

ಡಾ. ಮನಮೋಹನ್ ಸಿಂಗ್
ಬೆಂಗಳೂರು ನಗರ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ



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 (Accounting & Finance)

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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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

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


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 Dean & Chairperson
 Department of Commerce
 Bengaluru City University



DR MANMOHAN BENGALURU CITY UNIVERSITY

REGULATIONS PERTAINING TO B.COM- A&F

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 A&F Program in Department of Commerce, BCU, Affiliated Colleges, and Constituent Colleges of Dr Manmohan Singh Bengaluru City University.

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

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

The Board of Studies resolved to provide the regulation for B.Com (Accounting and Finance) 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 Accounting and Finance and other 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 prepare students for professions in the field of Accountancy, Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.

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.

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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, ACCOUNTING AND FINANCE (B.COM-A&F)

5. MEDIUM OF INSTRUCTION

The medium of instruction and examination shall be in English only.

6. CLASSROOM STRENGTH OF STUDENTS

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

7. ATTENDANCE:

- For the purpose of calculating attendance, each semester shall be taken as a Unit.
- 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 – A&F

9. TEACHING AND EVALUATION:

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

10. SCHEME OF EXAMINATION:

- 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.

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c. The marks based on attendance shall be awarded as given below:

- 76% to 80% = 02 marks
 81% to 85% = 03 marks
 86% to 90% = 04 marks.
 91% to 100% = 05 marks.

11. PATTERN OF QUESTION PAPER:

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

a) APPEARANCE FOR THE EXAMINATION:

- 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.
- 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.
- 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.

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- 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.

12. 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.

13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

B.Com (A&F) SEP

14. 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.

15. FINAL RESULT / GRADES DESCRIPTION

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

Final Result / Grades Description

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

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

16. 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)

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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.

$$\text{CGPA} = \sum (\text{Ci} \times \text{Gi}) / \sum \text{Ci}$$

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

$$\text{CGPA} = \sum (\text{Ci} \times \text{Si}) / \sum \text{Ci}$$

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

17. 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.

18. MEDALS AND PRIZES:

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

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

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

ANNEXURE-1

Course Matrix

I Semester

	Courses	Paper Code	Instruction 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	Financial Accounting	1.1	4	3	20	80	100	4
	Principles of Marketing	1.2	4	3	20	80	100	4
	Quantitative Aptitude	1.3	4	3	20	80	100	4
	Indian Financial System	1.4	4	3	20	80	100	4
Part 3- CC	Constitutional Values-1		3	1.5	10	40	50	2
	Environmental Studies		3	1.5	10	40	50	2
	Total				130	520	650	24

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

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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
	Financial Management	2.2	4	3	20	80	100	4
	Business Regulations	2.3	4	3	20	80	100	4
	Banking Theory and Practice	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
	Advanced Financial Management	3.4	4	3	20	80	100	4
Part 3- SEC	Information Technology in Accounting	3.5	3	2	10	40	50	2
	Total				130	520	650	24

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
	International Financial Management	4.4	4	3	20	80	100	4
Part 3- SEC	Security Trading	4.5	3	2	10	40	50	2
	Total				130	520	650	24

B.Com (A&F) SEP V Semester

	Courses	Paper Code	Instruction hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	Advanced Accounting-I	5.1	4	3	20	80	100	4
	Security Analysis and Portfolio Management	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
	Methods and Techniques of Costing	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 Report	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 (A&F) SEP VI Semester

	Courses	Paper Code	Instruction on hrs/week	Duration of Exam (Hrs.)	Marks			Credits
					IA	Univ. Exam	Total	
Part 1 DSC	Advanced Accounting-II	6.1	4	3	20	80	100	4
	Stock and Commodity Markets and Derivatives.	6.2	4	3	20	80	100	4
	Income Tax Law and Practice - II	6.3	4	3	20	80	100	4
	Indian Accounting Standards	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 Tiny, Small, Medium or Large organisation.

A Maximum 50 Students shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. **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%).

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 Supervisor and Students and 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 the Senior Professors/ Associate Professor working in the colleges affiliated to Dr.MSBCU.
- Minimum passing marks in internship is 40 out of 100.

B.Com (A&F) SEP

Name of the Program: Bachelor of Commerce (A&F) 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		

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.	

