

**SEMESTER III**  
**COURSE MATRIX - B.COM REGULAR**

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	<b>Language-1</b> - Kannada/Sanskrit/ Hindi		4	3	20	80	100	3
	<b>Language - II</b> English		4	3	20	80	100	3
Part 2- DSC	Corporate Accounting	3.1	4	3	20	80	100	4
	QABD-I	3.2	4	3	20	80	100	4
	Financial Institutions and Markets	3.3	4	3	20	80	100	4
	<b>Elective-I</b> HR -Employee performance Management ED: <b>Start-ups and New Age Entrepreneurship</b> IT: <b>Accounting Information System</b>	3.4	4	3	20	80	100	4
Part 3 DSE								
Part 4- SEC	Corporate Communication skills		3	1.5	10	40	50	2
	<b>Total</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

	Courses	Paper Code	Instruc tion on hrs/week	Duratio n of Exam (Hrs.)	Marks			Credi ts
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 Kannada/Sanskrit/ Hindi		4	3	20	80	100	3
	Language - II English		4	3	20	80	100	3
Part 2- DSC	Cost Accounting	4.1	4	3	20	80	100	4
	QABD-II	4.2	4	3	20	80	100	4
	Research Methodology	4.3	4	3	20	80	100	4
Part 3 DSE	Elective- II HR -Employee welfare and Social Security. ED: Strategic Business Decisions for Entrepreneurship IT: Business Intelligence	4.4	4	3	20	80	100	4
Part 4- SEC	Banking Practice		3	1.5	10	40	50	2
<b>Total</b>					<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

## Elective Group

Elective Group	III Semester	IV Semester
B.Com Regular	Elective I	Elective II
Human Resource	Employee Performance Management	Employee Welfare and Social Security
<b>Entrepreneurship Development</b>	<b>Start-ups and New Age Entrepreneurship</b>	<b>Strategic Business Decisions for Entrepreneurship</b>
<b>B. Com CA section</b>		
<b>Information Technology in Commerce</b>	<b>Accounting Information System</b>	<b>Business Intelligence</b>

**Name of the Program: Bachelor of Commerce (Regular)**  
**DSC - Course Code: 3.1**  
**Name of the Course: CORPORATE ACCOUNTING**

<b>Course Code</b>	<b>3.1</b>	
<b>Name of the Course</b>	<b>Corporate Accounting</b>	
<b>Course Credit</b>	<b>No. of Hours per week</b>	<b>Total Number of Teaching Hours</b>
<b>4 Credits</b>	<b>4</b>	<b>56</b>
<b>Pedagogy</b>	<b>Lectures, problem solving, team presentations and case studies</b>	
<b>Course Objectives</b>	<b>1. To enable students to acquire basic knowledge on concepts, principles, and practice in corporate accounting</b> <b>2. To interpret the annual reports of the company</b>	

**Unit 1: UNDERWRITING OF SHARES**

**8 Hrs**

Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting( Shares & Debentures)  
Underwriting Commission- Types of Underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of Underwriting Contracts – when shares are fully and partially underwritten, with and without firm underwriting - Problems relating to Underwriting of Shares of Companies only.

**Unit 2: PROFIT PRIOR TO INCORPORATION**

**10 Hrs**

Meaning, Calculation of Sales Ratio, Time Ratio, Weighted Ratio, Treatment of Capital and Revenue Expenditure; Ascertainment of Pre-Incorporation and Post Incorporation profits by preparing Statement of Profit and Loss and Preparation of Balance Sheet (Vertical Format) as per schedule III of Companies Act, 2013.

**Unit 3: VALUATION OF GOODWILL AND SHARES**

**14 Hrs**

**Goodwill:** Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems.

**Shares:** Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares - Problems.

#### **Unit 4: MERGERS AND ACQUISITION OF COMPANIES**

**16 Hrs**

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)

#### **Unit5: LIQUIDATION OF COMPANIES**

**8 Hrs**

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.

#### **Skill Development**

- Collect and fill in the share application form of a Limited Company.
- Collection of the latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of the company and calculate the value of goodwill under different methods.
- List any 5 cases of amalgamation in merger or acquisition of Joint Stock Companies.

#### **Course Outcome**

1. Understand and calculate Underwriter's liability, Goodwill of a company, valuation of Goodwill, Shares of a company and valuation of Shares.
2. Application of various methods in the concepts mentioned above.
3. Understand of Accounting Standards in the present context

**Books for Reference:****Recent Edition Books**

1. Dr. Shukla and Dr. Grewal – Advanced Accounts, 19<sup>th</sup> Edition, S Chand
2. Dr. S.N. Maheswari, Advanced Accountancy, 10<sup>th</sup> edition, Vikas Publishing House.
3. R L Gupta, Advanced Accountancy, 17<sup>th</sup> edition, S Chand.
4. S. P. Jain and K. L. Narang – Corporate Accounting, 2<sup>nd</sup> Edition , Kalyani Publishers
5. Dr. S. N. Maheswari, Corporate Accounting, 5<sup>th</sup> Edition, Vikas Publishing House.
6. Soundarajan. A & K. Venkataramana - Corporate Accounting, 1<sup>st</sup> Edition. SHBP.
7. Dr. Anil Kumar – Corporate Accounting, 1<sup>st</sup> Edition, HPH.
8. Yathiraju – Corporate Accounting, 1<sup>st</sup> Edition, Subhas Stores

**Additional Reading**

Journals and Reports – ICAI

**Name of the Program: Bachelor of Commerce (Regular)****DSC -Course Code: 3.2****Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS -I**

