

ಡಾ. ಮನಮೋಹನ್ ಸಿಂಗ್
ಬೆಂಗಳೂರು ನಗರ ವಿಶ್ವವಿದ್ಯಾಲಯ



Dr. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

Office of the Registrar, Central College Campus, Dr. B.R. Ambedkar Veedhi, Bengaluru – 560 001.
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No.MSBCU/BoS/Syllabus/Commerce/102/2026-27

Date:29.06.2026

NOTIFICATION

Sub: Syllabus for the V & VI Semester Under Graduate Courses in the Faculty of Commerce -reg

- Ref: 1. Government Order No. ED 166 UNE 2023 Bengaluru dated. 08.05.2024
2. Recommendations of the Boards of Studies in the Faculty of Commerce
3. Approval of the Academic Council in its meeting held on 08.06.2026
4. Orders of Vice-Chancellor dated.29.06.2026

The Syllabus prepared by the Boards of Studies for the different Programmes of V & VI semester Under Graduate Courses, in the faculty of Commerce based on the Guidelines and Curriculum Structure issued by the Government under ref(1) have been approved by Academic Council meeting held on 08.06.2026.

Accordingly, the CBCS Syllabus for the V & VI Semester Course of UG Courses Faculty of Commerce in respect of following programmes are hereby notified for implementation from the academic year 2026-27.

Sl.No.	Programmes
1.	B.Com– V & VI Semester
2.	B.Com – [Logistics and Supply Chain Management] – V & VI Semester
3.	B.Com –[Accounting and Finance] – V & VI Semester
4.	B.Com – [Business Data Analytics]– V & VI Semester
5.	B.Com – [Travel & Tourism Management]– V & VI Semester
6.	B.Com- [Fintech]– V & VI Semester
7.	B.Com-Retail Operation – AEDP– V & VI Semester
8.	B.Com-BFSI – AEDP– V & VI Semester
9.	BBA– V & VI Semester
10.	BBA [Aviation Management] – V & VI Semester

p.t.o

11.	BBA [Business Analytics] – V & VI Semester
12.	B.Voc. [Accounting and Taxation] – V & VI Semester
13.	B.H.M – V & VI Semester
14.	BTTM– V & VI Semester
15.	B.Com – CMA – I & II

The detailed Syllabi for above subjects are notified in the University Website:
www.bcu.ac.in for information of the concerned.

REGISTRAR

Copy to;

1. The Registrar(Evaluation), Dr. Manmohan Singh Bengaluru City University
2. The Dean, Faculty of Commerce, MSBCU.
3. The Principals of the concerned affiliated Colleges of MSBCU- through email.
4. The P.S. to Vice-Chancellor/Registrar/Registrar (Evaluation), MSBCU.
5. Office copy / Guard file / University Website: www.bcu.ac.in

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DR. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

BACHELOR OF COMMERCE

B.Com (Business Data Analytics)

SYLLABUS AS PER STATE EDUCATION POLICY

CBCS- Scheme

1st and 2nd Semester (2024-25 onwards)

3rd and 4th Semester (2025-26 onwards)

5th and 6th Semester (2026-27 onwards)

DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE

Dr MANMOHAN SINGH BENGALURU CITY UNIVERSITY

Prasanna Kumara Block, Palace Road, Bengaluru-. 560 009

Proceedings of BOS Meeting

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

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

MEMBERS:

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

Co-Opted Members

9	Prof.Ritika Sinha	Chairperson, Department of Management, Bengaluru City University	Member
10	Prof.G.Venugopal	Principal VVN Degree College, Bengaluru	Member
11	Dr.Savita. K	Principal, BEL First Grade College, Bengaluru	Member
12	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
13	Mr. H.N Gururaja Rao.	Associate Professor, Department Of Commerce, Vijaya College, Bengaluru	Member
14	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
15	Prof.H R Padmanabha	Vice-Principal, Sai Vidya First Grade College, Yelahanka.	Member

16	Dr.Srihari	Associate Professor, Department Of Commerce, SSMRV College, Bengaluru	Member
17	Dr.Nagaraja.C	Assistant Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
18	Smt.Asha.N	Principal, Sindhi Degree College, Bengaluru	Member
19	Mr.Sharath M	Assistant Professor, Sindhi College.	Member
Industry Experts			
20	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
21	CMA .Abhijeet S Jain	Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member
22	Mr. G Vijay Raghavan	Founder- Stockathon Academy, Bangalore	Member


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The board has reviewed and approved the course matrix for 3rd to 6th Semester and syllabus for 3rd, 4th, 5th and 6th semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department Of Commerce, BCU	Chairperson
2.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
3.	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
4.	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
5.	Dr. Mahesh.K.M	Principal, Sri. Bhagawan Mahaveer Jain Evening College, Bengaluru	Member
6	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru-04	
7	Prof.H R Padmanabha	Associate Professor, M S Ramaiah College of Arts, Science and Commerce	Member
8	Dr.Nagaraja.C	Associate Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
9	Dr. Anitha K P	Assistant Professor, Govt. R C College, Bengaluru	Member
10	Dr.K.Ramachandra	Principal, Maharani Cluster University.	Member
11	Dr. Ashok M L	Chairman, Dept. of Studies in Commerce and Research, Mysore University	Member
12	Mr. Deep	Sr. Advisor, CII Institute of Quality, Bengaluru-91	Member
13	Mr. RajkumarJayanth	Chartered Accountant, Rajbabu & Associates, Bengaluru-02	Member

Co-Opted Members

14	Dr. Pawan Kumar D B	Principal, SLN College of Arts and Commerce, Fort, Bengaluru	Member
15	Dr. Savita K	Principal, BEL First Grade College, Bengaluru	Member
16	Mr. H.N Gururaja Rao.	Visiting Faculty, SLN College of Arts and Commerce, Fort, Bengaluru	Member
17	Dr. Srihari	Vice Principal, MEWA Vanguard Business School, Bengaluru-68	Member


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Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM), B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.Com (CMA), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), BBA(Digital Marketing), B. A Marketing programmes as per the SEP structure for the Academic Year 2026-27 held on 21st–22nd April and on 18th–19th May 2026, in the Department of Studies and Research in Commerce, PK Block, Dr Manmohan Singh Bengaluru City University, Bengaluru-560009.

The Board approved the course matrix and syllabus for the 5th and 6th semesters and authorized the Chairperson to make necessary modifications wherever required. The Board prepared and discussed the syllabus in detail during the meeting.

Upon deliberation, the Board observed the need for additional Skill Enhancement Courses and accordingly resolved to introduce Course Code 5.6 titled Employability Skills in the 5th semester and Course Code 6.6 titled Soft Skills in the 6th semester. Further, the Board resolved to introduce Finance as an elective option in the 3rd and 4th semesters. The above changes shall be applicable for students from the academic year 2026–27 onwards.

For B.Com AEDP (BFSI) and B.Com AEDP (ROM), students are required to undergo Internship during the 5th and 6th semesters. Hence, no syllabus was submitted for these semesters. The Board reviewed and approved the course matrix for the 5th and 6th semesters, along with the syllabus for the 5th and 6th semesters of the above-mentioned courses, including the introduction of the Finance elective for the 3rd and 4th semesters. The Board also authorized the Chairperson to make necessary modifications, wherever required.

MEMBERS:

1.	Prof. Jalaja .K.R	Chairperson , Department Of Studies and Research in Commerce, Dr.MSBCU	Chairperson
2.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
3.	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
4.	Dr.Swamynathan.C	Professor & Principal Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
5.	Dr. Mahesh.K.M	Principal, Sri. Bhagawan Mahaveer Jain Evening College, Bengaluru	Member
6	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru-04	Member
7	Prof. H R Padmanabha	Principal, Smt Gangamma Hombegowda First Grade College, Bengaluru.	Member
8	Dr.Nagaraja.C	Associate Professor, Department Of Commerce, GFGC Yalahanka College Bengaluru	Member
9	Dr. Anitha K P	Assistant Professor, Govt. R C College, Bengaluru	Member

10	Dr.K.Ramachandra	Principal, Maharani Cluster University.	Member
11	Dr. Ashok M L	Chairman, Dept. of Studies in Commerce and Research, Mysore University	Member
12	Mr. Deep	Sr. Advisor, CII Institute of Quality, Bengaluru-91	Member
13	Mr. RajkumarJayanth	Chartered Accountant, Rajbabu & Associates, Bengaluru-02	Member

Co-Opted Members

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17	Dr. Srihari	Vice Principal, MEWA Vanguard Business School, Bengaluru-68	Member


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



B.Com (BDA)



DR MANMOHAN BENGALURU CITY UNIVERSITY REGULATIONS PERTAINING TO B.COM- (BUSINESS DATA ANALYTICS)

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

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

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to the students admitted to B.Com BDA Program in Department of Commerce, BCU, Affiliated Colleges, and Constituent Colleges of Bengaluru City University.

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

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

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

2. PROGRAM OBJECTIVES:

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

B.Com (BDA)

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly (through open schooling are also eligible to apply for this programme. Students who have completed any 3 Years Diploma Programmes with atleast 50 percent of Commerce and Management subjects are eligible for lateral entry into 3rd Semester B.Com only.

4. DURATION OF THE PROGRAMME:

The duration of the programme is **THREE** years of Six Semesters. A candidate shall complete his/her degree within **SIX** Academic years from the date of his/her admission to the first semester B.Com. Students successfully completing **THREE** years of the course will be awarded Bachelor's Degree in Commerce BDA – B.COM- Business Data Analytics.

5. MEDIUM OF INSTRUCTION

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

6. CLASSROOM STRENGTH OF STUDENTS

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

7. ATTENDANCE:

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

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

8. COURSE MATRIX

(i) Annexure-1 for B.COM – BDA

9. TEACHING AND EVALUATION:

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

B.Com (BDA)

10. SCHEME OF EXAMINATION:

- There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80 for 4 or 3 credit papers and 40 marks for 2 credit papers.
- Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each. For 2 credit courses, the IA marks will be 10, of which 5 marks shall be based on one test of 20 Marks, reduced to 5 Marks. The remaining 05 marks of the Internal Assessment shall be based on Attendance.
- The marks based on attendance shall be awarded as given below:
76% to 80% = 02 marks
81% to 85% = 03 marks
86% to 90% = 04 marks.
91% to 100% = 05 marks.

11. PATTERN OF QUESTION PAPER:

12.

For 4/3 credit papers, each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

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

For 2 credit papers, each question paper shall carry 40 marks and the duration of examination is 2 hours. The Question paper shall ordinarily consist of Four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (3 questions out of 6)	3 x 2 = 06
Section B	Analytical questions (2 questions out of 3)	2 x 5 = 10
Section C	Essay type questions (2 questions out of 3)	2 x 10 = 20
Section D	Skill Based questions (Compulsory Question)	1 x 4 = 04
Total Marks		40

B.Com (BDA)

a) APPEARANCE FOR THE EXAMINATION:

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

13. MINIMUM FOR A PASS:

- (a) A candidate shall be declared to have passed the Semester Examination under each course/paper provided he/she obtains minimum of 35% (i.e. 28/14 marks out of 80/40) marks in written examination / practical examination and 40% marks in aggregate of written/practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.
- (b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.
- (c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).
- (d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
- (e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- (f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

14. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - i. **First Class:** Those who obtain 60% and above of the total marks.
 - ii. **Second Class:** Those who obtain 50% and above but less than 60% of total marks.