B.Com (A&F) SEP

Name of the Program: Bachelor of Commerce (A&F) 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.		

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Personal Selling- Meaning and Importance, Characteristics of a Successful Salesperson.
Sales Promotion- Meaning, Objectives, Promotional Schemes, Limitations of Promotional Schemes.

Skill Development Activities:

1. Design a Marketing Mix for an imaginary product.
2. Design a logo and tagline for an imaginary product.
3. Develop an advertisement copy for a product.
4. Prepare a chart showing distribution network for any product.

Books for References:

1. Philip Kotler, Marketing Management, Prentice Hall.
2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI, New Delhi
3. William J. Stanton, Michael J. Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill
4. Bose Biplab, Marketing Management, Himalaya Publishers.
5. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
6. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
7. Sontakki, Marketing Management, Kalyani Publishers.
8. PN Reddy and Appanniah, Marketing Management
9. Saxena Rajan, (2017) Marketing Management, Tata McGraw - Hill Publishing Company Ltd., New Delhi. Fifth Edition.

B.Com (A&F) SEP

Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: 1.3 NAME OF THE COURSE: QUANTITATIVE APTITUDE		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the number System and different types of ratios and proportion - Compute simple interest, compound interest annuities and discounting of bills of exchange. - Calculate simultaneous equation, quadratic equation and factorization method - Calculate matrix and determinants. - Application of Logical Reasoning in problem solving		
SYLLABUS:		HOURS
Unit-1: QUANTITATIVE APTITUDE		12
Number System- HCF and LCM Percentage- Meaning, practical use and computation of percentages. Ratios- Meaning and Significance of Ratios- Equality of Ratios – Compounding Ratios, Duplicate, Triplicate and Sub–Duplicate of a Ratio; Profit and Loss- Problems involving cost price, selling price, market price, trade discount and cash discount. Commission and Brokerage- Rate of commission, types of commission agents, problems. Proportions- Meaning and Significance of Proportions – Fourth proportional – Third Proportional and Mean Proportional – Continued Proportion, Direct and Inverse Proportions.		
Unit-2: COMMERCIAL ARITHMETIC		10
Simple Interest and Compound Interest - Concept of principal rate of interest, period and amount by simple and compound interest. Calculation of compound interest when compounded quarterly half yearly and annually. Annuities- Present and Future value of Annuity, Perpetuity; Bills Discounting (Present worth, Future face value, Trade Discount and Banker discount, Bankers gain and Amount receivable).		
Unit-3: BUSINESS EQUATIONS		12
Meaning and types of equation, BODMAS Rule – Linear Equation – Meaning and Problems- Simultaneous Equation – Meaning and Problems relating to business with only two variables (Elimination Method and Substitution Method)		

Unit-4: MATRICES AND DETERMINANTS
Matrix – Meaning, Definition and Types – (Addition, Subtraction & Multiplication of two Matrices)- Problems related to Business Determinants –Meaning - Determinants of square matrix - Solutions of Linear Equations by using Cramer’s Rule in two variables only - Problems.
Unit-5: LOGICAL REASONING
Introduction to Series- Number Series, Alphabet Series, Letter Series (Missing terms of the series)- Problems Introduction to Coding- The letter coding (To form the code for another word, To find the word by analysing the given code[Decoding], Number Coding (When Numerical code values are assigned to words, Number to letter coding)- Odd Man out series- Problems Introduction to Seating Arrangements- Linear Arrangements, Circular Arrangements, Polygon Arrangements- Simple Problems Simple Problems on Blood relations and Direction Tests
Skill Development Activities: 1. Calculate simple interest and compound interest using imaginary figures. 2. Give the formula for calculating present value of single cash inflow, series of cash inflow, annuity and perpetuity. 3. Demonstrate the application of matrices in solving business problems. 4. There are eight books kept one over the other. Two books are on Organization Behaviour, two books on TQM, three books on Industrial Relations and one book on Economics. Counting from the top, the second, fifth and sixth books are on Industrial Relations. Two books on Industrial Relations are between two books on TQM. One book of Industrial Relations is between two books on Organizational Behaviour while the book above the book of economics is book of TQM. List out the books from last to top. (Similar Type of questions)
Books for Reference: 1. Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand 2. Rajesh Rajghatta: Methods and Techniques of Business Data Analysis, Kalyani Publishers 3. Zamarudeen: Business Mathematics, Vikas 4. R.S Bhardwaj: Mathematics for Economics & Business 5. Madappa, Business Mathematics, Subhas Publications 6. G K Ranganath, Business Mathematics, HPH 7. RS AGGARWAL, Verbal and Non Verbal Reasoning. 8. MK PANDEY, Analytical Reasoning