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 Objectives</b> 1.To understand the basics of Quantitative Analysis. 2.To understand the development & use of Quantitative Techniques for Business decisions.		
<b>Syllabus</b>		<b>Hours</b>
<b>Unit-1: Introduction to Statistics</b>		<b>10</b>
<b>Introduction-</b> Meaning, Functions, Uses and Limitations of Statistics; <b>Collection of Data</b> –Sources of Data; Methods of Data Collection; Technique of data collection- Census and Sampling Techniques- Methods of Sampling (Concepts).		
<b>Unit- 2: Classification and Tabulation of Data</b>		<b>10</b>
<b>Classification:</b> Meaning, objectives and methods of classification of data, <b>Tabulation:</b> Meaning, Parts of a Table – Simple problems on Tabulation. <b>Diagrammatic Presentation:</b> One-dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-Divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram		
<b>Unit-3: Measures of Central Tendency</b>		<b>12</b>
<b>Measures of Central Tendency:</b> Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series- Problems		
<b>Unit- 4: Measures of Dispersion and Skewness</b>		<b>14</b>
<b>Measures of Dispersion:</b> Meaning, Absolute and Relative measures of dispersion – Range, Mean Deviation, Standard Deviation - Problems on the above in Individual, Discrete and Continuous Series. <b>Measures of Skewness:</b> Meaning of Skewness - Tests of Skewness, Measures of Skewness - Calculation of Karl Pearson's Co-efficient of Skewness only- Problems		
<b>Unit- 5: Index Numbers</b>		<b>10</b>

Meaning, Uses, Classification, Construction of Index Numbers; Methods of constructing Index Numbers – Simple Aggregate Method, Simple Average of Price Relatives Method, Weighted Index numbers, Fisher’s Ideal Index (including Time and Factor Reversal tests); Consumer Price Index – Problems.

**Skill Development:**

- Collection of primary data and application of measures of central tendency
- Collection of price and quantity of any 10 products and apply TRT and FRT

**Course Outcome**

1. Application of quantitative techniques for business decisions.

**Books for Reference:**

1. S P Gupta: Statistical Methods- Sultan Chand, Delhi
2. S C Gupta, Statistical Methods

**Recent Editions Books**

<b>Name of the Program:</b> Bachelor of Commerce -Regular <b>DSC -Course Code:</b> 3.3 <b>Name of the Course:</b> Financial Institutions and Markets		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field worketc.,		
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1.To understand the structure of Indian Financial System and its constituents.</li> <li>2.To outline the role of capital and money market in economic development.</li> <li>3.To understand primary and secondary markets relevance in capital formation.</li> <li>4.To appraise the role played by banking and development financial institutions in economic development.</li> <li>5. To understand the different types of NBFCs and their contribution.</li> </ol>		
<b>Syllabus</b>		<b>Hou rs</b>
<b>Unit No. 1: Financial System in India</b>		<b>08</b>
Introduction – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system		
<b>Unit No. 2: Capital Market &amp; Money Market</b>		<b>08</b>
<b>Capital Market:</b> Meaning –Structure, Importance– Recent trends in Capital Market <b>Money Market:</b> Meaning-Structure, Importance – – Recent trends in Money Market. <b>Primary Market:</b> Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets-- Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Challenges of Indian Primary Markets. <b>Secondary Market:</b> Meaning, structure, functions, players in the Stock Market, Merits and Demerits of stock markets. Methods of Trading- Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCEI – Listing of securities – Settlement Procedure in the Stock Market – Challenges of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market.		

<b>Unit No. 3: Risk Management and Developing Index</b>	<b>10</b>
<p><b>Risk management system in BSE &amp; NSE</b> – Margins – Exposure limits – Surveillance system in BSE &amp; NSE – Circuit breakers – Arbitration – Investor protection  <b>Consideration in developing index- Meaning, Purpose, and– Methods</b> (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market  <b>Indices in India</b> – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly)– NSE indices – S&amp;P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).</p>	
<b>Unit No. 4 Banking &amp; Development Financial Institutions</b>	<b>12</b>
<p>Banking: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role &amp; Functions of EXIM Bank –NABARD SIDBI – MUDRA –NHB – LIC &amp; GIC - UTI – SFCs.</p>	
<b>Unit 5: Non-Banking Financial Companies (NBFCs) &amp; Forex Market</b>	<b>07</b>
<p>Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies - Investment Companies — Leasing &amp; Hire Purchase - Housing Finance,— Chit Funds -Mutual funds -Venture Capital Funds - Factors &amp; Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning- Importance-Merits of forex market-Fluctuations in foreign exchange rates- Causes and Effects.</p>	
<p><b>Skill Development:</b></p> <ul style="list-style-type: none"> <li>● List out any five recent Financial Sectors Reforms and analyse them.</li> <li>● List of IPOs in the recent times</li> <li>● Collect data on last financial year’s price rigging and insider trading cases reported as per SEBI</li> </ul>	
<p><b>Course Outcomes:</b></p> <ol style="list-style-type: none"> <li>1. Understand the structure of Indian financial system and its constituents.</li> <li>2. Knowledge of the market indices in BSE &amp; NSE</li> </ol>	

**Books for Reference:**

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. E Gordon, K. Natarajan Financial Markets and Services. Himalaya Publishing House, New Delhi

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

**Name of the Program: Bachelor of Commerce (Regular)**  
**DSE-Course Code: B.Com Elective -HR. 3.4**  
**Name of the Course: EMPLOYEE PERFORMANCE MANAGEMENT**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

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

**Course Objectives:**

- 1.To understand the fundamentals of Employee Performance Management.
- 2.To explore various Performance Appraisal Methods , Applications and the impact.
3. To examine recent trends in Employee Performance Management.

