMarks. (5 x 2= 10)

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

<u>SECTION- B</u>
<u>(Application Questions)</u>

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

(4 x5= 20)

2.
3.
4.
5.
6.

<u>SECTION- C</u>
<u>(Analyses and Understanding Questions)</u>

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

(2 x12= 24)

7.
8.
9.

<u>SECTION- D</u>
<u>(Skill Development Questions)</u>

Answer Any One of the following question. Each 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)

Syllabus for BBA
(V & VI Semester)

2023-24 onwards

PROCEEDINGS OF THE MEETING OF THE BOS-UG-B.COM, B.COM BDA /IAS /A&F/ LSCM /TTM, B.VOC (A&T)/B.VOC (RM) COURSES

Proceedings of the meeting of the BOS(UG) B.Com/B.Com-BDA/B.Com-IAS / B.Com-A&F/B.Com-LSCM/B.Com-TTM/B.Voc(A&T)/B.Voc(RM) Courses held on 8th and 9th August 2023 from 11:00 AM onwards, in the Department of Commerce, PK Block, Bengaluru City University, Bengaluru.

The board members had prepared the draft syllabus for the 5th and 6th semesters of the above mentioned courses and presented in the meeting. After elaborate discussions and deliberations, the draft syllabus was modified as per the suggestions of the board members and finalised.

Further, the board authorised the Chairperson to make the necessary changes, if required.

MEMBERS PRESENT:

1.	**Dr. Jalaja .K.R**	**Dean and Chairperson , Department Of Commerce, BCU**	**Chairperson**
2.	Dr. M. Muniraju	Former Dean and Chairman, Department Of Commerce, BCU	Member
3.	Dr. R. Sarvamangala	Dean and Chairperson , Department Of Commerce, BUB	Members
4.	Dr. Nagaraju. N	Professor, Department Of Commerce, Mangaluru University, Mangaluru	Members
5.	Dr. Channappa	Professor, Department Of Commerce, Osmania University, Hyderabad.	Member
6.	Dr. B. G. Bhaskara	Principal , Sheshadripuram College, Bengaluru	Member
7.	Dr. Padmaja. P.V	Principal , MLA Academy of Higher Education, Bengaluru	Member
8.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
9.	Dr. S. N. Venkatesh	Principal, Sheshadripuram College, Yelahanka, Bengaluru	Member
10.	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru	Member
11.	Dr. D. Raja Jebasingh	Associate Professor, Department Of Commerce, St Joseph’s College of Commerce ,Bengaluru	Member

CO-OPTED MEMBERS:

12.	Dr. G. Venugopal	Principal VVN Degree College, Bengaluru	Member
13.	Dr. Bhavani.H	Associate Professor, Department of Commerce, Vivekananda Degree College ,Bengaluru	Member
14.	Shri. Gururaja Rao. H.N	Associate Professor, Department of Commerce, Vijaya College, Bengaluru	Member
15.	Dr. Savitha.K	Principal, BEL First Grade College, Bengaluru	Member
16.	Dr. Swaminathan C	Associate Professor, Department of Commerce, GFGC, Malleshwaram, Bengaluru	Member
17.	Dr. Padmanabha. H.R	Principal, ASC Silver Valley College, Bengaluru	Member
18.	Dr. Srihari	Associate Professor, Department of Commerce, SSMRV College, Bengaluru	Member
19.	Dr. Nagaraja. C	Assistant Professor, Department of Commerce, GFGC Yelahanka, Bengaluru	Member
20.	Smt. Asha. N	Principal, Sindhi College, Bengaluru	Member
21.	Smt. Priya Srinivasa	Assistant Professor, Department of Commerce, BMS College of Commerce and Management, Bengaluru	Member

12/09/23

Dr. JALAJA. K R. M.COM., MBA., Ph.D
Dean & Chairperson
Department of Commerce
Bengaluru City University

Chairperson- BOS(UG)

B.B A REGULAR

Semester V								
Sl. No.	**Course Code**	**Title of the Course**	**Category of Courses**	**Teaching Hours/ Week (L + T + P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
37	BBA 5.1	Production and Operations Management	DSC-13	3+0+2	60	40	100	4
38	BBA 5.2	Income Tax -I	DSC-14	3+0+2	60	40	100	4
39	BBA 5.3	Banking Law and Practice	DSC-15	3+0+2	60	40	100	4
40	BBA 5.4	**Elective Group I - paper I**	DSE-1	3+0+2	60	40	100	3
41	BBA 5.5	**Elective Group II - paper I**	DSE-2	3+0+2	60	40	100	3
42	BBA 5.6	Information Technology for Business **OR** Digital Marketing	Vocational-1 (Anyone to be chosen)	3+0+2	60	40	100	4
43	BBA 5.7	Cyber Security OR Employability Skills	SEC - SB	2+0+2	60	40	100	3
Sub –Total (E)					**420**	**280**	**700**	**25**

Elective Groups and Courses

Discipline-Specific Electives –V Semester (5.4/5.5)			
Groups	**Paper**	**COURSE CODE**	**Title of the Paper**
Finance	I	FN1	Advanced Corporate Financial Management
Marketing	I	MK1	Consumer Behavior and Market Research
Human Resource Management	I	HRM1	Human Resource Development and Leadership
Business Data Analytics	I	BDA1	Financial Analytics
Logistics and Supply Chain Management	I	LSCM1	Fundamentals of Supply Chain Management

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from theabove elective groups. The same elective groups should be continued in the 6th Semester also.

Semester VI								
Sl. No.	**Course Code**	**Title of the Course**	**Category of Courses**	**Teaching Hours/ Week (L + T + P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
44	BBA 6.1	Business Law	DSC-18	3+0+2	60	40	100	4
45	BBA 6.2	Income Tax -II	DSC-19	3+0+2	60	40	100	4
46	BBA 6.3	International Business	DSC-20	4+0+0	60	40	100	4
47	BBA 6.4	**Elective Group I - paper II**	DSE-3	3+0+2	60	40	100	3
48	BBA 6.5	**Elective Group II - paper II**	DSE-4	3+0+2	60	40	100	3
49	BBA 6.6	A. Goods & Service Tax OR B. Event Management	Vocational-2 (Anyone to be chosen)	3+0+2	60	40	100	4
50	BBA 6.7	Internship	**3 Hours per Teacher for a batch of 50 students**		-	100	100	3
Sub –Total (F)					**360**	340	**700**	**25**

Elective Groups and Courses

Discipline Specific Electives –VI Semester (6.4/6.5)			
Groups	**Paper**	**COURSE CODE**	**Title of the Paper**
Finance	II	FN2	Security Analysis and Portfolio Management
Marketing	II	MK2	Advertising and Media Management.
Human Resource Management	II	HRM2	Compensation and Performance Management
Business Data Analytics	II	BDA2	Marketing Analytics
Logistics and Supply Chain Management	II	LSCM2	Logistics Management

Note:

- The students shall undergo 4 weeks of internship programme in any business organization (Tiny, small, medium or large scale) immediately after completion of 4th Semester Examination but 45 Days before the end of 6th Semester classes and shall submit internship report to the College. Colleges shall submit internship report marks along with 6th Semester Internal Assessmentmarks.
- Marks allotted for Internship (100) shall be split into 60 marks for report and 40 marks for Viva- voce. Evaluation of report and conduct of Viva- voce shall be at the institutional level.
- 01 hour of Internship class shall be taken in the classroom for explaining and guiding on internship and 02 hours of Practical class shall be used to monitor the Internship Course.