B.Com (BDA)

- iii. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks.
- b. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program.
- c. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

15. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

16. PROVISION FOR IMPROVEMENT OF RESULTS:

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

17. FINAL RESULT / GRADES DESCRIPTION

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

Final Result / Grades Description

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

B.Com (BDA)

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 17:

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

1. Calculation of Semester Grade Point Average (SGPA)

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

2. Calculation of Cumulative Grade Point Average (CGPA)

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

$$\text{CGPA} = \sum (C_i \times G_i) / \sum C_i$$

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

$$\text{CGPA} = \sum (C_i \times S_i) / \sum C_i$$

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

19. TERMS AND CONDITIONS:

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

20. MEDALS AND PRIZES:

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

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

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

ANNEXURE-1

Course Matrix

I Semester

	Courses	Paper Code	Instructi on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 - Kannada/Sanskrit/Urdu/Tami l/Telugu/Malayalam/Addition al English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2- DSC	Financial Accounting	1.1	4	3	20	80	100	4
	Principles of Marketing	1.2	4	3	20	80	100	4
	Business Environment	1.3	4	3	20	80	100	4
	Spreadsheet Analytics	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		3	1.5	10	40	50	2
	Environmental Studies		3	1.5	10	40	50	2
	Total				140	560	700	26

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 in the II Semester, after obtaining the course completion certificate.

B.Com (BDA)

II Semester

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

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

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III Semester

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

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IV Semester

	Courses	Paper Code	Instructi on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1- Language	Language-1 - Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II English		4	3	20	80	100	3
Part 2- DSC	Advanced Corporate Accounting	4.1	4	3	20	80	100	4
	Quantitative Analysis for Business Decisions –II	4.2	4	3	20	80	100	4
	Research Methodology	4.3	4	3	20	80	100	4
	Business Data Analytics	4.4	4	3	20	80	100	4
Part 3- SEC	Introduction to R	4.5	3	2	10	40	50	2
	Total				130	520	650	24

B.Com (BDA) V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	Introduction to PYTHON	5.1	4	3	20	80	100	4
	Financial Analytics	5.2	4	3	20	80	100	4
	Income Tax Law & Practice- I	5.3	4	3	20	80	100	4
	Goods and Services Tax	5.4	4	3	20	80	100	4
	Costing Methods	5.5	4	3	20	80	100	4
Part 2 SEC	Employability Skills	5.6	2*	2	-	50	50	2
Part 3 CC	Survey Project	5.7	2**	-	-	100	100	4
Total					100	550	650	26

INSTRUCTIONS:

***For Employability Skills**, Semester End Exam shall be based on Multiple Choice Questions (MCQs) for 50 Marks.

****During the V Semester**, students shall be assigned Survey Projects and it shall be guided by the Project Guides. Faculty from Commerce and Management department only, shall be appointed as guides. Survey project shall be undertaken in any area of Commerce and Management on any domain in a small, medium or large organisation or it can be a freelance study on any of the topics related to Commerce and Management.

Maximum of 50 Students shall be allotted for Project Guidance of 2 hrs per week. **However, the workload for Project Guidance should not exceed 4 hrs per week per faculty.** Attendance shall be monitored as per University criteria (minimum 75%). The Project 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:

- 80 marks for contents of Survey Project Report, Maintenance of Log Book and other necessary enclosures etc., and 20 marks for Viva - Voce examination. The Survey Project report needs to be evaluated by the External Examiners consisting of faculties having a minimum teaching experience of 15 years and are working in the colleges affiliated to DRMSBCU, and nominated by the Chairperson of BoE.
- Minimum passing marks in Survey Project is 40 out of 100.

B.Com (BDA) VI Semester

	Courses	Paper Code	Instruction on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	Marketing Analytics	6.1	4	3	20	80	100	4
	Auditing	6.2	4	3	20	80	100	4
	Income Tax Law & Practice- II	6.3	4	3	20	80	100	4
	Portfolio Analytics	6.4	4	3	20	80	100	4
	Management Accounting	6.5	4	3	20	80	100	4
Part 2 SEC	Career Skills	6.6	2*	2	-	50	50	2
Part 3 CC	Internship	6.7	2**	-	100	-	100	3
	Total				200	450	650	25

INSTRUCTIONS:

***For Career Skills**, Semester End Exam shall be based on Multiple Choice Questions (MCQs) for 50 Marks.

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 Small, Medium or Large organisation.

A Maximum 50 Students shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. **However, the workload for Internship Guidance should not exceed 4 hrs per week per faculty.** 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 and Conclusion.**

The report shall be prepared in about **50-60** pages and include the Internship Certificate along with the log sheet from the College duly signed by the Mentor and Students and the report to be 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.

- 80 marks for contents of Internship Report, Maintenance of Log Book and other necessary enclosures etc., and 20 marks for Viva - Voce examination. The Internship report needs to be evaluated at college level by External Examiners consisting of faculties having a minimum teaching experience of 10 years and are working in the colleges affiliated to DRMSBCU.
- Minimum passing marks in internship is 40 out of 100.

Name of the Program: Bachelor of Commerce (BDA) Course Code. 1.1 NAME OF THE COURSE: FINANCIAL ACCOUNTING		
COURSE CREDITS	NO.OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the theoretical frame work of accounting as well as Accounting standards. - Prepare Financial Statements from Incomplete records. - Work out the accounting treatments for Consignment transactions. - Learn various methods of Accounting for Hire Purchase transactions. - Work out various Accounting treatments for Dependent Branches.		
SYLLABUS:		Hours
Unit - 1: Theoretical Framework of Accounting		08
Introduction-Meaning, Scope, Objectives, Importance and Functions of Accounting; Terminologies used in Accounting; Users of Accounting Information; Accounting Process; Cash basis and Accrual basis of Accounting; Branches of Accounting, Principles of Accounting, Concepts and Conventions; Accounting Standards-Indian Accounting Standards (Ind AS)-Meaning and Definition, Need and Objectives; Accounting Equations, Problems on Accounting Equations.		
Unit - 2: Conversion of Single Entry System to Double Entry System		12
Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System, Need for Conversion; Preparation of Statement of Affairs, Cashbook, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account & Trading and Profit & Loss and Balance Sheet-Problems		
Unit - 3: Consignment Accounts		12
Introduction-Meaning of Consignor, Consignee, Account Sales & Proforma Invoice; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price, Accounting for Normal & Abnormal Loss; Valuation of Stock; Passing of Journal Entries & Preparation of Ledger Accounts in the books of Consignor only- Problems		
Unit - 4: Hire Purchase System		12
Meaning of Hire Purchase and Installment Purchase System, Difference between Hire Purchase and Installment Purchase, Important Definitions-Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Calculation of Interest, Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)- Problems		

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Unit - 5: Branch Accounts	12
Meaning, Objectives and Advantages of Branch Accounting; Types of Branches- Meaning and Features of Dependent Branches, Independent Branches and Foreign Branches; Methods of maintaining Books of Accounts by the Head Office–Debtors System only when the goods are sent at Cost Price and Invoice Price &ascertainment of Profit or Loss of Branch under Debtors System – Problems	
Skill Development Activities: 1. Enlisting any Five Indian Accounting Standards 2. Preparation of Pro-form Invoice and Accounts sales with imaginary figures. 3. Prepare the Hire Purchase table with imaginary figures. 4. Prepare Branch Account with imaginary figures.	
Books for Reference: 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition. 2. S. Anil Kumar, V. Rajesh Kumar and B. Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi. 3. SP.Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1. 4. Charles T. Horn gren and Donna Phil brick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition. 5. J.R.Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 2nd Edition. 6. S.N.Maheshwari, and S.K.Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.	

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Name of the Program: Bachelor of Commerce (BDA) 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
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand the concepts and functions of Marketing. b) Analyze Marketing Environment impacting the Business. c) Segment the Market and understand the Consumer Behaviour d) Describe the 4 P's of marketing and design the Marketing Mix.		
SYLLABUS:		HOURS
Unit-1: Introduction to Marketing		08
Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, Social Media Marketing and E-tailing (Meaning only).		
Unit- 2: Marketing Environment		10
Micro Environment – Meaning, Components- The company, suppliers, Marketing Intermediaries, competitors, public and customers; Macro Environment- Meaning, Components- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.		
Unit-3: Market Segmentation and Consumer Behaviour		10
Market Segmentation - Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior- Meaning, Factors influencing Consumer Behavior; Buying Decision Process.		
Unit- 4: Marketing Mix-Product & Pricing		14
Marketing Mix- Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. Product-Meaning & features, Product Classification, Product Line & Product Mix decisions; Product Lifecycle – Meaning & stages in PLC; New Product Development-Meaning and steps in NPD; Reasons for Failure of New Product. Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies.		
Unit- 5: Place & Promotion		14
Physical Distribution–Meaning and Types of Channels of Distribution, Types of Intermediaries, Factors affecting Channel Selection Promotion – Meaning and Significance of Promotion. Advertising – Meaning and Objectives, Characteristics of an effective Advertisement, Types of Advertisement. Personal Selling- Meaning and Importance, Characteristics of a Successful Salesperson.		

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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.

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Name of the Program: Bachelor of Commerce (BDA) Course Code:1.3 Name of the Course: BUSINESS ENVIRONMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion, students will be able to: a) Understand the components of Business Environment. b) Analyse the various environmental factors influencing business organisation. c) Design a competitive analysis for a specific Industry. d) Understand the concept of Globalization and its impact on Domestic Businesses.		
SYLLABUS:		HOURS
Unit- 1: Introduction to Business Environment		12
Business Environment -Meaning, Types of Business Environment – Internal and External, Micro-Environment and Macro- Environment of business; Competitive analysis of Business; Environmental analysis-Scanning, Monitoring, Forecasting, Assessment; Limitation of Environment Analysis.		
Unit- 2: Political and Legal Environment		10
Political Environment - Functions of the State, Role of Government, State intervention in business- Reasons for and Types of state intervention in business. Legal environment -Impact of various laws on Indian businesses.		
Unit-3: Economic and Global Environment		14
Economic Environment - Meaning, Nature and Components of the Economic Environment, Factors affecting Economic Environment. Global environment -Meaning of Globalisation, Approaches to Globalisation, Merits and demerits of Globalisation, Impact of Globalisation on Indian businesses; Foreign market entry strategies; MNCs and TNCs (concepts only).		
Unit- 4: Technological Environment		10
Technological Environment: Meaning and features of Technological Environment; Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.		
Unit- 5: Demographic and Natural Environment		10
Demographic Environment - Meaning and components of Demographic environment; Natural Environment: Meaning and Features of Natural environment. Impact of Natural environment on business.		

