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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: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

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

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

BACHELOR OF COMMERCE - B.COM

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

Duration: 2.00 Hours **Total Marks: 60**

SECTION-A
(Conceptual Questions)

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

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

SECTION- B
(Application Questions)

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

2.
3.
4.
5.
6.

SECTION- C
(Analyses and Understanding Questions)

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

7.
8.
9.

SECTION- D
(Skill Development Questions)

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

10.
11.

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BE BOUNDLESS

BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(Semester Scheme with Multiple Entry and Exit Options for Under Graduate Course- as per NEP 2020)

Revised Syllabus for

BBA - REGULAR

2022-23 onwards

DEPARTMENT OF COMMERCE

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

BACHELOR OF BUSINESS ADMINISTRATION

BBA

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

ACADEMIC YEAR 2022-23 ONWARDS

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

BENGALURU CITY UNIVERSITY

Proceedings of the meeting BOS – UG – BBA, BBA (AVIATION), BHM and B.VOC courses from the academic year 2022 – 2023 meeting held on 1st October 2022, at the Department of Commerce, PK Block, Bengaluru 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 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

(as per SEP 2024)

Syllabus for I & II Semester
B.Com (Business Data Analytics)

2024-25

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM),B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 3rd and 4th July 2024 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for 1st and 2nd semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department Of Commerce,BCU	Chairperson
2.	Dr.R. Sarvamangala	Dean And Chairperson , Department Of Commerce, BUB	Member
3.	Dr. Nagaraju.N	Professor, Department Of Commerce,University of Mysore	Member
4.	Dr. B.G.Baskar	Principal ,Seshadripuram College, Bengaluru	Member
5.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
6.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
7.	Dr. Raja Jebasingh	Vice-Principal, St.Joseph's College of Commerce(Autonomous)	Member
8	Dr.K.Ramachandra	Professor, Department Of Commerce,Maharani Cluster University.	Member

Co-Opted Members Present

9	Prof.Ritika Sinha	Chairperson, Department of Management, Bengaluru City University	Member
10	Prof.G.Venugopal	Principal VVN Degree College, Bengaluru	Member

B.Com (BDA)

11	Dr.Savita. K	Principal, BEL First Grade College, Bengaluru	Member
12	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
13	Mr. H.N Gururaja Rao.	Associate Professor, Department Of Commerce, Vijaya College, Bengaluru	Member
14	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
15	Prof.H R Padmanabha	Vice-Principal, Sai Vidya First Grade College, Yelahanka.	Member
16	Dr.Srihari	Associate Professor, Department Of Commerce, SSMRV College, Bengaluru	Member
17	Dr.Nagaraja.C	Assistant Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
18	Smt.Asha.N	Principal, Sindhi Degree College, Bengaluru	Member
19	Mr.Sharath M	Assistant Professor, Sindhi College.	Member
Industry Experts			
20	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
21	CMA .Abhijeet S Jain	Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member
22	Mr. G Vijay Raghavan	Founder- Stockathon Academy, Bangalore	Member

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

BENGALURU CITY UNIVERSITY

REGULATIONS PERTAINING TO B.COM (BUSINESS DATA ANALYTICS)

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

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

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B.Com - Business Data Analytics Program, offered by Bengaluru City University affiliated colleges, Constituent Colleges and Department of Commerce, Bengaluru City University.

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

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

2. PROGRAM OBJECTIVES:

a) To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
b) To cater to the requirements of Industries.
c) To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
d) To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
e) To prepare students to pursue careers in Financial Data Analytics, Marketing Analytics, Human Resource Analytics, Data Science and allied functions in the Corporate Sector.
f) To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
g) To develop entrepreneurs.
h) To equip students with the knowledge of various types of software and programs for Business data Analytics
i) To enable students to apply the knowledge gained in data analytics for business decisions
j)

3. ELIGIBILITY FOR ADMISSION:

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

4. **DURATION OF THE PROGRAMME:**

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

5. MEDIUM OF INSTRUCTION

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

6. CLASSROOM STRENGTH OF STUDENTS

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

7. ATTENDANCE:

a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.

A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

8. COURSE MATRIX

(i) Annexure-1 for B.COM- BUSINESS DATA ANALYTICS

9. TEACHING AND EVALUATION:

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

10. SCHEME OF EXAMINATION:

a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80.

b. Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each.

c. The marks based on attendance shall be awarded as given below:
76% to 80% = 02 marks
81% to 85% = 03 marks
86% to 90% = 04 marks.
91% to 100% = 05 marks.

11. PATTERN OF QUESTION PAPER:

Each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. The question paper setter shall prepare TWO sets of question papers with a maximum of 10% repetition. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	5 x 2 = 10
Section B	Analytical questions (4 questions out of 6)	4 x 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Section D	Skill Based questions	1 x 5 = 05
Total		80 marks

12. APPEARANCE FOR THE EXAMINATION:

a) A candidate shall apply for all the courses in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University.
b) A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
c) Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
d) A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

13. MINIMUM FOR A PASS:

(a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course /paper unless he/she obtains not less than 35% (i.e. 28 marks out of 80) marks in written examination / practical examination and 40% marks in aggregate of written/ practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.

(b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.

(c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).

(d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.

(e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.

(f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

(g) The minimum total credits that a candidate shall obtain in aggregate in all semesters must be 142 credits out of the total credits allotted for the program, to be declared as pass in the program.

14. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

15. PROVISION FOR IMPROVEMENT OF RESULTS:

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

16. FINAL RESULT / GRADES DESCRIPTION

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

Final Result / Grades Description

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

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 15:

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

l. Calculation of Semester Grade Point Average (SGPA)

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

2. Calculation of Cumulative Grade Point Average (CGPA)

The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is calculated taking into account all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

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CGPA = ∑ (Ci x Gi) / ∑ Ci

Where Gi is the grade point of the 'i'th course / paper and Ci is the total number of credits for that course/ paper

CGPA= ∑ (Ci x Si) / ∑Ci

Where Si is the SGPA of the 'i'th semester and Ci is the total number of credits in that semester.

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

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

18. TERMS AND CONDITIONS:

a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.

b. Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.

c. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearance.

19. MEDALS AND PRIZES:

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

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

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

ANNEXURE-1

COURSE MATRIX

I Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Financial Accounting	1.1	4	3	20	80	100	4
	Principles of Marketing	1.2	4	3	20	80	100	4
	Business Environment	1.3	4	3	20	80	100	4
	Spreadsheet Analytics	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		3	1.5	10	40	50	2
	Total				**130**	**520**	**650**	**24**

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours,** at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the first semester and before the end of second semester. This will carry **ONE credit,** which will be reflected in the **second semester marks card**. The marks shall be uploaded by the institution, along with IA marks, after obtaining the course completion certificate.

COURSE MATRIX

II Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Advanced Financial Accounting	2.1	4	3	20	80	100	4
	Human Resource Management	2.2	4	3	20	80	100	4
	Business Regulations	2.3	4	3	20	80	100	4
	DBMS & SQL	2.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-2		3	1.5	10	40	50	2
	Value-Added Certificate Course *				25	-	25	1*
	Total				**155**	**520**	**675**	**25**

*** Follow the note given in the first semester Course Matrix.**

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COURSE MATRIX

III Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Corporate Accounting	3.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –I	3.2	4	3	20	80	100	4
	Cost Accounting	3.3	4	3	20	80	100	4
	C Programming	3.4	4	3	20	80	100	4
Part 3- SEC	Data Analysis using Tableau	3.5	2	1.5	10	40	50	2
	Total				**130**	**520**	**650**	**24**

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours,** at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the third semester and before the end of fourth semester. This will carry **ONE credit,** which will be reflected in the **fourth semester marks card**. The marks shall be uploaded by the institution, along with IA marks, after obtaining the course completion certificate.

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COURSE MATRIX

IV Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Financial Management	4.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –II	4.2	4	3	20	80	100	4
	Costing Methods	4.3	4	3	20	80	100	4
	Business Data Analytics	4.4	4	3	20	80	100	4
Part 3- SEC	Introduction to R	4.5	2	1.5	10	40	50	2
	Value-Added Certificate Course *	4.6	-	-	25	-	25	1*
	Total				**155**	**520**	**675**	**25**

*** Follow the note given in the third semester Course Matrix.**

COURSE MATRIX

V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- DSC	Introduction to Python	5.1	4	3	20	80	100	4
	Marketing Analytics	5.2	4	3	20	80	100	4
	Income Tax- I	5.3	4	3	20	80	100	4
	Goods and Services Tax	5.4	4	3	20	80	100	4
Part 2- CC	Research Methodology	5.5	4	3	20	80	100	4
	Survey Project	5.6	2*	-	100**		100	4
	Total				**200**	**400**	**600**	**24**

INSTRUCTIONS: During the V Semester, students shall be assigned Survey Projects and it shall be monitored by the Mentors. Faculty from Commerce and Management department only shall be appointed as Mentors. Survey project shall be undertaken in any area of Commerce and Management (using data analytics) in a Small, Medium and large organisation.

*A Maximum of 50 Students shall be allotted to each Mentor. 2 hours of mentorship / workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%). The Field survey report shall be submitted before the end of the semester for assessment and viva-voce examination.

**The marks shall be awarded on the following basis:

- 60 marks for Survey Project and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

COURSE MATRIX

VI Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- DSC	Financial Analytics	6.1	4	3	20	80	100	4
	Management Accounting	6.2	4	3	20	80	100	4
	Income Tax- II	6.3	4	3	20	80	100	4
	HR Analytics	6.4	4	3	20	80	100	4
	Auditing	6.5	4	3	20	80	100	4
Part 2- CC	Internship		2*	-	100**		100	4
	Total				**130**	**420**	**550**	**24**

INSTRUCTIONS: During the VI Semester, students should be assigned **Internship** and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, Small, Medium or Large organisation, to enable them to apply the knowledge gained in data analytics.

* **A Maximum 50 Students** shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%).

Minimum of **90 hours** of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and suggestions & conclusion.**

The report shall be prepared in about **50-60** pages and include the Internship Certificate along with the log sheet from the Organisation and submitted **before the end of the semester** for **assessment and viva-voce examination**.

The marks shall be uploaded by the college on the University Portal along with IA marks.

**The marks shall be awarded on the following basis.

- 60 marks for Internship Report and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

Syllabus - Semester I

Name of the Program: BACHELOR OF COMMERCE (BDA)
Course Code. 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: On successful completion of the course, the students will be able to

a. Understand the theoretical frame work of accounting as well as Accounting standards.
b. Prepare Financial Statements from Incomplete records.
c. Work out the accounting treatments for Consignment transactions.
d. Learn various methods of Accounting for Hire Purchase transactions.
e. Work out various Accounting treatments for Dependent Branches.

SYLLABUS:	Hours
Unit - 1: Theoretical Framework of Accounting	**08**
Introduction-Meaning, Scope, Objectives, Importance and Functions of Accounting; Terminologies used in Accounting; Users of Accounting Information; Accounting Process; Cash basis and Accrual basis of Accounting; Branches of Accounting, Principles of Accounting, Concepts and Conventions; Accounting Standards-Indian Accounting Standards (Ind AS)-Meaning and Definition, Need and Objectives; Accounting Equations, Problems on Accounting Equations.	
Unit - 2: Conversion of Single Entry System to Double Entry System	**12**
Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System, Need for Conversion; Preparation of Statement of Affairs, Cashbook, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account &Trading and Profit & Loss and Balance Sheet-**Problems**	
Unit - 3: Consignment Accounts	**12**
Introduction–Meaning of Consignor, Consignee, Account Sales & Proforma Invoice; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price, Accounting for Normal & Abnormal Loss; Valuation of Stock; Passing of Journal Entries & Preparation of Ledger Accounts in the books of Consignor only- **Problems**	
Unit - 4: Hire Purchase System	**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**	

Unit - 5: Branch Accounts	12
Meaning, 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 only when the goods are sent at Cost Price and Invoice Price &ascertainment of Profit or Loss of Branch under Debtors System – **Problems**	

Skill Development Activities:

1. Enlisting any **Five** Indian Accounting Standards
2. Prepare a Memorandum Trading Account, Total Debtors Account, Total Creditors & Statement of Affairs with imaginary figures.
3. Preparation of Pro-form Invoice and Accounts sales with imaginary figures.
4. Prepare the Hire Purchase table with imaginary figures.
5. Prepare Branch Account with imaginary figures.

