

**COURSE MATRIX – B.COM REGULAR SEMESTER I**

	Courses	Paper Code	Instructi on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
<b>Part 1- Language</b>	<b>Language-1</b> - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	<b>3</b>
	<b>Language – II</b> English		4	3	20	80	100	<b>3</b>
<b>Part 2- DSC</b>	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
<b>Part 3- CC</b>	Constitutional Values-1		3	1.5	10	40	50	2
	<b>Total</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

**SEMESTER II**

	Courses	Paper Code	Instructi on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
<b>Part 1- Language</b>	<b>Language-1</b> - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	<b>3</b>
	<b>Language – II</b> English		4	3	20	80	100	<b>3</b>
<b>Part 2- DSC</b>	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 <b>OR</b> Quantitative Aptitude	2.4(a) 2.4(b)	4	3	20	80	100	4
<b>Part 3- CC</b>	Constitutional Values-2		3	1.5	10	40	50	2
	Value-Added Certificate Course *		-	-	25	-	25	1*
<b>Total</b>					<b>155</b>	<b>520</b>	<b>675</b>	<b>25</b>

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

# Syllabus B.Com Regular

## Semester I

<b>Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course</b> <b>Code. 1.1</b> <b>Name of the Course: FINANCIAL ACCOUNTING</b>		
COURSE CREDITS	NO.OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> 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.		
<b>SYLLABUS:</b>		<b>Hours</b>
<b>Unit - 1: Theoretical Framework of Accounting</b>		<b>08</b>
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.		
<b>Unit - 2: Conversion of Single Entry System to Double Entry System</b>		<b>12</b>
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- <b>Problems</b>		
<b>Unit - 3: Consignment Accounts</b>		<b>12</b>
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- <b>Problems</b>		
<b>Unit - 4: Hire Purchase System</b>		<b>12</b>
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)- <b>Problems</b>		

<b>Unit - 5: Branch Accounts</b>	<b>12</b>
<p>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 &amp;ascertainment of Profit or Loss of Branch under Debtors System – <b>Problems</b></p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Enlisting any <b>Five</b> Indian Accounting Standards</li> <li>2. Prepare a Memorandum Trading Account, Total Debtors Account, Total Creditors &amp; Statement of Affairs with imaginary figures.</li> <li>3. Preparation of Pro-form Invoice and Accounts sales with imaginary figures.</li> <li>4. Prepare the Hire Purchase table with imaginary figures.</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.</li> <li>2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.</li> <li>3. S P.Iyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol.1.</li> <li>4. Charles T. Horn gren and Donna Phil brick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.</li> <li>5. J. R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2<sup>nd</sup> Edition.</li> <li>6. S. N. Maheshwari, and S.K.Maheshwari. Financial Accounting, Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.</li> </ol>	

**Name of the Program: BACHELOR OF COMMERCE (REGULAR) Course Code: 1.2**  
**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
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> 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.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Marketing</b>		<b>08</b>
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).		
<b>Unit- 2: Marketing Environment</b>		<b>10</b>
<b>Micro Environment</b> – Meaning, Components- The company, suppliers, Marketing Intermediaries, competitors, public and customers; <b>Macro Environment-</b> Meaning, Components- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.		
<b>Unit-3: Market Segmentation and Consumer Behaviour</b>		<b>10</b>
<b>Market Segmentation</b> -Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; <b>Consumer Behavior-</b> Meaning, Factors influencing Consumer Behavior; Buying Decision Process.		
<b>Unit-4: Marketing Mix-Product &amp; Pricing</b>		<b>14</b>
<b>Marketing Mix-</b> Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. <b>a. Product-</b> 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. <b>b. Pricing</b> – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.		
<b>Unit-5: Place &amp; Promotion</b>		<b>14</b>
<b>c. Physical Distribution</b> –Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection <b>d. Promotion</b> – Meaning and Significance of Promotion. <b>Advertising</b> – Meaning and Objectives, Characteristics of an effective Advertisement, Types of Advertisement. <b>Personal Selling-</b> Meaning and Importance, Characteristics of a Successful Salesperson. <b>Sales Promotion-</b> Meaning, Objectives, Promotional Schemes, Limitations of Promotional Schemes. <b>e. Process -Delivery Processes</b> <b>f. Physical Evidence -Elements of Brand Existence</b>		

**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.Etzal, 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:

- Understand the components of Business Environment.
- Analyse the various environmental factors influencing business organisation.
- Design a competitive analysis for a specific Industry.
- 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).