Skill Development Activities:

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

Books for References:

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

Name of the Program: Bachelor of Commerce (BDA) Course Code: 1.4 NAME OF THE COURSE: SPREADSHEET ANALYTICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials & lab work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to 1. To learn how to start working with MS EXCEL right from basics to Tables. 2. To understand the various table formatting 3. To equip students with various Functions in MS EXCEL 4. To equip students with Data analysis functions 5. Understand the use of macros and VBA.		
SYLLABUS:		HOURS
Unit 1: INTRODUCTION TO SPREADSHEET		10
Spreadsheets basics, Need for Spreadsheets, Work-Book, Work –Sheet, Parts of a MS-Excel Work-Sheet- Program area, Work area, Contents of Title-Bar, Menu-Bar, Contents of Menu 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 Wrapping, 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.		
Unit 2: TABLES AND FORMATTING		10
Creating a Table, Changing the look of a table, Navigating in a Table, Selecting parts of a Table, Adding, Deleting New Rows / Columns, Moving a Table, Working with the Total Row, Removing Duplicate rows from a table. Sorting and Filtering a table. Formatting tools on the Home Tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colours and Shading, Borders and Lines, Miming Styles Conditional Formatting and Reporting: Format all Cells by using a Two Colour Scale, Format all Cells by using Data Bars quick formatting, referencing – Relative, Absolute, Mixed Referencing. Working with Formulas and Functions, Introduction to Chart Wizard		
Unit 3: FUNCTIONS IN SPREADSHEET		25
Mathematical Functions: ROUND, COUNT, COUNTIF, 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),		

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FVSCHEDULE, Present Value (PV), Net Present, Value (NPV), XNPV, PMT, PPMT, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), XIRR, NPER, RATE, EFFECT, NOMINAL DB, SYD, SLD, Lookup Functions: Vlookup and Hlookup, transpose.	
Unit 4: DATA & DATA ANALYSIS	10
Formula Auditing: Trace Precedents, Trace Dependents Show Formula, Error Checking, using data menu in data analysis: Get external data: Getting data from– from web, from text, from other sources, sorting and filtering of data, Data tools: Remove Duplicate data, data validation, group and ungroup data, finding sub-totals, Data consolidation, What-ifAnalysis- Goal Seek, Scenario Manager, Tables. Pivot – table: Generating pivot-table, and generating pivot charts	
Unit 5: USE OF MACRO AND VBA IN SPREADSHEET	5
Use of Macro – definition and use, record a macro, assign a macro, run a macro, store a macro, entering formula in macro, use relative references, Introduction to VBA Programming, Create a basic calculator with VBA in Excel. Write some code in VBA (Visual Basic for Application) to manipulate records in Excel spreadsheet and work with VBA user form to build graphic user interface application.	
Skill Development Activities: 1. What is the difference between formulas and functions with Example 2. What are the various categories of functions available in Excel? 3. Write the differences between Absolute cell Referencing and Relative cell Referencing 4. How to Create a basic calculator with VBA in Excel	
Books for References: 1. Rajkumar S and Nagarajan G and Naveen Kumar M, Fundamentals of MS Excel ,Jayvee International Publications, Bangalore. 2. Microsoft Excel Latest Version Inside Out – Mark Doge and Craig Stinson – PHI Learning Private Limited, New Delhi – 110001. 3. Excel 2013 Bible ;John Walkenbach, Wiley 4. Financial Analysis and Modeling using Excel and VAB: Chandan Sengupta, Wiley 5. Excel Data Analysis – Modeling and Simulation: Hector Guerreor, Springe 6. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI Excel Functions and Formulas: Bernd Held, BPB Publications	

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Name of the Program: Bachelor of Commerce (BDA) Course Code: 2.1 NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to - Understand & Compute the amount of Claims for Loss of Stock. - Understand and preparing the accounts for converting Partnership Firms to Limited Companies. - Deal with the Inter-Departmental Transfers and their Accounting Treatment. - Articulate the Accounting treatment for Royalty Agreements & Transactions. - Outline the Emerging Trends in the field of Accounting		
SYLLABUS:		HOURS
Unit - 1: Insurance Claims for Loss of Stock		12
Insurance Claims- Meaning, Need and Advantages of Fire Insurance; Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over Insurance, Average Clause; Ascertainment of Fire Insurance Claim including on Abnormal Line of Goods- Problems		
Unit - 2: Sale to a Company or Conversion of Partnership to a Limited Company		12
Introduction-Meaning of Sale or Conversion of Partnership-Meaning of Purchase Consideration – Methods of Calculating Purchase Consideration, Closing the books of Partnership Firm (Ledger Accounts only): Passing Opening Journal Entries and preparing Opening Balance Sheet (Vertical form) in the books of Company - Problems		
Unit - 3: Departmental Accounts		12
Meaning and Features of Departmental Undertakings; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Profit in Columnar form, Statement of General Profit/Loss and Balance Sheet (Vertical form only); Inter-Departmental Transfers at Cost Price - Simple Problems		
Unit - 4: Royalty Accounts		12
Introduction-Meaning, Terms used in Royalty Agreement- Lessee, Lessor, Minimum Rent, Short Workings, Recoupment of Short Workings with Strike and Lockout Periods; Accounting Treatment in the book of Lessee only-Journal Entries and Ledger Accounts including Minimum Rent Account. (Excluding Sub-Lease and Lessor's books)- Problems		
Unit - 5: Emerging Trends in Accounting		08
Digital transformation of Accounting; Big Data Analytics in Accounting; Cloud Computing in Accounting; Green Accounting; Human Resource Accounting; Inflation Accounting; Database Accounting. (Meaning and Features only)		

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Skill Development Activities:

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

Reference Books:

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

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Name of the Program: Bachelor of Commerce (BDA) Course Code: 2.2 Name of the Course: HUMAN RESOURCE MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the Course, the students will be able to: a) Describe the role and responsibility of Human resources manager b) Understand the HRP process, Recruitment and Selection process c) Demonstrate the ability to understand the on-boarding process and Learning & Development aspects. d) Analyse the criteria and methods of Employees' Performance Appraisal. e) Understand the compensation structure in organisations.		
SYLLABUS:		HOURS
Unit-1: Introduction to Human Resource Management		10
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.		
Unit-2: Human Resource Planning, Recruitment & Selection		14
Human Resource Planning: Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; Recruitment –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; Selection –Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.		
Unit-3: On-boarding, Training, Development and Career Planning		12
On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; Training: Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; Career Planning and Development- Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)		
Unit-4: Performance Appraisal		14
Performance appraisal: Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.		
Unit-5: Compensation Management		08
Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation; Incentives- Meaning, types of incentives- Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC		

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Skill Development Activities:

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

Books for References:

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

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Name of the Program: Bachelor of Commerce (BDA) Course Code: 2.3 Name of the Course: BUSINESS LAW		
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: - Comprehend the laws relating to Contracts and its application in business activities. - Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. - Understand the significance of Consumer Protection Act and its features - Understand the need for Environment Protection.		
SYLLABUS:		HOURS
Unit-1: Law of Contracts-1		14
Introduction – Definition of Contract, Essentials of Valid Contract; Offer and acceptance- Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance Consideration- Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract, Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects Contractual capacity- Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.		
Unit-2: Law of Contracts-2		14
Consent- Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. Performance of Contract- Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance Discharge of a Contract- Meaning of Discharge and modes of Discharging a Contract – Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach Remedies for Breach of Contract- Remedies under Indian Contract Act 1872-Damages, Types of Damages.		
Unit-3: Contracts of Sale of Goods		12
Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods, Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller		
Unit-4: Law of Consumer Protection		08
Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal- Meaning and Agencies – District Forum, State Commission and National Commission.		
Unit-5: Law of Environmental Protection		08
Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.		

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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.Com (BDA)

Name of the Program: Bachelor of Commerce (BDA) Course Code: 2.4 NAME OF THE COURSE: DATABASE MANAGEMENT SYSTEM & SQL		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, lab work etc.,		
Course Outcomes: On successful completion of the course, the students will be able 1. To Understand Database System Concept and Data Models Management Systems 2. To Understand Database design 3. To Understand the Concept of Operation and Management. 4. To Understand the application of SQL		
SYLLABUS:		HOURS
Unit. 1: INTRODUCTION TO DATABASE MANAGEMENT SYSTEMS		10
Meaning and Definition of Database, Objectives of Database, Features of Database, Database System Concept and Architecture, Data models: HDBMS, NDBMS, RDBMS, OODBMS, Desktop and Server-level Database, Recent Trends in Database.		
Unit. 2: DATABASE DESIGN		14
Data Modeling Using the Entity Relationship Model: ER Model Concepts, Notation for ER Diagram, Mapping Constraints, Keys, Concepts of Super Key, Candidate Key, Primary Key, Generalization, Aggregation, Reduction of an ER Diagrams to Tables, Relationship of Higher Degree. Relational data Model and Language: Relational Data Model Concepts, Integrity Constraints, Entity Integrity, Referential Integrity, Keys Constraints, Domain Constraints, Relational Algebra, Normalization: Functional dependencies, normal forms, first, second, third normal forms, BCNF		
Unit. 3: Operations Management		12
Client / Server and Databases – Data Warehousing – Query Processing – Concurrency Management – Recovery – Security, Back-up and Recovery. Distributed Databases: Structure of Distributed Database; Trade-offs in Distributing the Database, Advantages of Data Distribution, Disadvantages of Data Distribution; Design of Distributed Databases, Data Replication, Data Fragmentation		
Unit. 4: SQL STRUCTURED QUERY LANGUAGE		10
Introduction on SQL: Characteristics of SQL, Advantage of SQL. SQL Data Type and Literals. Types of SQL Commands. SQL Operators and Their Procedure. Tables, Views and Indexes. Queries and Sub Queries. Aggregate Functions. Insert, Update and Delete Operations, Joins, Unions, Intersection, Minus.		
Unit. 5: PRACTICAL PROBLEMS AND LAB-WORK ON SQL		10
Practical Problems And Lab-Work On SQL		

B.Com (BDA)

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 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 (BDA)

Name of the Program: BACHELOR OF COMMERCE (BDA)

Course Code: B.Com. BDA 3.1

Name of the Course: CORPORATE ACCOUNTING

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the treatment of underwriting of Shares & Debentures - Comprehend the computation of profit prior to incorporation. - Know the valuation of Goodwill. - Know the valuation Shares. - Prepare the financial statements of Companies as per the New Companies Act 2013.		
SYLLABUS:		HOURS
Unit-1: Underwriting of Shares & Debentures		12
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of Underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of Underwriting Contracts – when shares and debentures are fully and partially underwritten, with and without firm underwriting - Problems relating to Underwriting of Shares and Debentures of Companies only.		
Unit- 2: Profit Prior to Incorporation		10
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		10
Meaning and Factors influencing Goodwill; Valuation of Goodwill; Circumstances under which Goodwill is valued; Methods of Valuation of Goodwill- Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)		
Unit- 4: Valuation of Shares		10
Meaning and Need for Valuation; Methods of Valuation - Intrinsic Value Method, Yield Method, Fair Value Method; Valuation of Preference Shares - Problems.		
Unit- 5: Financial Statements of Companies		14
Statutory Provisions regarding Preparation of Financial Statements of Companies as per schedule III of New Companies Act 2013 and IND AS-1; Treatment of Special Items – Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on Debentures, Dividends; Rules regarding payment of dividends – Transfer to Reserves; Preparation of Statement of profit and loss and Balance Sheet.		
Skill Development Activities: - Determine Underwriters' Liability in case of an IPO, with imaginary figures. - Prepare the format of 'Statement of Profit and loss' with imaginary figures. - Prepare Balance Sheet with imaginary figures. - Calculate the intrinsic value of shares under Net Asset Method.		