Books for Reference:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
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. Horn gren and Donna Phil brick, (2013) Introduction to Financial Accounting, Pearson Education,11th Edition.
5. J.R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2nd Edition.
6. S.N.Maheshwari, and S.K.Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: 1.2 NAME OF THE COURSE: PRINCIPLES OF MARKETING		
COURSE CREDITS	NO. OF HOURSPER 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: On successful completion of the course, the Students will be able to
a) Understand the concepts and functions of Marketing.
b) Analyze Marketing Environment impacting the Business.
c) Segment the Market and understand the Consumer Behaviour
d) Describe the 4 P's of marketing and design the Marketing Mix.

SYLLABUS:	HOURS
Unit-1: Introduction to Marketing	**08**

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).

Unit- 2: Marketing Environment	**10**

Micro Environment – Meaning, Components- The company, suppliers, Marketing Intermediaries, competitors, public and customers;

Macro Environment- Meaning, Components- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.

Unit-3: Market Segmentation and Consumer Behaviour	**10**

Market Segmentation -Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation;

Consumer Behavior- Meaning, Factors influencing Consumer Behavior; Buying Decision Process.

Unit- 4: Marketing Mix-Product & Pricing	**14**

Marketing Mix- Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion.

Product-Meaning & features, Product Classification, Product Line & Product Mix decisions; Product Lifecycle – Meaning & stages in PLC; New Product Development- Meaning and steps in NPD; Reasons for Failure of New Product.

Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.

Unit- 5: Place & Promotion	**14**

Physical Distribution–Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection

Promotion – Meaning and Significance of Promotion.

Advertising – Meaning and Objectives, Characteristics of an effective Advertisement, Types of Advertisement. **Personal Selling**- Meaning and Importance, Characteristics of a Successful Salesperson. **Sales Promotion**- Meaning, Objectives, Promotional Schemes, Limitations of Promotional Schemes.
Skill Development Activities: 1. Design a Marketing Mix for an imaginary product. 2. Design a logo and tagline for an imaginary product. 3. Develop an advertisement copy for a product. 4. Prepare a chart showing distribution network for any product.
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. BoseBiplab, Marketing Management, Himalaya Publishers. 5. J.C. Gandhi, Marketing Management, Tata McGraw Hill. 6. Ramesh and Jayanti Prasad: Marketing Management, I.K.International 7. Sontakki, Marketing Management, Kalyani Publishers. 8. PN Reddy and Appanniah, Marketing Management 9. Saxena Rajan,(2017)Marketing Management , Tata McGraw - Hill Publishing Company Ltd., New Delhi. Fifth Edition.

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code:1.3 Name of the Course: BUSINESS ENVIRONMENT		
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: On successful completion, students will be able to:

a) Understand the components of Business Environment.
b) Analyse the various environmental factors influencing business organisation.
c) Design a competitive analysis for a specific Industry.
d) Understand the concept of Globalization and its impact on Domestic Businesses.

SYLLABUS:	HOURS
Unit- 1: Introduction to Business Environment	**12**
Business Environment-Meaning, Types of Business Environment – Internal and External, Micro-Environment and Macro- Environment of business; Competitive analysis of Business; Environmental analysis-Scanning, Monitoring, Forecasting, Assessment; Limitation of Environment Analysis.	
Unit- 2: Political and Legal Environment	**10**
Political Environment- Functions of the State, Role of Government, State intervention in business- Reasons for and Types of state intervention in business. **Legal environment**-Impact of various laws on Indian businesses.	
Unit-3: Economic and Global Environment	**14**
Economic Environment- Meaning, Nature and Components of the Economic Environment, Factors affecting Economic Environment. **Global environment** -Meaning of Globalisation, Approaches to Globalisation, Merits and demerits of Globalisation, Impact of Globalisation on Indian businesses; Foreign market entry strategies; MNCs and TNCs (concepts only).	
Unit- 4: Technological Environment	**10**
Technological Environment: Meaning and features of Technological Environment; Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.	
Unit- 5: Demographic and Natural Environment	**10**
Demographic Environment- Meaning and components of Demographic environment; **Natural Environment**: Meaning and Features of Natural environment. Impact of Natural environment on business.	

Skill Development Activities:

a) List out the benefits of Technology on businesses.
b) Draft Five Forces Model for an Imaginary business.
c) List out the impact of Globalisation on Indian businesses
d) List out any five Demographic factors affecting businesses.

Books for References:

1. Aswathappa. K, Essentials Of Business Environment, HPH
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Francis Cherunilam, Business Environment- Text and Cases, 8th Edition, HPH
4. Chidambaram: Business Environment; Vikas Publishing
5. Upadhyay, S: Business Environment, Asia Books
6. Chopra, B K: Business Environment in India, Everest Publishing
7. M. Ashikary, Economic Environment of Business.
8. Veena Keshav Pailwar, Business Environment, PHI Learning Pvt. Ltd
9. Vivek Mittal, Business Environment, 1st Edition, Excel Books

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: 1.4 NAME OF THE COURSE: SPREADSHEET ANALYTICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom lectures, tutorials & lab work etc.,

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

1. To learn how to start working with MSEXCEL right from basics to Tables.
2. To understand the various table formatting
3. To equip students with various Functions in MS EXCEL
4. To equip students with Data analysis functions
5. Understand the use of macros and VBA.

SYLLABUS:	HOURS
Unit 1: INTRODUCTION TO SPREADSHEET	**10**

Spreadsheets basics, Need for Spreadsheets, Work-Book, Work –Sheet, Parts of a MS-Excel Work-Sheet- Program area, Work area, Contents of Title-Bar, Manu-Bar, Contents of Manu Ribbons, Meaning of Cell- Cell address, Formula-Bar, Row Numbers, Column-Letters, Selecting Cell and Range of Cells, Merging of Cells, Entering and Saving Data in the Cell, Named Cells, Need of Naming Cells, Entering, Storing, Copying Formula, Using different Arithmetic and logical Operators in Formula, Moving Cell with contents, Copying and Pasting of Cell and Cell Content, Freezing Cells, Editing of Cell Contents, using Cell Formatting Options – Editing Cell Size (increasing Column and Row size of a cell), Text Alignment, using Border, Comments option usage in Cell, Editing and Deleting Comments, Fill, Formatting Fonts, Text Warping, Text Rotate, Using Auto-fit to Adjust Rows and Columns Using of Short Cuts and Short-Cut Menu, Clear Contents in a Cell, Adding, Deleting and Copying Work-Sheet with in a Work-Book, Renaming a File or Work-Sheet, Inserting Multiple Work-Sheet at a time, Formatting a Work-Sheer Automatically, Sorting Textual & Numerical DATA, Sort Dates or Times, Sort by Cell Colour, Font Colour, or by icon, Sort by a custom list, Sort Rows, sort by more than column or row and other issues in sorting.

Unit 2: TABLES AND FORMATTING	**10**

Creating a Table, Changing the look of a table, Navigating in a Table, Selecting parts of a Table, Adding, Deleting New Rows / Columns, Moving a Table, Working with the Total Row, Removing Duplicate rows from a table. Sorting and Filtering a table. Formatting tools on the Home Tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colours and Shading, Borders and Lines, Miming Styles Conditional Formatting and Reporting: Format all Cells by using a Two Colour Scale, Format all Cells by using Data Bars quick formatting, referencing – Relative, Absolute, Mixed Referencing. Working with Formulas and Functions, Introduction to Chart Wizard

Unit 3: FUNCTIONS IN SPREADSHEET	20
Mathematical Functions: ROUND, COUNT, COUNIF, MIN, MAX, ROUND, INT, SQRT, Logical Functions: AND, FALSE, IF, IFERROR, NOT, OR, TRUE. Text Functions, Date and Time Functions Statistical Functions -Descriptive statistics- AVERAGE -MEAN, MEDIAN, MOD, STDEV, VAR, RSQ, DEVSQ, COVAR. Inferential Statistics - CHISQ.TEST, FTEST, TTEST, ZTEST. Financial Functions: Future Value (FV), FVSCHEDULE, Present Value (PV), Net Present, Value (NPV), XNPV, PMT, PPMT, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), XIRR, NPER, RATE, EFFECT, NOMINAL DB, SYD, SLD, Lookup Functions: Vlookup and Hlookup, transpose.	
Unit 4: DATA & DATA ANALYSIS	**10**
Formula Auditing: Trace Precedents, Trace Dependents Show Formula, Error Checking, using data menu in data analysis: Get external data: Getting data from– from web, from text, from other sources, sorting and filtering of data, Data tools: Remove Duplicate data, data validation, group and ungroup data, finding sub-totals, Data consolidation, What-ifAnalysis- Goal Seek, Scenario Manager, Tables. Pivot – table: Generating pivot-table, and generating pivot charts	
Unit 5: USE OF MACRO AND VBA IN SPREADSHEET	**6**
Use of Macro – definition and use, record a macro, assign a macro, run a macro, store a macro, entering formula in macro, use relative references, Introduction to VBA Programming, Create a basic calculator with VBA in Excel. Write some code in VBA (Visual Basic for Application) to manipulate records in Excel spreadsheet and work with VBA user form to build graphic user interface application.	

Skill Development Activities:

1. What is the difference between formulas and functions with Example
2. What are the various categories of functions available in Excel?
3. Write the differences between Absolute cell Referencing and Relative cell Referencing
4. How to Create a basic calculator with VBA in Excel

Books for References:

1. Rajkumar S and Nagarajan G and Naveen Kumar M, Fundamentals of MS Excel ,Jayvee International Publications, Bangalore.
2. Microsoft Excel Latest Version Inside Out – Mark Doge and Craig Stinson – PHI Learning Private Limited, New Delhi – 110001.
3. Excel 2013 Bible ;John Walkenbach, Wiley
4. Financial Analysis and Modeling using Excel and VAB: Chandan Sengupta, Wiley
5. Excel Data Analysis – Modeling and Simulation: Hector Guerreor, Springe
6. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI

Excel Functions and Formulas: Bernd Held, BPB Publications

Syllabus - Semester II

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: 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, 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 & Compute the amount of Claims for Loss of Stock.
b. Understand and preparing the accounts for converting Partnership Firms to Limited Companies.
c. Deal with the Inter-Departmental Transfers and their Accounting Treatment.
d. Articulate the Accounting treatment for Royalty Agreements & Transactions.
e. Outline the Emerging Trends in the field of Accounting

SYLLABUS:	HOURS
Unit - 1: Insurance Claims for Loss of Stock	**12**
Insurance Claims- 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; Ascertainment of Fire Insurance Claim including on Abnormal Line of Goods- **Problems**	
Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company	**12**
Introduction-Meaning of Sale or Conversion of Partnership-Meaning of Purchase Consideration – Methods of Calculating Purchase Consideration, Closing the books of Partnership Firm (Ledger Accounts only): Passing Opening Journal Entries and preparing Opening Balance Sheet (Vertical form) in the books of Company – **Problems**	
Unit - 3: Departmental Accounts	**12**
Meaning and Features of Departmental Undertakings; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Profit in Columnar form, Statement of General Profit/Loss and Balance Sheet(Vertical form only); Inter-Departmental Transfers at Cost Price - **Simple Problems**	
Unit - 4: Royalty Accounts	**12**
Introduction-Meaning, Terms used in Royalty Agreement- Lessee, Lessor, Minimum Rent, Short Workings, Recoupment of Short Workings with Strike and Lockout Periods; Accounting Treatment in the book of Lessee only–Journal Entries and Ledger Accounts including Minimum Rent Account. (Excluding Sub-Lease and Lessor's books)- **Problems**	

Unit - 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. List out the Procedure & Documentation involved in the Insurance claims.
2. Calculate the Purchase Consideration with imaginary figures (Any type).
3. Identify the common expenses of a Departmental Undertaking and list them
4. Prepare Royalty Table with imaginary figures.