**Deglobalization: Significance & Impact**

**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, 8<sup>th</sup> 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, 1<sup>st</sup> 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

- To understand the Indian Financial System and its role in economic development
- To learn various Financial Markets and its contribution to the Financial Services Sector
- To understand the various types of Financial Instruments and its features
- 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.
- To understand the role of Commercial banks as a financial intermediary in the financial services sector

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

**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 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

<b>Name of the Program: BACHELOR OF COMMERCE (REGULAR)</b> <b>Course Code: 2.1</b> <b>Name of the Course: ADVANCED FINANCIAL ACCOUNTING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>a. Understand &amp; Compute the amount of Claims for Loss of Stock.</li> <li>b. Understand and preparing the accounts for converting Partnership Firms to Limited Companies.</li> <li>c. Deal with the Inter-Departmental Transfers and their Accounting Treatment.</li> <li>d. Articulate the Accounting treatment for Royalty Agreements &amp; Transactions.</li> <li>e. Outline the Emerging Trends in the field of Accounting</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit - 1: Insurance Claims for Loss of Stock</b>		<b>12</b>
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- <b>Problems</b>		
<b>Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company</b>		<b>12</b>
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 - <b>Problems</b>		
<b>Unit - 3: Departmental Accounts</b>		<b>12</b>
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 - <b>Simple Problems</b>		
<b>Unit - 4: Royalty Accounts</b>		<b>12</b>
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)- <b>Problems</b>		
<b>Unit - 5: Emerging Trends in Accounting</b>		<b>08</b>
Digital transformation of Accounting; Big Data Analytics in Accounting; Cloud Computing in Accounting; Green Accounting; Human Resource Accounting; Inflation Accounting; Database Accounting <b>Block chain accounting ; Accounting software (Meaning and Features only)</b>		

**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, 6<sup>th</sup> 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,32<sup>nd</sup> Edition.

<b>Name of the Program: BACHELOR OF COMMERCE (REGULAR)</b> <b>Course Code: 2.2</b> <b>Name of the Course: HUMAN RESOURCE MANAGEMENT</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the Course, the students will be able to: <ol style="list-style-type: none"> <li>Describe the role and responsibility of Human resources manager</li> <li>Understand the HRP process, Recruitment and Selection process</li> <li>Demonstrate the ability to understand the on-boarding process and Learning &amp; Development aspects.</li> <li>Analyse the criteria and methods of Employees' Performance Appraisal.</li> <li>Understand the compensation structure in organisations.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Human Resource Management</b>		<b>10</b>
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices. <b>Emerging Trends in HR :</b> Employee experience, Upskilling, DEI, Artificial intelligence in recruitment , Contingent work force, Data- driven decision- making, Employee well-being, HR Tech, Automation of tasks, change management, Decentralize work sites, Digital tracking, Hybrid working people analytics and smarter Recruitment.		
<b>Unit-2: Human Resource Planning, Recruitment &amp; Selection</b>		<b>14</b>
<b>Human Resource Planning:</b> Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; <b>Recruitment</b> –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; <b>Selection</b> –Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.		
<b>Unit-3: On-boarding, Training, Development and Career Planning</b>		<b>12</b>
<b>On-Boarding-</b> Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; <b>Training:</b> Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; <b>Career Planning and Development-</b> Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)		
<b>Unit-4: Performance Appraisal</b>		<b>12</b>
<b>Performance appraisal:</b> Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.		
<b>Unit-5: Compensation Management</b>		<b>08</b>
<b>Compensation Management-</b> Meaning and Components of compensation structure; Factors influencing employee compensation; <b>Incentives-</b> 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<sup>th</sup> 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.

<b>Name of the Program: BACHELOR OF COMMERCE (REGULAR)</b> <b>Course Code: 2.3(a)</b> <b>Name of the Course: BUSINESS REGULATIONS</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the Course, the students will be able to: <ol style="list-style-type: none"> <li>Comprehend the laws relating to Contracts and its application in business activities.</li> <li>Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</li> <li>Understand the significance of Consumer Protection Act and its features</li> <li>Understand the need for Environment Protection.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Regulations of Contracts-1</b>		<b>14</b>
Introduction – Definition of Contract, Essentials of Valid Contract; <b>Offer and acceptance-</b> 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 <b>Consideration-</b> 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 <b>Contractual capacity-</b> Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.		
<b>Unit-2: Regulations of Contracts-2</b>		<b>14</b>
<b>Consent-</b> Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. <b>Performance of Contract-</b> Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance <b>Discharge of a Contract-</b> Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach <b>Remedies for Breach of Contract-</b> Remedies under Indian Contract Act 1872-Damages, Types of Damages.		
<b>Unit-3: Contracts of Sale of Goods</b>		<b>12</b>
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		
<b>Unit-4: Regulations of Consumer Protection</b>		<b>08</b>
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.		
<b>Unit-5: Regulations of Environmental Protection</b>		<b>08</b>
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 (CA Section)****Course Code: 2.3( b)****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:

- Understand the framework of Companies Act of 2013 and different kind of companies.
- Identify the stages and documents involved in the formation of companies in India.
- Analyze the role, responsibilities and functions of key management personnel in Corporate Administrati
- Comprehend the laws relating to Contracts and its application in business activities.