B.Com (BDA)

Books for References:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
2. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
4. S. P. Jain and K. L. Narang – Corporate Accounting
5. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. R L Gupta, Advanced Accountancy

B.Com (BDA)

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA 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
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to a) Understand the basics of Quantitative Analysis. b) Demonstrate the skill of Collecting Quantitative Data and utilizing it for Presentations and Analysis. c) Demonstrate the skills to use the tools and techniques of data analysis for Business d) Understand the development & use of Quantitative Techniques for Business decisions.		
SYLLABUS:		HOURS
Unit-1: Introduction to Statistics		10
Introduction- Meaning, Functions, Uses and Limitations of Statistics; Collection of Data –Sources of Data; Methods of Data Collection; Technique of data collection- Census and Sampling Techniques- Methods of Sampling (Concepts).		
Unit- 2: Classification and Tabulation of Data		10
Classification: Meaning, objectives and methods of classification of data, Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: One-dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-Divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram		
Unit-3: Measures of Central Tendency		12
Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series- Problems		
Unit- 4: Measures of Dispersion and Skewness		14
Measures of Dispersion: Meaning, Absolute and Relative measures of dispersion – Range, Mean Deviation, Standard Deviation - Problems on the above in Individual, Discrete and Continuous Series. Measures of Skewness: Meaning of Skewness - Tests of Skewness, Measures of Skewness - Calculation of Karl Pearson's Co-efficient of Skewness only- Problems		
Unit- 5: Index Numbers		10
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 Activities: 1. Draw a blank table showing different attributes 2. Draw a Pie chart with imaginary figures 3. Select 05 components of CPI and collect base year quantity, base year price, current year price and calculate Consumer Price Index. 4. Suggest the best average to be used for the following studies a. Average size of shoes b. Average rainfall per day c. Average wages of employees d. Average share price e. Average size of shirts		

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Books for References:

1. S P Gupta: Statistical Methods- Sultan Chand, Delhi
2. Dr. B N Gupta: Statistics, Sahitya Bhavan, Agra.
3. R.S Bhardwaj: Business Statistics, Excel Books
5. S C Gupta, Statistical Methods
6. Chikkodi and Sathyaprasad, Quantitative Analysis for Business decisions
7. Sancheti and Kapoor, Statistical Methods and Techniques

B.Com (BDA)

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com. BDA 3.3 Name of the Course: COST ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to - Demonstrate an understanding of the concepts of costing and cost accounting. - Demonstrate the ability to prepare a Cost Statement. - Prepare material related documents, understand the management of stores and issue procedures. - Demonstrate the ability to Calculate Wages and Bonus. - Classify, allocate, and apportion overheads and Calculate Overhead absorption rates.		
SYLLABUS:		HOURS
Unit.1: Introduction to Cost Accounting		08
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
Unit- 2: Cost Sheet		12
Cost Sheet - Meaning and Cost heads in a Cost Sheet, Preparation of Cost Sheet - Problems on Cost Sheets (including Unit costing and Tenders & Quotations).		
Unit-3: Material Cost		10
Material Cost: Meaning, Importance of Material cost; Types of Materials – Direct and Indirect Materials; Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Issue of Materials- Pricing of material issues, Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Techniques of Inventory Control - Problems on Level Setting and EOQ.		
Unit- 4: Labour Cost		12
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		

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Absorption of Overheads (Concept only); **Machine Hour Rate-** Meaning and Problems on calculation of Machine Hour Rate.

Skill Development Activities:

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

Books for References:

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

B.Com (BDA)

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com. BDA 3.4 Name of the Course: C PROGRAMING		
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 foundational concepts of C programing. - Develop, compile, and execute basic C programs. - Utilize data structures effectively for data storage and retrieval. - Implement file operations for data analytics applications. - Apply C programming skills to basic data analytics tasks.		
SYLLABUS:		HOURS
Unit No. 1: Introduction to C Programming		8
Introduction to Programing- Meaning, Role of programing in data analytics; Difference between compiled and interpreted languages. Introduction to C Language-History and Importance of C- Structure of a C program-Compilation and execution process. Basic I/O Operations- printf() and scanf() functions, Reading and displaying data.		
Unit No. 2: Data Types and Operators		8
Data Types -Basic data types: int, float, char, double-Derived data types: arrays, structures, unions, pointers. Variables and Constants-Declaration and initialization-Scope and lifetime. Operators-Arithmetic operators- Relational operators- Logical operators- Assignment operators-Bitwise operators- Conditional (ternary) operators.		
Unit No. 3: Control Structures and Functions		10
Control Structures-Decision-making statements: if, if-else, switch. Looping statements: for, while, do- while. Jump statements: break, continue, goto. Functions-Introduction to functions-Types of functions: standard library and user-defined functions- Function declaration, definition, and call, Scope and lifetime of function variables, Recursion.		
Unit No. 4: Data Structures in C		10
Arrays- Introduction to arrays, Types of arrays: single-dimensional and multi-dimensional- Operations on arrays: insertion, deletion, traversal. Strings Introduction to strings, String operations: length, compare, concatenate, copy. Pointers-Introduction to pointers, Pointer arithmetic, Pointers with arrays, strings, and functions. Structures and Unions-Defining structures and unions, Accessing members		
Unit 5: File Operations and Applications in Data Analytics		20

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File Handling-Introduction to files-Types of files: text and binary-File operations: open, close, read, write, seek. Applications in Data Analytics-Basic data preprocessing using C, Data visualization basics-Introduction to searching and sorting algorithms, File-based data analytics: reading datasets, basic statistical calculations.

Skill Developments Activities:

1. Write the basic data types
2. Explain the various types of functions in C programme
3. List out the different types of arrays
4. Write a note on the searching and sorting algorithm

Books for Reference:

1. "The C Programming Language" by Brian W. Kernighan and Dennis M. Ritchie
2. "C: The Complete Reference" by Herbert Schildt
3. "Data Analysis with C" by Tony Fischetti
4. "Operating System Concepts" by Abraham Silberschatz, Peter B. Galvin, and Greg Gagne
5. "Introduction to Information Systems: Supporting and Transforming Business" by R. Kelly Rainer & Brad Prince
6. "Database System Concepts" by Abraham Silberschatz, Henry F. Korth, and S. Sudarshan
7. "C Programming Absolute Beginner's Guide (3rd Edition)" by Greg Perry and Dean Miller
8. "Programming in ANSI C" by E. Balagurusamy
9. "C Programming for the Absolute Beginner" by Michael Vine
10. "Pointers in C: A Hands on Approach" by Hrishikesh Dewan & Naveen Toppo.

B.Com (BDA)

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA SEC 3.5 Name of the Course: DATA ANALYSIS USING TABLEAU		
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, Review of Journals and Books etc.		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the foundational principles of data visualization. - Utilize Tableau's features to connect to various data sources and build visualizations. - Construct meaningful dashboards tailored to specific business needs. - Implement advanced visualization techniques, calculations, and parameters to extract deeper insights. - Share, publish, and apply Tableau skills in real-world data analytics scenarios relevant to commerce.		
SYLLABUS:		HOURS
Unit 1: Introduction to Data Visualization and Tableau		10
Introduction to Data Visualization: Importance, principles, types of visual representations (charts, graphs, dashboards), role in analytics. Introduction to Tableau: History, industry importance, Tableau Desktop, Tableau Server, and Tableau Public. Getting Started with Tableau: Interface overview, connecting to data sources (spreadsheets, databases, web data). Basic Visualization Techniques: Drag-and-drop features, creating basic charts (bar, line, pie, scatter plots, histograms), dashboard basics. [Lab Sessions]		
Unit 2: Advanced Data Visualization and Dashboard Design		10
Advanced Visualization Techniques: Maps, geographical data, heat maps, tree maps, bubble charts, dual-axis, and combined charts. Filters, Sorting, and Groups: Using filters for insights, sorting data, creating and using groups and sets. Calculated Fields and Parameters: Creating calculated fields, aggregations, deeper insights, introduction to parameters. Advanced Dashboard Design: Best practices, interactivity (actions, filters, tooltips, visual grouping), formatting. [Lab Sessions]		
Unit 3: Sharing, Publishing, and Real-World Applications		10
Publishing and Sharing in Tableau: Introduction to Tableau Server and Tableau Public, sharing dashboards and reports, best practices for secure data sharing. Real-World Applications and Case Studies: Using Tableau for e-commerce, financial data visualization, customer feedback analysis, and market research. [Lab Sessions]		
Skill Developments Activities: - Write a report on the role of data visualization in analytics - Demonstrate the use of filters, sorting, and groups		

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3. Write a step-by-step guide on publishing Tableau dashboards

Textbooks:

1. "Tableau Your Data! Fast and Easy Visual Analysis with Tableau Software" by Daniel G. Murray
2. "Tableau 10 Business Intelligence Cookbook" by Donabel Santos
3. Tableau Official Documentation and Tutorials

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com. BDA 4.1 Name of the Course: ADVANCED CORPORATE ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Know the procedure of Redemption of Preference Shares and Debentures. b. Comprehend the different methods of Amalgamation and Acquisition of Companies. c. Understand the process of Internal reconstruction. d. Understand the process of Liquidation of Companies. e. Prepare the liquidators Final statement of accounts.		
SYLLABUS:		HOURS
Unit-1: Redemption of Preference Shares		08
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (As per Schedule III of Companies Act 2013).		
Unit- 2: Redemption of Debentures		08
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Instalment Method, Sinking Fund Method, Insurance Policy Method (Problems only on Sinking Fund method of Redemption of Debentures)		
Unit-3: Amalgamation and Acquisition of Companies		14
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)		
Unit- 4: Internal Reconstruction of Companies		12
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Unit- 5: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.		
Skill Development Activities: 1. List out legal provisions in respect of Redemption of Preference shares. 2. Calculation of Purchase consideration with imaginary figures under Net Asset Method. 3. List out legal provisions in respect of internal reconstruction. 4. Prepare Liquidator's Final Statement of Account with imaginary figures.		

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DR. MANMOHAN SINGH
BENGALURU CITY UNIVERSITY

Books for References:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Dr. Venkataraman. R – Advanced Corporate Accounting
3. RL Gupta, Advanced Accountancy, Sultan Chand
4. Shukla and Grewal – Advanced Accountancy, Sultan Chand
5. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Advanced Corporate Accounting, HPH.
6. S P Iyengar, Advanced Accountancy, Sultan Chand
7. Srinivas Putty - Advanced Corporate Accounting, HPH.

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Name of the Program: BACHELOR OF COMMERCE (BDA)

Course Code: 4.2

Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-II

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the Students will be able to a. To apply Correlation and Regression for data analysis b. Do estimation through time series analysis and find the trend c. To Interpolate and Extrapolate the data d. To find the association in two variables		
SYLLABUS:		HOURS
Unit-1: Correlation Analysis		10
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).		
Unit- 2: Regression Analysis		10
Meaning, Difference between Correlation and Regression, Regression Equations – X on Y and Y on X using Regression Coefficients- Problems on estimations		
Unit-3: Time Series Analysis		12
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)		
Unit- 4: Interpolation And Extrapolation		12
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)		
Unit- 5: Association of Attributes		12
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.		
Skill Development Activities: 1. Collect statistics on the ranks given by two judges for 10 beauty pageant candidates and compute rank correlation coefficient 2. Calculate 3 yearly moving averages with imaginary values. 3. Fit a Straight Line Trend with Imaginary Figures and show it graphically 4. Calculate the association of any two attributes with imaginary data.		