**Syllabus**

**Hours**

**Unit-1: Introduction to Employee Performance Management**

**14**

**Employee Performance Management:** Meaning. Purpose and Importance, Process of Performance Management (8 Step Model); Organizational functions of Performance Management System, Advantages of an Effective Performance Management System and Challenges in Implementing Performance Management Systems; Ethical and Legal Issues in Performance Management; Key Performance Indicators (KPIs) and Balanced Scorecard;

**Unit- 2: Employee Performance Appraisal and Feedback Mechanisms**

**12**

**Performance Appraisal:** Meaning, purpose and importance (Organizational and Individual Level); Process of Performance Appraisal, Appraisal Tools- Work standards, Essay, Ranking, Trait Based Scale, 360 Degree Feedback, Critical Incident Method, BARS, Role of HR in Performance Appraisal; Types of Performance Feedback and Counselling; Process of Handling Poor Performance and Performance Improvement Plans (PIP); Use of Technology and AI in Performance Appraisal.

**Unit-3: Employee Performance based Incentives and Rewards**

**14**

Definition and Importance of Performance-Based Incentives, Types of Performance Incentives: Individual and Group Incentives, Profit Sharing and Gain Sharing; Linking Performance with Rewards- Importance and Process, Impact of Incentives on Employee Motivation and Productivity, Best Practices in Performance-Based Reward Systems.

**Unit- 4: Strategic Employee Performance Management**

**08**

Aligning Individual Goals with Organizational Strategy, Competency Mapping- Meaning, Purpose, Types and Process; Performance Measurement- Meaning and Importance; Role of Leadership in Performance Management, Employee Engagement and Performance Management; Key drivers of Employee Engagement in Performance Management;

**Unit- 5: Emerging Trends in Employee Performance Management**

**08**

Role of AI and HR Analytics in Performance Management, Benefits and Challenges of Data Analytics for Performance Optimization, Gamification in Performance Management, Challenges in Remote Performance Management, Impact of Globalization on Performance Standards.

**Skill Development:**

- A sales executive in your organization has been consistently missing targets. Prepare a Performance Improvement Plan (PIP), outlining the specific areas for improvement, training needs, timeline and evaluation metrics.
- Design a basic Balanced Scorecard model with relevant performance measures for a Healthcare organization.

**Course Outcomes:**

1. Understand the appraisal , feedback and incentives adopted by the companies in employee performance management

**Books for Reference:**

1. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
2. Aguinis Herman, Performance Management, 2nd Edition, 2009 Pearson Education, New Delhi.
3. BD Singh, Compensation & Reward Management, Excel Books

**Recent edition books**

<b>Name of the Program: Bachelor of Commerce (Regular)</b> <b>DSE Course Code: B.Com Elective ED. 3.4</b> <b>Name of the Course: STARTUPS and NEW AGE ENTREPRENEURSHIP</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classrooms lecture, tutorials, Lab Sessions and Problem Solving.		
<b>Course Objectives:</b> 1. To acquire the knowledge of becoming an entrepreneur by identifying business opportunities to start a venture 2. To prepare a business plan to seek funding for the start up.		
<b>Syllabus</b>		<b>Hours</b>
<b>Unit 1: Introduction to Entrepreneurship, Entrepreneur and Start-ups</b>		<b>10</b>
<b>Entrepreneurship:</b> Meaning, Characteristics, Importance, Factors influencing entrepreneurship, Types of entrepreneurships (Traditional and New Age Entrepreneurship). <b>Entrepreneur:</b> Meaning, Definition, Essential characteristics of a Successful Entrepreneur, Types of Entrepreneurs, Challenges and Issues of New Age Entrepreneurs. <b>Start-ups-</b> Definition and Need, Start-up Eco System; Types- Tech-based, Edu-based, Food- based, Agro-based and Retail-based Start-ups; Contributions of Start-ups to Indian Economy.		
<b>Unit 2: Skills for Entrepreneurship Development</b>		<b>08</b>
<b>Entrepreneurship Development-</b> Meaning and Nature; Types of Entrepreneurial Skills - Team Work and Leadership Skill, Critical Thinking Skills, Analytical and Problem-Solving Skills, Branding and Marketing Skills, Networking skills and New Age Technological Skills (AI, ML, DL and Analytics). Role of Entrepreneurship Development Programmes (EDP)		
<b>Unit 3: Institutional Support for Entrepreneurial Development</b>		<b>14</b>

<p><b>Institutions Supporting Entrepreneurship</b>-Managerial, Financial, Marketing, Technological and Legal Assistance- Role of IFCI, SFCs, SIDBI, DIC, EDI, SISI, SIDO, KVIC, Commercial Banks, KSSIDC, KSSIC, AWAKE, TECSOK in promoting Entrepreneurship;  <b>Venture Capital</b>- Meaning and Types of Venture Capitalists, <b>Incubation</b>- Meaning and Types of incubators, Facilities offered by Incubation Centers, Govt. of India sponsored Incubation centers and programmes; <b>Accelerators</b>- Meaning and Role of Accelerators;  New Sources of funding Entrepreneurs- Angel Investment and Crowd funding</p>	
<b>Unit 4: Entrepreneurial Framework</b>	<b>12</b>
<p>Identification of Business Opportunities; Steps involved in starting MSMEs-Financial, Technical, Social, Legal and Managerial Feasibilities of the project.</p>	