Name of the Program: Bachelor of Business Administration (BBA)
Course Code: BBA 5.1
Name of the Course: Production and Operations 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 ever growing importance of Production and Operations Management in an uncertain business environment.
b) Gain an in-depth understanding of Plant Location and Layout
c) Appreciate the unique challenges faced by firms in Inventory Management.
d) Understand the subject of Production Planning and Control.
e) Develop skills to operate competitively in the current business scenario.

Syllabus:	Hours
Module No.1: Introduction to Production and Operations Management	**12**
Introduction -Meaning of Production and Operations, differences between Production and Operations Management, Scope of Production Management, Production System. Types of Production, Benefits of Production Management, Responsibility of a Production Manager, Decisions of Production Management. Operations Management: Concept and Functions.	
Module No. 2: Plant Location and layout	**10**
Meaning and definition of Plant Location and Layout – Factors affecting location- Plant layout: Principles of plant layout- Space requirement – Different types of facilities – Organization of physical facilities – Building, Sanitation, Lighting and Ventilation, Air Conditioning and Safety.	
Module No. 3: Production Planning and Control	**12**
Meaning and Definition, Characteristics, Objectives, Stages, Scope, and Factors affecting Production Planning and Control. Quality Management - Quality Concepts, Difference between Inspections, Quality Control, Quality Assurances. Total Quality Management- Meaning and Principles of TQM. Quality Control Charts- Meaning and Types of Charts.	
Module No. 4: Inventory Management	**12**
Inventory Management – Concepts, Classification: Objectives: Factors Affecting Inventory Control Policy. Inventory handling principles and practice. Inventory Management Technique - EOQ Model, ABC Analysis.	
Module 5: Maintenance and Waste Management	**10**
Introduction – Meaning – Objectives – Types of maintenance and their relative advantages, Maintenance Scheduling, Equipment reliability and Modern Scientific Methods of Maintenance. Waste Management- Meaning and Types of waste, meaning of waste management, methods of waste disposal; Salvage and recovery.	

Skill Development Activities:

1. Visit any industry and list out the stages of its automation and artificial intelligence with as many details as possible.
2. List out the factors which are important while selecting a plant layout and draw a chart on Plant layout.
3. Draw quality control charts.
4. List out the Functions of Inventory Management in an organization.

Books for Reference:

- Ashwathappa K & Sridhar Bhatt: Production & Operations Management, HPH.
- Gondhalekar & Salunkhe: Productivity Techniques, HPH.
- SN Chary, Production & Operations Management, McGraw Hill.
- U. Kachru, Production & Operations Management, Excel Books.
- Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management, PHI.
- K K Ahuja, Production Management, CBS Publishers.
- S.A. Chunawalla & Patel: Production & Operations Management, HPH.
- Everett E Adam Jr., and Ronald J Ebert, Production & Operations Management, Sage Publishing.
- Dr. L. N.Agarwal and Dr. K.C. Jain, Production Management.
- Thomas E. Morton, Production Operations Management, Southwestern College.

Name of The Program: Bachelor of Business Administration (BBA) Course Code: BBA 5.2 Name of the Course: Income Tax – I		
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 beable to:

a) Comprehend the procedure for computation of Total Income and tax liability ofan individual.
b) Understand the provisions for determining the residential status of an Individual.
c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary,allowances and various retirement benefits.
d) Compute the income house property for different categories of house property.
e) Comprehend TDS & advances tax Ruling and identify the various deductionsunder section 80.

Syllabus:	Hours
Module-1: Basic Concepts of Income Tax	**08**
Introduction –Meaning of tax-, types of taxes and cannons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, Tax Rates (Old and New Regimes). Exempted incomes of individuals under section 10.	
Module -2: Assessment Procedure and Income Tax Authorities	**08**
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.	
Module- 3: Residential Status and Incidence of Tax	**10**
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (Deductions U/S 80 excluded)	
Module -4: Income from Salary	**18**
Introduction - Meaning of Salary -Basis of charge Definitions–Salary, allowances, Perquisites, and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.	
Module No.-5: Income from House Property	**12**
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net 0Annual Value - Problems on Computation of Income from House Property.	

Skill Development Activities:

1. Prepare slab rates chart for different Individual assesses (Old Regime).
2. List out any 6 Incomes exempt from tax under section 10 of an Individual.
3. Draw an organization chart of Income Tax Authorities.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Prepare the chart of Computation of Income under House Property.

Books for References:

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
- Bhagawathi Prasad, Direct Taxes.

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 5.3 Name of the Course: Banking Law and 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, Casestudies & field work etc.,

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

a) Understand the legal aspects of banker and customer relationship.
b) Open the different types of accounts.
c) Describe the various operations of banks.
d) Understand the different types of crossing of cheques and endorsement.
e) Understanding of different types of E-payments.

Syllabus:	Hours
Module No. 1: Banker and Customer	**16**
A) Banker and Customer Relationship: Introduction – Meaning of Banker& Customer; General and Special relationships between Banker & Customer, (Rights and Obligationsof Banker & Customer). B) Customers and Account Holders: Types of Customer and Account Holders – Procedure and Practice in opening and operating the accounts of different types of customers – Minor, Joint Account Holders, Partnership Firms, Joint Stock Companies, Clubs, Non-Resident Account – NRI & NRE Accounts.	
Module No. 2: Banking Operations.	**08**
Meaning – Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course; Statutory Protection to Collecting Banker.	
Module No. 3: Paying Banker	**12**
Meaning – Precautions – Statutory Protection to the Paying Banker; Cheques – Crossing of Cheques – Types of Crossing; Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonor of Cheque - Grounds for Dishonor of cheque.	
Module No. 4: Lending Operations	**12**
Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit. Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure - Housing, Education and Vehicle loan's; Non-Performing Asset (NPA): Meaning, circumstances & impact; Government Regulations on Priority lending for commercial banks.	
Module No. 5: Banking Innovations	**8**
New technology in Banking – E-services – plastic cards . Internet Banking, ATM based services, ECS, MICR, RTGS, NEFT, DEMAT, IMPS UPI , AADHAR enabled payment system, USSD, E-Valet and application based payment systems, Role of artificial intelligence in banks, Block Chain – Meaning and features.	

Skill Development Activities:

1. Collect and paste pay in slip for SB A/c and Current a/c.
2. Draw a specimen of a crossed cheque.
3. List out different types of customers and collect KYC documents required for loan
4. List out various fee-based services offered by a bank in your locality
5. List out application-based payment systems provided by a commercial bank.