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Books for References:

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

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Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA4.3 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 Outcomes: On successful completion of the course, the students will be able to - Explain the fundamental concepts, scope, and methodologies of business research. - Apply appropriate research problem formulation, hypothesis development, and sampling techniques to real-world business scenarios. - Analyse collected data using statistical tools and techniques to derive meaningful business insights. - Critically evaluate research findings and test hypotheses using appropriate statistical methods. - 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.		

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Skill Developments Activities:

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

Books for References:

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.
5. Krishna G. Palepu and Paul M. Healy, Business Analysis and Valuation: Using Financial Statements, Cengage Learning, 5th Edition.
6. Joseph F. Hair Jr., Mary Celsi, Arthur H. Money, Phillip Samouel, and Michael J. Page, Essentials of Business Research Methods, Routledge 5th Edition.
7. Satyaprasad and D. R. Satya Raju, Business Research Methods, Himalaya Publishing House 2nd edition.
8. Navdeep Kaur and Dr. Pawan Kumar Taneja, Business Research Methods: A South-Asian Perspective, Kalyani Publishers 1st Edition.

Name of the Program: BACHELOR OF COMMERCE BDA) Course Code: B.Com. BDA 4.4 Name of the Course: BUSINESS DATA ANALYTICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Explain the fundamental concepts of Business Data Analytics. b. Differentiate between quantitative and qualitative analysis techniques. c. Use analytical tools and techniques to derive insights from data. d. Interpret analytical results to support business decisions. e. Develop analytical models for business case studies.		
SYLLABUS:		HOURS
Unit No. 1: Introduction to Business Data Analytics		6
Definition and Scope of Business Data Analytics, Importance of Data Analytics in Business Decision-Making, Types of Business Analytics: Descriptive, Diagnostic, Predictive, and Prescriptive, Quantitative vs. Qualitative Analysis: Concepts and Differences, Tools for Business Data Analytics (Introduction to Excel, Power BI, and Python) <i>Practical: Basic operations in Excel and introduction to Power BI dashboards.</i>		
Unit No. 2: Data Collection, Cleaning, and Visualization		10
Sources of Business Data (Primary and Secondary), Data Collection Methods (Surveys, Web Scraping, Transactional Data), Data Cleaning Techniques: Handling Missing Values, Outliers, and Duplicates, Data Visualization Techniques: Charts, Graphs, and Dashboards, Tools for Data Visualization: Excel, Power BI, and Tableau <i>Practical: Creating dashboards and charts using Excel and Power BI.</i>		
Unit No. 3: Quantitative Analysis Techniques		14
Statistical Analysis: Measures of Central Tendency, Dispersion, and Correlation, Hypothesis Testing: t-tests, Chi-square tests, and ANOVA, Regression Analysis: Simple and Multiple Linear Regression, Time Series Analysis: Moving Averages, Trend Analysis, and Forecasting, Machine Learning Basics: Classification and Clustering Techniques (Theory Only) <i>Practical: Hands-on exercises in Excel for executing Time series analysis and Regression.</i>		
Unit No. 4: Qualitative Analysis Techniques		10
Understanding Qualitative Data: Text, Images, and Interviews, Sentiment Analysis and Text Mining, Thematic Analysis for Business Insights, Tools for Qualitative Analysis: NVivo, Orange, and Python (NLTK Library) [Theory Only]		
Unit 5: Business Applications, Ethics and Data Privacy		16

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Marketing Analytics: Customer Segmentation, Market Basket Analysis, **Financial Analytics:** Risk Analysis and Fraud Detection, **HR Analytics:** Employee Performance and Retention Analysis, **Supply Chain Analytics:** Demand Forecasting and Inventory Optimization. **[Theory Only];** Ethical Issues in Business Data Analytics, Data Privacy Regulations (GDPR, HIPAA, Indian IT Act)

Skill Developments Activities:

1. Compare and contrast different types of business analytics
2. List and explain commonly used tools for business data analytics with their practical applications.
3. List out the different types of charts used for data visualization and their purposes.
4. Write a note on any one machine learning technique and its application in business analytics.

Textbooks:

1. Evans, James R. *Business Analytics: Methods, Models, and Decisions*, McGraw Hill publication
2. Davenport, Thomas H., *Competing on Analytics*, Harvard Business School Press, United States.
3. Albright, Winston, *Business Analytics: Data Analysis & Decision Making*, South-Western College Publishing
4. Provost, Foster & Fawcett, *Data Science for Business*, O'Reilly Media

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Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA SEC 4.5 Name of the Course: INTRODUCTION TO R		
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, Review of Journals and Books etc.		
Course Outcomes: On successful completion of the course, the Students will be able to: - Understand the evolution and importance of R programming in Data Analytics. - Differentiate between various data types and structures in R. - Conduct basic Exploratory Data Analysis (EDA) with 'ggplot2'. - Apply basic statistical techniques using R. - Grasp fundamental machine learning concepts and algorithms.		
Syllabus:		Hours
Unit 1: Introduction to R and Data Handling		10
Importance of Data Analytics in Business, Role and Capabilities of R Programming, RStudio Interface and Basic Commands, Data Types in R: Vectors, Lists, and Data Frames, Basic Operations: Arithmetic, Logical, Relational, Overview of Control Structures (if, for loops). (Lab Sessions)		
Unit 2: Data Manipulation and Exploratory Data Analysis		10
Basics of Data Importing (CSV, Excel), Data Cleaning Techniques (Handling Missing Values), Data Transformation Using dplyr, Exploratory Data Analysis (EDA) with ggplot2, Descriptive Statistics and Key Visualizations. (Lab Sessions)		
Unit 3: Statistical Analysis and Business Applications		10
Introduction to Hypothesis Testing and Confidence Intervals, Simple Linear Regression, Introduction to ANOVA and Non-Parametric Tests, Introduction to Machine Learning in Business, Overview of Simple Algorithms (K-Means Clustering, Decision Trees). (Lab Sessions)		
Skill Developments Activities: - Write the steps for RStudio installation (brief). - Write basic R codes for data frames and logical operations. - Write the steps in performing basic data cleaning using dplyr. - Explain simple linear regression and its steps in executing in R		

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Textbooks:

1. *R for Data Science* by Hadley Wickham & Garrett Grolemond
2. *The Art of R Programming* by Norman Matloff
3. *Machine Learning with R* by Brett Lantz
4. *Data Science for Business* by Foster Provost & Tom Fawcett
5. *Introduction to Statistical Learning* by Gareth James et al.

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Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com. BDA 5.1 Name of the Course: INTRODUCTION TO PYTHON		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand Python Programming b. Apply Control Structures and Functions in Business Decision-Making c. Analyze Data Structures and Their Role in Business Analytics d. Evaluate File Handling, Exception Handling, and Data Processing e. Create Data Analytics Models for Commerce and Management		
SYLLABUS:		HOURS
Unit 1: Introduction to Python and Google Colab for Business Applications		10
Overview of Python for Commerce & Management, Introduction to Google Colab: Features and Benefits, Writing & Running Python Code in Google Colab, Data Types & Type Conversion Relevant to Business (Integers, Floats, Strings), Operators and Expressions with Business Examples (Profit, Loss, ROI Calculation). [Theory] [Lab Session] Navigating Google Colab (Cells, Markdown, Shortcuts), Writing and Executing Python Scripts in Colab, Business Calculations: Profit Margin, Interest Calculation, Discount Percentage		
Unit 2: Control Structures and Functions in Business Scenarios		12
Conditional Statements (if, elif, else) for Business Decision Making, Looping (for, while) in Data Processing, Functions: Creating User-defined Functions for Business Analytics, Lambda Functions & Built-in Functions for Quick Calculations, Scope and Lifetime of Variables. [Theory] [Lab Session] Implementing Conditional Statements for Loan Approval Criteria, Writing Loops to Process Sales Data, Creating Functions for Business Calculations (EMI, Depreciation, Taxation) <i>Mini-Project: Retail Price Optimization using Functions</i>		
Unit 3: Data Structures and Business Data Processing		12
Lists: Storing & Manipulating Financial Transactions, Tuples: Immutable Business Records, Sets: Unique Customer & Product Data, Dictionaries: Key-Value Storage for Business Analytics, String Manipulation & Formatting in Business Reports [Theory] [Lab Sessions] Storing & Analyzing Sales Data in Lists, Using Dictionaries to Store Customer Information, Extracting Business Insights from String Data (Invoice Processing, Product Names) <i>Mini-Project: Creating an Inventory Management System</i>		

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Unit 4: File Handling, Exception Handling, and Business Data Processing	10
Working with CSV Files: Reading & Writing Financial Data, Exception Handling (try-except-finally) for Robust Business Applications, Importing Built-in and User-defined Units, Google Colab Integration: Uploading and Processing Business Data [Theory] [Lab Sessions] Uploading & Reading Sales Data from CSV in Colab, Implementing Exception Handling for Business Applications, writing a Script to Process Payroll Data with File Handling <i>Mini-Project: Automating Financial Report Generation</i>	
Unit 5: Introduction to Data Analytics using Python for Commerce	12
Introduction to Pandas: DataFrames for Business Analytics, Using NumPy for Financial Calculations, Data Visualization using Matplotlib & Seaborn, Handling Missing Data in Business Datasets (Dropping, Imputation Techniques), Detecting and Treating Outliers (IQR, Z-score, Winsorization), Introduction to AI/ML Applications in Finance & Marketing. [Theory] [Lab Sessions] Identifying and Treating Missing Data in Sales/Financial Datasets, Detecting and Handling Outliers in Customer Transaction Data, Analyzing Stock Market Data using Pandas, Processing E-commerce Sales Data using DataFrames, Creating Business Dashboards with Matplotlib <i>Mini-Project: Sales Forecasting using Historical Data</i>	
Skill Developments Activities: 1. Write a note on the role of operators in business calculations 2. Summarise the importance of structured data storage in financial analysis 3. Explain the uses of PYTHON in fraud detection and risk management. 4. Write a note on data visualization techniques and their role in decision-making.	
Books for Reference: 1. <u>Hayden Van Der Post</u>, Data Science for Finance with Python: A Comprehensive Guide 2024, Reactive Publishing; 5th edition. 2. Dr Reema Thareja, Data Science and Machine Learning using Python, McGrawHill. 3. Luca Massaron, John Paul Mueller, Python for Data Science for Dummies 3rd Edition, 2023 4. Yves Hilpisch , Python for Finance: Mastering Data-Driven Finance, 3rd edition 5. Hemant Kumar Mehta, Manoj Kumar Solanki, Python for Business Analytics 6. Matt Taddy, Business Data Science: Combining Machine Learning and Economics to Optimize Automated Decisions 2023	