Reference Books:

1. S.N. Maheshwari and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
2. S.AnilKumar,V.RajeshKumarandB.Mariyappa–FinancialAccounting,Himalaya Publishing House, New Delhi
3. SP Iyengar (2005),Advanced Accounting, Sultan Chand & Sons,Vol.1.
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition.
5. Charles T. Horngren and Donna Phil brick,(2013) Introduction to Financial Accounting, PearsonEducation,11thEdition.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi,32nd Edition.

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: 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 Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

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

a) Describe the role and responsibility of Human resources manager
b) Understand the HRP process, Recruitment and Selection process
c) Demonstrate the ability to understand the on-boarding process and Learning & Development aspects.
d) Analyse the criteria and methods of Employees' Performance Appraisal.
e) Understand the compensation structure in organisations.

SYLLABUS:	HOURS
Unit-1: Introduction to Human Resource Management	**10**
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.	
Unit-2: Human Resource Planning, Recruitment & Selection	**14**
Human Resource Planning: Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; **Recruitment**–Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; **Selection**–Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.	
Unit-3: On-boarding, Training, Development and Career Planning	**12**
On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; **Training:** Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; **Career Planning and Development**- Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)	
Unit-4: Performance Appraisal	**12**
Performance appraisal: Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.	
Unit-5: Compensation Management	**08**
Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation; **Incentives**- Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC	

Skill Development Activities:

1. Choose any MNC and present your observations on training programs conducted for employees.
2. Draw a chart showing different methods of Performance appraisal.
3. Draft a Pay structure based on the CTC of any Company.
4. List out the latest trends in Human Resource practices followed in companies.

Books for References:

1. Aswathappa, Human Resource Management- Text and Cases (9^{th} Edition), McGraw Hill Education (India) Private Ltd.
2. Edwin Flippo, Personnel Management, McGraw Hill
3. C. B. Mamoria, Personnel Management, HPH
4. K. Venkataramana, Human Resource Management, SHBP
5. Subba Rao, Personnel and Human Resources Management, HPH
6. Reddy & Appanaiah, Human Resource Management, HPH
7. S. Sadri & Others: Geometry of HR, HPH
8. Michael Porter, HRM and Human Relations, Juta & Co. Ltd.

Name of the Program: BACHELOR OF COMMERCE (BDA)
Course Code: 2.3
Name of the Course: BUSINESS REGULATIONS

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: 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 significance of Consumer Protection Act and its features
d. Understand the need for Environment Protection.

SYLLABUS:	HOURS
Unit-1: Regulation of Contracts-1	**14**

Introduction – Definition of Contract, Essentials of Valid Contract;

Offer and acceptance- Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance

Consideration- Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract, Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects

Contractual capacity-Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.

Unit-2: Regulation of Contracts-2	**14**

Consent- Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement.
Performance of Contract- Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance
Discharge of a Contract- Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach
Remedies for Breach of Contract- Remedies under Indian Contract Act 1872-Damages, Types of Damages.

Unit-3: Contracts of Sale of Goods	**12**

Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods, Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller

Unit-4: Regulation of Consumer Protection	**08**

Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal- Meaning and Agencies – District Forum, State Commission and National Commission.

Unit-5: Regulation of Environmental Protection	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 contents of the case of "Carlill vs Carbolic Smoke Ball Company" case
2. Discuss the contents of the case of "Mohori Bibee v/s Dharmodas Ghose".
3. List out any five rights of a consumer.
4. List at least 5 items which can be categorized as 'hazardous substance' according to Environment Protection Act.

Books for References:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. N.D. Kapoor, Business Laws, Sultan Chand Publications
3. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
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. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
8. Sharma,J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
9. Chanda.P.R, Business Laws, Galgotia Publishing Company

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: 2.4 NAME OF THE COURSE: DATABASE MANAGEMENT SYSTEM & SQL		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom lectures, tutorials, lab work etc.,

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

1. To Understand Database System Concept and Data Models Management Systems
2. To Understand Database design
3. To Understand the Concept of Operation and Management.
4. To Understand the application of SQL

SYLLABUS:	HOURS
Unit. 1: INTRODUCTION TO DATABASE MANAGEMENT SYSTEMS	**10**
Meaning and Definition of Database, Objectives of Database, Features of Database, Database System Concept and Architecture, Data models: HDBMS, NDBMS, RDBMS, OODBMS, Desktop and Server-level Database, Recent Trends in Database.	
Unit. 2: DATABASE DESIGN	**14**
Data Modeling Using the Entity Relationship Model: ER Model Concepts, Notation for ER Diagram, Mapping Constraints, Keys, Concepts of Super Key, Candidate Key, Primary Key, Generalization, Aggregation, Reduction of an ER Diagrams to Tables, Relationship of Higher Degree. Relational data Model and Language: Relational Data Model Concepts, Integrity Constraints, Entity Integrity, Referential Integrity, Keys Constraints, Domain Constraints, Relational Algebra, Normalization: Functional dependencies, normal forms, first, second, third normal forms, BCNF	
Unit. 3: Operations Management	**12**
Client / Server and Databases – Data Warehousing – Query Processing – Concurrency Management – Recovery – Security, Back-up and Recovery. Distributed Databases: Structure of Distributed Database; Trade-offs in Distributing the Database, Advantages of Data Distribution, Disadvantages of Data Distribution; Design of Distributed Databases, Data Replication, Data Fragmentation	
Unit. 4: SQL STRUCTURED QUERY LANGUAGE	**10**
Introduction on SQL: Characteristics of SQL, Advantage of SQL. SQl Data Type and Literals. Types of SQL Commands. SQL Operators and Their Procedure. Tables, Views and Indexes. Queries and Sub Queries. Aggregate Functions. Insert, Update and Delete Operations, Joins, Unions, Intersection, Minus.	
Unit. 5: PRACTICAL PROBLEMS AND LAB-WORK ON SQL	**10**
Practical Problems And Lab-Work On SQL	

Skill Development Activities:

1. Draw an ER Diagram for Company Database
2. Explain SQL Joins in Detail
3. Explain Aggregate Functions in SQL with Examples.
4. Given BOOK (Bookid, Bookname, Authorid, Publisher) and AUTHOR (Authorid, Authorname, Country,age)

- Create the above two tables with proper primary key and foreign key constraint.
- Insert 5 rows to the table.
- Show the foreign key violation.
- Delete the column age in Author table
- Retrieve bookname and publisher from Book table.

Books for References:

1. Gary W.Hansen and James V.Hansen, "Database Management and Design" Prentice Hall
2. C.S.V.Murthy – Data Base Management Systems-HPH
3. C.Laudon. management information-systems, 6 th edition, published in the year 2000. p. 6.
4. DR. Milind M. Oka. Management information systems. Everest Publishing House,p.3 5. Gordon. B. Davis & M. H. Olson. Management Information Systems.. Conceptual Foundations, structure and development. Second Edition. P. 6
5. Jacek Błażewicz, et al., "Handbook on parallel and distributed processing", Springer Science & Business Media, 2013.
6. O'Brien James — A Management Information Systems, Tata Mc Graw Hill, New Delhi.

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BE BOUNDLESS

BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(as per SEP 2024)

Syllabus for I & II Semester
B.Com (Regular)

2024-25

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM),B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 3rd and 4th July 2024 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for 1st and 2nd semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department Of Commerce,BCU	Chairperson
2.	Dr.R. Sarvamangala	Dean And Chairperson , Department Of Commerce, BUB	Member
3.	Dr. Nagaraju.N	Professor, Department Of Commerce,University of Mysore	Member
4.	Dr. B.G.Baskar	Principal ,Seshadripuram College, Bengaluru	Member
5.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
6.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
7.	Dr. Raja Jebasingh	Vice-Principal, St.Joseph’s College of Commerce(Autonomous)	Member
8	Dr.K.Ramachandra	Professor, Department Of Commerce,Maharani Cluster University.	Member

Co-Opted Members Present

9	Prof.Ritika Sinha	Chairperson, Department of Management, Bengaluru City University	Member
10	Prof.G.Venugopal	Principal VVN Degree College, Bengaluru	Member
11	Dr.Savita. K	Principal, BEL First Grade College, Bengaluru	Member

12	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
13	Mr. H.N Gururaja Rao.	Associate Professor, Department Of Commerce, Vijaya College, Bengaluru	Member
14	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
15	Prof.H R Padmanabha	Vice-Principal, Sai Vidya First Grade College, Yelahanka.	Member
16	Dr.Srihari	Associate Professor, Department Of Commerce, SSMRV College, Bengaluru	Member
17	Dr.Nagaraja.C	Assistant Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
18	Smt.Asha.N	Principal, Sindhi Degree College, Bengaluru	Member
19	Mr.Sharath M	Assistant Professor, Sindhi College.	Member
Industry Experts			
20	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
21	CMA .Abhijeet S Jain	Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member
22	Mr. G Vijay Raghavan	Founder- Stockathon Academy, Bangalore	Member

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

REGULATIONS PERTAINING TO

B.COM (REGULAR)

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

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

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B.Com (Regular) Program, offered by Bengaluru City University affiliated colleges, Constituent Colleges and Department of Commerce, Bengaluru City University.

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

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

2. PROGRAM OBJECTIVES:

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

3. ELIGIBILITY FOR ADMISSION:

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

4. **DURATION OF THE PROGRAMME:**

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

5. MEDIUM OF INSTRUCTION

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

6. CLASSROOM STRENGTH OF STUDENTS

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

7. ATTENDANCE:

a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.

A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

8. COURSE MATRIX

Annexure-1 for B.COM-REGULAR

9. TEACHING AND EVALUATION:

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

10. SCHEME OF EXAMINATION:

a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80.

b. Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each.

c. The marks based on attendance shall be awarded as given below:
   76% to 80% = 02 marks
   81% to 85% = 03 marks
   86% to 90% = 04 marks.
   91% to 100% = 05 marks.

11. PATTERN OF QUESTION PAPER:

Each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. The question paper setter shall prepare TWO sets of question papers with a maximum of 10% repetition. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	5 x 2 = 10
Section B	Analytical questions (4 questions out of 6)	4 x 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Section D	Skill Based questions	1 x 5 = 05
Total		80 marks

12. APPEARANCE FOR THE EXAMINATION:

a) A candidate shall apply for all the courses in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University.

b) A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

c) Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.

d) A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

13. MINIMUM FOR A PASS:

(a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course /paper unless he/she obtains not less than 35% (i.e. 28 marks out of 80) marks in written examination / practical examination and 40% marks in aggregate of written/ practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.