Books for References:

- Gordon & Natarajan: Banking Theory Law and Practice, HPH.
- Maheshwari. S.N.: Banking Law and Practice, Vikas Publication.
- Kothari N. M: Law and Practice of Banking.
- Tannan M.L: Banking Law and Practice in India, Indian Law House
- S. P Srivastava: Banking Theory & Practice, Anmol Publications.
- Sheldon H.P: Practice and Law of Banking.
- Neelam C Gulati: Principles of Banking Management.
- Dr. Alice Mani: Banking Law and Operation, SB.

Name of the Program: Bachelor of Business Administration (BBA) Finance Elective Course Code: FN1 Name of the Course: Advanced Corporate Financial Management		
Course Credits	**No. of hours perweek**	**Total No. of Teaching hours**
3 Credits	**4 hours**	**56 hours**

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field worketc.,

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

a) Understand and determine the overall cost of capital.
b) Comprehend the different advanced capital budgeting techniques.
c) Understand the importance of dividend decisions and dividend theories.
d) Understand current asset management.

Syllabus:	Hours
Module No. 1: Cost of Capital	**12**
Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital (Book Value and Market Value Weights) – Problems.	
Module No. 2: Capital Structure Theories	**08**
The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems on all the approaches.	
Module No. 3: Risk Analysis in Capital Budgeting	**12**
Meaning of Risk and Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach –Probability Approach - Standard Deviation and Co-efficient of Variation- Theory and Problems. Sensitivity Analysis and Decision Tree Analysis (theory only).	
Module No. 4: Management of Current Assets	**14**
Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash – Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management – Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period. Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management (Concepts Only)	
Module No. 5: Dividend Decision and Theories	**10**
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Polices – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.	

Skill Development Activities:

1. List any Six inventory techniques.

2.Compute the specific cost and weighted average cost of capital of an organization, with imaginary figures.

3. Prepare imaginary data relating to dividend policies practiced by any two companies.

4. Calculate the different ratios under receivable management using imaginary figures.

5.Compare Net Income Approach and Net Operating Income Approach.

Books for References:

- I M Pandey, Financial management, Vikas publications, New Delhi.
- Abrish Guptha, Financial management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Business Administration (BBA) Marketing Elective Course Code: MK 1 Name of the Course: Consumer Behaviour and Market Research		
Course Credits	**No. of hours per week**	**Total No. of Teaching hours**
3 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 beable to:

a) Understanding of Consumer Behavior towards products, brands, and services.
b) Establish the relevance of consumer behavior theories and conceptsto marketing decisions.
c) Implement appropriate combinations of theories and concepts.
d) Understanding of market research process
e) Understanding of Data Analysis and reporting in market research.

Syllabus:	Hours
Module -1: Introduction to Consumer Behavior	**12**
Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; Models of Consumer Behaviour- Engel-Kollat-Blackwell (EKB) Model, Howard Sheth Model, Nicosia Model; consumer's decision-making process.	
Module -2: Consumer Buying Behaviour	**14**
Individual determinants - Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change. Environmental determinants- Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations.	
Module-3: Market Research	**08**
The nature of marketing research and its applications, types of Market Research - Exploratory, Descriptive and Causal; The Market Research process – Defining the problem, Developing the plan, Collection and Analysis of data, Findings and Conclusion.	
Module - 4: Data Collection	**12**
Types of Data- Primary and Secondary Data, Collecting data – Census and Sampling method. Research Methods – Qualitative Research Method – Interview, Focus Group and Observations. Quantitative Research Methods – Survey and Experiment Tools for Data Collection- Questionnaire and Schedules – Difference between questionnaire and Schedules.	
Module -5: Data Visualization, Analysis and Reporting	**10**
Data Visualisation using excel (bar diagram and pie chart). Preparation of Data Tables for Descriptive Statistics. Data analysis techniques - average, t-test, z-test, Chi-Square, and ANOVA (only meanings). Reports: Types of reports, Layout of reports.	

Skill Development Activities:

1. Prepare a diagram showing anyone model of consumer behaviour.
2. Design a questionnaire to collect information on consumer satisfaction on a specific product of your choice
3. Prepare a market survey report with imaginary information.
4. Write a report on the marketing problem faced by an organization.
5. Prepare a chart showing the Diffusion of Innovation

Books for References:

- Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6thEdition; PHI, New Delhi, 2000.
- Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition,Himalaya Publishing House, Mumbai, 2003.
- Batra/Kazmi; Consumer Behaviour.
- David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition,Mcgraw Hill, Inc; New Delhi,1993.
- K. Venkatramana, Consumer Behaviour, SHBP.
- Assael Henry; Consumer behaviour and marketing action; Asian Books(P)Ltd, Thomson learning, 6th Edition; 2001.
- Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and ConsumerBehaviour, 2003.
- Blackwell; Consumer Behaviour, 2nd Edition.
- S.A.Chunawalla : Commentary on Consumer Behaviour, HPH.
- Sontakki; Consumer Behaviour, HPH.
- Schiffman; Consumer Behaviour, Pearson Education.

Name of the Program: Bachelor of Business Administration (BBA)
Human Resource Elective
Course Code: HRM1
Name of the Course: Human Resource Development and Leadership

COURSE CREDITS	NO. OF HOURSPER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Casestudies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to:
a) Understand the need of HRD.
b) Comprehend the framework of HRD.
c) Understand the models for evaluating the HRD.
d) Analyse different leadership styles, types, patterns and functions.
e) Demonstrate an understanding of various leadership approaches for effective management of people.

SYLLABUS:	HOURS
Module No. 1: Introduction to HRD	**12**
Introduction – Meaning and Definition of HRD, objectives of HRD, Need for HRD, Function of HRD – Development function, Maintenance Function, control function. HRD strategies, Roles & Responsibilities of HRD Manager, Qualities of HRD Manager	
Module No. 2: Training and Development	**14**
Objectives, Assessing HRD needs, Difference between Training and Development, Method of training (on the job and off the job training), Training Process – Need Assessment, Deriving the instructional objectives, designing the training and development program, Implementation of the Training Program, Evaluation of Training Program. Obstacles to effective training.	
Module No. 3: Evaluating HRD Program	**10**
Introduction – Models and Frame work of Evaluation, Purpose of HRD evaluation, Data Collection for HRD programs. Career Management & Development – defining career concept, stages of life and career development, process of career management, career development practices and activities, Issues in career development.	
Module No. 4: Leadership from Managerial Perspective	**10**
Leadership: Nature and Significance of leadership, Qualities of an effective leader, Personal Values and Ethical behaviour in leadership; Leader v/s Manager; Authority v/s Leadership; Formal v/s Informal leadership; Different roles of leaders; Different levels of leadership. Leadership Skills.	
Module No. 5: Leadership Theories and Styles	**10**
Leadership Theories – Great man Theory, Trait Theory, Situational Leadership Theory, Transactional Leadership, Transformational Leadership Theory, Blake and Mouton's Managerial Grid. Leadership styles: a) Autocratic leadership, b) Bureaucratic leadership, c) Democratic leadership, d) Laissez faire leadership e) Transformational Leadership, f) Charismatic Leadership - merits and demerits of each leadership style.	