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com. BDA 5.2 Name of the Course: FINANCIAL ANALYTICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the market forces for global supply chains b) Comprehend the strategies adopted to manage risks in supply chains. c) Gain knowledge on the global Supply chain performance d) Understand the significance of green supply chains		
SYLLABUS:		HOURS
Unit 1: Introduction to Financial Analytics and Data Sources		10
Overview of Financial Analytics: Importance & Applications, Financial Data Sources in India: RBI, NSE, BSE, SEBI, MOSPI , Introduction to Python Libraries for Finance: Pandas, NumPy, yFinance, NSEpy, Extracting Financial Data from NSE, BSE, RBI, and SEBI Lab Sessions Fetching Indian Stock Market Data using yfinance & NSEpy Extracting Inflation & GDP Data from RBI & MOSPI (CSV processing) Loading & Processing Banking & Forex Data from RBI		
Unit 2: Financial Data Processing & Visualization		12
Data Cleaning Techniques for Financial Data, Handling Missing Data & Outliers in Financial Datasets, Key Financial Metrics: ROI, ROE, EPS, P/E Ratio, Market Capitalization , Financial Data Visualization: Candlestick Charts, Moving Averages, Bollinger Bands. Social Media and Sentiment Analysis. Lab Sessions Handling Missing Data in Stock Market Time Series Identifying & Treating Outliers in Indian Market Returns Creating Financial Dashboards using Matplotlib & Seaborn Mini-Project: Stock Market Trend Analysis (NSE/BSE)		
Unit 3: Time Series Analysis for Financial Forecasting		12
Basics of Time Series Analysis in Finance, ARIMA, SARIMA, and Exponential Smoothing Models, Volatility Modeling: GARCH Model, Introduction to Machine Learning for Financial Forecasting. Deep learning (Concept Only). Lab Sessions Implementing Moving Average & Exponential Smoothing ARIMA & SARIMA Forecasting on Indian Stock Market Data Volatility Prediction using the GARCH Model Mini-Project: Forecasting Gold & Crude Oil Prices using Indian Market Data		
Unit 4: Risk Analysis and Portfolio Optimization		10

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Introduction to Risk & Return Metrics, Value at Risk (VaR) & Conditional VaR for Indian Stocks, Monte Carlo Simulation for Portfolio Risk Analysis, Modern Portfolio Theory: Efficient Frontier & CAPM Lab Sessions Calculating VaR & CVaR for NSE Stocks Monte Carlo Simulation for Risk Estimation Portfolio Optimization using Python (Markowitz Model) Mini-Project: Constructing an Optimal Investment Portfolio (Indian Market)	
Unit 5: Predictive Analytics in Finance	12
Credit Scoring & Risk Assessment using Logistic Regression, Fraud Detection in Banking using Machine Learning, Sentiment Analysis on Indian Financial News, Algorithmic Trading Strategies using Python. Lab Sessions Predicting Loan Default Risk using Logistic Regression Implementing Fraud Detection in Banking Transactions Sentiment Analysis of Indian Stock Market News & Tweets Backtesting Trading Strategies on NSE Stocks Mini-Project: Developing a Credit Risk Prediction Model	
Skill Developments Activities: 1. Evaluate major financial data sources in India (RBI, NSE, BSE, SEBI, MOSPI) and their importance in financial analysis. 2. Assess the significance of Value at Risk (VaR) and Conditional VaR (CVaR) in financial risk analysis. 3. Investigate the role of Machine Learning in finance for credit scoring, fraud detection, and algorithmic trading. 4. Compare ARIMA, SARIMA, and GARCH models for financial forecasting and assess their practical applications.	
Textbooks: 1. Yves Hilpisch, <i>Python for Finance: Mastering Data-Driven Finance</i> (3rd Edition), O'Reilly Media, 2022. 2. Yves Hilpisch, <i>AI in Finance</i>, O'Reilly Media, 2020. 3. Marcos López de Prado, <i>Advances in Financial Machine Learning</i>, Wiley, 2018. 4. Matt Taddy, <i>Business Data Science: Combining Machine Learning and Economics</i>, McGraw Hill, 2019. 5. RBI, NSE, SEBI reports – Official reports from the Reserve Bank of India (RBI), National Stock Exchange (NSE), and Securities and Exchange Board of India (SEBI) for real-world Indian financial data. Essential reading: Manoj Kumar Jena , Srikant Das , Brajaballav Kar , Sentiment Analysis of Chairperson's Message and Its Influence on Financial Performance: Study on NIFTY 50 Companies, Indian Journal of Finance, DOI: 10.17010/ijf/2024/v18i11/174639	

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Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA 5.3 Name of the Course: INCOME TAX LAW & PRACTICE -I		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the basic concepts of Income Tax as per Income Tax Act 1961 & Recent amendments b) Understand the provisions for determining the residential status of an Individual. c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits. d) Compute the income from house property for different categories of house property. e) Comprehend the assessment procedure and to know the power of income tax authorities.		
Note : ➤ The provisions of the Income-tax Act, 1961 shall be applicable only for the Academic Year 2026–27. ➤ The provisions of the Income-tax Act, 2025, which came into effect from 1 April 2026, shall be applicable from the Academic Year 2027–28 onwards.		
SYLLABUS:		HOURS
Unit-1 : Basic Concepts of Income Tax		08
Introduction –Meaning of tax- types of taxes and canons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)-Exempted incomes of individuals under section 10.		
Unit- 2: Assessment Procedure and Income Tax Authorities		08
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
Unit. 3: Residential Status and Incidence of Tax		08
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80)		
Unit-4: Income from Salary		18
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.		
Unit- 5: Income from House Property		12

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Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.

Skill Development Activities:

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

Books for References:

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

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act annually.

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA5.4 Name of the Course: GOODS AND SERVICES TAX		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Understand the GST Registration Process. d) Analyze the GST Procedures in Business. e) Know the GST Assessment and its computation		
SYLLABUS:		HOURS
Unit-1: Introduction to GST		10
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act-2017-Features and Important definitions		
Unit-2: GST Registration and Taxable Event		10
Registration under GST provision and process. Amendment and cancellation of registration, Taxable-event- Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems.		
Unit-3: Input Tax Credit		12
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit		
Unit-4: GST Assessment		12
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
Unit-5: Valuations of Goods and Services Under GST		08
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

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Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. List out the exempted Goods and Services under GST.

Books for References:

- 1.V.S. Datey, Goods and Services Taxes, Taxman.
- 2.Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
- 3.Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
- 4.H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
- 5.H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
6. G.B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

NOTE: This syllabus is subject to changes as per the amendments made in GST Act annually.

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA 5.5 Name of the Course: COSTING METHODS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to a. Understand the various methods of costing applicable to different industries. b. Determine the cost under different methods of costing. c. Analyze the Steps involved in different methods of Costing d. Understand the Meaning and Steps in Activity Based Costing		
SYLLABUS:		HOURS
Unit-1: Job Costing and Batch Costing		08
Job Costing: Meaning, Features, Objectives, Applications, Advantages and Disadvantages, Job cost sheet- Simple problems. Batch Costing: Meaning, difference between Job and Batch costing; Process of accumulation and calculation; Determination of EBQ- problems		
Unit- 2: Contract Costing		14
Contract Costing: Meaning, features of Contract costing, Applications of Contract Costing, Differences between Job costing and Contract costing; Terms used in Contract Costing; Treatment of profit on complete and incomplete contracts-Problems on Preparation of Contract account and Contractee's account for 1 to 3 Years (including Trial Balance and Balance Sheet problems).		
Unit-3: Process Costing		14
Process costing: Meaning, features and applications of Process Costing; Differences between Job Costing and Process Costing; Treatment of process losses and gains in Process accounts; preparation of Process Accounts - Problems		
Unit- 4: Operating Costing		12
Introduction to Operating Costing; Application of Operating Costing; Cost components and Cost units for different services - Transport Services, Hospital and Educational institutions; Problems on preparation of Operating Cost Statement for Transport service only		
Unit- 5 : Recent Trends in Costing		08
Target Costing, Zero based budgeting, Responsibility Accounting, Product Life cycle costing, Focus Costing, Lean Costing (Meaning and features only)		
Skill Development Activities: 1. Prepare and Job Cost Sheet with imaginary figures. 2. Prepare the methods of calculating notional profits for contracts at different stages of Completion with imaginary figures. 3. List any five organizations using Process Costing. 4. Identify the costs associated with Life cycle costing		

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Books for References:

1. 1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
2. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
3. Arora, M.N. Methods of Cost Accounting –, Vikas Publishing House, New Delhi.
4. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.
6. John K Shank and Vijaya Govindarajana; Strategic Cost Management; Free Press Publication; New York
7. Mariyappa B Methods and Techniques of Costing., HPH.

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA 5.6 Name of the Course: Employability Skills		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS
Pedagogy: Classroom Lectures, Problem Solving Sessions, Mock Tests, Case Studies, Group Discussions, Practice Worksheets, Computer-Based Test Simulations, and Career Guidance Sessions.		
Course Outcomes: On successful completion of the course, the students will be able to: a) Understand the structure and pattern of major competitive examinations. b) Develop quantitative aptitude and logical reasoning abilities. c) Enhance business, financial, banking, and economic awareness. d) Improve English language and communication skills required for competitive exams. e) Prepare effectively for Banking, Insurance, SSC, UPSC, CMA, CA, CS, CAT, and other commerce-oriented examinations.		
Syllabus		Hours
Unit 1- Introduction & Quantitative Aptitude for Competitive Exams		12
Overview of Competitive Examinations in India – Banking Sector Exams (IBPS, SBI, RBI, NABARD); Insurance Sector Exams (LIC/NICL) ; SSC & Civil Services– UGC NET Commerce – CAT/Management Entrance Tests – Professional Courses (CA, CMA, CS, CFA, ACCA) – Eligibility, Exam Pattern, Selection Procedure, Career Opportunities, and Preparation Strategies. Number System – HCF & LCM, – Ratio and Proportion – Percentages – Profit and Loss – Simple and Compound Interest – Average – Time and Work – Time, Speed and Distance – Partnership –Data Interpretation – Charts and Graphs.		
Unit 2- Logical Reasoning and Analytical Ability		10
Verbal Reasoning: Coding-Decoding – Blood Relations – Seating Arrangement – Syllogisms – Direction Sense – Puzzle Tests – Statement and Assumptions – Data Sufficiency – Series Completion – Logical Sequencing – Input/Output – Analytical Reasoning Non-Verbal Reasoning: Mirror Images – Figure Analysis – Cubes and Dice.		
Unit 3- Business Communication and Comprehensive Solving		08
Vocabulary Building – Grammar – Sentence Correction – Reading Comprehension – Para Jumbles – Fill in the Blanks – Cloze Test – Synonyms and Antonyms – Idioms and Phrases – Business Communication – Report Writing Basics – Email Etiquette – Interview Communication Skills.		
Books for Reference: 1. R.S. Aggarwal – Quantitative Aptitude for Competitive Examinations 2. R.S. Aggarwal – Modern Approach to Verbal and Non-Verbal Reasoning 3. Arihant Publications – General English for Competitive Exams 4. Lucent Publications – General Knowledge 5. Pratiyogita Darpan – Competitive Examination Resources 6. Banking Awareness by Arihant Experts 7. Objective Commerce by S.P. Jain & K.L. Narang		