(b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.

(c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).

(d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.

(e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.

(f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

(g) The minimum total credits that a candidate shall obtain in aggregate in all semesters must be 142 credits out of the total credits allotted for the program, to be declared as pass in the program.

14. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

15. PROVISION FOR IMPROVEMENT OF RESULTS:

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

16. FINAL RESULT / GRADES DESCRIPTION

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

Final Result / Grades Description

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

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 15:

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

l. Calculation of Semester Grade Point Average (SGPA)

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

2. Calculation of Cumulative Grade Point Average (CGPA)

The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is calculated taking into account all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

CGPA = ∑ (Ci x Gi) / ∑ Ci

Where Gi is the grade point of the ‘i’th course / paper and Ci is the total number of credits for that course/ paper

CGPA= ∑ (Ci x Si) / ∑Ci

Where Si is the SGPA of the ‘i’th semester and Ci is the total number of credits in that semester.

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

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

18. TERMS AND CONDITIONS:

a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.

b. Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.

c. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearance.

19. MEDALS AND PRIZES:

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

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

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

ANNEXURE-1

COURSE MATRIX

I Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Financial Accounting	1.1	4	3	20	80	100	4
	Principles of Marketing	1.2	4	3	20	80	100	4
	Business Environment	1.3	4	3	20	80	100	4
	Indian Financial System	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		3	1.5	10	40	50	2
	Total				**130**	**520**	**650**	**24**

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours,** at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the first semester and before the end of second semester. This will carry **ONE credit,** which will be reflected in the **second semester marks card**. The marks shall be uploaded by the institution, along with IA marks, after obtaining the course completion certificate.

COURSE MATRIX

II Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Advanced Financial Accounting	2.1	4	3	20	80	100	4
	Human Resource Management	2.2	4	3	20	80	100	4
	Business Regulations	2.3	4	3	20	80	100	4
	Corporate Administration **OR** Quantitative Aptitude	2.4(a) / 2.4(b)	4	3	20	80	100	4
Part 3- CC	Constitutional Values-2		3	1.5	10	40	50	2
	Value-Added Certificate Course *		-	-	25	-	25	1*
	Total				**155**	**520**	**675**	**25**

*** Follow the note given in the first semester Course Matrix.**

COURSE MATRIX

III Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Corporate Accounting	3.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –I	3.2	4	3	20	80	100	4
	Cost Accounting	3.3	4	3	20	80	100	4
	Elective - Paper I	3.4	4	3	20	80	100	4
Part 3- SEC	Entrepreneurship Skills	3.5	2	1.5	10	40	50	2
	Total				**130**	**520**	**650**	**24**

Note: The student shall take up **any one Value- Added Certificate Course of 30 hours,** at Institutional level or any MOOC program under **SWAYAM** portal or through any other recognised training institute. It is compulsory for all students to carry out this course from the beginning of the third semester and before the end of fourth semester. This will carry **ONE credit,** which will be reflected in the **fourth semester marks card**. The marks shall be uploaded by the institution, along with IA marks, after obtaining the course completion certificate.

COURSE MATRIX

IV Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	**Language-1** - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	**3**
	Language – II English		4	3	20	80	100	**3**
Part 2- DSC	Advanced Corporate Accounting	4.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –II	4.2	4	3	20	80	100	4
	Costing Methods	4.3	4	3	20	80	100	4
	Elective -Paper II	4.4	4	3	20	80	100	4
Part 3- SEC	Banking Practice	4.5	2	1.5	10	40	50	2
	Value-Added Certificate Course *		-	-	25	-	25	1*
	Total				**155**	**520**	**675**	**25**

*** Follow the note given in the third semester Course Matrix.**

ELECTIVES GROUPS:

ELECTIVE GROUPS	III SEMESTER	IV SEMESTER
	Paper – I	**Paper – II**
Marketing	Consumer Behaviour	Brand Management
Human Resource	Human Resource Development	Negotiations and Conflict Management
Information Technology in Commerce	Accounting Information System	Artificial Intelligence in Business

COURSE MATRIX

V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	Advanced Accounting	5.1	4	3	20	80	100	4
	Financial Management	5.2	4	3	20	80	100	4
	Income Tax- I	5.3	4	3	20	80	100	4
	Goods and Services Tax	5.4	4	3	20	80	100	4
Part 2 CC	Research Methodology	5.5	4	3	20	80	100	4
	Survey Project	5.6	2*	-	100**		100	4
	Total				**200**	**400**	**600**	**24**

INSTRUCTIONS: During the V Semester, students shall be assigned Survey Projects and it shall be monitored by the Mentors. Faculty from Commerce and Management department only shall be appointed as Mentors. Survey project shall be undertaken in any area of Commerce and Management on any domain in a Small, Medium or large organisation.

*A Maximum of 50 Students shall be allotted to each Mentor. 2 hours of mentorship / workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%). The Field survey report shall be submitted before the end of the semester for assessment and viva-voce examination.

**The marks shall be awarded on the following basis:

- 60 marks for Survey Project and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

COURSE MATRIX

VI Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	Indian Accounting Standards	6.1	4	3	20	80	100	4
	Management Accounting	6.2	4	3	20	80	100	4
	Income Tax- II	6.3	4	3	20	80	100	4
	International Business Environment	6.4	4	3	20	80	100	4
	Auditing	6.5	4	3	20	80	100	4
Part 2 CC	Internship	6.6	2*	-	100**		100	4
	Total				**200**	**400**	**600**	**24**

INSTRUCTIONS: During the VI Semester, students should be assigned **Internship** and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, Small, Medium or Large organisation.

* **A Maximum 50 Students** shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%).

Minimum of **90 hours** of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and suggestions & conclusion.**

The report shall be prepared in about **50-60** pages and include the Internship Certificate along with the log sheet from the Organisation and submitted **before the end of the semester** for **assessment and viva-voce examination**.

The marks shall be uploaded by the college on the University Portal along with IA marks.

**The marks shall be awarded on the following basis.

- 60 marks for Internship Report and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

Syllabus - Semester I

Name of the Program: BACHELOR OF COMMERCE (REGULAR)
Course Code. 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: 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. Prepare Financial Statements from Incomplete records.
c. Work out the accounting treatments for Consignment transactions.
d. Learn various methods of Accounting for Hire Purchase transactions.
e. Work out various Accounting treatments for Dependent Branches.

SYLLABUS:	Hours
Unit - 1: Theoretical Framework of Accounting	**08**
Introduction-Meaning, Scope, Objectives, Importance and Functions of Accounting; Terminologies used in Accounting; Users of Accounting Information; Accounting Process; Cash basis and Accrual basis of Accounting; Branches of Accounting, Principles of Accounting, Concepts and Conventions; Accounting Standards-Indian Accounting Standards (Ind AS)-Meaning and Definition, Need and Objectives; Accounting Equations, Problems on Accounting Equations.	
Unit - 2: Conversion of Single Entry System to Double Entry System	**12**
Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System, Need for Conversion; Preparation of Statement of Affairs, Cashbook, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account &Trading and Profit & Loss and Balance Sheet-**Problems**	
Unit - 3: Consignment Accounts	**12**
Introduction–Meaning of Consignor, Consignee, Account Sales & Proforma Invoice; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price, Accounting for Normal & Abnormal Loss; Valuation of Stock; Passing of Journal Entries & Preparation of Ledger Accounts in the books of Consignor only- **Problems**	
Unit - 4: Hire Purchase System	**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**	

Unit - 5: Branch Accounts	12
Meaning, 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 only when the goods are sent at Cost Price and Invoice Price &ascertainment of Profit or Loss of Branch under Debtors System – **Problems**	

Skill Development Activities:

1. Enlisting any **Five** Indian Accounting Standards
2. Prepare a Memorandum Trading Account, Total Debtors Account, Total Creditors & Statement of Affairs with imaginary figures.
3. Preparation of Pro-form Invoice and Accounts sales with imaginary figures.
4. Prepare the Hire Purchase table with imaginary figures.

Books for Reference:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
3. S P.Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1.
4. Charles T. Horn gren and Donna Phil brick, (2013) Introduction to Financial Accounting, Pearson Education,11th Edition.
5. J. R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2nd Edition.
6. S. N. Maheshwari, and S.K.Maheshwari. Financial Accounting, Vikas Publishing House, New Delhi, 6th Edition.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 1.2 Name of the Course: PRINCIPLES OF MARKETING		
COURSE CREDITS	NO. OF HOURSPER 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: On successful completion of the course, the Students will be able to
a. Understand the concepts and functions of Marketing.
b. Analyze Marketing Environment impacting the Business.
c. Segment the Market and understand the Consumer Behaviour
d. Describe the 4 P's of marketing and design the Marketing Mix.

SYLLABUS:	HOURS
Unit-1: Introduction to Marketing	**08**
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).	
Unit- 2: Marketing Environment	**10**
Micro Environment – Meaning, Components- The company, suppliers, Marketing Intermediaries, competitors, public and customers; **Macro Environment**- Meaning, Components- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.	
Unit-3: Market Segmentationand Consumer Behaviour	**10**
Market Segmentation -Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; **Consumer Behavior-** Meaning, Factors influencing Consumer Behavior; Buying Decision Process.	
Unit- 4: Marketing Mix-Product & Pricing	**14**
Marketing Mix- Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. **Product**-Meaning & features, Product Classification, Product Line & Product Mix decisions; Product Lifecycle – Meaning & stages in PLC; New Product Development-Meaning and steps in NPD; Reasons for Failure of New Product. **Pricing** – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.	
Unit- 5: Place & Promotion	**14**
Physical Distribution–Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection **Promotion** – Meaning and Significance of Promotion. **Advertising** – Meaning and Objectives, Characteristics of an effective Advertisement, Types of Advertisement. **Personal Selling**- Meaning and Importance, Characteristics of a Successful Salesperson. **Sales Promotion**- Meaning, Objectives, Promotional Schemes, Limitations of Promotional Schemes.	

Skill Development Activities: 1. Design a Marketing Mix for an imaginary product. 2. Design a logo and tagline for an imaginary product. 3. Develop an advertisement copy for a product. 4. Prepare a chart showing distribution network for any product.
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. PN Reddy and Appannaiah, Marketing Management 9. Saxena Rajan,(2017)Marketing Management , Tata McGraw - Hill Publishing Company Ltd., New Delhi. Fifth Edition.

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code:1.3 Name of the Course: BUSINESS ENVIRONMENT		
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: On successful completion, students will be able to:

a) Understand the components of Business Environment.
b) Analyse the various environmental factors influencing business organisation.
c) Design a competitive analysis for a specific Industry.
d) Understand the concept of Globalization and its impact on Domestic Businesses.

SYLLABUS:	HOURS
Unit- 1: Introduction to Business Environment	**12**
Business Environment-Meaning, Types of Business Environment – Internal and External, Micro-Environment and Macro- Environment of business; Competitive analysis of Business; Environmental analysis-Scanning, Monitoring, Forecasting, Assessment; Limitation of Environment Analysis.	
Unit- 2: Political and Legal Environment	**10**
Political Environment- Functions of the State, Role of Government, State intervention in business- Reasons for and Types of state intervention in business. **Legal environment**-Impact of various laws on Indian businesses.	
Unit-3: Economic and Global Environment	**14**
Economic Environment- Meaning, Nature and Components of the Economic Environment, Factors affecting Economic Environment. **Global environment** -Meaning of Globalisation, Approaches to Globalisation, Merits and demerits of Globalisation, Impact of Globalisation on Indian businesses; Foreign market entry strategies; MNCs and TNCs (concepts only).	
Unit- 4: Technological Environment	**10**
Technological Environment: Meaning and features of Technological Environment; Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.	
Unit- 5: Demographic and Natural Environment	**10**
Demographic Environment- Meaning and components of Demographic environment; **Natural Environment**: Meaning and Features of Natural environment. Impact of Natural environment on business.	