**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****08**

**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****08**

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. Corporate Meetings:

Meaning of types of meeting – Types of resolution

Winding up :Meaning and types of winding up

<b>Unit-4: Regulations of Contracts-1</b>	12
<p>Introduction – Definition of Contract, Essentials of Valid Contract;</p> <p><b>Offer and acceptance-</b> 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</p> <p><b>Consideration-</b> 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</p> <p><b>Contractual capacity-</b> Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.</p>	

<b>Unit-5: Regulations of Contract-2</b>	16
<p><b>Consent-</b> Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement.</p> <p><b>Performance of Contract-</b> Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts &amp; its performance</p> <p><b>Discharge of a Contract-</b> Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach</p> <p><b>Remedies for Breach of Contract-</b> Remedies under Indian Contract Act 1872-Damages, Types of Damages.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Discuss the contents of the case of “Carlill vs Carbolic Smoke Ball Company” case</li> <li>2. Discuss the contents of the case of “Mohori Bibee v/s Dharmodas Ghose”.</li> <li>3. List out any five rights of a consumer.</li> <li>4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>8. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.</li> <li>9. N.D. Kapoor, Business Laws, Sultan Chand Publications</li> <li>10. Avtar Singh, Business Law, Eastern Book Company, Lucknow.</li> <li>11. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.</li> <li>12. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi</li> <li>13. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House</li> <li>14. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education</li> <li>15. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi</li> </ol> <p>16. Chanda. P.R, Business Laws, Galgotia Publishing Company</p>	

**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
- Understand the framework of Companies Act of 2013 and different kind of companies.
  - Identify the stages and documents involved in the formation of companies in India.
  - Analyse the role, responsibilities and functions of key management personnel in Corporate Administration.
  - Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
  - To enable students to get familiarized with the Liquidation process.

SYLLABUS:	HOURS
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<b>Unit-1: INTRODUCTION TO COMPANY</b>	<b>12</b>
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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

<b>Unit-2: FORMATION OF COMPANIES</b>	<b>12</b>
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**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.

<b>Unit-3: COMPANY ADMINISTRATION</b>	<b>12</b>
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Meaning of Director, Board of Directors, Appointment of Directors, Part-time 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.

<b>Unit-4: CORPORATE MEETINGS</b>	<b>10</b>
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**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.

<b>Name of the Program: BACHELOR OF COMMERCE (REGULAR)</b> <b>(CA Section)</b> <b>Course Code: 2.4 (b)</b> <b>Name of the Course: QUANTITATIVE APTITUDE</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>Understand the number System and different types of ratios and proportion</li> <li>Compute simple interest, compound interest annuities and discounting of bills of exchange.</li> <li>Calculate simultaneous equation, quadratic equation and factorization method</li> <li>Calculate matrix and determinants.</li> <li>Application of Logical Reasoning in problem solving</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: QUANTITATIVE APTITUDE</b>		<b>12</b>
<b>Number System-</b> HCF and LCM <b>Percentage-</b> Meaning, practical use and computation of percentages. <b>Ratios-</b> Meaning and Significance of Ratios- Equality of Ratios – Compounding Ratios, Duplicate, Triplicate and Sub–Duplicate of a Ratio; <b>Profit and Loss-</b> Problems involving cost price, selling price, market price, trade discount and cash discount. <b>Commission and Brokerage-</b> Rate of commission, types of commission agents, problems. <b>Proportions-</b> Meaning and Significance of Proportions – Fourth proportional – Third Proportional and Mean Proportional – Continued Proportion, Direct and Inverse Proportions.		
<b>Unit-2: COMMERCIAL ARITHMETIC</b>		<b>10</b>
<b>Simple Interest and Compound Interest -</b> 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. <b>Annuities-</b> Present and Future value of Annuity, Perpetuity; Bills Discounting (Present worth, Future face value, Trade Discount and Banker discount, Bankers gain and Amount receivable).		
<b>Unit-3: BUSINESS EQUATIONS</b>		<b>12</b>
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)		
<b>Unit-4: MATRICES AND DETERMINANTS</b>		<b>12</b>
<b>Matrix</b> – Meaning, Definition and Types – (Addition, Subtraction & Multiplication of two Matrices)- Problems related to Business <b>Determinants</b> –Meaning - Determinants of square matrix - Solutions of Linear Equations by using Cramer’s Rule in two variables only - Problems.		

**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

## Course Matrix - B. Com – Data Analytics

### I Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
<b>Part 1- Language</b>	<b>Language-1</b> - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	<b>3</b>
	<b>Language – II</b> English		4	3	20	80	100	<b>3</b>
<b>Part 2- DSC</b>	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
<b>Part 3- CC</b>	Constitutional Values-1		2	1.5	10	40	50	2
	<b>Total</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

**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.

## II Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
<b>Part 1- Language</b>	<b>Language-1 -</b> Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	<b>3</b>
	<b>Language – II</b> English		4	3	20	80	100	<b>3</b>
<b>Part 2- DSC</b>	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
<b>Part 3- CC</b>	Constitutional Values-2		2	1.5	10	40	50	2
	Value-Added Certificate Course *				25	-	25	1*
<b>Total</b>					<b>155</b>	<b>520</b>	<b>675</b>	<b>25</b>