Skill Development Activities:

1. Prepare a training schedule for a company with imaginary details.
2.List the role and responsibilities of HR trainer.
3 Draw managerial grid as given by Blake and Mouton.
4. List the possible challenges for career development for Women.
5. List out the traits of an autocratic leader.

Books for References:

- Werner & Desimone, Human Resource Development, Cengage Learning.
- William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice - Hall, New Jerse
- Uday Kumar Haldar, Human Resource Development, Oxford University Press.
- Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
- Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
- Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
- Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
- Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
- Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass. 10. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
- S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications.
- Gary Yukl and Nishant Uppal, Leadership in Organisation, Eight Edition, Pearson Publication.
- 13. Andrew Durbin , Leadership -Research findings, practice and skills , biztantra

Name of the Program: Bachelor of Business Administration (BBA) Business Data Analytics Elective Course Code: BDA 1 Name of the Course: Financial Analytics		
Course Credits	**No. of hours perweek**	**Total No. of Teaching hours**
3 credits	**4 hours**	**56 hours**

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

Course Outcomes: On successful completion student will demonstrate:

a) Analyze and model financial data.
b) Access the different open-source domains.
c) Evaluate and build model on time series data.
d) Execute the statistical analysis using python.

Syllabus:	Hours
Module No. 1: Introduction to Financial Analytics	**08**
Introduction: Meaning-Importance of Financial Analytics Uses-Features-Documents used in Financial Analytics: Time value of money – Discounted and Non-discounted (computation using Excel).	
Module No. 2: Access to Financial Data Using Latest Technology	**10**
Public domain data base (RBI, BSE, NSE, Google finance), Prowess, downloading data from NSE and Yahoo finance. IMF and World Bank data base, Kaggle, Bloomberg, FINTECH companies (ROBO, ALGO trade).	
Module No. 3: Introduction to Time Series Modeling	**12**
Meaning of Data- types of data- time series, panel, cross sectional-components of Time series data. Simple time series concepts – moving average, exponential moving, WMA (Theory and Practices), data - differencing, logarithm, lagging, stationary v/s nonstationary data (detailed explanation with examples) computing return series data (simple returns and logarithmreturns) (using Excel).	
Module No. 4: Introduction to Python	**12**
Installation of Python, types of data and structures, basic analysis using NUMPY and PANDAs (financial examples), and data preparation for time series data.	
Module No. 5: Python for Finance	**14**
Descriptive statistics, Time series graphs in Python, understanding between correlation and covariance, basics of regression and its assumptions, Stationary and non-stationary data, basics of Time series using Python. Credit default using binary logistic regression.	

Skill Development Activities:

1. Explain the Different types of trends in time series data.
2. Explain the assumptions of regressions.
3. List out public domain database.
4. List out recent FINTECH companies.

Books for References:

- Python for finance: Yves hil pisces
- Hands on Data analysis with Pandas: Stefanie molin.
- Hands on Python for finance, Krish Naik, Packt
- Python For Finance, Yuxing Yan, Packt
- Mastering Python for Finance, James Ma Weiming ,Pack Publishing
- Financial Reporting and Financial Statement Analysis, M Hanif , A Mukherjee, McGraw Hill
- Haskell Financial Data Modelling and Predictive Analytics, Pavel Ryzhov, PACKT

Name of the Program: Bachelor of Business Administration (B B A) Logistics And Supply Chain Management Elective Course Code: BBA SCM 1 Name of the Course: Fundamentals of Supply Chain Management		
Course credits	**No. of hours per week**	**Total no. Of teaching hours**
3 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

a) Understand the fundamentals of Logistics and Supply Chain Management
b) Comprehend the relationship between competitive strategies and supply chain strategies
c) Analyse the latest trends and challenges in the field of Logistics and Supply chain management
d) Understand the best practices in SCM

SYLLABUS:	HOURS
Module: 1 Introduction to Supply Chain Management:	**14**
Concept of Supply Chain and Supply Chain Management, Importance of SCM, Focus areas in Supply Chain Management, Functions of SCM, Decision phases in Supply chain Management, Process view of Supply Chain - Cycle view and push-pull view, Drivers of SCM, Enablers in Supply Chain Management, Concepts of Integrated supply chains, Autonomous Supply Chain**.** Supply chain model and Value chain model; Supply Chain trends and challenges in India	
Module: 2 Introduction to Logistics Management:	**12**
Meaning of logistics and Logistics Management, Logistics management and Supply Chain management, Elements of Logistic Management, Types of Logistics; Seven R's of Logistics; Key Players in Logistics; Benefits of Logistics; Role of Logistics in Supply Chain; Role of Government in Logistics.	
Module: 3 Demand Management in Supply Chain	**10**
Concept of demand in SCM, Types of demand, Role of demand forecasting in supply chain, Forecasting methods, Basic approach to Demand Forecasting; Collaborative planning, forecasting and replenishment (CPFR), Aggregate Planning in a Supply Chain, CODP(Customer order decoupling point) – Concepts only	
Module: 4 Operations management in Supply chain	**10**
Role of production in Business; Concepts of Mass production, Lean manufacturing, Agile manufacturing, Quick Response manufacturing; Differences between Mass production and Lean production; **Key concepts in Lean manufacturing**, Basic elements of Lean manufacturing, Benefits of Lean manufacturing (case study Toyota Production System) Lean manufacturing and Supply chain management.	
Module: 5 Strategic Fit in Supply Chain Management	**10**
Competitive Strategies and Supply chain Strategies- Strategic Fit between competitive strategy and supply chain strategy, Steps in achieving strategic fit, Obstacles to achieving Strategic Fit.	

Skill Development Activities:

1. Draw a flow chart showing the basic supply chain and extended supply chain for a FMCG Company
2. Draw a chart showing the Cycle view of supply chain
3. Discuss the case of the Dabba walas of Mumbai and their supply chain success story
4. Study the Toyota Production system and highlight their special SCM practices.
5. Discuss the risks in the management of the supply chain.

Books for Reference:

- Sunil Chopra & Peter Meindl, Supply Chain Management-Strategy, Planning and Operation, PHI
- R.B. Handfield and E.L. Nichols, Jr. Introduction to Supply Chain Management. Prentice Hall, 1999.
- Dr.R.P. Mohanty & Dr.S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing Hous
- D.K. Agarwal, Supply Chain Management- Strategy, Cases and Best Practices, Cengage
- DavidSimchi-Levi,PhilipKamiusky,EdithSimchi-Levi,Designing&ManagingtheSupplyChain,McGrawHill
- Rahul V Altekar, Supply Chain Management–Concepts and Cases,PHI
- Sridhara Bhat, Supply Chain Management, HPH
- Milind M Oka, Supply Chain Management, Everest Publishing House.
- Donald. J. Bowersox & Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 5.6(A) Vocational Name of the Course: INFORMATION TECHNOLOGY FOR BUSINESS		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**56 Hrs.**

Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.