Skill Development Activities:

a. List out the benefits of Technology on businesses.
b. Draft Five Forces Model for an Imaginary business.
c. List out the impact of Globalisation on Indian businesses
d. List out any five Demographic factors affecting businesses.

Books for References:

1. Aswathappa. K, Essentials of Business Environment, HPH
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Francis Cherunilam, Business Environment- Text and Cases, 8th Edition, HPH
4. Chidambaram: Business Environment; Vikas Publishing
5. Upadhyay, S: Business Environment, Asia Books
6. Chopra, B K: Business Environment in India, Everest Publishing
7. M. Ashikary, Economic Environment of Business.
8. Veena Keshav Pailwar, Business Environment, PHI Learning Pvt. Ltd
9. Vivek Mittal, Business Environment, 1st Edition, Excel Books

Name of the Program: BACHELOR OF COMMERCE (REGULAR)
Course Code: 1.4
Name of the Course: INDIAN FINANCIAL SYSTEM

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

a. To understand the Indian Financial System and its role in economic development
b. To learn various Financial Markets and its contribution to the Financial Services Sector
c. To understand the various types of Financial Instruments and its features
d. To learn the types of financial intermediaries and their role in channelizing the funds from the place of its abundance to the place of its scarcity.
e. To understand the role of Commercial banks as a financial intermediary in the financial services sector

SYLLABUS	HOURS
Unit 1: Introduction to Indian Financial System:	**10**
Introduction – Meaning of Financial System, Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System. **Financial Regulators in India**- A brief note on RBI, SEBI, IRDAI, and PFRDAI.	
Unit – 2: Financial Markets and Institutions	**14**
Financial Markets-Meaning, Structure, Importance, Functions and types **Money Market** – Meaning, importance and types of money market instruments **Capital Market** – Meaning, importance, types of Capital Markets and types of capital market instruments **Primary Market** – Meaning, Importance and Role of Primary Market in new issues market **Secondary Market** – Meaning, Features and Role of Stock Market in Stock Trading. **Financial Intermediaries**-Meaning, Importance, Structure, Types, Functions of Financial Intermediaries in India.	
Unit – 3: Financial Instruments and Services	**12**
Financial Instruments- Meaning, importance & types **Equity Shares** – Meaning and features. **Preference shares** – Meaning, features and types **Debentures** – Meaning, feature and types **Financial Services-** Meaning, importance, and types of Financial Services – Fund based services and Fee based services – Meaning, features and types **Specialized Financial Services-** Meaning, features and types of Leasing, Factoring, Forfeiting, Credit Rating and Venture Capital.	
Unit – 4: Commercial Banks in India	**12**
Commercial Banks-Meaning of banks, Structure of Commercial Banks in India, Types of banks **Functions of Banks-** Primary and Secondary functions, Role of Commercial banks in the Economic Development, Recent trends in Banking.	

Unit – 5 : Reserve Bank of India	08
RBI -Meaning, Objectives and Functions. **Credit Control** – Meaning, significance and types of Credit control measures of RBI. Role of RBI in the economic development of India.	

Skill Development

1. Prepare a list of Financial Regulators in India with their objectives
2. Draw the structure of Indian Financial Markets
3. Prepare the list of various financial instruments in Capital Market and Money Market
4. Prepare the list of various fee based and fund based financial services.

Books for reference:

1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
2. Niti Bhasin; Banking and Financial Markets in India 1947 To2007; New Century.
3. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
4. E Gordon, K.Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi
5. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
6. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition
7. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication,21st Edition.
8. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Syllabus - Semester II

Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 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, 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 & Compute the amount of Claims for Loss of Stock.
b. Understand and preparing the accounts for converting Partnership Firms to Limited Companies.
c. Deal with the Inter-Departmental Transfers and their Accounting Treatment.
d. Articulate the Accounting treatment for Royalty Agreements & Transactions.
e. Outline the Emerging Trends in the field of Accounting

SYLLABUS:	HOURS
Unit - 1: Insurance Claims for Loss of Stock	**12**
Insurance Claims- 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; Ascertainment of Fire Insurance Claim including on Abnormal Line of Goods- **Problems**	
Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company	**12**
Introduction-Meaning of Sale or Conversion of Partnership-Meaning of Purchase Consideration – Methods of Calculating Purchase Consideration, Closing the books of Partnership Firm (Ledger Accounts only): Passing Opening Journal Entries and preparing Opening Balance Sheet (Vertical form) in the books of Company - **Problems**	
Unit - 3: Departmental Accounts	**12**
Meaning and Features of Departmental Undertakings; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Profit in Columnar form, Statement of General Profit/Loss and Balance Sheet(Vertical form only); Inter-Departmental Transfers at Cost Price - **Simple Problems**	
Unit - 4: Royalty Accounts	**12**
Introduction-Meaning, Terms used in Royalty Agreement- Lessee, Lessor, Minimum Rent, Short Workings, Recoupment of Short Workings with Strike and Lockout Periods; Accounting Treatment in the book of Lessee only–Journal Entries and Ledger Accounts including Minimum Rent Account. (Excluding Sub-Lease and Lessor’s books)**- Problems**	
Unit - 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. List out the Procedure & Documentation involved in the Insurance claims. 2. Calculate the Purchase Consideration with imaginary figures (Any type). 3. Identify the common expenses of a Departmental Undertaking and list them 4. Prepare Royalty Table with imaginary figures.
Reference Books: 1. S.N. Maheshwari and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition. 2. S.AnilKumar,V.RajeshKumarandB.Mariyappa–FinancialAccounting,Himalaya Publishing House, New Delhi 3. SP Iyengar (2005),Advanced Accounting, Sultan Chand & Sons,Vol.1. 4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition. 5. Charles T. Horngren and Donna Phil brick,(2013) Introduction to Financial Accounting, PearsonEducation,11thEdition. 6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi,32nd Edition.

Name of the Program: BACHELOR OF COMMERCE (REGULAR)
Course Code: 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 Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

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

a) Describe the role and responsibility of Human resources manager
b) Understand the HRP process, Recruitment and Selection process
c) Demonstrate the ability to understand the on-boarding process and Learning & Development aspects.
d) Analyse the criteria and methods of Employees' Performance Appraisal.
e) Understand the compensation structure in organisations.

SYLLABUS:	HOURS
Unit-1: Introduction to Human Resource Management	**10**
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.	
Unit-2: Human Resource Planning, Recruitment & Selection	**14**
Human Resource Planning: Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; **Recruitment**–Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; **Selection**–Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.	
Unit-3: On-boarding, Training, Development and Career Planning	**12**
On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; **Training:** Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; **Career Planning and Development-** Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)	
Unit-4: Performance Appraisal	**12**
Performance appraisal: Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.	
Unit-5: Compensation Management	**08**
Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation; **Incentives-** Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC	

Skill Development Activities:

1. Choose any MNC and present your observations on training programs conducted for employees.
2. Draw a chart showing different methods of Performance appraisal.
3. Draft a Pay structure based on the CTC of any Company.
4. List out the latest trends in Human Resource practices followed in companies.

Books for References:

1. Aswathappa, Human Resource Management- Text and Cases (9^{th} Edition), McGraw Hill Education (India) Private Ltd.
2. Edwin Flippo, Personnel Management, McGraw Hill
3. C. B. Mamoria, Personnel Management, HPH
4. K. Venkataramana, Human Resource Management, SHBP
5. Subba Rao, Personnel and Human Resources Management, HPH
6. Reddy & Appanaiah, Human Resource Management, HPH
7. S. Sadri & Others: Geometry of HR, HPH
8. Michael Porter, HRM and Human Relations, Juta & Co. Ltd.

Name of the Program: BACHELOR OF COMMERCE (REGULAR)
Course Code: 2.3
Name of the Course: BUSINESS REGULATIONS

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: 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 significance of Consumer Protection Act and its features
d. Understand the need for Environment Protection.

SYLLABUS:	HOURS
Unit-1: Regulations of Contracts-1	**14**

Introduction – Definition of Contract, Essentials of Valid Contract;

Offer and acceptance- Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance

Consideration- Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract, Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects

Contractual capacity-Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.

Unit-2: Regulations of Contracts-2	**14**

Consent- Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement.
Performance of Contract- Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance
Discharge of a Contract- Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach
Remedies for Breach of Contract- Remedies under Indian Contract Act 1872-Damages, Types of Damages.

Unit-3: Contracts of Sale of Goods	**12**

Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods, Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller

Unit-4: Regulations of Consumer Protection	**08**

Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal- Meaning and Agencies – District Forum, State Commission and National Commission.

Unit-5: Regulations of Environmental Protection	**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 contents of the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the contents of the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. List out any five rights of a consumer.
4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.

Books for References:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. N.D. Kapoor, Business Laws, Sultan Chand Publications
3. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
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. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
8. Sharma,J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
9. Chanda.P.R, Business Laws, Galgotia Publishing Company

Name of the Program: BACHELOR OF COMMERCE (REGULAR)
Course Code: 2.4 (a)
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 Lecture, 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 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. To enable students to get familiarized with the Liquidation process.

SYLLABUS:	HOURS
Unit-1: INTRODUCTION TO COMPANY	**12**
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 -Kinds of Companies – One Person 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 (Meanings Only); Private Company and Public Company- Meaning, Features and Differences	
Unit-2: FORMATION OF COMPANIES	**12**
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 (Alterations of MOA and AOA excluded) **Subscription Stage**–Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building. **Commencement Stage** – Documents to be filed, e-filing, Certificate of Commencement of Business.	
Unit-3: COMPANY ADMINISTRATON	**12**
Meaning of Director, Board of Directors, Appointment of Directors, Protem and Full Time Directors **Managing Director**–Appointment–Powers–Duties & Responsibilities. **Company Secretary**-Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal. **Auditors**-Types-Appointment–Powers-Duties & Responsibilities.	
Unit-4: CORPORATE MEETINGS	**10**
Corporate Meetings: Importance and Types- Shareholders' meetings- (SGM, AGM and EGM and essentials of Valid Meetings) & Directors' Meetings (Board Meetings and Committee Meetings) **Resolutions-** Meaning and Types -Registration of resolutions; Role of a Company Secretary in convening and conducting the Company Meetings.	

Unit-5: WINDING UP OF COMPANIES	10
Meaning-Modes of Winding up–Consequence of Winding up–Official Liquidator–Roles & Responsibilities of Liquidator.	

Skill Development Activities:

1. Enlist any 5 highlights of Companies Act 2013.
2. List any 5 responsibilities of a Full Time Director
3. Draft Minutes of an AGM
4. Draft an agenda of a Shareholders' Meeting

Books for Reference:

1. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand
2. S.N Maheshwari, Elements of Corporate Law, 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. S.C. Kuchal, Company Law and Secretarial Practice.

Name of the Program: BACHELOR OF COMMERCE (REGULAR)
Course Code: 2.4 (b)
Name of the Course: QUANTITATIVE APTITUDE

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

a. Understand the number System and different types of ratios and proportion
b. Compute simple interest, compound interest annuities and discounting of bills of exchange.
c. Calculate simultaneous equation, quadratic equation and factorization method
d. Calculate matrix and determinants.
e. Application of Logical Reasoning in problem solving

SYLLABUS:	HOURS
Unit-1: QUANTITATIVE APTITUDE	**12**

Number System- HCF and LCM

Percentage- Meaning, practical use and computation of percentages.