B.Com (A&F) SEP

Name of the Program: Bachelor of Commerce (A&F) Course Code:1.4 NAME OF THE COURSE: INDIAN FINANCIAL SYSTEM		
COURSE CREDITS: :	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able - To understand the Indian Financial System and its role in economic development - To learn various Financial Markets and its contribution to the Financial Services Sector - To understand the various types of Financial Instruments and its features - To learn the types of financial intermediaries and their role in channelizing the funds from the place of its abundance to the place of its scarcity. - To understand the role of Commercial banks as a financial intermediary in the financial services sector		
SYLLABUS		HOURS
Unit 1: Introduction to Indian Financial System:		10
Introduction – Meaning of Financial System., Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System. Financial Regulators in India- A brief note on RBI, SEBI, IRDAI, and PFRDAI.		
Unit – 2: Financial Markets and Institutions		14
Financial Markets -Meaning, Structure, Importance, Functions and types Money Market – Meaning, importance and types of money market instruments Capital Market – Meaning, importance, types of Capital Markets and types of capital market instruments Primary Market – Meaning, Importance and Role of Primary Market in new issues market Secondary Market – Meaning, Features and Role of Stock Market in Stock Trading. Financial Intermediaries -Meaning, Importance, Structure, Types, Functions of Financial Intermediaries in India.		
Unit – 3: Financial Instruments and Services		12
Financial Instruments - Meaning, importance & types Equity Shares – Meaning and features. Preference shares – Meaning, features and types Debentures – Meaning, feature and types Financial Services - Meaning, importance, and types of Financial Services – Fund based services and Fee based services – Meaning, features and types Specialized Financial Services - Meaning, features and types of Leasing, Factoring, Forfeiting, Credit Rating and Venture Capital.		
Unit – 4: Commercial Banks in India		10
Commercial Banks -Meaning of banks, Structure of Commercial Banks in India, Types of banks Functions of Banks - Primary and Secondary functions. Role of Commercial banks in the Economic Development.		

Unit – 5 : Reserve Bank of India	10
RBI-Meaning, Objectives and Functions. Credit Control – Meaning, significance and types of Credit control measures of RBI. Role of RBI in the economic development of India.	
Skill Development 1. Prepare a list of Financial Regulators in India with their objectives 2. Draw the structure of Indian Financial Markets 3. Prepare the list of various financial instruments in Capital Market and Money Market 4. Prepare the list of various fee based and fund based financial services.	
Books for reference: 1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books. 2. Niti Bhasin; Banking and Financial Markets in India 1947 To2007; New Century. 3. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi. 4. E Gordon, K.Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi 5. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition 6. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition 7. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication,21st Edition. 8. Dr.Alice Mani (2015), Banking Law and Operation, SBH.	

B.Com (A&F) SEP

Name of the Program: Bachelor of Commerce (A&F) 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)		

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.

B.Com (A&F) SEP

Name of the Program: Bachelor of Commerce (A&F) Course Code: 2.2 Name of the Course: FINANCIAL MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the Role of Financial Managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization. e) Understand the factors influencing the working capital requirements of an organization		
SYLLABUS:		HOURS
Unit-1: Introduction to Financial Management		10
Introduction: Meaning of Finance-Finance Function-Objectives of Finance function-Organization of Finance function. Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India. Financial planning: Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
Unit-2: Time Value of Money		14
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow. Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)		
Unit-3: Capital Structures and Leverages		12
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)		
Unit-4: Capital Budgeting		08
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- (Theory and Problems).		
Unit-5: Working Capital Management		08
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital- Merits of adequate working capital -Dangers of excess and inadequate working capital. (Theory only).		

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Skill Development Activities:

1. Prepare the list of Functions of Finance Manager.
2. As a finance manager of a company, design an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures..
4. Calculate EBIT and EPS with imaginary figures.