<b>Unit 5: Preparation of Business Plan</b>	<b>13</b>
<p><b>Business Plan</b> - Concept, Format, Components of Business Plan, Significance of Business Plan; Preparing a Business plan, SWOT analysis; Preparation and Presentation of a Realistic Project Proposal and its appraisal; Challenges in preparation of Business Plan</p>	
<p><b>Skill Development:</b></p> <ul style="list-style-type: none"> <li>● List out different investors funding start-ups in India.</li> <li>● Identify and list out the Techno Based Start-ups in Bengaluru</li> <li>● List out the Women Entrepreneurs who have contributed to the growth of Indian economy.</li> <li>● Prepare a Business Plan for New Age Entrepreneurial Start-ups (9 Steps)</li> </ul>	
<p><b>Course Outcome</b></p> <ol style="list-style-type: none"> <li>1. Demonstrate comprehensive knowledge of entrepreneurship, including its concepts, skills, institutional support, and business planning,</li> <li>2. Effectively identify business opportunities, develop start-ups, and prepare realistic project proposals aligned with contemporary entrepreneurial frameworks.</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Udai Pareek and TV Rao : Developing Entrepreneurship, Sanjiv Printers, Ahmedabad.</li> <li>2. Vasant Desai: Entrepreneurship and Small-Scale Industry, Himalaya Publishing House.</li> <li>3. Renu Arora, SK Sood, Vivekanand; Entrepreneurial Development, Kalyani Publishers.</li> <li>4. Birley and Muzyka: Mastering Enterprise, Financial Times.</li> <li>5. S.S.Khanka : Entrepreneurial Development, S. Chand &amp; Co.,</li> <li>6. Guide to Investors, UdyogMitra</li> <li>7. Reports of MSMEs, NSDC, KSDC and Central and State Government.  Reports on Entrepreneurship of National and International Agencies.</li> </ol>	

**Name of the Program: Bachelor of Commerce (Regular)**  
**DSE Course Code: B. Com Elective ITC. 3.4**  
**Name of the Course: ACCOUNTING INFORMATION SYSTEM**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS (30 Theory+ 26 Lab)

**Pedagogy:** Classrooms lecture, tutorials, Lab Sessions and Problem Solving.

**Course Objectives:**

- 1.To identify the components and role of an Accounting Information System (AIS) in business decision-making.
2. To demonstrate GST and TDS compliance in Tally by configuring tax settings and generating statutory reports.

<b>Syllabus</b>	<b>Hours</b>
<b>Unit 1: Introduction to Accounting Information Systems</b>	<b>08</b>
Introduction-Meaning, Need, and Scope of AIS, Components of AIS- People, Processes, Technology; Role of AIS in Business Decision-Making; Internal Controls in AIS- Fraud Prevention and Risk Management.	
<b>Unit 2: E-Business</b>	<b>10</b>
Introduction to E-Business & E-Commerce, Types of E-Commerce: B2B, B2C, C2C, C2B, P2P, E-Commerce Business Models and Revenue Streams, Advantages and Disadvantages of E-Commerce, ERP Systems and their Role in AIS	
<b>Unit 3: Getting Started with Tally</b>	<b>12</b>
Introduction to Tally Prime: Features & Advantages, Installation and System Requirements, Company Creation and Configuration, Basic Ledger & Group Creation, Recording and Managing Transactions.	
<b>Unit 4: Advanced Features in Tally</b>	<b>13</b>
Voucher Entry & Types of Vouchers, Bank Reconciliation & GST Accounting in Tally, Inventory Management in Tally, Generating Financial Reports: Trial Balance, Balance Sheet, P&L Account, Security Features & Data Backup in Tally	
<b>Unit 5: Reports &amp; Analysis in Tally</b>	<b>13</b>
Configuring and Printing Financial Reports, Customizing and Exporting Reports, Profit & Loss Analysis, Cash Flow and Fund Flow Statements, MIS Reports in Tally for Decision-Making, Emerging Trends in AIS- Cloud-Based Accounting, AI & Blockchain in Accounting.	

**Skill Development Activities:**

- List the steps involved in creating a new company in Tally Prime.
- Write the steps in processing payroll in Tally, including salary structure, PF, and ESI calculations.
- Create an ERP flowchart for integrating accounting processes.
- Compare manual and computerized accounting systems with a tabular representation.

**Course Outcome:**

1. Design an AIS-based accounting workflow for a business, integrating security features and internal controls.

**Books for Reference:**

1. Marshall B. Romney & Paul J. Steinbart, Accounting Information Systems, Pearson Education 14<sup>th</sup> edition
2. Ravi Kalakota & Andrew B. Whinston, Frontiers of Electronic Commerce, Addison- Wesley.
3. K.N. Agarwala & Deeksha Agarwala, Business on the Net – What’s and How’s of E- Commerce, Macmillan India.
4. Tally Solutions Pvt. Ltd., Tally for Enterprise Solutions.
5. Asok K. Nadhani, TallyPrime – A Complete Guide to Tally Accounting Software, BPB Publications.

Recent edition books

**Name of the Program: Bachelor of Commerce (Regular)**  
**SEC -Course Code: B.Com SEC 3.5**  
**Name of the Course: CORPORATE COMMUNICATION SKILLS**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Review of Journals and Books etc.		
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To learn different types of communication skills</li> <li>2. To understand and write the different types of Business Letters</li> </ol>		
<b>Syllabus</b>		<b>Hours</b>
<b>Unit-1: FUNDAMENTALS OF COMMUNICATION</b>		<b>08</b>
Introduction - Meaning of Communication; Purpose or Objectives of Communication; Process or Stages of Communication; Principles of Effective Communication; Barriers to Effective Communication; Types of Communication (Meaning & Features) – Interpersonal, Intrapersonal, Internal, External, Upward, Downward, Lateral, One-way, Two-way, Verbal and Non-verbal communication, Formal & Informal, Cross Cultural Communication; Scope of Communication; Limitations of Communication.		
<b>Unit-2: COMMUNICATION SKILLS</b>		<b>12</b>
<p><b>Reading skills</b> – Meaning; Importance of Reading Skills; Reading comprehension skills – Literal, Evaluative, Inferential; Types of Reading Techniques – Skimming, Scanning, Intensive, Extensive and Guidelines for improving Reading Skills.</p> <p><b>Listening skills</b> – Meaning; Importance of Listening; Types of listening (Meaning and Benefits of each type of Listening) – Attentive, Reflective, Discriminative, Comprehension, Critical, Biased, Evaluative, Appreciative, Sympathetic &amp; Empathetic; Barriers to listening; Overcoming barriers to listening.</p> <p><b>Note taking skills</b> – Meaning and Importance; Methods – Outline Method, Cornell Method, Mapping Method, Charting Method, Box &amp; Bullet Method.</p> <p><b>Presentation skills</b> – Meaning of Presentation in Business Communication; Importance of Presentation Skill in Business; Types of Presentations (Meaning, Pros &amp; Cons of each type) – Informative, Instructional, Progress Reporting, Persuasive, Decision making, Problem Solving.</p>		
<b>Unit-3: BUSINESS LETTERS</b>		<b>10</b>
Types of Business letters- Enquiries & replies, Offers and Quotation, Orders and their execution, Complaints & ATRs, Remittance letters, Sales letters, Follow-up letters, Circular letters, Agency letters, Status enquiries, Collection letters. AI tools in Business Communication		
<p><b>Skill Development:</b></p> <ul style="list-style-type: none"> <li>● Draft a Quotation with imaginary content.</li> <li>● List any 5 AI tools used for Business Communication.</li> </ul>		
<b>Course outcome</b>		
<b>1. Apply the communication skills in the professional settings.</b>		
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. C.S. Raydu, Corporate Communication, HPH</li> <li>2. Rai &amp; Rai, Business Communication, HPH</li> <li>3. S.P. Sharman, Bhavani.H, Corporate Communication, VBH</li> <li>4. Nageshwara Rao Das, Rajendra.P, Communication Skills, HPH</li> </ol>		