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

### III Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
<b>Part 1- Language</b>	<b>Language-1 -</b> Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	<b>3</b>
	<b>Language – II</b> English		4	3	20	80	100	<b>3</b>
<b>Part 2- DSC</b>	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
<b>Part 3- SEC</b>	Data Analysis using Tableau	3.5	2	1.5	10	40	50	2
	<b>Total</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

**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.

## IV Semester

	Courses	Paper Code	Instructi on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
<b>Part 1- Language</b>	<b>Language-1 -</b> Kannada/Sanskrit/Urdu/Tami l/Telugu/Malayalam/Addition al English / Marathi/ Hindi		4	3	20	80	100	<b>3</b>
	<b>Language – II</b> English		4	3	20	80	100	<b>3</b>
<b>Part 2- DSC</b>	Financial Management	4.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –I	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
<b>Part 3- SEC</b>	Introduction to R	4.5	2	1.5	10	40	50	2
	Value-Added Certificate Course *	4.6	-	-	25	-	25	1*
	<b>Total</b>				<b>155</b>	<b>520</b>	<b>675</b>	<b>25</b>

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

## V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
<b>Part 1- DSC</b>	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
<b>Part 2- CC</b>	Research Methodology	5.5	4	3	20	80	100	4
	Survey Project	5.6	2*	-	100**		100	4
<b>Total</b>					<b>200</b>	<b>400</b>	<b>600</b>	<b>24</b>

**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

## VI Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
<b>Part 1- DSC</b>	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
<b>Part 2- CC</b>	Internship		2*	-	100**		100	4
	<b>Total</b>				<b>130</b>	<b>420</b>	<b>550</b>	<b>24</b>

**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

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code. 1.1</b> <b>NAME OF THE COURSE: FINANCIAL ACCOUNTING</b>		
COURSE CREDITS	NO.OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>Understand the theoretical frame work of accounting as well as Accounting standards.</li> <li>Prepare Financial Statements from Incomplete records.</li> <li>Work out the accounting treatments for Consignment transactions.</li> <li>Learn various methods of Accounting for Hire Purchase transactions.</li> <li>Work out various Accounting treatments for Dependent Branches.</li> </ol>		
<b>SYLLABUS:</b>		<b>Hours</b>
<b>Unit - 1: Theoretical Framework of Accounting</b>		<b>08</b>
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.		
<b>Unit - 2: Conversion of Single Entry System to Double Entry System</b>		<b>12</b>
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- <b>Problems</b>		
<b>Unit - 3: Consignment Accounts</b>		<b>12</b>
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- <b>Problems</b>		
<b>Unit - 4: Hire Purchase System</b>		<b>12</b>
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)- <b>Problems</b>		

<b>Unit - 5: Branch Accounts</b>	<b>12</b>
<p>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 &amp;ascertainment of Profit or Loss of Branch under Debtors System – <b>Problems</b></p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Enlisting any <b>Five</b> Indian Accounting Standards</li> <li>2. Prepare a Memorandum Trading Account, Total Debtors Account, Total Creditors &amp;Statement of Affairs with imaginary figures.</li> <li>3. Preparation of Pro-form Invoice and Accounts sales with imaginary figures.</li> <li>4. Prepare the Hire Purchase table with imaginary figures.</li> <li>5. Prepare Branch Account with imaginary figures.</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.</li> <li>2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – FinancialAccounting, Himalaya Publishing House, New Delhi.</li> <li>3. SP.Iyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol.1.</li> <li>4. Charles T. Horn gren and Donna Phil brick, (2013) Introduction toFinancial Accounting, Pearson Education, 11<sup>th</sup> Edition.</li> <li>5. J.R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2<sup>nd</sup> Edition.</li> <li>6. S.N.Maheshwari, and S.K.Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.</li> </ol>	

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 1.2</b> <b>NAME OF THE COURSE: PRINCIPLES OF MARKETING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> 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.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Marketing</b>		<b>08</b>
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).		
<b>Unit- 2: Marketing Environment</b>		<b>10</b>
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.		
<b>Unit-3: Market Segmentation and Consumer Behaviour</b>		<b>10</b>
<b>Market Segmentation</b> -Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; <b>Consumer Behavior</b> - Meaning, Factors influencing Consumer Behavior; Buying Decision Process.		
<b>Unit- 4: Marketing Mix-Product &amp; Pricing</b>		<b>14</b>
<b>Marketing Mix</b> - Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. <b>Product</b> -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. <b>Pricing</b> – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.		
<b>Unit- 5: Place &amp; Promotion</b>		<b>14</b>
<b>Physical Distribution</b> –Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection <b>Promotion</b> – 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 Appanniah, Marketing Management
9. Saxena Rajan, (2017) Marketing Management, Tata McGraw - Hill Publishing Company Ltd., New Delhi. Fifth Edition.