Ratios-Meaning and Significance of Ratios- Equality of Ratios – Compounding Ratios, Duplicate, Triplicate and Sub–Duplicate of a Ratio;

Profit and Loss-Problems involving cost price, selling price, market price, trade discount and cash discount.

Commission and Brokerage-Rate of commission, types of commission agents, problems.

Proportions- Meaning and Significance of Proportions – Fourth proportional – Third Proportional and Mean Proportional – Continued Proportion, Direct and Inverse Proportions.

Unit-2: COMMERCIAL ARITHMETIC	**10**

Simple Interest and Compound Interest - Concept of principal rate of interest, period and amount by simple and compound interest. Calculation of compound interest when compounded quarterly half yearly and annually.

Annuities-Present and Future value of Annuity, Perpetuity; Bills Discounting (Present worth, Future face value, Trade Discount and Banker discount, Bankers gain and Amount receivable).

Unit-3: BUSINESS EQUATIONS	**12**

Meaning and types of equation, BODMAS Rule – Linear Equation – Meaning and Problems- Simultaneous Equation – Meaning and Problems relating to business with only two variables (Elimination Method and Substitution Method)

Unit-4: MATRICES AND DETERMINANTS	**12**

Matrix – Meaning, Definition and Types – (Addition, Subtraction & Multiplication of two Matrices)- Problems related to Business

Determinants –Meaning - Determinants of square matrix - Solutions of Linear Equations by using Cramer's Rule in two variables only - Problems.

Unit-5: LOGICAL REASONING	10
Introduction to Series- Number Series, Alphabet Series, Letter Series (Missing terms of the series)- Problems **Introduction to Coding-** The letter coding (To form the code for another word, To find the word by analysing the given code[Decoding], Number Coding (When Numerical code values are assigned to words, Number to letter coding)- Odd Man out series- Problems **Introduction to Seating Arrangements-** Linear Arrangements, Circular Arrangements, Polygon Arrangements- Simple Problems Simple Problems on Blood relations and Direction Tests	

Skill Development Activities:

1. Calculate simple interest and compound interest using imaginary figures.
2. Give the formula for calculating present value of single cash inflow, series of cash inflow, annuity and perpetuity.
3. Demonstrate the application of matrices in solving business problems.
4. There are eight books kept one over the other. Two books are on Organization Behaviour, two books on TQM, three books on Industrial Relations and one book on Economics. Counting from the top, the second, fifth and sixth books are on Industrial Relations. Two books on Industrial Relations are between two books on TQM. One book of Industrial Relations is between two books on Organizational Behaviour while the book above the book of economics is book of TQM. List out the books from last to top. (Similar Type of questions)

Books for Reference:

1. Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
2. Rajesh Rajghatta: Methods and Techniques of Business Data Analysis, Kalyani Publishers
3. Zamarudeen: Business Mathematics, Vikas
4. R.S Bhardwaj: Mathematics for Economics & Business
5. Madappa, Business Mathematics, Subhas Publications
6. G K Ranganath, Business Mathematics, HPH
7. R S Aggarwal, Verbal and Non Verbal Reasoning.
8. M K Pandey, Analytical Reasoning

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BE BOUNDLESS

BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(as per SEP 2024)

Syllabus for I & II Semester
BBA (Regular)

2024-25

BBA (Regular)

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM),B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 3rd and 4th July 2024 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for 1st and 2nd semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department of Commerce, BCU	Chairperson
2.	Dr. R. Sarvamangala	Dean And Chairperson , Department of Commerce, BUB	Member
3.	Dr. Nagaraju.N	Professor, Department Of Commerce, University of Mysore	Member
4.	Dr. B. G. Baskar	Principal , Sheshadripuram College, Bengaluru	Member
5.	Dr. Padmaja. P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
6.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
7.	Dr. Raja Jebasingh	Vice-Principal, St. Joseph's College of Commerce(Autonomous)	Member
8	Dr. K. Ramachandra	Professor, Department of Commerce, Maharani Cluster University.	Member

Co-Opted Members Present

9	Prof. Ritika Sinha	Chairperson, Department of Management, Bengaluru City University	Member
10	Prof. G.Venugopal	Principal VVN Degree College, Bengaluru	Member

BBA (Regular)

11	Dr. Savita. K	Principal, BEL First Grade College, Bengaluru	Member
12	Dr. Bhavani. H	Associate Professor, Department of Commerce, Vivekananda Degree College , Bengaluru	Member
13	Mr. H.N Gururaja Rao.	Associate Professor, Department of Commerce, Vijaya College, Bengaluru	Member
14	Dr. Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
15	Prof. H R Padmanabha	Vice-Principal, Sai Vidya First Grade College, Yelahanka.	Member
16	Dr. Srihari	Associate Professor, Department of Commerce, SSMRV College, Bengaluru	Member
17	Dr. Nagaraja.C	Assistant Professor, Department of Commerce, GFGC Yelahanka College ,Bengaluru	Member
18	Dr. Asha. N	Principal, Sindhi College, Bengaluru	Member
19	Mr. Sharath M	Assistant Professor, Sindhi College.	Member
Industry Experts			
20	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
21	CMA. Abhijeet S Jain	Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member
22	Mr. G Vijay Raghavan	Founder- Stockathon Academy, Bangalore	Member

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

REGULATIONS PERTAINING TO BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME (BBA- Regular)

1. INTRODUCTION

As per the Government Order No. ED 166 UNE 2023, Bangalore dated 08.05.2024, all Universities under the Karnataka State Higher Education department are required to implement the State Education Policy from the academic year 2024-25. Therefore, all students seeking admission for BBA Degree Programme from the academic year 2024-25 will be following the State Education Policy 2024.

According to the Government order, it has been instructed to revise syllabus of Degree courses in accordance to the curriculum structure and guidelines as per the order from the academic year 2024-2025. In furtherance of the said Government order, the Program Structure of the courses prepared by the BOS will be applicable to students admitted to the BBA Degree Programme in Department of Commerce and Management, Bengaluru City University, its constituent and affiliated colleges.

The Board of Studies resolved to provide the framework for Under Graduate Courses with Discipline Specific Core programs and Discipline Specific Elective programs for various BBA courses as resolved in the meeting of the BOS chairpersons of the University and the Govt. of Karnataka order, No. Ed. 166/UNE 2023 Bengaluru, dated 08.05.2024. Along with the framework for general Undergraduate Degree Programme, the framework for standalone/specialized BBA Degree Programme of the University were prepared.

2. OBJECTIVES:

a) To create manpower for global middle level management equipped with core managerial competencies along with relevant IT skills.
b) To cater to the requirements of Industries.
c) To prepare students to take up Higher Education to become business scientists, researchers consultants and teachers, with core competencies.
d) To develop Ethical Managers with Inter Disciplinary and Holistic approach.
e) To prepare students to pursue careers in Finance, Marketing, Human Resources and allied functions in the Corporate Sector.
f) To develop human resources to act as think tank for Business Development related issues.
g) To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
h) To develop entrepreneurs.
i) To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
j) To develop ethical managers with interdisciplinary approach.

k) To prepare students for professions in the field of Accountancy, Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
l) Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.
m) To prepare students to fit in to the job roles of Business analyst, Financial Analyst, Marketing and HR Associates.
n) To develop Analysts and Advisors for Capital Markets, Commodity Markets and Insurance Companies

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program.

4. DURATION OF THE PROGRAMME:

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

5. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada. All practical question paper are provided only in English, However, theory examination paper will be provided in Kannada and English

6. CLASS ROOM STRENGTH OF STUDENTS

Maximum number of students in each section will be as per University Regulations

7. ATTENDANCE:

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

8. COURSE MATRIX

Annexure-1 for **BBA (Regular)**

8. TEACHING AND EVALUATION:

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

9. SKILL DEVELOPMENT/RECORD MAINTENANCE AND SUBMISSION:

a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/on line assignments to be written in the record.

b. In every semester, the student should maintain a Record Book in which a minimum of 5 exercises/programs per subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.

10. SCHEME OF EXAMINATION:

a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 80.

b. 20 marks of Internal Assessment, 10 marks shall be based on best of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignment/skill development record of 05 marks each.

c. The marks based on attendance shall be awarded as given below:
76% to 80% = 02 marks
81% to 85% = 03 marks
86% to 90% = 04 marks.
91% to 100% = 05 marks.

d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by him/her and shall submit it the faculty concerned at least 15 days before the last date of the semester.

11. APPEARANCE FOR THE EXAMINATION:

a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

b) A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

12. MINIMUM FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 28 marks out of 80 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject. There is no minimum marks to pass in Internal Assessment including other Internal Assessments such as Viva-Voce, Internship Report and Field Survey Report.

13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:

i. First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
ii. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and 111.
iii. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.

b. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part 1) and non-core subjects (Part III)) as a whole. However, only those candidates who have passes each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

14. MEDALS AND PRIZES:

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

15. TERMS AND CONDITIONS:

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

16. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills. Understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	5 * 2 = 10
Section B	Analytical questions (4 questions out of 6)	4 * 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 * 15 = 45
Section D	Skill Based questions	1 * 5 = 5
Total		80 marks

17. PROVISION FOR IMPROVEMENT OF RESULTS:

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

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

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

19. MANDATORY VISITS/ WORKSHOP/EXPERT LECTURES

• **Induction Program**: It is mandatory to conduct a three day Induction Program for students at the commencement of the first semester. The program shall include activities such as Yoga, talks on Human Values, lectures from professionals and experts, training in Computer Proficiency, English Proficiency, Cultural Activities, Creative Arts, and more.

• **Industrial/Field Visits**: It is mandatory to arrange one Industrial/Field visit every semester for the students.

• **5th Semester Activities:**
1. Employability Skills Training: 10 hours of training on Employability Skills.
2. Entrepreneurship and Start-up Orientation: 5 hours of orientation on Entrepreneurship and Start-ups.

• **Expert Lectures:** It is mandatory to organize at least one expert lecture per semester for each course (subject) by inviting resource persons from domain-specific industries or organizations.

I SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language -I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Principles of Management	1.1	4	3	20	80	100	4
	Market Analysis for Business Decisions	1.2	4	3	20	80	100	4
	Statistics for Business Decisions-I	1.3	4	3	20	80	100	4
	Financial Accounting	1.4	4	3	20	80	100	4
Part 3 CC	Constitutional Values – 1		3	1.5	10	40	50	2
	TOTAL				**130**	**520**	**650**	**24**

II SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language-I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Human Resource Management and Practices	2.1	4	3	20	80	100	4
	Indian Financial System	2.2	4	3	20	80	100	4
	Statistics for Business Decisions-II	2.3	4	3	20	80	100	4
	Corporate Accounting	2.4	4	3	20	80	100	4
Part 3 CC	Constitutional Values-2		3	1.5	10	40	50	2
	TOTAL				**130**	**520**	**650**	**24**

BBA (Regular)

III Semester

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Principles of Marketing	3.1	4	3	20	80	100	4
	Organizational Behaviour	3.2	4	3	20	80	100	4
	Entrepreneurship and Start-up Eco System	3.3	4	3	20	80	100	4
	Fundamentals of Cost Accounting	3.4	4	3	20	80	100	4
Part 3 SEC	Business Communication Skills	3.5	2	2	10	40	50	2
	TOTAL				130	520	650	24

IV SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Banking Law & Practice	4.1	4	3	20	80	100	4
	Business Regulations	4.2	4	3	20	80	100	4
	Goods and Services Tax	4.3	4	3	20	80	100	4
	Financial Management	4.4	4	3	20	80	100	4
Part 3 SEC	Technology for Business	4.5	2	1.5	10	40	50	2
	TOTAL				130	520	650	24

BBA (Regular)

V Semester

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Income Tax Law & Practice- I	5.1	4	3	20	80	100	4
	Management Accounting	5.2	4	3	20	80	100	4
	Elective I – Paper – I	5.3	4	3	20	80	100	4
	Elective II– Paper – I	5.4	4	3	20	80	100	4
Part II CC	Research Methodology	5.5	4	3	20	80	100	4
	Survey project*	5.6	2		100**		100	4
	TOTAL				**200**	**400**	**600**	**24**

INSTRUCTIONS: During the V Semester, students shall be assigned Survey Projects and it shall be monitored by the Mentors. Faculty from Commerce and Management department only shall be appointed as Mentors. Survey project shall be undertaken in any area of Commerce and Management on any domain in a Small, Medium or large organization.