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Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA 5.7 Name of the Course: SURVEY PROJECT REPORT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS
CONTENTS OF THE SURVEY PROJECT REPORT		
CHAPTER-1: INTRODUCTION		
Part A – THEORITICAL BACKGROUND OF THE STUDY This Chapter contains the specific subject & topic on which the study is carried out.		
Part B – INDUSTRY PROFILE This chapter includes the theoretical Background of the Industry on which the study is conducted by presenting the emerging domestic and international dimensions of the industry.		
CHAPTER-2: RESEARCH DESIGN		
1. Title of the study 2. Statement of the problem 3. Objectives of the study 4. Scope of the study 5. Methodology – Sample Size (Minimum 50 Respondents), Sampling Techniques used and Sample Unit 6. Tools used for Data Analysis 7. Limitations of the study 8. Chapter scheme		
CHAPTER-3: COMPANY PROFILE/ RESPONDENTS PROFILE Profile of the Firm where the Survey Project is conducted and/or profile of the respondents.		
CHAPTER-4: ANALYSIS AND INTERPRETATION OF DATA		
1. Tabular and Graphical representation of Data with explanation. 2. Analysis & Interpretation of the Data – Analysis of Data can be done using simple Descriptive Statistics or Advanced Statistical Tools.		
CHAPTER-5: SUMMARY OF FINDINGS, SUGGESTIONS AND CONCLUSION. The findings should be summarised and presented in numbering each of the findings. Specific suggestions to each of the objective of the study should be provided and these suggestions should be specific, acceptable, practical and realistic. The conclusion of the project should be given so as to justify the objectives of the study.		
REFERENCES & BIBLIOGRAPHY: (Minimum 10 references as per APA Format) The references made from textbooks, journals, newspapers, magazines etc. are to be listed in this chapter. The order followed is – Name of the Author, Editor of the Book, Name of the Publisher, Place of Publication and Year of Publication. The source of internet and web sites may also be mentioned with correct address.		
ANNEXURES: The copy of the questionnaire and all other useful documented material collected from the organization may be annexed.		
LOG SHEETS: To be attached after Annexures		

Guidelines for Survey Project Report Preparation

1. The survey project for final year B.Com (All Programs), BBA (All Programs), and B.Voc (A&T) program shall be carried out by the students during the fifth semester.
2. A student is permitted to carry out the survey project either in a company or on a freelance basis.
3. The report shall be prepared in a Word file format and submitted in **soft / hard-bound** form.
4. The report should contain **80–100 pages** and all pages shall be serially numbered.
5. The report shall be prepared using the font style **Times New Roman**, with:
 - a. Font size **14** for headings
 - b. Font size **12** for text
 - c. **1.5 line spacing**
 - d. Text alignment set to **Justified**
6. The data collected should be primary data only related to the topic of the study.
7. The tools used for data analysis may include descriptive analysis or advanced analytical tools.
8. The report should be free from grammatical and spelling errors.
9. Data, figures, and graphs included in the report should be accurate and relevant.
10. The Log Sheet shall be signed by the Guide once every week.
11. The guides shall sign the project reports only if the students have strictly followed the prescribed guidelines.
12. Two copies of the project report shall be prepared: One copy shall be retained by the college for one academic year after the completion of the Viva-Voce examination. The other copy shall be retained by the student.

**ORDER OF PREFIX PAGES IN THE SURVEY PROJECT REPORT
(Without Page Numbers)**

- 1) Cover Page
- 2) Inner Cover Page
- 3) Evaluation Summary
- 4) Certificate from the Company (If Applicable)
- 5) Certificate of the College
- 6) Certificate from the Guide
- 7) Declaration By the Student
- 8) Acknowledgement

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE BDA) Course Code: B.Com. BDA 6.1 Name of the Course: MARKETING ANALYTICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminars, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to understand 1. Understand the fundamental concepts and applications of Marketing Analytics 2. Demonstrate proficiency in handling and analyzing marketing data using R Programming and BlueSky Statistics 3. Analyze customer behavior and market segmentation using clustering techniques 4. Evaluate the effectiveness of marketing campaigns using A/B Testing, Sentiment Analysis, and Marketing Mix Modeling 5. Develop data-driven marketing recommendations by applying machine learning techniques		
SYLLABUS:		HOURS
Unit 1: Introduction to Marketing Analytics & Data Handling		10
Role & Importance of Marketing Analytics, Types of Marketing Analytics – Descriptive, Diagnostic, Discovery, Predictive and Prescriptive. Marketing Data Sources – CRM, Digital Platforms, Transactional Data. Data Handling & Preprocessing: [Hands on] Using BlueSky Statistics for importing, cleaning, and basic transformations (GUI-based), Exploratory Data Analysis (EDA) using BlueSky Statistics (Summary Statistics, Visualizations).		
Unit 2: Consumer Analytics & Market Segmentation		12
Customer Segmentation Methods – Demographic, Behavioural, Psychographic, RFM (Recency, Frequency, Monetary) Analysis for Customer Value Assessment, K-Means & Hierarchical Clustering for Segmentation (Using R), Churn Analysis Using Logistic Regression (Using BlueSky Statistics), Lab Sessions: Customer Segmentation using K-Means & Hierarchical Clustering in R (cluster package) using Neural Networks and NLP; Churn Prediction using Logistic Regression in BlueSky Statistics		
Unit 3: Digital & Social Media Analytics		12
Google Analytics & Social Media Metrics – Bounce Rate, Click-Through Rate, Conversion Rate. Text Analysis– Word Frequencies, Word Clouds, Keyword Extraction. Introduction to Sentiment Analysis Using Prebuilt Libraries in R (syuzhet package) – Understanding Positive, Negative, and Neutral Sentiments.		

A/B Testing for Marketing Campaigns (Using BlueSky Statistics), Customer Lifetime Value (CLV) Prediction (Using R's caret package). Lab Sessions: Generating Word Clouds & Basic Text Analytics in BlueSky Statistics Sentiment Analysis Using syuzhet in R. A/B Testing using BlueSky Statistics for campaign performance evaluation.	
Unit 4: Marketing Mix Modeling & Pricing Analytics	10
Marketing Mix Elements & Demand Forecasting, Price Sensitivity & Elasticity Analysis (Using BlueSky Statistics), Regression-Based Marketing Mix Modeling (Using R), Promotion Effectiveness & Time Series Forecasting (Using R's forecast package). Lab Sessions: Time Series Forecasting using forecast package in R. Price Elasticity Analysis using BlueSky Statistics	
Unit 5: AI & Machine Learning in Marketing	12
AI in Marketing – Chatbots, Personalization, Customer Insights, Recommender Systems & Personalized Marketing (Using R's <i>recommenderlab</i> package), Market Basket Analysis & Association Rules (Using BlueSky Statistics), Predicting Customer Purchase Behaviour (Using R's caret package); Application of ML in Marketing Strategies. Lab Sessions: Recommender Systems using <i>recommenderlab</i> in R. Market Basket Analysis using Association Rule Mining in BlueSky Statistics.	
Skill Developments Activities: 1. Write a detailed note on how analytics help businesses make data-driven marketing decisions, with real-world examples. 2. Explain association rules and product bundling strategies used by retailers. 3. Compare Regression-Based Marketing Mix Modeling with Time Series Forecasting 4. Illustrate the Concept of Customer Segmentation	
Books for Reference: 1. Joseph Hair, Dana E. Harrison, and Haya Ajjan, Essentials of Marketing Analytics, McGraw Hill 2024 2. Gina L. Cook, Digital Analytics for Marketing (Mastering Business Analytics), Routledge 2020 3. Bonnie G. Buchanan and George J. Kembel, Marketing Analytics: A Comprehensive Guide v1.0, FlatWorld 2020 4. Seema Gupta and Avadhoot Jathar, Marketing Analytics, Wiley India 2023 5. Robert A, BlueSky Statistics 10 User Guide, Muenchen <i>Publisher: Lulu Press Edition: First Edition (2021)</i> 6. Chris Chapman and Elea McDonnell, R for Marketing Research and Analytics, Feit	

Skill Development Activities:

1. Prepare with imaginary figures a Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures cash flow statement
4. Prepare a Trend analysis statement for three years with imaginary figures.

Books for Reference:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education.
2. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
3. Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi
4. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE BDA) Course Code: B.Com. BDA 6.2 Name of the Course: AUDITING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the conceptual framework of auditing. - Examine the risk assessment and internal control in auditing - Comprehend the relevance of IT in audit and audit sampling for testing. - Examine the company audit and the procedure involved in the audit of different entities. - Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.		
SYLLABUS:		HOURS
Unit.1: Introduction to Auditing		12
Introduction – Meaning and Definition – Objectives– Types of Audit– Benefits and Inherent Limitations of Audit; Preparation before commencement of new audit; Auditor- Meaning and Essential Qualities of an Auditor; Meaning of Assurance Engagements, Difference between Reasonable Assurance Engagement and Limited Assurance Engagement, Meaning and basic purpose of Engagement and Quality Control Standards.		
Unit.2: Risk Assessment and Internal Control		10
Introduction–Audit risk–Assessment of risk. Internal Control: Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash purchases.		
Unit.3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. Verification and Valuation of different items of Assets: Land and Building - Plant and Machinery – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.		
Unit.4: Company Audit and Audit of other Entities		12
Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies – Cooperative societies – Hotels – Hospitals – Clubs & Banks.		
Unit.5: Audit Report & Professional Ethics Recent Trends in Auditing		10
Meaning of Ethics in Auditing, Need for Professional Ethics- Fundamental Principles of Professional Ethics; Independence of Auditors, Threats and Safeguards to Independence of Auditors, Professional Skepticism, SA 210 Agreeing the Terms of Audit Engagement; Basic overview of SQC 1, and SA 220		

B.Com (BDA)-SEP- 2026-27 onwards

Skill Development Activities:

1. Design and develop an audit plan for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Record the verification procedure with respect to any one fixed asset.
4. List out Professional Ethics of an Auditor.

Books for Reference:

1. B. N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
2. T. R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
3. J. M. Manjunatha and others, Auditing and Assurance, HPH.
4. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw- Hill, New Delhi.
5. R. G. Saxena, Principles of Auditing.

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE BDA) Course Code: B.Com. BDA 6.3 Name of the Course: INCOME TAX LAW & PRACTICE -II		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the procedure for computation of income from business and other Profession. - Understand the provisions for computation of capital gains. - Learn to compute the taxable income from other sources. - Learn the computation of total income of an Individual. - Understand the provisions relating to Set Off and Carry Forward of Losses		
Note : ➤ The provisions of the Income-tax Act, 1961 shall be applicable only for the Academic Year 2026–27. ➤ The provisions of the Income-tax Act, 2025, which came into effect from 1 April 2026, shall be applicable from the Academic Year 2027–28 onwards.		
SYLLABUS:		HOURS
Unit. 1: Profits and Gains from Business or Profession		16
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
Unit. 2: Capital Gains		12
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.		
Unit. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Unit. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.		10
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.		