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code:1.3</b> <b>Name of the Course: BUSINESS ENVIRONMENT</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion, students will be able to: <ul style="list-style-type: none"> <li>a) Understand the components of Business Environment.</li> <li>b) Analyse the various environmental factors influencing business organisation.</li> <li>c) Design a competitive analysis for a specific Industry.</li> <li>d) Understand the concept of Globalization and its impact on Domestic Businesses.</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit- 1: Introduction to Business Environment</b>		<b>12</b>
<b>Business Environment</b> -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.		
<b>Unit- 2: Political and Legal Environment</b>		<b>10</b>
<b>Political Environment</b> - Functions of the State, Role of Government, State intervention in business- Reasons for and Types of state intervention in business. <b>Legal environment</b> -Impact of various laws on Indian businesses.		
<b>Unit-3: Economic and Global Environment</b>		<b>14</b>
<b>Economic Environment</b> - Meaning, Nature and Components of the Economic Environment, Factors affecting Economic Environment. <b>Global environment</b> -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).		
<b>Unit- 4: Technological Environment</b>		<b>10</b>
<b>Technological Environment:</b> Meaning and features of Technological Environment; Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.		
<b>Unit- 5: Demographic and Natural Environment</b>		<b>10</b>
<b>Demographic Environment</b> - Meaning and components of Demographic environment; <b>Natural Environment:</b> 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, 8<sup>th</sup> 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, 1<sup>st</sup> Edition, Excel Books

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 1.4</b> <b>NAME OF THE COURSE: SPREADSHEET ANALYTICS</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom lectures, tutorials & lab work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ol style="list-style-type: none"> <li>1. To learn how to start working with MSEXCEL right from basics to Tables.</li> <li>2. To understand the various table formatting</li> <li>3. To equip students with various Functions in MS EXCEL</li> <li>4. To equip students with Data analysis functions</li> <li>5. Understand the use of macros and VBA.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit 1: INTRODUCTION TO SPREADSHEET</b>		<b>10</b>
<p>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-Sheet Automatically, Sorting Textual &amp; 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.</p>		
<b>Unit 2: TABLES AND FORMATTING</b>		<b>10</b>
<p>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</p>		

<b>Unit 3: FUNCTIONS IN SPREADSHEET</b>	<b>20</b>
<p>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), FVCHEDULE, 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.</p>	
<b>Unit 4: DATA &amp; DATA ANALYSIS</b>	<b>10</b>
<p>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</p>	
<b>Unit 5: USE OF MACRO AND VBA IN SPREADSHEET</b>	<b>6</b>
<p>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.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. What is the difference between formulas and functions with Example</li> <li>2. What are the various categories of functions available in Excel?</li> <li>3. Write the differences between Absolute cell Referencing and Relative cell Referencing</li> <li>4. How to Create a basic calculator with VBA in Excel</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Rajkumar S and Nagarajan G and Naveen Kumar M, Fundamentals of MS Excel ,Jayvee International Publications, Bangalore.</li> <li>2. Microsoft Excel Latest Version Inside Out – Mark Doge and Craig Stinson – PHI Learning Private Limited, New Delhi – 110001.</li> <li>3. Excel 2013 Bible ;John Walkenbach, Wiley</li> <li>4. Financial Analysis and Modeling using Excel and VAB: Chandan Sengupta, Wiley</li> <li>5. Excel Data Analysis – Modeling and Simulation: Hector Guerreor, Springe</li> <li>6. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHIExcel Functions and Formulas: Bernd Held, BPB Publications</li> </ol>	

## Syllabus - Semester II

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b>		
<b>Course Code: 2.1</b>		
<b>NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> 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		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit - 1: Insurance Claims for Loss of Stock</b>		<b>12</b>
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- <b>Problems</b>		
<b>Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company</b>		<b>12</b>
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 – <b>Problems</b>		
<b>Unit - 3: Departmental Accounts</b>		<b>12</b>
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 - <b>Simple Problems</b>		
<b>Unit - 4: Royalty Accounts</b>		<b>12</b>
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)- <b>Problems</b>		

<b>Unit - 5: Emerging Trends in Accounting</b>	<b>08</b>
Digital transformation of Accounting; Big Data Analytics in Accounting; Cloud Computing in Accounting; Green Accounting; Human Resource Accounting; Inflation Accounting; Database Accounting. <b>(Meaning and Features only)</b>	

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

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 2.2</b> <b>Name of the Course: HUMAN RESOURCE MANAGEMENT</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the Course, the students will be able to: <ul style="list-style-type: none"> <li>a) Describe the role and responsibility of Human resources manager</li> <li>b) Understand the HRP process, Recruitment and Selection process</li> <li>c) Demonstrate the ability to understand the on-boarding process and Learning &amp; Development aspects.</li> <li>d) Analyse the criteria and methods of Employees' Performance Appraisal.</li> <li>e) Understand the compensation structure in organisations.</li> </ul>		
<b>SYLLABUS:        HOURS</b>		
<b>Unit-1: Introduction to Human Resource Management</b>		<b>10</b>
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.		
<b>Unit-2: Human Resource Planning, Recruitment &amp; Selection</b>		<b>14</b>
<b>Human Resource Planning:</b> Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; <b>Recruitment</b> –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; <b>Selection</b> –Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.		
<b>Unit-3: On-boarding, Training, Development and Career Planning</b>		<b>12</b>
<b>On-Boarding-</b> Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; <b>Training:</b> Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; <b>Career Planning and Development-</b> Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)		
<b>Unit-4: Performance Appraisal</b>		<b>12</b>
<b>Performance appraisal:</b> Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.		
<b>Unit-5: Compensation Management</b>		<b>08</b>
<b>Compensation Management-</b> Meaning and Components of compensation structure; Factors influencing employee compensation; <b>Incentives-</b> 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<sup>th</sup> 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.