Books for References:

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

B.Com (A&F) SEP

Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: 2.3 Name of the Course: BUSINESS REGULATIONS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the Course, the students will be able to: a. Comprehend the laws relating to Contracts and its application in business activities. b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. c. Understand the significance of Consumer Protection Act and its features d. Understand the need for Environment Protection.		
SYLLABUS:		HOURS
Unit-1: Regulations of Contracts-1		14
Introduction – Definition of Contract, Essentials of Valid Contract; Offer and acceptance- Offer and Acceptance and their various types, Intention to create legal relationship, Communication of Offer and Acceptance, Revocation and mode of revocation of offer and acceptance Consideration- Meaning and nature of Consideration, Exceptions to the rule- No Consideration- No Contract, Adequacy of consideration, Present and past consideration, Unlawful consideration and its effects Contractual capacity- Meaning of Capacity to Contract, Incapacity to contract- Minors, Persons of Unsound Mind, Disqualified agreements, Effects of Minors Agreement.		
Unit-2: Regulations of Contract-2		14
Consent- Meaning of Consent and Free Consent; Meaning and Effects of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake in an agreement. Performance of Contract- Rules regarding Performance of Contracts, Joint Promisors, Impossibility of Performance, Quasi contracts & its performance Discharge of a Contract- Meaning of Discharge and modes of Discharging a Contract –Novation, Remission, Accord, Satisfaction and Breach-Anticipatory Breach and Actual breach Remedies for Breach of Contract- Remedies under Indian Contract Act 1872-Damages, Types of Damages.		
Unit-3: Contracts of Sale of Goods		12
Concept of Goods, Sale of Goods v. Agreement to Sell , Contract of Sale of Goods, Performance of a Contract of Sale of Goods, Meaning and Types of Conditions and Warranties, Meaning and Rights of an Unpaid Seller		
Unit-4: Regulation of Consumer Protection		08
Definitions of the terms – Consumer, Consumer Protection, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, Rights of Consumer under the Act, Consumer Redressal- Meaning and Agencies – District Forum, State Commission and National Commission.		

Unit-5: Regulation of Environmental Protection	08
Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.	
Skill Development Activities: 1. Discuss the contents of the case of “Carlill vs Carbolic Smoke Ball Company” case 2. Discuss the contents of the case of “Mohori Bibee v/s Dharmodas Ghose”. 3. List out any five rights of a consumer. 4. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.	
Books for References: 8. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 9. N.D. Kapoor, Business Laws, Sultan Chand Publications 10. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 11. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 12. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi 13. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 14. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 15. Sharma,J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi 16. Chanda.P.R, Business Laws, Galgotia Publishing Company	

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Name of the Program: Bachelor of Commerce (A&F) Course Code: 2.4 Name of the Course: BANKING THEORY AND PRACTICE		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Class rooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Out comes: On successful completion of the course, the Students will be able to a. Summarize the relationship between Banker & customer and different types of functions of banker. b. Analyze the role, functions and duties of paying and collecting banker. c. Make use of the procedure involved in opening and operating different accounts. d. Examine the different types of negotiable instrument & the irrelevance in the present context. e. Estimate possible developments in the banking sector in the upcoming days.		
SYLLABUS:		HOURS
Unit-1: INTRODUCTION TO BANKING		12
Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks-Origin of banking-Banker and Customer Relationship (General and special relationship)-Types of Banks in India, RBI: History-Role & Functions.		
Unit-2: PAYING AND COLLECTING BANKER		12
Paying banker: Introduction - Meaning – Role – Functions - Duties – Precautions and Statutory Protection and rights- Dishonor of Cheques – Grounds of Dishonor-Consequences of wrongful dishonor of Cheques ;Collecting Banker: Introduction-Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.		
Unit-3: CUSTOMERS AND ACCOUNT HOLDERS		10
Introduction-Types of Customers and Account Holders-Procedure and Practice in opening and operating accounts of different customers: Minors –Joint Account Holders-Partnership Firms-Joint Stock Companies-Executors and Trustees-Clubs and Associations and Joint Hindu Undivided Family.		
Unit-4: NEGOTIABLE INSTRUMENTS		12
Introduction-Meaning & Definition– Features-Kinds of Negotiable Instruments: Promissory Notes-Bills of Exchange-Cheques-Crossing of Cheques-Types of Crossing; Endorsements: Introduction- Meaning- Essentials & Kinds of Endorsement-Rules of endorsement.		
Unit-5: RECENT DEVELOPMENTS IN BANKING		10
Introduction-New technology in Banking– E-services–Debit and Credit cards-Internet Banking-Electronic Fund Transfer- MICR– RTGS- NEFT– ECS-Small banks-Payment banks-Digital Wallet-Crypto currency-KYC norms–Basel Norms- Mobile banking-E- payments - E-money. Any other recent development in the banking sector.		
Skill Development Activities: 1. Refer RBI website and identify the different types of banks operating in India. 2. Visit any Public sector bank & discuss with the branch manager about the role and		