**Recent edition books**

**Name of the Program: Bachelor of Commerce (Regular)****DSC -Course Code: 4.1****Name of the Course: COST ACCOUNTING**

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 Objectives :</b> On successful completion of the course, the students will be able to 1.To understand the concepts of costing and cost accounting. 2.To prepare a Cost Statement, material related documents and understand the management of stores and issue procedures. 3. To calculate wages and bonus.-classify, allocate, and apportion overheads and calculate overhead absorption rates.		
<b>Syllabus</b>		<b>Hours</b>
<b>Unit.1: Introduction to Cost Accounting</b>		<b>8</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
<b>Unit- 2: Cost Sheet</b>		<b>12</b>
<b>Cost Sheet</b> - Meaning and Cost heads in a Cost Sheet, Preparation of Cost Sheet - Problems on Cost Sheets (including Unit costing and Tenders & Quotations).		
<b>Unit-3: Material Cost</b>		<b>10</b>
<b>Material Cost:</b> Meaning, Importance of Material cost; Types of Materials – Direct and Indirect Materials; <b>Procurement</b> - Procedure for procurement of materials and documentation involved in materials accounting; <b>Material Storage:</b> Duties of Store keeper; <b>Issue of Materials</b> - Pricing of material issues, Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. <b>Materials control.</b> - Techniques of Inventory Control - Problems on Level Setting and EOQ.		
<b>Unit-4: Labour Cost</b>		<b>12</b>

**Labour Cost:** Meaning and Types of Labour Cost –Attendance Procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time; Labour Turnover: Meaning, Causes and Effects of labour turnover; (theory only).  
**Methods of Wage Payment:** Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan, Taylor’s differential piece rate and Merrick’s multiple piece rate system, –problems based on calculation of wages and earnings.

**Unit- 5: Overheads**

**08**

**Overheads:** - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads; Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; **Problems** on Primary and Secondary overheads

distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads (Concept only); Machine Hour Rate- Meaning and Problems on calculation of Machine Hour Rate.

**Skill Development:**

- Mention the causes of labour turnover in manufacturing organizations.
- Name any five documents used for material accounting.
- Prepare a dummy Payroll with imaginary figures.

**Course outcome**

1. *Explain the fundamental concepts of costing and cost accounting; prepare a Cost Statement, relevant material-related documents, and demonstrate understanding of store management and issue procedures.*
2. *Calculate employee wages and bonuses; classify, allocate, and apportion overheads; and compute overhead absorption rates for effective cost control.*

**Books for Reference:**

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
2. Arora, M.N. Cost Accounting – Principles and P r a c t i c e, Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
5. Jawahar Lal, Cost Accounting., McGraw Hill Education

**Recent edition books**



<b>Name of the Program: Bachelor of Commerce (Regular)</b> <b>DSC -Course Code: 4.2</b> <b>Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II</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 Objectives:</b> 1. To apply Correlation and Regression for data analysis 2. Do estimation through time series analysis and find the trend 3. To Interpolate and Extrapolate the data 4. To find the association in two variables		
<b>Syllabus</b>		<b>Hours</b>
<b>Unit-1: Correlation Analysis</b>		<b>10</b>
Correlation – Meaning & Definition - Uses – Types – Interpretation of Correlation, Probable Error – Calculation of Karl Pearson’s Coefficient of Correlation (Deviations taken from Arithmetic Mean only) & Spearman’s Rank Correlation – Problems when ranks are given, ranks are not given and tied ranks (Excluding Bi-variate and Multiple correlation).		
<b>Unit- 2: Regression Analysis</b>		<b>10</b>
Meaning, Difference between Correlation and Regression, Regression Equations – X on Y and Y on X using Regression Coefficients- Problems on estimations		
<b>Unit-3: Time Series Analysis</b>		<b>12</b>
Meaning, Components of a Time Series; Measurement of trend: Calculation of trend values ( $Y_c$ ) under Least square method and Moving Average method (3 yearly, 4 yearly and 5 yearly moving averages)		
<b>Unit- 4: Interpolation And Extrapolation</b>		<b>12</b>
Meaning, Assumptions and uses of Interpolation and Extrapolation. Methods of Interpolation: Binomial expansion method (estimation of One and Two missing Values) and Newton’s forward difference method (problems on interpolating with one missing value)		
<b>Unit- 5: Association of Attributes</b>		<b>12</b>
Classification, Correlation and Association, Types of Association, Comparison of Observed and Expected Frequencies, Yule’s Coefficient of Association. Chi-square Test, Assumptions, Degrees of Freedom, Significance level, Test of goodness of fit, Test of Independence – 2x2 Problems.		
<b>Skill Development:</b> <ul style="list-style-type: none"> <li>● Collect statistics on the ranks given by two judges for 10 beauty pageant candidates and compute rank correlation coefficient</li> <li>● Calculate 3 yearly moving averages with imaginary values.</li> <li>● Fit a Straight Line Trend with Imaginary Figures and show it graphically</li> <li>● Calculate the association of any two attributes with imaginary data.</li> </ul>		