Course Outcomes: On successful completion Student will demonstrate ;

a) Understand the fundamentals of information technology
b) Understand usage of information science in business.
c) Learn core concepts of Database Management systems
d) Understanding the usage of MS Excel in Business.
e) Awareness about latest trends in IT.

Syllabus	Hours
Module No. 1: Information Technology and Information System	**10**
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.	
Module No. 2: Subsystems of Information System	**12**
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.	
Module No. 3: Database Management System	**14**
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.	
Module No. 4: Microsoft Excel in Business	**14**
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, and Text Functions.	
Module No. 5: Recent Trends in IT	05
Virtualization, Cloud computing, Grid Computing, Internet of Things, Green Marketing,Artificial Intelligence, Machine Learning.	

Skill Developments Activities:

1. Steps in Creating Database Tables, Forms and Reports in MS Access.
2. Steps in Creating different types of charts in MS Excel
3. Steps in Creating What if analysis in Excel
4. Steps in summarizing data using Pivot Table
5. Steps to create V Lookup and H Lookup functions
6. List the financial functions with syntax and examples.
7. Steps in validating Data in Ms Excel
8. Steps in creating Conditional Formatting in Excel.

Books for Reference:

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

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 5.6 (B) Vocational Name of the Course: Digital Marketing		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**56 Hrs.**

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

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

a) Gain knowledge on Digital Marketing , Email marketing and Content marketing.
b) Understand Search Engine Optimization tools and techniques
c) Gain skills on creation of Google AdWords & Google AdSense
d) Gain knowledge on Social Media Marketing and Web Analytics.
e) Gain knowledge on YouTube Advertising & Conversions.

Syllabus:	Hours
Module No. 1: Introduction to Digital Marketing	**12**
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content.	
Module No. 2: Search Engine Optimization (SEO)	**10**
Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.	
Module No. 3: Google AdWords & Google AdSense	**12**
Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types , Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual / Auto , Demographic Targeting / Bidding, CPC-based, CPA based & CPM-based accounts., Google Analytics Individual Qualification (GAIQ). Google AdSense: Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads , Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.	

Module No. 4: Social Media Marketing (SMM) & Web Analytics	12
Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Reporting, Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.	
Module No. 5: YouTube Advertising (Video Ads) & Conversions	**10**
YouTube Advertising (Video Ads): YouTube advertising? ,Why should one advertise on YouTube? , Creating YouTube campaigns, Choose the audience for video ads, Instream ads, In video ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer.	

Skill Development Activities:

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

Books for Reference:

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

<table>
<tr><td colspan="3">Name of the Program: Bachelor of Business Administration (BBA.)
Course Code: BBA. 6.1
Name of the Course: Business Law</td></tr>
<tr><td>Course Credits</td><td>No. of hours per week</td><td>Total No. of teaching hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs.</td><td>56 Hrs.</td></tr>
<tr><td colspan="3">Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar &field work etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to
a) Comprehend the laws relating to Contracts and its application in business activities.
b) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a Seller.
c) Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
d) Understand the significance of Consumer Protection Act and its features
e) Understand the need for Environment Protection.</td></tr>
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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 No. 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 Developments Activities:

1. Explain the case of "Carlill vs Carbolic Smoke Ball Company" case
2. Explain 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.

Cases: The relevant legal point, facts and the judicial decision relating to the following 10 case laws are to be specifically dealt with –

1. Balfour Vs Balfour
2. Carlill Vs Carbolic Smoke Ball Company
3. Felthouse Vs Bindley
4. Lalman Shukla Vs. Gauridutt
5. Durgaprasad Vs Baldeo
6. Chinnayya Vs Ramayya
7. Mohiribibi Vs. Dharmodas Ghosh
8. Ranganayakamma Vs Alvar Chetty
9. Hadley Vs Baxendale

Books for Reference:

- M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House,New Delhi.
- Avtar Singh, Business Law, Eastern Book Company, Lucknow.
- Ravinder Kumar, Legal Aspects of Business, Cengage Learning
- SN Maheshwari and SK Maheshwari, Business Law, National PublishingHouse, New Delhi.
- Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
- Bhushan Kumar Goyal and Jain Kinneri, Business Laws, InternationalBookHouse
- Sushma Arora, Business Laws, Taxmann Publications.
- Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6thEd.
- P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
- Sharma,J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., NewDelhi
- K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
- N.D. Kapoor, Business Laws, Sultan Chand Publications
- K. Aswathappa, Business Laws, HPH,
- Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
- Chanda.P.R, Business Laws, Galgotia Publishing Company

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 6.2 Name of the Course: Income Tax – II		
Course Credits	**No. of hours per week**	**Total No. of Teaching hours**
4 Credits	**4 Hrs.**	**56 Hrs.**

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

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

a) Understand the procedure for computation of income from business and other Profession.
b) Ability to compute capital gains.
c) Compute the income from other sources.
d) Demonstrate the computation of total income of an Individual.
e) Comprehend the assessment procedure and to know the power of income tax authorities.

Syllabus:	Hours
Module No. 1: Profits and Gains of Business and Profession	**18**
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.	
Module No. 2: Capital Gains	**10**
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.	
Module No. 3: Income from other Sources	**10**
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.	
Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.	**10**
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) Computation ofTotal Income and tax liability of an Individual.	
Module No. 5: Assessment Procedure and Income Tax Authorities	**08**
Introduction - Due date of filing returns, Filing of returns by different assesses, E-filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsor**y.** Income Tax Authorities their Powers and duties.	

Skill Development activities:

1. Mention the procedure involved in the computation of income from profession.
2. List out the different types of capital assets and identify the procedure involved inthe computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sourcesand critically examine the same.
4. List any six deductions available under section 80.
5. Prepare a format for the computation of taxable income and tax liability of an individual assessee.

Books for Reference:

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
- Bhagawathi Prasad, Direct Taxes.

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 6.3 Name of the Course: International Business		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**56 Hrs.**

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 concept of International Business.
b) Differentiate the Internal and External International Business Environment.
c) Understand the difference between MNC and TNC
d) Understand the role of International Organisations in International Business.
e) Understand International Operations Management.