*A Maximum of 50 Students shall be allotted to each Mentor. 2 hours of mentorship / workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%). The Field survey report shall be submitted before the end of the semester for assessment and viva-voce examination.

**The marks shall be awarded on the following basis:

- 60 marks for Survey Project and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

VI Semester

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Income Tax Law & Practice- II	6.1	4	3	20	80	100	4
	International Business	6.2	4	3	20	80	100	4
	Strategic Management	6.3	4	3	20	80	100	4
	Elective I – Paper – II	6.4	4	3	20	80	100	4
	Elective II– Paper – II	6.5	4	3	20	80	100	4
Part II CC	Internship**	6.6	2	-	100**		100	4
	TOTAL				**200**	**400**	**600**	**24**

INSTRUCTIONS: During the VI Semester, students should be assigned **Internship** and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, Small, Medium or Large organisation.

* **A Maximum 50 Students** shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%).

Minimum of **90 hours** of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and suggestions & conclusion.**

The report shall be prepared in about **50-60** pages and include the Internship Certificate along with the log sheet from the Organisation and submitted **before the end of the semester** for **assessment and viva-voce examination**.

The marks shall be uploaded by the college on the University Portal along with IA marks.

**The marks shall be awarded on the following basis.

- 60 marks for Internship Report and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

ELECTIVE GROUPS

Elective Groups	V semester	VI semester
	Paper – I	Paper – II
Marketing	Consumer Behaviour	Brand Management
Human Resource	Performance & Compensation Management	Organizational Change and Development
Finance	Advanced Financial Management	Security Analysis & Investment Management
Business Analytics	Business Analytics	Marketing & Financial Analytics

Name of The Program: Bachelor of Business Administration Course Code: BBA 1.1 Name of the Course: **PRINCIPLES OF MANAGEMENT**		
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: On successful completion of the course, the Students will be able to.

a) Understand concepts of business management, principles and function of management
b) Explain the process of planning and decision making.
c) Create organization structures based on authority, task and responsibilities. ·
d) Explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles
e) Explain the requirement of good control system and control techniques.

SYLLABUS:	HOURS
Unit - 1: NATURE AND FUNCTIONS OF MANAGEMENT	**10**

Management: Meaning and Definition, Features and Importance of Management; Functions; Levels of Management; Management as a Science, Art and Profession; Management and Administration (meaning and differences).

Unit - 2: PLANNING	**8**

Planning: Meaning, Features, Importance, Steps in Planning Process, Types of Planning- (Strategic planning, administrative planning, operational Planning, Contingent planning), Barriers to effective planning, Measures to make planning effective.

Unit - 3: ORGANISING AND ORGANISATION STRUCTURE	**14**

Organizing Process –Concept of organization:- As an entity, as group of people, as a structure,as a process(meanings only); Principles of Organizing;
Organizational structure - Formal Organizational structure:– Meaning, Types - Line Organization, Line and Staff, Functional, Project, Matrix and Virtual. **Informal Organization**:– Meaning, Characteristics, Importance, Limitations, Difference between Formal and Informal Organization; Factors influencing the organization structure-(Environment, strategy, technology, size, people).

Unit - 4: : DIRECTION	16
Direction: Meaning Importance and principles of directing. **Motivation**: Concept, Importance, Features of Motivation; Motivational theories-Maslow's need hierarchy theory, Herzberg's Hygiene Theory, McGregor's Theory X andTheory Y. **Leadership**: Meaning, Leadership Styles- Autocratic, Democratic, Participative, FreeReign, Benevolent & Transformational Leadership (meaning and features of each) **Communication:** Meaning, Communication Process, Types, Barriers to Communication and measures to overcome the barriers in communication.	
Unit - 5: COORDINATION AND CONTROLLING	**8**
Coordination- Meaning and need, requisites for effective coordination **Controlling** – Meaning, Importance, Control Process, Essentials of an EffectiveControl System, Control techniques- PERT& CPM (meaning and uses only).	
Skill Development Activities: 1. Compare the different types of leadership styles 2. Draw an organizational chart showing the line of authority and responsibility 3. Identify five control techniques used for better productivity of any organisation 4. Draw a chart showing the process of communication	
Books for References: 1. L M Prasad, Principles and Practice of Management, Sultan Chand and Sons, New Delhi 2. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An Internationaland Leadership Perspective, McGraw Hill Education, 10th Edition. 3. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals ofManagement:Essential Concepts and Applications, Pearson Education, 6thEdition. 4. James H. Donnelly, (1990) Fundamentals of Management, PearsonEducation, 7th Edition. 5. P C Tripathi & P N Reddy (2005), Principles of Management, TMHPublications, 3rdEdition.	

BENGALURU CITY UNIVERSITY

Name of The Program: Bachelor of Business Administration
Course Code: BBA 1.2
Name of the Course: MARKET ANALYSIS FOR BUSINESS DECISIONS

COURSECREDITS	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: On successful completion of the course, the students will be able to:
a) Understand the problem of scarcity and factors of production.
b) Understand the concepts of law of demand, law of supply, production and cost of production in business operations.
c) Differentiate the strategies for different forms of market.
d) Understand the concepts of national income accounting.
e) Recall the industrial policy of 1991.

SYLLABUS:	HOURS
Unit.1: Foundations of Market Analysis	**12**
The problem of scarcity: Meaning of scarcity, Factors of production. Economics: Definition, Nature, and Scope; Micro and Macro Economics. Microeconomics: Meaning of Microeconomics, objectives of Microeconomics, Microeconomic issues in business. Production Possibility Curve and Opportunity Cost. Macro Economics: Meaning of Macroeconomics, objectives of Macroeconomics, Macroeconomic issues in business and Circular flow of goods and incomes.	
Unit.2: Mechanics of price Determination	**20**
Demand: Demand meaning, determinants of demand, the law of demand, elasticity of demand- price, income and cross elasticity, consumer behaviour & demand forecasting. Supply: Meaning, determinants, law of supply and elasticity of supply, Equilibrium. Production: Meaning, factors, laws of production of variable proportion, laws of returns to scale. Cost of Production: Concept of costs, short-run and long-run costs, average and marginal costs, total, fixed, and variable costs.	
Unit.3: Market Structures	**8**
Meaning of Market Structure- Factors influencing Market Structure; Perfect Competition, Duopoly, Oligopoly, Monopoly, Monopolistic Competition- Meaning and Features of each of the above	

Unit.4: National Income	8
Meaning, Methods of estimating national income – expenditure method, income received approach, production method, value added or net product method. Other measures of national income – GDPP GNP, NNP, Personal income, Personal disposable income, Per capita income - Trends in GDP of India.	
Unit.5: **Indian Economy and Business Development**	8
Major features of Indian economy post-independence; Economic Reforms since 1991, **NITI Aayog:** Structure and Functions. **Business analysis models** - PESTEL (Political, Economic, Societal, Technological, Environmental and Legal), VUCAFU Analyses (Volatility, Uncertainty, Complexity, Ambiguity, Fear of Unknown and Unprecedentedness)	
Skill Development Activities: 1. Illustrate Circular flow of goods and income. 2. Illustrate the utility curve, supply curve, demand curve 3. List the GDP data of G20 countries for previous year 4. List any five important features of Industrial Policy of 1991	
Books for References: 1. Sundharam KPM, Sundharam EN., *"Business Economics",* Sultan Chand & Sons 2. HL Ahuja., Business & Economics S. Chand Publishing – 3. M. John Kennedy., "Fundamentals of Business Economics" HPH 4. Froyen, R.T., "Macroeconomics", Pearson Education 5. Dornbusch, R., Fischer, S. and Startz, R., "Macroeconomics", McGraw-Hill, 6. Varian, H. R., "Intermediate Microeconomics: A Modern Approach" 7. Mankiw, G. N., "Principles of Microeconomics", Cengage Learning India Pvt Ltd, 8. John Sloman, Alison Wride " Economics", Pearson Education	

Name of the Program: BBA **Course Code:** BBA 1.3 **Name of the Course: Statistics for Business Decisions-1**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**56 Hrs**

Pedagogy : Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.

Course Outcomes: On successful completion of the course, the Students will demonstrate

a. Understand the requirements of statistical framework
b. Construct and visualize the data.
c. Determine measures of central tendency and dispersion.
d. Construct index numbers

Syllabus:	Hours
Unit.1: INTRODUCTION TO STATISTICS	**6**
Introduction – Meaning, Definition of Statistics, Origin and Development of Statistics, Importance and Scope of Statistics, Limitation of Statistics, Distrust of Statistics.	
Unit.2: DATA COLLECTION ORGANISATION & VISUALISATION	**12**
Data in Business environment, 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.	
Unit.3: MEASURES OF CENTRAL TENDENCY	**12**
Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems (Direct Method only); Geometric Mean (Simple problems), Empirical relation between Mean, Median and Mode.	
Unit.4: MEASURE OF DISPERSION	**12**
Dispersion: Mean Deviation, Variance, Standard Deviation, Coefficient of Variance, Quartile Deviation, Coefficient of QD, Covariance. Measures of Skewness: Calculation of Karl Pearson's co-efficient of skewness (Uni-modal).	

Unit.5: INDEX NUMBER	14
Index number, Construction of Index number, Methods of Index number: Simple Aggregative Method, Weighted method (Fishers Ideal Index number). Tests of Adequacy (TRT, FRT).Consumer Price Index number.	

Skill Developments Activities:

1. Prepare a Pie Chart with imaginary figures.
2. Prepare a Blank Table and mention the parts of the table.
3. Prepare a Sub- Divided Bar Chart with imaginary figures.
4. Draw a Histogram using imaginary data and identify Mode.

Text Books:

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. Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
11. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

<table>
<tr><td colspan="3">Name of The Program: Bachelor of Business Administration
Course Code: BBA 1.4
Name of the Course: FINANCIAL 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>4 CREDITS</td><td>4 HOURS</td><td>56 HOURS</td></tr>
<tr><td colspan="3">Pedagogy : Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, 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 framework of accounting as well accounting standards.
b) Pass Journal entries, Posting to Ledger accounts and prepare Trial balance
c) Prepare various Subsidiary books
d) Prepare different Cash Book
e) Prepare Final accounts of proprietary concern.</td></tr>
</table>

SYLLABUS:	HOURS
Unit.1: Introduction to Financial Accounting	**12**
Introduction – Meaning, Definition, Scope, Objectives, Functions of Accounting – Terminologies used in Accounting - Users of Accounting Information – Limitations of Accounting; Accounting Principles- Accounting Concepts Conventions; Meaning of Double entry system – Process of Accounting – Types of Accounts – Traditional and Modern Accounting – Golden Rules of Debit and Credit. Accounting Standards (Ind AS)- Meaning, Definition, Need and Objectives – List of Accounting Standards issued by ICAI;Accounting Equations - Problems on Accounting Equations.	
Unit.2: Journal, Ledger & Trial Balance	**12**
Meaning of Journal, Ledger & Trial Balance – Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Simple Problems on Journal, Ledger Posting and Preparation of Trial Balance.	
Unit.3: Subsidiary Books	**10**
Meaning – Types of Subsidiary Books – Preparation of Purchases Book- Purchase Returns Book - Proforma Invoice; Sales Book -Sales Return Book - Account Sales; Bills Receivable Book - Bills Payable Book. Simple Problems on the Purchases – Purchases Returns – Sales – Sales Returns – Bills Receivable and Payable Books.	