**Course outcome**

*1. Apply correlation and regression techniques to analyze relationships between variables and interpret data patterns.*

*2. Perform time series analysis to estimate trends, and use interpolation and extrapolation methods to analyze and predict data behavior.*

**Books for Reference:**

1. S C Gupta: Fundamentals of Statistics – Himalaya Publishing House
2. S P Gupta: Statistical Methods- Sultan Chand
3. Dr. B N Gupta: Statistics, Sahithya Bhavan
4. Elhance: Statistical Methods, Kitab Mahal
5. Sanchetti and Kapoor: Business Mathematics, Sultan Chand

Recent Edition Books

**Name of the Program: Bachelor of Commerce (Regular)****DSC -Course Code: B.Com 4.3****Name of the Course: RESEARCH METHODOLOGY**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

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

**Course Objectives:**

1. To explain the fundamental concepts, scope, and methodologies of business research.
2. To apply appropriate research problem formulation, hypothesis development, and sampling techniques to real-world business scenarios.
3. To design and develop a well-structured research report with proper interpretation, visualization, and ethical considerations.

**Syllabus****Hours****Unit 1: Introduction to Business Research****10**

Research: Meaning, Purpose, Scientific method, types of research; scope of business research.  
Review of literature: need, purpose, notes taking.

**Unit 2: Research Design****12**

Selection and formulation of a research problem, formulation of hypothesis, operational definition of concepts, sampling techniques. Research Design: Meaning, nature, process of preparation, components of research design.

**Unit 3: Data Collection and Processing****12**

Data: Sources of data, methods, of collection; observation interviewing, mailing; tools for collection data; interview schedule, interview guide, questionnaire, rating scale, socio-metry, check list; pre-testing of tools, pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.

**Unit 4: Tools for Data Analysis****12**

**Statistical Techniques:** Descriptive Statistics -Mean, Median, Mode, Standard Deviation, Mean Deviation and Quartile Deviation; Inferential Statistics -t-test, Chi-square test and ANOVA & Regression analysis [Meaning and application of each in Business Research].

**Data analysis tools for Social Science Research:** Python, R, SPSS, Tableau and Excel (Concepts and application only)

**Unit 5: Research Reports****10**

Research Reports- Characteristics of good Research Report, types of reports, style of report writing, Steps in drafting the Report.

**Skill Development:**

- Design a questionnaire for a research study
- List the different types of sampling techniques with suitable examples.
- List the statistical software tools used in social science research.
- Write a sample research report outline with an introduction, methodology, and conclusion.

**Course outcome**

1. Understand and explain the fundamentals and methods of business research.
2. Apply research design, hypothesis testing, and reporting skills to real-world business problems.

**Books for Reference:**

1. Dr. M. Ranganatham, O R Krishnaswami, P N Harikumar: Research Methodology , Himalaya Publishing House.
2. C.R. Kothari, Research Methodology: Methods and Techniques, New Age International Publishers 3rd Edition.
3. Wayne C. Booth, Gregory G. Colomb, Joseph M. Williams, Joseph Bizup, and William T. Fitzgerald, "The Craft of Research", University of Chicago Press, Fourth Edition.
4. Ingeman Arbnor and Björn Bjerke, Methodology for Creating Business Knowledge, Sage Publications, 3rd Edition.

Recent edition books

**Name of the Program: Bachelor of Commerce (Regular)**  
**DSE- Course Code: B.Com Elective HR. 4.4**  
**Name of the Course: EMPLOYEE WELFARE & SOCIAL SECURITY**

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.		
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able</p> <ol style="list-style-type: none"> <li>1. To understand the concept of labour welfare and social security</li> <li>2. To learn various labour welfare policies and practices in India</li> <li>3. To understand the importance and role of negotiation in conflict resolution.</li> <li>4. To understand the importance of cross-cultural and gender dimensions of negotiation.</li> </ol>		
<b>Syllabus</b>		<b>HOURS</b>
<b>Unit-1: Concept of Employee Welfare &amp; Social Security</b>		<b>14</b>
Introduction, Meaning of Employee Welfare and Social Security, Origin of Employee Welfare & Social Security, Merits and Demerits of Employee Welfare and Social Security in the Indian Context. Types of Welfare Activities-Statutory Employee Welfare and Non- Statutory Employee Welfare in India. Growth of Employee Welfare and Social Security in India post-independence. Employee Welfare and Social Security during Covid-19 Pandemic.		
<b>Unit- 2: Employee Welfare Policy in India</b>		<b>12</b>
Employee Welfare Activities Undertaken by the Employer, Legislative Provisions regarding Labour welfare in India - Minimum Wages Act 1948, , ESI Act 1948, Employees' Compensation Act 1923, Provident Fund Act 1952, Maternity Benefit Act 1961, Payment of Gratuity Act 1972, The unorganized Workers' Social Security Act 2008, Code of Social Security 2020.(Objectives and Features only); Recent amendments to Labour Laws.		
<b>Unit-3: Safety and Health in Organizations</b>		<b>10</b>
<p><b>Factories Act 1948-</b> Industrial Health and Safety in the Indian context; Industrial Accidents-causes and prevention; Meaning of safety, Need for safety and measures to ensure safety in Industries, Legal Provisions for safety and health in India.</p> <p><b>Employee Health</b> - Employee Health and Occupational Hazards; Job stress - Causes and measures to tackle stress; Alcoholism and Drug abuse among workers - causes and remedies; Legal Provisions for health in India.</p> <p>Employee Safety :POSH Act – Objectives and Guidelines</p>		
<b>Unit- 4: Employee Counselling</b>		<b>12</b>
Meaning, Need for counselling in Industries. Types of counselling, Conditions for counselling, Techniques and skills for effective counselling, Problems in counselling, Role of H.R. Managers in Counselling; Employee Assistance Programs ( EAPs)		
<b>Unit- 5: Quality of Work life</b>		<b>08</b>
<b>Quality of Work life (QWL):-</b> Meaning, Emergence and Growth of QWL, Components of QWL, Specific issues in QWL, QWL and Productivity, Barriers in QWL, Strategies for improvement of QWL.		