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- functions as a paying and collecting banker.
3. Collect and fill dummy account opening forms as different types of customer.
 4. Draft specimen of Negotiable instruments: bill of exchange Promissory Notes and Cheques.
 5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
- Any other activities, which are relevant to the course.

Books for reference

1. Nagarajan.G,Sudesh and Raju.G.S(2021);Law and Practice of Banking, Jayvee Publications ,Bangalore.
2. Gordon & Natarajan,Banking Theory Law and Practice,HPH,24th Edition
3. S.P Srivastava (2016),Banking Theory & Practice, Anmol Publications
4. Maheshwari.S.N.(2014),Banking Law and Practice, Kalyani Publishers, 11edition
5. Shekar.K.C(2013),Banking Theory Law and Practice, Vikas Publication, 21stEdition.
6. Dr.AliceMani (2015),Banking Law and Operation, SBH.

Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com. AF 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 a. Understand the treatment of underwriting of Shares & Debentures b. Comprehend the computation of profit prior to incorporation. c. Know the valuation of Goodwill. d. Know the valuation Shares. e. 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.		

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Skill Development Activities:

1. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
2. Prepare the format of 'Statement of Profit and loss' with imaginary figures.
3. Prepare Balance Sheet with imaginary figures.
4. Calculate the intrinsic value of shares under Net Asset Method.

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

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 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		

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- d. Average share price
- e. Average size of shirts

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

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF. 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		8
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 Problems. Shri Mahavir Book Depot, New Delhi.
4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
6. Jawahar Lal, Cost Accounting., McGraw Hill Education
7. Made Gowda J, Cost Accounting, HPH.
8. Rajiv Goel, Cost Accounting, International Book House
9. Mariyappa B Cost Accounting, HPH

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 3.4 Name of the Course: ADVANCED FINANCIAL MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand Weighted Average Cost of Capital and its significance b) Comprehend the different advanced capital budgeting techniques. c) Understand different capital structure theories and its application in financing decisions. d) Evaluate different dividend decisions and its impact on the security valuation. Understand the important components of Working capital and its management.		
SYLLABUS:		HOURS
Unit.1: Cost of Capital		12
Cost of Capital: Meaning and Definition–Significance of Cost of Capital–Types of Capital Computation of Cost of Capital–Specific Cost–Cost of Debt–Cost of Preference Share Capital –Cost of Equity Share Capital–Weighted Average Cost of Capital (Book Value and Market Value Weights) –Problems.		
Unit. 2: Capital Structure Theories		8
The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM, Hypothesis–Problems on all the approaches.		
Unit.3: Risk Analysis in Capital Budgeting		12
Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks–Risk adjusted Discount Rate Approach–Certainty Equivalent Approach – Probability Approach–Standard Deviation and Co-efficient of Variation- Theory and Problems. Sensitivity Analysis and Decision Tree Analysis (Theory only).		
Unit. 4: Management of Current Assets		14
Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash – Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management – Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period. Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.		
Unit. 5: Dividend Decision and Theories		10
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.		

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Skill Development Activities:

1. List any five inventory control techniques.
2. Compute the specific cost and weighted average cost of capital of an Organization, with imaginary figures.
3. Calculate the different ratios under receivable management using imaginary figures.
4. Compare Net Income Approach and Net Operating Income Approach.