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 2.3</b> <b>Name of the Course: BUSINESS REGULATIONS</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the Course, the students will be able to: <ol style="list-style-type: none"> <li>Comprehend the laws relating to Contracts and its application in business activities.</li> <li>Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</li> <li>Understand the significance of Consumer Protection Act and its features</li> <li>Understand the need for Environment Protection.</li> </ol>		
<b>SYLLABUS:        HOURS</b>		
<b>Unit-1: Regulation of Contracts-1</b>		<b>14</b>
Introduction – Definition of Contract, Essentials of Valid Contract; <b>Offer and acceptance-</b> 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 <b>Consideration-</b> 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 <b>Contractual capacity-</b> Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.		
<b>Unit-2: Regulation of Contracts-2</b>		<b>14</b>
<b>Consent-</b> Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. <b>Performance of Contract-</b> Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance <b>Discharge of a Contract-</b> Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach <b>Remedies for Breach of Contract-</b> Remedies under Indian Contract Act 1872-Damages, Types of Damages.		
<b>Unit-3: Contracts of Sale of Goods</b>		<b>12</b>
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		
<b>Unit-4: Regulation of Consumer Protection</b>		<b>08</b>
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.		

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

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 2.4</b> <b>NAME OF THE COURSE: DATABASE MANAGEMENT SYSTEM &amp; SQL</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom lectures, tutorials, lab work etc.,		
<b>Course Outcomes:</b> 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		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit. 1: INTRODUCTION TO DATABASE MANAGEMENT SYSTEMS</b>		<b>10</b>
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.		
<b>Unit. 2: DATABASE DESIGN</b>		<b>14</b>
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		
<b>Unit. 3: Operations Management</b>		<b>12</b>
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		
<b>Unit. 4: SQL STRUCTURED QUERY LANGUAGE</b>		<b>10</b>
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.		
<b>Unit. 5: PRACTICAL PROBLEMS AND LAB-WORK ON SQL</b>		<b>10</b>
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.

# B.Com – Data Analytics Syllabus

## Semester I

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code. 1.1</b> <b>NAME OF THE COURSE: FINANCIAL ACCOUNTING</b>		
COURSE CREDITS	NO.OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> 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.		
<b>SYLLABUS:</b>		<b>Hours</b>
<b>Unit - 1: Theoretical Framework of Accounting</b>		<b>08</b>
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.		
<b>Unit - 2: Conversion of Single Entry System to Double Entry System</b>		<b>12</b>
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- <b>Problems</b>		
<b>Unit - 3: Consignment Accounts</b>		<b>12</b>
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- <b>Problems</b>		
<b>Unit - 4: Hire Purchase System</b>		<b>12</b>
Meaning of Hire Purchase and Instalment Purchase System, Difference between Hire Purchase and Instalment 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)- <b>Problems</b>		

<b>Unit - 5: Branch Accounts</b>	<b>12</b>
<p>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 &amp;ascertainment of Profit or Loss of Branch under Debtors System – <b>Problems</b></p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Enlisting any <b>Five</b> Indian Accounting Standards</li> <li>2. Prepare a Memorandum Trading Account, Total Debtors Account, Total Creditors &amp;Statement of Affairs with imaginary figures.</li> <li>3. Preparation of Pro-form Invoice and Accounts sales with imaginary figures.</li> <li>4. Prepare the Hire Purchase table with imaginary figures.</li> <li>5. Prepare Branch Account with imaginary figures.</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.</li> <li>2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – FinancialAccounting, Himalaya Publishing House, New Delhi.</li> <li>3. SP.Iyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol.1.</li> <li>4. Charles T. Horn gren and Donna Phil brick, (2013) Introduction toFinancial Accounting, Pearson Education, 11<sup>th</sup> Edition.</li> <li>5. J.R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2<sup>nd</sup> Edition.</li> <li>6. S.N.Maheshwari, and S.K.Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.</li> </ol>	

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 1.2</b> <b>NAME OF THE COURSE: PRINCIPLES OF MARKETING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> 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.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Marketing</b>		<b>08</b>
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).		
<b>Unit- 2: Marketing Environment</b>		<b>10</b>
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.		
<b>Unit-3: Market Segmentation and Consumer Behaviour</b>		<b>10</b>
<b>Market Segmentation</b> -Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; <b>Consumer Behavior</b> - Meaning, Factors influencing Consumer Behavior; Buying Decision Process.		
<b>Unit- 4: Marketing Mix-Product &amp; Pricing</b>		<b>14</b>
<b>Marketing Mix</b> - Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. <b>a. Product</b> -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. <b>b. Pricing</b> – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.		
<b>Unit- 5: Place &amp; Promotion</b>		<b>14</b>
<b>c. Physical Distribution</b> –Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection <b>d. Promotion</b> – 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.