**Skill Development:**

1. List out the criteria for Quality of Work life
2. List any 5 types of Employee Counselling
3. List any 5 Health Measures provided by Organizations
4. List any 5 Government Schemes to ensure Employee Welfare

**Course Outcomes**

1. Understand labour welfare concepts, policies, and social security measures in the Indian context.
2. Demonstrate knowledge of negotiation strategies, including cross-cultural and gender perspectives, in conflict resolution.

**Books for Reference:**

1. Sarma A.M., Aspects of Labour Welfare and Social Security, Himalaya Publishing House, Mumbai,
2. Subba Rao P, Labour Welfare And Social Security, Himalaya Publishing House, Mumbai,
3. Parry Jonatha, Breman, Kapadia, The Worlds of Industrial Labour, Sage Publications, New Delhi,
4. R.C.Sharma, Nipun Sharma, Human Resource Management- Theory and Practice, , SAGE,
5. Amitabha Sengupta, Human Resource Management, concepts, practices and new paradigms, SAGE,
6. Piyali Ghosh, Shefali Nandan, Industrial Relations and Labour Laws, McGraw Hill, New Delhi,
7. Sparrow Paul, Cooper Cary, The Employment Relationship, Key challenges for HR, Butterworth-Heinemann, -Elsevier, New Delhi,

**Recent edition books**

**Name of the Program: Bachelor of Commerce (Regular)**  
**DSE -Course Code: B.Com Elective ED. 4.4**  
**Name of the Course: STRATEGIC BUSINESS DECISIONS FOR**  
**ENTREPRENEURSHIP**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HRS	56 HRS

**Pedagogy:** Classrooms lecture, tutorials, and Problem Solving.

**Course Objectives:**

1. To understand the fundamentals of entrepreneurial economics and distinguish between entrepreneurs, managers, and intrapreneurs.
2. To apply concepts of market structures and pricing strategies to entrepreneurial decision-making scenarios
3. To evaluate entrepreneurial finance options and government policies for start up growth.

Syllabus:	Hours
<b>Unit 1: Entrepreneurial Paradigms</b>	<b>10</b>
Introduction to Entrepreneurial Paradigms; Distinction between Entrepreneur, Manager, and Intrapreneur; Characteristics of a successful Entrepreneur; Entrepreneurship in Developing Economies; Role of Entrepreneurship in Socio- Economic Development	
<b>Unit 2: Strategic Business Principles</b>	<b>10</b>
Strategic Demand and Supply in Entrepreneurial Decision-Making; Applied Elasticity of Demand and Supply and its Business Implications; Market Behaviour and Competition- Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly; Applications of Market Behaviour in Realistic Business World; Cost and Revenue Behaviour and its Implications- Types and Behaviours.	
<b>Unit 3: Entrepreneurial Metrics for Business Decisions</b>	<b>10</b>

<p><b>Business Metrics-</b> Inflation, Interest Rates, Exchange Rates, GST Rates, Fiscal Policy and their impact on Business Decisions; Business Cycle and its impact on Entrepreneurship; Legal and Institutional Environment for Entrepreneurship; Role of Government and Policy Incentives for promoting Entrepreneurship, Schemes for New Age Women Entrepreneurs; Risk Management in New Ventures.</p>	
<p><b>Unit 4: Entrepreneurial Finance and Resource Mobilization</b></p>	<p><b>13</b></p>
<p>Sources of Entrepreneurial Finance-Short term and Long term sources of Finance; Cost of Capital and ROI; Budgeting and Forecasting for Start-ups; Public and Private Funding Options (Angel Investors, VCs, Hybrid Finance etc.); Metrics of Investment Decisions for Capital Budgeting and Working Capital Management.</p>	
<p><b>Unit 5: Innovation and National Development</b></p>	<p><b>13</b></p>
<p><b>Innovation and Creativity:</b> Meaning of Innovations and creativity in Entrepreneurship, Importance of Tech-based Start-ups for National Development. Schumpeterian entrepreneurship and creative destruction; Innovation, R&amp;D, and economic growth; American, European and Indian Entrepreneurial Infrastructure and Inventions-Comparative Study Role of start-ups in technological change; Government policy and innovation ecosystem.</p>	
<p><b>Skill Developments Activities:</b></p> <ol style="list-style-type: none"> <li>1. Identify a recent Indian start up and explain how innovation played a role in its success.</li> <li>2. Prepare a business plan for a start up</li> </ol>	
<p><b>Course outcome</b></p> <ol style="list-style-type: none"> <li>1. Understand entrepreneurial roles and basic economic concepts.</li> <li>2. Apply market, pricing, and financial strategies to startups.</li> </ol>	
<p><b>Textbooks:</b></p> <ol style="list-style-type: none"> <li>1. Scarborough, N. M., Cornwall, J. R., &amp; Zimmerer, T. (2016). Essentials of entrepreneurship and small business management. Boston. Pearson Publications.</li> <li>2. Hisrich, R.D., Manimala, M.J., Peters, M.P., Shepherd, D.A., Entrepreneurship, Tata McGraw Hill.</li> <li>3. Shukla, M.B., Entrepreneurship and Small Business Management. Kitab Mahal Publishers.</li> </ol>	