Books for Reference:

1. IM Pandey, Financial Management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial Management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Ravi M Kishore, Financial Management, Taxman Publications
7. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com A&F SEC 3.5 Name of the Course: INFORMATION TECHNOLOGY IN ACCOUNTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS
Pedagogy: Classrooms lecture, tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to: 1. Identify the components and role of an Accounting Information System (AIS) in business decision-making. 2. Classify different voucher types, ledger accounts, and inventory records in Tally Prime and apply them to real-world transactions. 3. Analyse financial statements generated through AIS to evaluate the financial health of a business. 4. Design an AIS-based accounting workflow for a business, integrating security features and internal controls.		
Syllabus:		Hours
Unit 1: Introduction to Accounting Information Systems		08
Introduction-Meaning, Need, and Scope of AIS, Components of AIS- People, Processes, Technology; Role of AIS in Business Decision-Making; Internal Controls in AIS- Fraud Prevention and Risk Management; ERP Systems and their Role in AIS.		
Unit 2: Getting Started with Tally		10
Introduction to Tally Prime: Features & Advantages, Installation and System Requirements, Company Creation and Configuration, Basic Ledger & Group Creation, Recording and Managing Transactions.		
Unit 3: Advanced Features in Tally		12
Voucher Entry & Types of Vouchers, Bank Reconciliation & GST Accounting in Tally, Inventory Management in Tally, Generating Financial Reports: Trial Balance, Balance Sheet, P&L Account, Security Features & Data Backup in Tally		
Skill Developments Activities: 1. List the steps involved in creating a new company in Tally Prime. 2. Write the steps in processing payroll in Tally, including salary structure, PF, and ESI calculations. 3. Create an ERP flowchart for integrating accounting processes. 4. Compare manual and computerized accounting systems with a tabular representation.		

Books for References:

1. Marshall B. Romney & Paul J. Steinbart, Accounting Information Systems, Pearson Education 14th edition
2. Ravi Kalakota & Andrew B. Whinston, Frontiers of Electronic Commerce, Addison-Wesley.
3. R. T. Watson, Electronic Commerce – The Strategic Perspective, The Dryden Press.
4. K.N. Agarwala & Deeksha Agarwala, Business on the Net – What's and How's of E-Commerce, Macmillan India.
5. Tally Solutions Pvt. Ltd., Tally for Enterprise Solutions.
6. Asok K. Nadhani, TallyPrime – A Complete Guide to Tally Accounting Software, BPB Publications.

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com. AF 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.

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.

Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 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.		

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 (A&F) Course Code: B.Com AF 4.3 Name of the Course: RESEARCH METHODOLOGY		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work, WBL, literature reviews etc.,		
Course 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.		

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.

B.Com (A&F) SEP

Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 4.4 Name of the Course: INTERNATIONAL FINANCIAL MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to: - To explain the role of international financial manager - To examine the balance of payments - To develop a deeper understanding on exchange rates - To comprehend the arbitrage in international financial markets. - To comprehend the foreign exchange exposure and risk in international financial markets		
Syllabus:		Hours
Unit 1: Introduction to International Financial Management		08
Meaning, Developments in International Financial Management, Nature and scope of International Financial Management – International Financial Management Vs Domestic Financial Management; Role of International Financial Manager. Balance of Payments (BoP), Fundamentals of BoP, Accounting components of BoP, Factors affecting International Trade flows, Agencies that facilitate International flows.		
Unit 2: Determination of Exchange Rates		10
Foreign Exchange Rate Mechanism: Exchange rate quotations – Determination of exchange rate in the spot market – exchange rate determination in forward market – Factors influencing Exchange rate – Need For Foreign Rate Forecasts-Exchange rate behaviour-Cross Rates Arbitrage profit in foreign exchange markets, Triangular and locational arbitrage. (Including Problems)		
Unit 2: Foreign Exchange Exposure and Risk		10
Nature of exposure and risk – Exchange rate and interest rate volatility – Foreign exchange and risk – Classification of foreign exposure and risk – Transaction exposure – Operating exposure – need for hedging-Management of foreign exchange exposure risk through hedging-transaction exposure hedging- contractual hedging and natural hedging- techniques for hedging real operating exposure.(Including Problems)		
Unit 3: International Financial Instruments		12
Euro currency market – Euro credit – Euro Bonds – Types of Euro Bonds – Euro currency deposits – Certificate of deposits and other instruments – Euro notes – Types of notes – Euro issues – Foreign Currency Convertible Bonds – Depository Receipts – Global Depository Receipt (GDR's) – GDR issue mechanism – American Depository (Theory only)		
Unit 5: Asset-Liability Management		13
Long term Asset Liability Management: Foreign Direct Investment, International Capital Budgeting, International Capital structure and cost of capital. International Financing - Equity,		

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Bond financing, parallel loans. Short term Asset Liability Management: International Cash management, accounts receivable management, inventory management. Payment methods of international trade, trade finance methods.