Syllabus:	**Hours**
Module No. 1: Introduction to International Business	**12**
Introduction- Meaning and definition of international business, need and importance of international business, stages of internationalization, tariffs and non-tariff barriers to international business. Mode of entry into international business - exporting (direct and indirect), licensing and franchising, contract manufacturing, turnkey projects, management contracts, wholly owned manufacturing facility, Assembly operations, Joint Ventures, Third country location, Mergers and Acquisition, Strategic alliance, Counter Trade; Foreign investments.	
Module No. 2: International Business Environment	12
Overview, Internal and External environment - Economic environment, Political environment, Demographic environment, Social and Cultural environment, Technological and Natural environment.	
Module No.3: Globalization	**12**
Meaning, features, essential conditions favoring globalization, challenges to globalization,MNCs, TNCs - Meaning, features, merits and demerits; Technology transfer - meaning and issues in technology transfer.	
Module No.4: Organizations Supporting International Business	**10**
Meaning, Objectives and functions of - IMF, WTO, GATT, GATS, TRIM, TRIP; and Regional Integration- EU, NAFTA, SAARC, BRICS.	
Module No.5: International Operations Management	10
Global Supply Chain Management- Global sourcing, Global manufacturing strategies, International Logistics, International HRM - Staffing policy and it's determinants; Expatriation and Repatriation (Meaning only).	

Skill Developments Activities:

1. Prepare a chart showing the currencies of different countries.
2. Analyse the SWOT analysis impact of external factors only on International Business
3. Prepare a chart showing the modes of entry into global business.
4. List any 10 Indian MNCs along with their products or services offered.
5. Visit the website of IMF, WTO, and SAARC and prepare an organization structure.

Books for References:

- Rakesh Mohan Joshi. (2011). International Business, Oxford University Press, NewDelhi.
- Francis Cherunilam; International Business, Prentice Hall of India
- P. SubbaRao – International Business – HPH
- Sumati Varma. (2013). International Business (1st edi), Pearson.
- Charles Hill. (2011). International Business: Text & Cases, Tata McGraw Hill, NewDelhi.
- International Business by Daniel and Radebaugh –Pearson Education.

Name of the Program: Bachelor of Business Administration (BBA) Finance Elective Course Code: FN2 Name of the Course: Security Analysis and Portfolio Management		
Course Credits	**No. of hours per week**	**Total No. of teaching hours**
3 Credits	**4 hours**	**56 hours**

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:

a) Understand the concept of basics of Investment.
b) Evaluate the different types of investment alternatives.
c) Evaluate portfolio and portfolio management.
d) Understand the concept of risk and returns.
e) Understand fundamental and technical analysis.

Syllabus:	**Hrs.**
Module No. 1: Introduction to Investments	**12**

Introduction- Investment process, Criteria for Investment, types of Investors, Investment, Speculation and Gambling. Elements of Investment, Investment Avenues, Factors influencing selection of investment alternatives.

Security Market- Introduction, functions, Secondary Market Operations. Stock Exchanges in India, Security Exchange Board of India, Government Securities Market, Corporate Debt Marketand Money Market Instruments.

Module No. 2: Risk-Return Relationship	**08**

Meaning of risk, types off risk, measuring risk, risk preference of investors. Meaning of return, measures of return, holding period of return, Annualized return, expected return, investors attitude towards risk and return.

Module No. 3: Fundamental Analysis	**10**

Introduction- Investment Analysis, Fundamental Analysis, Macro Economic Analysis, IndustryAnalysis, Company Analysis, Trend Analysis, and Ratio Analysis.

Module No. 4: Technical Analysis	**12**

Meaning of Technical Analysis, Fundamental vs Technical Analysis, Charting techniques,Technical Indicators, Testing Technical Trading Rules and Evaluation of Technical Analysis.

Module No. 5: Portfolio Management	**14**

Framework-Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz’s Model – Assumptions –Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios –Leveraged portfolios – Corner portfolios – Sharpe’s Single Index model – Portfolio-evaluation measures – Sharpe’s Performance Index – Treynor’sPerformance Index – Jensen’s Performance Index.

Skill Development

1. Identify the key differences between the Government Securities Market and the Corporate Debt Market.
2. Explain the difference between systematic and unsystematic risk and give examples for each risk.
3. Draw a structure of fundamental analysis.
4. Draw and explain three basic types of chart patterns used in technical analysis.
5. Explain the assumptions and conclusions of the Markowitz's Portfolio Theory.

Books for Reference

- A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.
- Singh Preeti, Investment Management, HPHG
- Alexander Fundamental of Investments, Pearson Ed.
- Hangen: Modern Investment theory. Pearson Ed.
- Kahn: Technical Analysis – Plain and sample Pearson Ed.
- Ranganthan: Investment Analysis and Port folio Management.
- Chandra Prasanna: Managing Investment – Tata Mc Gram Hill.
- Alexander, shampe and Bailey – Fundamentals of Investments Prentice Hall of India
- Newyork Institute of Finance – How the Bond Market work – PHI.
- Mayo Investment Thomason hearning

Name of the Program: Bachelor of Business Administration (BBA) Marketing Elective Course Code: MK 2 Name of the Course: Advertising and Media Management		
Course Credits	**No. of hours per week**	**Total No. of teaching hours**
3 Credits	**4 hours**	**56 hours**

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

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

a) Understand the nature, role, and importance of IMC in marketing strategy
b) Understand effective design and implementation of advertising strategies
c) Present a general understanding of content, structure, and appeal ofadvertisements
d) Understand ethical challenges related to responsible advertising and brand strategy management.
e) Evaluate the effectiveness of advertising and agencies role.

Syllabus:	Hours
Module -1: Introduction to Integrated MarketingCommunication	10
Integrated marketing communication, AIDA Model, Setting goals and objectives, concept of DAGMAR in setting objectives, elements of IMC; Ethics in advertising, Social, Economic and Legal aspects of advertising.	
Module -2: Consumer and Media	**14**
How advertising works: perception, cognition, affect, association, persuasion, behaviour, Associating feeling with brands, Use of research in advertising planning;Advertising Media - Industry structure, functions, advantages and disadvantages of print, Television, Radio, Internet, Outdoor; Concept of media planning, media selection, Media Scheduling strategy, setting media budgets.	
Module-3: Advertising Program	**14**
Planning and managing creative strategies; Creative approaches; Building Advertising Program - Message, Theme, Advertising appeals; Advertising layout: how to design and produce advertisements; Advertising Budget - nature and methods of advertising appropriation. Art of copywriting and Guidelines for copywriting; Copywriting for print, Audio, TV and outdoor media.	
Module -4: Other Elements of IMC- Sales Promotion, PR, Events andExperiences and Word of Mouth	**10**
Consumer and trade sales promotion, application of sales promotion in different domains**;** Using public relations in image building**;** Planning and executing events, event management**;** Viral marketing, building organic word of mouth communication.	
Module -5: Measuring Advertising Effectiveness	**08**
Measuring Advertising Effectiveness - stages of evaluations and various types of testing-Pre and Post testing. Advertising agencies - role, importance, organizational structure, functions. Selection of agency and client agency relationship.	

Skill Development Activities:

a) List out ethical issues in Advertisements.
b) List out different modes of Advertisement.
c) Write a note on guidelines for copywriting.
d) List out types of Outdoor Advertisement.
e) State the process in selection of Advertisement Agency.