**Name of the Program: Bachelor of Commerce (Regular)**  
**DSE -Course Code: B.Com Elective ITC. 4.4**  
**Name of the Course: BUSINESS INTELLIGENCE**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HRS	56 HRS
<b>Pedagogy:</b> Classrooms lecture, tutorials, and Problem Solving.		
<b>Course Objectives:</b>		
1. To understand fundamental AI concepts and their relevance in business contexts. 2. To explore the application of AI techniques in decision-making, automation, and various business functions. 3. To analyze ethical issues, challenges, and future opportunities of AI in business		
<b>Syllabus:</b>		<b>Hours</b>
<b>Unit 1: Introduction to Business Intelligence</b>		<b>10</b>
Definition and Meaning of AI, History and Evolution of AI, Basic Concepts: Data, Algorithms, and Machine Learning, Types of AI: Narrow AI vs. General AI, Benefits and Challenges of AI in Business.		
<b>Unit 2: AI in Business Applications</b>		<b>10</b>
Role of AI in Commerce and Management; AI in Customer Relationship Management (CRM); AI in Marketing; Chatbots; Personalized Recommendations; AI in Finance; Basic Concepts in Fraud Detection and Risk Management; AI in Human Resources- Resume Screening, Employee Engagement.		
<b>Unit 3: AI and Decision-Making in Business</b>		<b>10</b>

AI in Business Analytics: Overview of Predictive and Descriptive Analytics; Basics of Automation and Process Optimization; Introduction to AI in Supply Chain and Logistics; AI in Retail - Inventory Management and Demand Forecasting.	
<b>Unit 4: Ethical and Legal Aspects of AI in Business</b>	<b>13</b>
Ethical Issues in AI: Bias, Privacy and Transparency; Social and Economic Impact of AI; Overview of AI Regulations and Compliance; Cyber security and Data Protection; Ethical Practices in Man Machine relationships.	
<b>Unit 5: Future Trends in AI and Business</b>	<b>13</b>
The Future of AI in Business: Opportunities and Risks; AI in Small and Medium Enterprises (SMEs); Introduction to Emerging Technologies; Internet of Things (IoT) and AI; Role of AI in Sustainable Business Practices.	

<p><b>Skill Developments Activities:</b></p> <ul style="list-style-type: none"> <li>● List out the AI applications in the field of Marketing, Banking, Finance, Insurance and HR</li> <li>● Write about different types of AI and their impact on decision-making in business.</li> </ul>
<p><b>Course outcome</b></p> <ol style="list-style-type: none"> <li>1. Understand core AI concepts and their applications in business.</li> <li>2. Evaluate AI techniques, ethical challenges, and future opportunities in business.</li> </ol>
<p><b>Textbooks:</b></p> <ol style="list-style-type: none"> <li>1. Doug Rose, "Artificial Intelligence for Business," Pearson, 1st Edition.</li> <li>2. Martin Ford, "AI for Everyone: A Business Guide," Basic Books, 1st Edition.</li> <li>3. Tom Taulli, "Artificial Intelligence Basics: A Non-Technical Introduction," Apress, 1st Edition.</li> <li>4. Roger Bootle, "The AI Economy: Work, Wealth and Welfare in the Robot Age," Nicholas Brealey Publishing, 1st Edition.</li> <li>5. Nicholas Carr, "Understanding AI: A Guide for Beginners," MIT Press, 1st Edition.</li> </ol>



**Name of the Program: Bachelor Of Commerce (Regular)****SEC Course Code: B.Com. 4.5****Name of the Course: BANKING PRACTICE**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS

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

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

1. To understand key concepts and the role of banking and finance in economic development.
2. To evaluate the functions and challenges of the banking and financial system in the Indian economy.
3. To assess the impact of modern technology on the banking and finance sector.

Syllabus	Hours
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**Unit- 1: Principles and Practices of Banking**

**10**

Types of Bank Accounts, Account Opening Procedure, Account Operating Procedure, Termination of Bank Account  
 Bank Customers- Meaning of Bank Customer, Types of Bank Customer i) Individual Customer (Retail) ii) Institutional Customer and iii) Business Customer (Companies); Bank and Customer Relations ; Principles of Bank Lending; Modes of creating Charge, Lien, Pledge, Hypothecation, Mortgage - Types of Mortgage; Debt. Recovery- Concept of Non Performing Assets (N.P.A.), Causes of Overdue, Problems of Debt Recovery, Procedure of Debt Recover

**Unit-2: Negotiable Instruments**

**12**

Meaning, Definition and features of Negotiable Instruments, Types of Negotiable Instruments- Endorsement of Negotiable Instruments-Definition and types of Endorsement, Effects of Endorsement

**Unit- 3: Modern Technology and Trends in Banking**

**08**

**Modern Technology in Banking-** ATM, RTGS / NEFT, SWIFT, Electronic Fund Transfer (EFT), Electronic Clearing Services (ECS), Tele Banking, Mobile Banking, Internet Banking, Unified Payment Interface (UPI), Immediate Payment service (IMPS)  
**New Trends in Banking-** Digitization, Enhanced Mobile Banking, Block Chain, Artificial Intelligence Robots, P2P Payment Services, Biometric Authentication, Crypto currency.

**Skill Development:**

- List out the methods of Electronic Transfers/Payments.

**Course outcome**

1. Understand the role, functions, and challenges of the banking and financial sector in India.
2. Analyze the impact of modern technology on banking operations and financial services.

**Books for Reference**

1. Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.
2. Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and Government Initiatives', Kalpaz Publications.
3. Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
4. Shahi Ujjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
8. Trivedi, Chaudhary and other (2015), 'Indian Banking System', RBD Publication, Jaipur.
5. Report on Trend and Progress of Banking in India'- Reserve Bank of India

Recent edition books