Skill Developments Activities:

1. List any 5 Companies with Foreign Direct Investments
2. List the BoP of Government of India for previous 5 Fiscal Years.
3. List any 5 International Financial Instruments.
4. List any 5 Indian Companies issuing ADRs/ GDRs

Books for References:

1. Shapiro , Multinational Financial Management, Prentice Hall India.
2. Madura , International Financial Management, Thomson.
3. Sharan , International Financial Management , Prentice Hall India.
4. Madura, International Corporate Finance,Thomson
5. Clark, International Finance ,Thomson
6. Bharati V Pathak, Indian Financial Management , Pearson.
7. Jeevanandam, Foreign Trade Finance and Risk Management , Sultan Chand.
8. Eun & Resnick ,International Finance Management , Tata McGraw Hil

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF SEC 4.5 Name of the Course: SECURITY TRADING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	3 HOURS	30 HOURS
Pedagogy: Classrooms lecture, tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to: - Understand the fundamentals of investments and the investment environment. - Able to compare and evaluate different investment opportunities. - Comprehend the structure and composition of Indian Securities market. - Learn the mechanism involved in online stock trading.		
Syllabus:		Hours
Unit 1: Basics of Investment and Investment Environment		08
Fundamentals of Investment, Features of Investment, Investment Environment. Principles of sound Investment. The Investment Decision Process. Modes of Investment – Direct Investing and Indirect Investing, Approaches to Investing – Active Investing and Passive Investing. Risk Return Trade Off. Types of Securities – Equity Shares, Bonds and Debentures, and Government Securities. Alternative Investments (Briefly) – Mutual Funds, Derivatives, Unit Linked Insurance Policy (ULIP), Exchange-traded funds (ETFs), Collective Investment Schemes (CIS), Real Estate Investment Trusts (REITs). Criteria for Evaluation of Investment Alternatives.		
Unit 2: Indian Securities Market		10
Securities Market – Capital Market and Money Market, Difference between Capital and Money Market, Primary and Secondary Market, Difference between Primary and Secondary Market. Over the Counter (OTC) and Exchange Traded market. Modes of offering Equity Shares – Initial Public Offering (IPO), Follow-on Public Offering (FPO), Difference between IPO and FPO, Difference between Offer for sale (OFS) and Public offer (IPO/FPO). Methods of IPO Pricing – Fixed Price Method and Book Building Method, The Book Building Process, Fixed Price method v/s Book building Method. Market Participants – Issuer of Securities, Investors, and Intermediaries. Role of Stock Exchange. Stock Exchanges in India. Securities (Stock) Indices – Broad Market Indices, Sectoral Indices and Thematic Indices.		
Unit 3: Online Securities Trading		12
Trading Mechanism on Exchanges, Trading and Settlement at NSE – National Securities Clearing Corporation Limited (NSCCL), Clearing Mechanism, Clearing & Settlement (Equities). Online Trading – Introduction, Online Trading Mechanism. Online Real Time Price Quotations – Bid Price, Ask Price, Bid-Ask Spread, Tick Size, LTP, ATP. Circuit Breakers – Upper Circuit, Lower Circuit, NSE rules regarding Circuit Breaks. Price Bands, Rules regarding Price Bands on NSE. Electronic Order Book. Types of Orders – Market Order, Annexure - V GENERIC ELECTIVE (GE) Limit Order, Stop Loss Order, Stop Loss (Limit) Order, Stop Loss (Market) Order, After Market Order (AMO). Order Conditions – Price		

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related conditions, Time related conditions, Quantity related conditions. Placing an Order, View/Modify/Cancel an Order.

Skill Developments Activities:

1. List out the modes of Investment
2. List out the Book Building Methods
3. List out any 5 Companies which have issued FPOs
4. List the different types of Price Quotations.