**e. Process** -Delivery Processes

**f. Physical Evidence** -Elements of Brand Existence

**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, NewDelhi
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 PublishingCompany Ltd., New Delhi. Fifth Edition.

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code:1.3</b> <b>Name of the Course: BUSINESS ENVIRONMENT</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion, students will be able to: <ul style="list-style-type: none"> <li>a) Understand the components of Business Environment.</li> <li>b) Analyse the various environmental factors influencing business organisation.</li> <li>c) Design a competitive analysis for a specific Industry.</li> <li>d) Understand the concept of Globalization and its impact on Domestic Businesses.</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit- 1: Introduction to Business Environment</b>		<b>12</b>
<b>Business Environment</b> -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.		
<b>Unit- 2: Political and Legal Environment</b>		<b>10</b>
<b>Political Environment</b> - Functions of the State, Role of Government, State intervention in business- Reasons for and Types of state intervention in business. <b>Legal environment</b> -Impact of various laws on Indian businesses.		
<b>Unit-3: Economic and Global Environment</b>		<b>14</b>
<b>Economic Environment</b> - Meaning, Nature and Components of the Economic Environment, Factors affecting Economic Environment. <b>Global environment</b> -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). <b>Deglobalisation – significance and impact</b>		
<b>Unit- 4: Technological Environment</b>		<b>10</b>
<b>Technological Environment:</b> Meaning and features of Technological Environment; Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.		
<b>Unit- 5: Demographic and Natural Environment</b>		<b>10</b>
<b>Demographic Environment</b> - Meaning and components of Demographic environment; <b>Natural Environment:</b> 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, 8<sup>th</sup> 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, 1<sup>st</sup> Edition, Excel Books

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 1.4</b> <b>NAME OF THE COURSE: SPREADSHEET ANALYTICS</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom lectures, tutorials & lab work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ol style="list-style-type: none"> <li>1. To learn how to start working with MSEXCEL right from basics to Tables.</li> <li>2. To understand the various table formatting</li> <li>3. To equip students with various Functions in MS EXCEL</li> <li>4. To equip students with Data analysis functions</li> <li>5. Understand the use of macros and VBA.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit 1: INTRODUCTION TO SPREADSHEET</b>		<b>10</b>
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-Sheet 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.		
<b>Unit 2: TABLES AND FORMATTING</b>		<b>10</b>
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		

<b>Unit 3: FUNCTIONS IN SPREADSHEET</b>	<b>20</b>
<p>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), FVCHEDULE, 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.</p>	
<b>Unit 4: DATA &amp; DATA ANALYSIS</b>	<b>10</b>
<p>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</p>	
<b>Unit 5: USE OF MACRO AND VBA IN SPREADSHEET</b>	<b>6</b>
<p>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.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. What is the difference between formulas and functions with Example</li> <li>2. What are the various categories of functions available in Excel?</li> <li>3. Write the differences between Absolute cell Referencing and Relative cell Referencing</li> <li>4. How to Create a basic calculator with VBA in Excel</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Rajkumar S and Nagarajan G and Naveen Kumar M, Fundamentals of MS Excel ,Jayvee International Publications, Bangalore.</li> <li>2. Microsoft Excel Latest Version Inside Out – Mark Doge and Craig Stinson – PHI Learning Private Limited, New Delhi – 110001.</li> <li>3. Excel 2013 Bible ;John Walkenbach, Wiley</li> <li>4. Financial Analysis and Modeling using Excel and VAB: Chandan Sengupta, Wiley</li> <li>5. Excel Data Analysis – Modeling and Simulation: Hector Guerreor, Springe</li> <li>6. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHIExcel Functions and Formulas: Bernd Held, BPB Publications</li> </ol>	

## Syllabus - Semester II

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b>		
<b>Course Code: 2.1</b>		
<b>NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>a. Understand &amp; Compute the amount of Claims for Loss of Stock.</li> <li>b. Understand and preparing the accounts for converting Partnership Firms to Limited Companies.</li> <li>c. Deal with the Inter-Departmental Transfers and their Accounting Treatment.</li> <li>d. Articulate the Accounting treatment for Royalty Agreements &amp; Transactions.</li> <li>e. Outline the Emerging Trends in the field of Accounting</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit - 1: Insurance Claims for Loss of Stock</b>		<b>12</b>
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- <b>Problems</b>		
<b>Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company</b>		<b>12</b>
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 – <b>Problems</b>		
<b>Unit - 3: Departmental Accounts</b>		<b>12</b>
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 - <b>Simple Problems</b>		
<b>Unit - 4: Royalty Accounts</b>		<b>12</b>
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)- <b>Problems</b>		