Books for References:

- Advertising Principles and Practice, William Wells, John Burnett, Sandra Moriarty, 6th ed., Pearson education, Inc.
- Advertising and Promotion, G.Belch, Michael Belch, Keyoor Purani, 9th edition, Tata Mcgraw Hill publication, ISBN: 978-1-25-902685-0.

Name of the Program: Bachelor of Business Administration (BBA) Human Resource Elective Course Code: HRM 2 Name of the Course: Compensation and Performance Management		
COURSE CREDITS	**NO. OF HOURSPER WEEK**	**TOTAL NO. OF TEACHING HOURS**
3 CREDITS	**4 HOURS**	**56 HOURS**

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Casestudies & field work etc.,

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

a) Understand the concepts of Compensation management.
b) Describe job evaluation and its methods.
c) Evaluate the different methods of wages.
d) Describe performance management and methods of performance management.
e) Preparation of Payroll.

SYLLABUS:	HOURS
Module No. 1: Introduction to Compensation Management	**12**
Compensation - Definition - Classification - Types - Wages, Salary, Benefits, DA, Consolidated Pay; Equity-based programs, Commission, Reward, Remuneration, Bonus, Short term and Long-term Incentives, Social Security, Retirement Plan, Pension Plans, Profit Sharing Plan, Stock Bonus Plan, ESOP, Employer Benefits and EmployerCosts for ESOP. Compensation Management- Meaning, Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues - Factors affecting Compensation Management. Compensation Policies.	
Module No. 2: Job Evaluation	**06**
Definition, Process, Methods – Non-Analytical methods – Ranking methods, Job grading method, Analytical method – Point-Ranking method, Factor- Comparison method. Factor Evaluation System (FES), Using FES to determine Job Worth, Position Evaluation Statements.	
Module No. 3: Wage and Salary Administration	**12**
Theories of Wages - Wage Structure - Wage Fixation - Wage Payment - Salary Administration. Difference between Salary and Wages - Basis for Compensation Fixation- Components of Wages - Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Preparation of Pay Roll.	
Module No. 4: Performance Management	**14**
Performance management- Definitions, Importance, Purpose, Principles and Dimensions. Employee Engagement and Performance management. Performance Appraisal methods – Traditional methods and Modern methods (All the methods to be discussed). Performance Appraisal feedback – Roles, Types, Principles, Levels of Performance feedback. Ethics in Performance Appraisal.	
Module No. 5: Team Performance Management	**12**
Meaning of Teams, Importance of Team Performance in the Organization, Team Objectives and Individual Objectives, Types of Teams – Problem-solving teams, Cross-functional teams, Virtual teams. Factors affecting Team performance: Context, Composition, Process. Strategies for effective Team Building.	

Skill Development Activities:

1. Construct a questionnaire for a salary survey of nurses.
2. Design a performance appraisal tool using any Modern PerformanceAppraisal Tool for an organization.
3. Prepare a payroll with imaginary figures.
4. Draw a chart showing the communication process.
5. Draft a compensation policy for an organization.

Books for References:

- Joseph J. Martocchio, Strategic Compensation, 3rd Edition, Pearson Education
- Michael Armstrong & Helen Murlis: Hand Book of RewardManagement – Crust Publishing House.
- Milkovich & Newman, Compensation, Tata McGraw Hill
- Richard I. Anderson , Compensation Management in Knowledge basedworld, 10th edition, Pearson Education
- Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People,Performance & Pay – Free Press.
- Aguinis Herman, Performance Management, 2nd Edition, 2009 PearsonEducation, New Delhi.
- Aziz A, Performance Appraisal: Accounting and Quantitative Approaches, 1993,Pointer.
- Bhatia S.K, Performance Management: Concepts, Practices and Strategies for Organisation Success, 2007, Deep & Deep, New Delhi.
- BD Singh, Compensation & Reward Management, Excel Books
- Cardy R.L, Performance Management: Concepts, Skills and Exercises, 1stEdition, 2008, PHI, New Delhi.
- Goel Dewkar, Performance Appraisal and Compensation Management: AModern Approach, 2 nd Edition, 2008, PHI, New Delhi.
- Sarma A.M, Performance Management System, 1st Edition, 2008, Himalaya Pub,Mumbai.

Name of the Program: Bachelor of Business Administration (BBA) DATA ANALYTICS Course Code: BDA 2 Name of the Course: Marketing Analytics		
Course Credits	**No. of hours perweek**	**Total no. of teaching hours**
3 Credits	**4 hours**	**56 hours**

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

Course Outcomes: On successful completion, the student will demonstrate:

a) Understand the importance of marketing analytics for the forward-looking andsystematic allocation of marketing resources
b) Apply marketing analytics to develop a predictive marketing dashboard for the organisation.
c) Analyse data and develop insights to address strategic marketing challenges
d) Execute the models on Predictions and Classifications on R Software.Know the applications of analytics in marketing.

Syllabus:	Hours
Module No. 1: Introduction to Marketing Analytics and DataMining	**10**
Introduction to Marketing Analytics, Need of Marketing Analytics, Benefits of Marketing Analytics, Data mining –Definition, Classes of Data mining methods – Grouping methods, Predictive modeling methods, Linking methods to marketing applications. Process model for Data mining – CRISP DM.	
Module No. 2: Introduction to R	**10**
About R, Data types and Structures, Data coercion, Data preparation: Merging, Sorting, Splitting, Aggregating, Introduction to R Libraries – How to install and invoke, Introduction to R Graph – Basic R charts – Different types of charts.	
Module No. 3: Descriptive Analytics	**12**
Exploratory Data Analysis using summary table and various charts to find the insights, slicing and dicing of the Customer data. Inferential Statistics: T-Test, ANOVA, Chi-Square using marketing data and exploring relationship (Correlation).	
Module No. 4: Prediction and Classification Modelling using R	**12**
Introduction to Prediction and Classification modelling, data splitting for training and testing purpose, Prediction modelling: Predicting the sales using Moving Average Model and Regression Model(Simple and Multiple Regression model), Classificationmodelling: Customer churn using Binary logistic regression and decision tree.	
Module No. 5: Application of Analytics in Marketing	**12**
Association Rules – Market Basket Analysis for Product Bundling and Promotion, RFM (Recency Frequency Monetary) Analysis, Customer Segmentation using K- Means Cluster Analysis, Key Driver Analysis using Regression Model.	

Skill Development Activities:

a) Explain the Process model for Data Mining.

b) Write the steps in installing R software.

c) Explain the difference between Binary Logistic Regression and Decision Tree.

d) List out Public domain data base.

e) List out applications of marketing analytics.

Books for References:

- Marketing Analytics: Data-Driven Techniques with Microsoft® Excel® Published byJohn Wiley & Sons, Inc
- Marketing Data Science, Thomas W. Miller Published by Pearson
- Marketing Metrics, Neil T Bendle, Paul W. Farris, Phillip E. Pfeifer published byPearson
- Marketing Analytics, Mike Grigsby published by Kogan Page.