Unit.4: Cash Book	**10**
Introduction - Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three ColumnCash Book and Petty Cash Book -Problems.	
Unit.5: Final Accounts of Proprietary Concern	**12**
Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with specialadjustments like depreciation, outstanding expenses and prepaid expenses, outstanding incomes and incomes received in advance and provision for doubtful debts, interest on drawings and intereston capital. (Vertical Form)	

Skill Development Activities:

1. List out the Accounting Standards issued by ICAI
2. Prepare a Trial Balance with imaginary figures
3. Prepare a Cash Book with imaginary figures.
4. Prepare a Profit and Loss Account and Balance Sheet of a Proprietary Concern with imaginary figures

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 Course Code: 2.1 Name of the Course: HUMAN RESOURCE MANAGEMENT PRACTICES		
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: On successful completion of the Course, the students will be able to: a) Describe the role and responsibility of Human resources manager b) Understand the HRP process, Recruitment and Selection process c) Demonstrate the ability to understand the on-boarding process and Learning & Development aspects. d) Analyse the criteria and methods of Employees' Performance Appraisal. e) Understand the compensation structure in organisations.		

SYLLABUS:	HOURS
Unit-1: Introduction to Human Resource Management	**10**
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.	
Unit-2: Human Resource Planning, Recruitment & Selection	**14**
Human Resource Planning: Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; **Recruitment**–Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; **Selection**–Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.	
Unit-3: On-boarding, Training, Development and Career Planning	**12**
On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; **Training:** Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; **Career Planning and Development-** Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)	
Unit-4: Performance Appraisal	**12**
Performance appraisal: Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.	

Unit-5: Compensation Management	08
Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation; **Incentives**- Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC	

Skill Development Activities:

1. Choose any MNC and present your observations on training programs conducted for employees.
2. Draw a chart showing different methods of Performance appraisal.
3. Draft a Pay structure based on the CTC of any Company.
4. List out the latest trends in Human Resource practices followed in companies.

Books for References:

1. Aswathappa, Human Resource Management- Text and Cases (9th Edition), McGraw Hill Education (India) Private Ltd.
2. Edwin Flippo, Personnel Management, McGraw Hill
3. C. B. Mamoria, Personnel Management, HPH
4. K. Venkataramana, Human Resource Management, SHBP
5. Subba Rao, Personnel and Human Resources Management, HPH
6. Reddy & Appanaiah, Human Resource Management, HPH
7. S. Sadri & Others: Geometry of HR, HPH
8. Michael Porter, HRM and Human Relations, Juta & Co. Ltd.

Name of the Program: BBA **Course Code:** BBA 2.2 Name of the Course: INDIAN FINANCIAL SYSTEM		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**56 Hrs**
Pedagogy : Classroom Lecture, 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 Indian Financial System and its role in economic development.
b. Learn various Financial Markets and its contribution to the Financial Services Sector
c. Understand the various types of Financial Instruments and its features
d. Learn the types of financial intermediaries and their role in channelizing the funds from the place of its abundance to the place of its scarcity
e. Acquire the knowledge of the financial service providers and their importance in financial services sectors.

Syllabus:	Hours
Unit.1: INTRODUCTION TO INDIAN FINANCIAL SYSTEM	**10**
Introduction – Meaning of Financial System., Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System – Recent trends in Financial Sector in India. Financial Regulators in India (a brief note on Regulators, RBI, SEBI, IRDAI, and PFRDAI)	
Unit.2: FINANCIAL MARKETS	**12**
Meaning, Structure, Importance, Functions and type of Financial Markets – Money Market – Meaning, importance and types of money market instruments - Capital Market – Meaning, importance, types of Capital Markets and types of capital market instruments – Primary Market – Meaning, importance and role of primary market in new issues market – Secondary market – meaning, features and role of stock market in stock trading	
Unit.3: FINANCIAL INTERMEDIARIES	**12**
Meaning, importance, structure, types, functions of Financial Intermediaries in India. Banks – Meaning, Functions and role of banking – Non Banking Financial Companies – Meaning, functions and role of NBFCs. Merchant Bankers – Meaning, functions and role of Merchant banker in Primary Market – Share brokers – Meaning, functions and role of Share brokers in Stock Exchanges	

Unit.4: FINANCIAL INSTRUMENTS	10
Meaning, importance, types of Financial Instruments- Equity Shares – Meaning and features. Preference shares – Meaning, features and types – Debentures – Meaning, feature and types – Mutual Funds – Meaning, features and types of Mutual Funds,	
Unit.5: FINANCIAL SERVICES	**12**
Meaning, importance, and types of Financial Services – Fund based services and Fee based services – Meaning, features and -types. Leasing, Factoring, Forfeiting, Credit Rating and Venture Capital – Meaning, Features and types.	

Skill Developments Activities:

1. Prepare a list of Financial Regulators in India with their objectives
2. Draw the structure of Indian Financial System
3. Prepare a list of various types of Mutual Funds in India
4. Draw the chart showing the process of Factoring

Reference Books:

1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
2. NitiBhasin; Banking and Financial Markets in India 1947 To2007; New Century.
3. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
4. E Gordon, K.Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi
5. Shashi K Gupta, Nisha Agarwal & Neethi Gupta, Financial Markets, Kalyani Publishers, New Delhi.
6. Vasanth Desai, Financial Markets and Services. Himalaya Publishing House.

Name of the Program: BBA **Course Code:** BBA 2.3 **Name of the Course: Statistics for Business Decisions-2**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**56 Hrs**
Pedagogy : Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		

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

a. Develop Proficiency in Statistical Methods
b. Understand and Apply Time Series Analysis
c. Perform Interpolation and Extrapolation
d. Evaluate Population Theories and Techniques
e. Analyze Demographic and Vital Statistics

Syllabus:	Hours
Unit.1: CORRELATION, REGRESSION ANALYSIS	**12**
Coefficient of Correlation: Covariance, Karl Pearson's Coefficient of Correlation. **Simple Linear Regression**: Introduction to Simple Linear regression, Determining Equation of Regression Line (x on y and y on x), Measure of Variation (Coefficient of Determination, Standard Error of the Estimate), Statistical Inference about the slope and Testing the Overall Regression Model.	
Unit.2: TIME SERIES ANALYSIS	**12**
Introduction, Components of a Time Series: Secular trend, Short term variation, Random or irregular variation. Components of Time series, Time Series Models (Additive, Multiplicative), Measurement of trend: Graphical or free hand curve fitting method, Semi-Average method, Least square method, Moving average method (2 yearly, 3yearly, 4yearly and 5yearly moving averages)	
Unit.3: INTERPOLATION AND EXTRAPOLATION	**10**
Introduction: Assumptions, uses of interpolation and extrapolation. Methods of Interpolation: Graphic Method, Newton's forward difference method, Newton's backward difference method, Introduction to Binomial expansion method (derivation only).	
Unit.4: VITAL STATISTICS	**12**
Meaning of demography and Vital statistics. Methods of collection of Vital Statistics and uses.Fertility, growth and mortality rates. Definition of fertility and fecundity. Fertility rates- CBR, ASFR, GFR and TFR (Problems). Growth rate- Gross reproduction rate and Net reproduction rate (Problems). Mortality rates- CDR, ASDR, S.T.D.R.(Problems) IMR, NMR and MMR (Theory Only).	

Unit.5: Statistical Quality Control	10
Introduction to SQC, Uses of SQC, Process and Product Control, Control Charts: Upper Control Limit, Lower Control Limit, Central Line. Construction and Statistical basis of 3-σ Control charts (X-bar & R-chart, X-bar & s-chart np-chart, p-chart, c-chart and u-chart)[Theory Only], Rational Sub-grouping.	

Skill Developments Activities:

1. Calculate Regression for an imaginary dataset.
2. Differentiate between additive and multiplicative time series models.
3. Calculate Correlation for an imaginary dataset.
4. List any five uses of Statistical Quality Control

Textbooks:

- S C Gupta: Fundamentals of Statistics – Himalaya Publishing House
- Andrew F Siegel: Practical Business Statistics – Elsevier Inc.
- Anderson: Statistics for Business & Economics – Cengage.
- Nathan Keyfitz , Hal Caswell: Applied Mathematical Demography
- S P Gupta: Statistical Methods- Sultan Chand
- Dr. B N Gupta: Statistics, Sahithya Bhavan
- Elhance: Statistical Methods, Kitab Mahal
- Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- Veerachamy: Operation Research I.K. International Publishers
- S. Jayashankar: Quantitative Techniques for Management
- D.P Apte; Statistical Tools for Managers.

Name of The Program: Bachelor of Business Administration Course Code: BBA 2.4 Name of the Course: CORPORATE 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: On successful completion of the course, the students will be able to:

a) Understand Issue of Shares.
b) Determine the Liability of underwriters as per underwriting agreement.
c) Find out Capital and Revenue profits by preparing the Statement of P/L.
d) Prepare Final Account of Companies as per Schedule – III of Companies Act, 2013.
e) Prepare Liquidator’s Final Statement of Account

SYLLABUS:	HOURS
Unit.1: ISSUE OF SHARES	**10**
Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount: Journal Entries relating to issue of shares – Calls -in-arrears – Forfeiture and Re-issue of Shares.	
Unit.2: UNDERWRITING OF SHARES	**12**
Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission – Types of underwriting agreement – Conditional and Firm; Determination of Liability in respect of underwriting contract – fully underwritten and partially underwritten – with and without firm underwriting.	
Unit.3: Profit Prior to Incorporation	**10**
Introduction - Meaning – calculation of sales ratio – time ratio – weightedratio – 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.	
Unit.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 (Theory) Problems on Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule – III of Companies Act, 2013.	

Unit.5: Corporate Financial Reporting Practices	12
Corporate Financial Reporting - Meaning, Types, Objectives, Characteristics of Corporate Financial Report, Users of Corporate Financial Report, Components of Corporate Financial Report; General Corporate Information, Financial Highlights, Letter to the shareholders from the CEO, Management's Discussion and Analysis Financial Statements (Theory Only)- Balance sheet, Income Statement, Cash flow Statement and Notes to Accounts, Meaning and Contents of Auditors Report, Corporate Governance Report and CSR Report	

Skill Development Activities:

1. Give Accounting Treatment in the form of Journal for Issue of Shares at par, at Premium and at Discount with imaginary figures.
2. Prepare with imaginary figures computation of Unmarked Application at the time of Underwriting of Shares.
3. List the contents of an Annual Report.
4. Prepare Balance Sheet with imaginary figures as per Schedule – III of Companies Act,2013

Books for References:

1. Hanif and Mukherjee, Corporate Accounting, Mc. Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S Anil Kumar, Dr. V Rajesh Kumar and Dr. B Mariyappa, Corporate Accounting, HPH
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
6. A Bannerjee; Financial Accounting.
7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
8. M.C. Shukla and Grewal, Advanced Accounting.