B.Com (BDA)-SEP- 2026-27 onwards

Unit- 5: Computation of Total Income and Tax Liability	08
Computation of Total Income and tax liability of an Individual assessee under Old Regime.	
Skill Development activities: 1. Mention the procedure involved in the computation o income from profession. 2. List-out the different types of capital assets and identify the procedure involved in the computation of tax for the same. 3. List out the steps involved in the computation of income tax from other sources and critically examine the same. 4. List any 6 deductions available under section 80 5. Prepare a format for computation of taxable income and tax liability of an individual assessee	
Books for Reference: Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra. 1. Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi 2. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana. 3. Bhagawathi Prasad, Direct Taxes	

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act annuall

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA6.4 Name of the Course: PORTFOLIO ANALYTICS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Explain the principles of risk, return and diversification in investment decisions. - Apply portfolio theory and models such as CAPM and APT to compute expected returns. - Evaluate portfolio performance using Sharpe, Treynor, Jensen's Alpha and other measures. - Construct and evaluate simple portfolios using Excel, Python or R. - Use basic AI and machine learning tools to analyse stock data and support investment decisions.		
SYLLABUS:		HOURS
Unit.1: Foundations of Investment & Portfolio Management		12
Meaning, nature and scope of investment; investment vs speculation vs gambling. Investment objectives, constraints, and the investment decision process. Classification of financial assets: equity, debt, derivatives, mutual funds, ETFs. Indian financial markets — primary and secondary; SEBI as regulator. Meaning of portfolio and portfolio management; objectives and functions. Phases of portfolio management: planning, execution, feedback and revision. Approaches to portfolio management: traditional vs. modern. Introduction to Portfolio Analytics — role of data and quantitative tools in modern portfolio decisions. Lab Session: - Demonstration: downloading and organising stock price data in Excel using yahoo finance or investing.com. - Computing simple and logarithmic returns from price series.		
Unit.2: Security Analysis		10
Introduction-Meaning and Need of security analysis-Fundamentals analysis-EIC framework, Technical Analysis-concept, theories – Dow theory, Eliot Wave theory. Charts-Types, Trend and Trend Reversal Patterns. Efficient Market Hypothesis, Forms of market efficiency, Empirical test for different forms of market efficiency (Only theory). Lab Session: - Demonstration stock price charts using Python and its library and assessing the pattern of price for at least 10 years of daily stock prices. - Demonstrate the Eliot wave theory application in using historical stock price data (daily) for at least 10 years using Python.		
Unit.3: Risk, Return and Portfolio Theory		12
Risk and Return Concepts: Concept of Risk - Systematic and Unsystematic risk; Calculation of Risk and Return. Measurement of risk: variance, standard deviation, coefficient of variation, beta. Risk-return trade-off; risk aversion and utility theory (introduction). Markowitz Portfolio theory, assumptions, Portfolio return and portfolio risk for two-security and multi-security portfolios (Simple Problems on Two assets model).		

B.Com (BDA)-SEP- 2026-27 onwards

Lab Session: • Demonstration of the optimum portfolio assets model using Excel. • Calculate the portfolio return and risk for two stocks using Excel.	
Unit.4: Asset Pricing Models & Performance Evaluation	12
Capital Market Line (CML) and Security Market Line (SML). Capital Asset Pricing Model (CAPM): assumptions, derivation, beta and the SML. Arbitrage Pricing Theory (APT) — concept and comparison with CAPM. Single-Index Model, Fama-French Three-Factor Model (introduction). Portfolio performance evaluation: Sharpe ratio, Treynor ratio, Jensen's Alpha (Simple Problems). Sortino ratio and downside risk measures (introduction). Lab Session: • Estimating the beta of a stock using the regression function in Excel / Data Analysis ToolPak.	
Unit.5: Investing in the Stock Market Using AI	10
Introduction to machine learning, deep learning, and natural language processing in AI. Introduction to algorithmic trading, robo-advisors, AI-powered screeners, and chatbots for financial research. Types of data used by AI in finance: price data, fundamental data, news and social media, and macroeconomic data. Popular AI tools in Indian and global markets — Zerodha Streak, Smallcase, Tickertape, Bloomberg AI, Trade Ideas. Limitations and risks of AI in investing — data bias, overfitting, black-box models, and ethical concerns. Skill Development Activities: 1. Discuss the functions of SEBI. 2. Discuss the various forms of Efficient Market Hypothesis theory. 3. Distinguish between Sharpe, Treynor and Jensen ratios. 4. List out the steps in performing a beta of stock using Excel.	
Books for Reference: 1. Bodie, Z., Kane, A. & Marcus, A. — Investments. McGraw-Hill (latest edition). 2. Reilly, F. K. & Brown, K. C. — Investment Analysis and Portfolio Management. Cengage. 3. Punithavathy Pandian — Security Analysis and Portfolio Management. Vikas Publishing. 4. Prasanna Chandra — Investment Analysis and Portfolio Management. McGraw-Hill (Indian edition). 5. Yves Hilpisch — Python for Finance: Mastering Data-Driven Finance. O'Reilly. 6. James Chen — Algorithmic Trading & DMA. 4Myeloma Press (introductory chapters). 7. Marcos Lopez de Prado — Advances in Financial Machine Learning. Wiley (selected chapters). Online & Open Resources • NSE India / BSE India websites — historical data and indices. • AMFI India — mutual fund NAV history. • Tickertape (tickertape.in) and Screener.in — AI-powered stock research tools. • SEBI Investor Education portal — sebi.gov.in. • NPTEL course: "Security Analysis and Portfolio Management". • Kaggle (kaggle.com) — free datasets and beginner notebooks on stock prediction.	

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: B.Com BDA6.5 Name of the Course: MANAGEMENT ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Demonstrate the significance of management accounting in decision making. b) Analyze and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporate through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Understand the concepts of Budgetary Control.		
SYLLABUS:		HOURS
Unit.1:Introduction to Management Accounting		10
Meaning and Definition, Objectives, Nature and Scope; Role of Management Accountant; Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.		
Unit.2:Analysis of Financial Statements		12
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis; Methods of Financial Analysis – Problems on Comparative Statement analysis, Common Size Statement analysis, Trend Analysis and Du-pont Analysis.		
Unit.3: Ratio Analysis		10
Meaning and Definition of Ratios and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios - Liquidity ratios, Solvency ratios, Turnover ratio and Profitability ratios; Problems on calculation of ratios and construction of Balance Sheet using the ratios.		
Unit.4: Cash flow Analysis		12
Meaning and Definition of Cash Flow Statement, Concept of Cash and Cash Equivalents, Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
Unit.5: Budgetary Control		12
Introduction – Meaning & Definition of Budget and Budgetary Control, Objectives of Budgetary Control, Essential requirements of budgetary control, Advantages and disadvantages of budgetary control; Types of budgets- Functional Budgets, Cash budget, sales budget, purchase budget and production budget, Fixed and Flexible budgets - Problems on Flexible budget (Total cost budget only) and Cash budgets.		

B.Com (BDA)-SEP- 2026-27 onwards

Skill Development activities:

1. Mention the procedure involved in the computation of income from profession.
2. List-out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. List any 6 deductions available under section 80

Books for Reference:

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

NOTE: This syllabus is subject to changes as per the amendments made in Income Tax Act annually

B.Com (BDA)-SEP- 2026-27 onwards

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: 6.6 Name of the Course: CAREER SKILLS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand basics of banking, finance, accounting, and management. b) Apply accounting and financial concepts to practical problems. c) Explain the Indian financial system and regulatory bodies. d) Understand monetary and fiscal policies and their economic impact. e) Develop awareness of financial markets, CSR, and welfare schemes.		
SYLLABUS:		HOURS
Unit.1: Banking, Finance, Accounting and Management		10
Banking system in India – meaning, functions of commercial banks, and overview of modern banking services (digital banking, e-banking and merchant banking). Basics of Finance – Principles of finance, types of financial decisions, sources of business finance, and capital structure (under and over capitalization), Different types of financing in modern finance for business and industries. Fundamentals of accounting – golden rules of accounting, journal entries, subsidiary books, and error identification and rectification. Basics of capital market instruments – IPO process, shares, debentures, and terms of issue - Terms of Consolidation of accounts- Special Accounts Introduction to management – meaning, principles, functions of management, leadership styles, and Management by Exception (MBE).		
Unit.2: Regulatory Framework, Monetary and Fiscal Policy		10
Overview of financial regulatory bodies in India – functions of Reserve Bank of India, Securities and Exchange Board of India, Insurance Regulatory and Development Authority of India, Pension Fund Regulatory and Development Authority, and other financial regulators. Role and structure of RBI – functions, credit control measures, and currency/ note issuing system. Monetary policy – meaning, objectives, instruments, and impact on inflation and economic growth. Fiscal policy – meaning, objectives, tools (taxation, public expenditure), and role in economic development. Basic understanding of interaction between monetary and fiscal policies in economic stability, Effect of these policies.		
Unit.3: Welfare Schemes, CSR and Financial Markets		10

B.Com (BDA)-SEP- 2026-27 onwards

Concept of social welfare schemes and their role in economic development.

Major Government of India schemes – health, social security, financial inclusion, livelihood support, basic amenities, women and child development.

Key welfare schemes of Karnataka (state-level important welfare schemes for exams).

Corporate Social Responsibility (CSR) – meaning, objectives, functions, and funding mechanisms.

Introduction to financial markets – structure and types of stock markets and commodity markets in India.

Books for Reference:

1. Principles and Practice of Banking – Macmillan Publications.
2. Indian Financial System – Tata McGraw Hill Education.
3. Financial Management – Pearson Education.
4. Financial Management: Theory and Practice – McGraw Hill Education.
5. Advanced Accountancy – Kalyani Publishers.
6. Financial Accounting – Margham Publications.
7. Principles of Management – Tata McGraw Hill.
8. Management Principles and Applications – Kalyani Publishers.
9. Indian Economy – McGraw Hill Education.
10. Business Environment – Himalaya Publishing House.
11. Corporate Social Responsibility – Ventus Publishing.
12. Security Analysis and Portfolio Management – S. Chand Publishing.
13. Publications and annual reports of Reserve Bank of India, Securities and Exchange Board of India, and Insurance Regulatory and Development Authority of India for updated regulatory and policy

Name of the Program: BACHELOR OF COMMERCE (BDA) Course Code: 6.7 Name of the Course: INTERNSHIP		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	2 HOURS	30 HOURS
CONTENTS OF THE INTERNSHIP REPORT		
CHAPTER-1: INDUSTRY PROFILE This chapter presents the theoretical background of the industry on which the study is conducted by presenting the emerging domestic and international dimensions of the industry.		
CHAPTER-2: PROFILE OF THE ORGANISATION This chapter presents a comprehensive profile of the organization where the internship is undertaken. It includes the history and growth of the organization, vision, mission, objectives, organizational structure, products and services offered, departmental setup, market position, and major achievements. The chapter provides an overview of the organization's business environment and highlights its role within the industry.		
CHAPTER-3: FUNCTIONS/OPERATIONS OF THE ORGANISATION This chapter explains the various functions and operational activities carried out by the organization. It covers the roles and responsibilities of different departments, organizational processes, management functions, workflow systems, and operational procedures. The chapter also describes the activities observed during the internship, the practical exposure gained, and the contribution of different functional areas towards achieving organizational objectives.		
CHAPTER-4: LEARNING OUTCOMES, SUGGESTIONS AND CONCLUSION This chapter summarises each of the student's learning outcomes presented point. Specific suggestions provided to the organisation during the course of the internship maybe presented in this chapter, however suggestions should be realistic based on the student's observation and practical experience. At least a few should have been implemented by the organisation or considered for implementation. The concluding remarks may also be included in this chapter.		
ANNEXURES: The copy of the useful documented material collected from the organization may be annexed.		
REFERENCES: The references made from books, journals, newspapers, magazines, company records, annual reports and statements etc. maybe be listed under references.		
LOG SHEETS: Duly signed should be attached after references		

**ORDER OF PREFIX PAGES IN THE INTERNSHIP REPORT
(Without Page Numbers)**

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- 6) Certificate from the Guide/Mentor
- 7) Declaration By the Student
- 8) Acknowledgement