Name of the Program::Bachelor of Business Administration (B B A) Logistics And Supply Chain Management Elective Course Code: BBA SCM 2 Name of the Course: Logistics Management		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
3 Credits	**4 Hrs.**	**56 Hrs.**

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminar& fieldwork etc.,

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

a. Understand the role of logistics in Supply Chain Management
b. Comprehend the various elements of logistics management
c. Analyse the functionally and utility of inventory, warehousing, packaging and material handling
d. Understand the various aspects of transportation management
e. Role of the government in enhancing the logistics efficiency.

Syllabus:	Hours
ModuleNo.1: Introduction to Logistics management	**10**
Meaning, Importance and Types of Logistics, Players in Logistics; Logistics management-Meaning, Elements of Logistics Management, Benefits of Logistics Management- Logistics Interface with other functional areas, sever R's of Logistics.	
ModuleNo.2: Inventory Management in Logistics and SCM	**10**
Inventory functionality- Geographical specialization, Decoupling, Balancing demand and supply, buffer uncertainties; Types of inventory - Inventory expectations - Planning inventory (when and how much- EOQ)- Managing uncertainty - fill rate estimations, Inventory management policies - Methods of inventory control -**Concepts** of collaborative inventory replenishment, MRP, DRP, JIT, JIT II, Kanban.	
Module No. 3: Transportation Management	**14**
Transport structure- Rail, Road, Water, Air and Pipeline, Inter-modal - (Performance characteristics and suitability of each mode); **Suppliers of transport service**- Single mode carriers, specialized carriers, Inter-modal transportation (TOFC, COFC), Containership, Non-operating intermediaries. **Transport Operation Planning**- Equipment scheduling, yard management, load planning, routing and advanced shipment notification, movement administration, consolidation, negotiation, control of transport management, audit and claim administration, logistics integration; **Transport documentation**: Delivery Order, Dock receipt, Bill of Lading, Freight Bill, Sea waybill (SWB/e-SWB), Airway Bill (AWB/e-AWB), shipping guarantee, packing note or list, consignment note - Shipping Manifest; Documentation process. **Transport pricing methods**- FOB, Delivery pricing, Promotional pricing, Menu pricing; Pricing issues	
Module No. 4: Warehousing	**10**
Warehousing- Meaning, importance and benefits of warehousing, warehouse operations, **Warehouse ownership arrangement**- Private, public, contract, network development **Warehouse decisions**- Site section, Design, Product mix analysis, expansion, material handling, layout, sizing, WMS (concept only).	

Module No. 5: Packaging and Material Handling:	12

Packaging: Meaning, importance and functions of Packaging; Types of packaging- Benefits of modular packaging, Packaging for material handling efficiency- product design, unitization and communication

Material handling: - Material handling systems- mechanized, semi-automated, automated and information directed (meaning and types of material handling under each system)

Special handling consideration- E-fulfillment, environmental concerns, regulatory environment and returns processing.

Skill Development Activities:

1. Discuss any three logistical activities and their merits and demerits.
2. Identify and list out the various Inventory control techniques used in Organisations.
3. List out some of the traditional and modern packaging materials used or goods
4. List out the various transport documents
5. Briefly analyse the features and suitability of Inter-modal transportation in LM

Reference Books:

- Donald J Bowersox, David J Closs, "Logistical Management – The integrated Supply Chain Process", McGraw-Hill Edition-2000
- John J Coyle, Edward J Bardi and C John Langley Jr. "The management of Business Logistics- A supply Chain perspective", Thomson South- Western , 7th edition.
- Vinod V Sophlle, Logistics Management- The supply Chain Imperative, Pearson Education
- Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
- Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
- D. K. Agarwal, Supply Chain Management - Stategy, Cases and Best Practices, Cengage
- David Simchi-Levi, Philip Kamiusky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
- Donald. J. Bowersox & Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill
- Rahul V Altekar, Supply Chain Management – Concepts and Cases, PHI
- Sridhara Bhat, Supply Chain Management, HPH
- Milind M Oka, Supply Chain Management, Everest Publishing House

Name of the Program: Bachelor of Business Administration (BBA)Course Code: BBA 6.6 (A) Vocational Name of the Course: GOODS AND SERVICES TAX		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**56 Hrs.**

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

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

a) Comprehend the concepts of Goods and Services tax.
b) Understand the fundamentals of GST.
c) Analyse the GST Procedures in the Business.
d) Know the GST Assessment and its computation.

Syllabus:	Hours
Module No. 1: Introduction to GST	**10**
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017-Feature and Important definitions.	
Module No. 2: GST Registration and Taxable Event	**10**
Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems.	
Module No. 3: Input Tax Credit	**12**
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.	
Module No. 4: GST Assessment	**12**
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.	
Module No. 5: Valuations of Goods and Services Under GST	**12**
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	

Skill Developments Activities:

a) Prepare a tax invoice under the GST Act.
b) Write the procedure for registration under GST.
c) Prepare a chart showing rates of GST.
d) Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
e) List out the exempted Goods and Services under GST.

Books for Reference:

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

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 6.6 (B) Vocational Name of the Course: Event Management		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**56 Hrs**

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

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

a) Understand the significance of various events
b) Demonstrate the ability to organize the event.
c) Demonstrate the ability to conduct the event.
d) Prepare the budget require for conducting an event.
e) 5. Learn the planning and executing of corporate events.

Syllabus:	Hours
Module No. 1: Introduction to Event Management	**12**
Event- Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers- Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.	
Module No. 2: Event Management Planning and Procedure	**10**
Establishing of Policies & Procedures, Steps in Planning the event, Principles of Event Management, Permissions and Licenses from Government and Local Authorities.	
Module No. 3: Conduct of an Event.	**12**
Preparing a Planning Schedule, Steps in Organizing an event , Assigning Responsibility, Event Safety and Security, Conducting the Event-Checklist (Pre, during and post event check list), Communication-channels of communications for different types of events.	
Module No. 4: Budgeting and Reporting	**10**
Preparation of Event Budget-Items of expenditure for various events, managing the event budget. Reporting of event- organizing the event report, steps in preparing the event report.	
Module No. 5: CORPORATE EVENTS	**12**
Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events.	

Skill Development Activities:

1. Preparation of Event Plan for a Wedding.
2. Preparing Budget for conduct of National level sports meet of a college.
3. Preparation of Event Check List for College Day Celebrations
4. Preparation of Budget for Conducting inter collegiate fest.
5. Prepare a brief report of a students' seminar conducted in your college.

Books for Reference:

- Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc. ISBN: 0-471-26306-0
- Anne Stephen – Event Management
- Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
- The Complete Guide to successful Event Planning – Shannon Kilkenny
- Human Resource Management for Events – Lynn Van der Wagen (Author)
- Successful Team Management (Paperback) – Nick Hayed (Author)
- Event Management & Public Relations by Savita Mohan – Enkay Publishing House
- Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher – 2009
- Principle of Event Management – Shrikant S., Skyward Publisher.