<b>Unit - 5: Emerging Trends in Accounting</b>	<b>08</b>
Digital transformation of Accounting; Big Data Analytics in Accounting; Cloud Computing in Accounting; Green Accounting; Human Resource Accounting; Inflation Accounting; Database Accounting, Block chain accounting ; Accounting software <b>(Meaning and Features only)</b>	

<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. List out the Procedure &amp; Documentation involved in the Insurance claims.</li> <li>2. Calculate the Purchase Consideration with imaginary figures (Any type).</li> <li>3. Identify the common expenses of a Departmental Undertaking and list them</li> <li>4. Prepare Royalty Table with imaginary figures.</li> </ol>
<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. S.N. Maheshwari and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.</li> <li>2. S.AnilKumar,V.RajeshKumarandB.Mariyappa–FinancialAccounting,Himalaya Publishing House, New Delhi</li> <li>3. SP Iyengar (2005),AdvancedAccounting, Sultan Chand &amp; Sons,Vol.1.</li> <li>4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup>Edition.</li> <li>5. Charles T. Homgren and Donna Phil brick,(2013) Introduction to Financial Accounting, PearsonEducation,11<sup>th</sup>Edition.</li> <li>6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi,32<sup>nd</sup> Edition.</li> </ol>

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 2.2</b> <b>Name of the Course: HUMAN RESOURCE MANAGEMENT</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the Course, the students will be able to: <ul style="list-style-type: none"> <li>a) Describe the role and responsibility of Human resources manager</li> <li>b) Understand the HRP process, Recruitment and Selection process</li> <li>c) Demonstrate the ability to understand the on-boarding process and Learning &amp; Development aspects.</li> <li>d) Analyse the criteria and methods of Employees' Performance Appraisal.</li> <li>e) Understand the compensation structure in organisations.</li> </ul>		
<b>SYLLABUS:        HOURS</b>		
<b>Unit-1: Introduction to Human Resource Management</b>		<b>10</b>
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices. Emerging Trends in HR : Employee experience, Upskilling, DEI, Artificial intelligence in recruitment , Contingent work force, Data- driven decision- making, Employee well-being, HR Tech, Automation of tasks, change management, Decentralize work sites, Digital tracking Hybrid working people analytics and smarter Recruitment.		
<b>Unit-2: Human Resource Planning, Recruitment &amp; Selection</b>		<b>14</b>
<b>Human Resource Planning:</b> Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; <b>Recruitment</b> –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; <b>Selection</b> –Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.		
<b>Unit-3: On-boarding, Training, Development and Career Planning</b>		<b>12</b>
<b>On-Boarding-</b> Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; <b>Training:</b> Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; <b>Career Planning and Development-</b> Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)		
<b>Unit-4: Performance Appraisal</b>		<b>12</b>
<b>Performance appraisal:</b> Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.		

**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<sup>th</sup> 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.

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 2.3</b> <b>Name of the Course: BUSINESS REGULATIONS</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the Course, the students will be able to: <ol style="list-style-type: none"> <li>Comprehend the laws relating to Contracts and its application in business activities.</li> <li>Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</li> <li>Understand the significance of Consumer Protection Act and its features</li> <li>Understand the need for Environment Protection.</li> </ol>		
<b>SYLLABUS:        HOURS</b>		
<b>Unit-1: Regulation of Contracts-1</b>		<b>14</b>
Introduction – Definition of Contract, Essentials of Valid Contract; <b>Offer and acceptance-</b> 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 <b>Consideration-</b> 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 <b>Contractual capacity-</b> Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.		
<b>Unit-2: Regulation of Contracts-2</b>		<b>14</b>
<b>Consent-</b> Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. <b>Performance of Contract-</b> Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance <b>Discharge of a Contract-</b> Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach <b>Remedies for Breach of Contract-</b> Remedies under Indian Contract Act 1872-Damages, Types of Damages.		
<b>Unit-3: Contracts of Sale of Goods</b>		<b>12</b>
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		
<b>Unit-4: Regulation of Consumer Protection</b>		<b>08</b>
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.		

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

<b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b> <b>Course Code: 2.4</b> <b>NAME OF THE COURSE: DATABASE MANAGEMENT SYSTEM &amp; SQL</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom lectures, tutorials, lab work etc.,		
<b>Course Outcomes:</b> 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		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit. 1: INTRODUCTION TO DATABASE MANAGEMENT SYSTEMS</b>		<b>10</b>
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.		
<b>Unit. 2: DATABASE DESIGN</b>		<b>14</b>
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		
<b>Unit. 3: Operations Management</b>		<b>12</b>
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		
<b>Unit. 4: SQL STRUCTURED QUERY LANGUAGE</b>		<b>10</b>
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.		
<b>Unit. 5: PRACTICAL PROBLEMS AND LAB-WORK ON SQL</b>		<b>10</b>
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, Authurname, 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 Błazewicz, 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