Books for References:

1. Tripathi, Vanita and Panwar, Neeti: Investing in Stock Markets. Taxmann Publications.
2. Chandra, Prasanna: Investment Analysis and Portfolio Management. McGraw Hill Education.
3. Rustagi, R.P., Investment Management. Sultan Chand Publications.
4. Tripathi, Vanita: Security Analysis and Portfolio Management. Taxmann Publications.

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 5.1 Name of the Course: ADVANCED ACCOUNTING-I		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to - Explain the concept and legal provisions of LLPs and prepare financial statements including solvency statements and books of accounts of LLPs. - The framework of the Insolvency and Bankruptcy Code, 2016 and prepare necessary statements required for insolvency proceedings of individuals. - Analyze and prepare accounts related to returnable and non-returnable packages and containers using appropriate accounting methods. - Compute and prepare voyage accounts by identifying revenues and expenses related to shipping voyages, including incomplete voyages. - Prepare farm accounts including crop and livestock accounts and develop final accounts (P&L and Balance Sheet) for agricultural activities.		
Syllabus:		Hours
Unit 1: Limited Liability Partnership		12
Meaning of LLPs, Important provisions of LLP Act 2008, LLPs and General Partnerships, LLPs and Companies, preparation and maintenance of books of accounts, Statements of solvency-statement of income and expenditure and statement of assets and liabilities-problems on preparation of the two statements of solvency.		
Unit 2: Insolvency of Individuals as per IB Code 2016		12
Introduction to Insolvency and Bankruptcy code 2016-Key Aspects of IBC-Insolvency of Individuals as per part III of IBC; Meaning of DRT and its key roles and jurisdiction - Statements to be prepared and filed with DRT for seeking Insolvency – problems		
Unit 3: Accounting for Packages and containers		10
Meaning and objectives of accounting for packages and containers ; Types of packages-primary and secondary, returnable and non- returnable; Accounting for returnable and non-returnable packages when a separate charge is made or not made; Problems on preparation of accounts (a) containers trading and containers reserve or provision or deposit method and (b) containers stock and containers trading account method		
Unit 4: Voyage Accounts		10
Meaning of Voyage and special features of a voyage adventure (from the point of view of accounts); Meaning of freight, primage, passage money, port charges, address commission, stevedoring charges, bunker cost and lighterage; completed and incomplete voyages – problems on preparation of Voyage Accounts		
Unit 5: Farm Accounts		12

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Meaning of a Farm and necessity of preparing Farm Accounts -Two important divisions of a Farm- Crops and Livestock; preparation of crops account, livestock account (Outsourcing of Tractor Services, ploughing equipment, drones for supervising the various farm activities), general profit and loss account and balance sheet of Farms - Problems; Softwares used for Farm Accounting (Theory Only)

Skill Developments Activities:

1. Prepare a Statement of Solvency using a given case with assets, liabilities, and capital contributions.
2. Prepare Containers Trading Account for a business dealing with returnable containers.
3. Prepare a Voyage Account using given data including freight, expenses, and incomplete voyage adjustments.
4. Prepare a Farm Profit & Loss Account and Balance Sheet based on crop and livestock data.

Books for Reference (Latest Editions)

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers.
3. S.N. Maheswari & S.K. Maheshwari, Advanced Accountancy – Vol II, Vikas Publishing House
4. S P Jain and K. L. Narang, Advanced Accountancy, Kalyani Publication
5. Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
6. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
7. M.C. Shukla and Grewal, Advanced Accounting , S. Chand Publishing
8. ICAR – Indian Council of Agricultural Research. *Farm Management and Agricultural Accounting Resources*. Available at: <https://icar.org.in>
9. Food and Agriculture Organization (FAO). *Farm Management Extension Guide – Farm Accounting and Record Keeping*. Available at: <https://www.fao.org>
10. AGROVOC (FAO). *Farm Accounting Concepts and Terminology*. Available at: <https://agrovoc.fao.org>
11. Tally Solutions Pvt. Ltd. *Accounting Software Applications for Agricultural and Farm Businesses*. Available at: <https://tallysolutions.com>

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 5.2 Name of the Course: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the concept of investments and various investments avenues available. b) Comprehend the functioning of secondary market in India. c) Underline the concept of risk and return and their relevance in trading in securities. d) Illustrate the valuation of securities and finding out the values for trading in securities.		
Syllabus:		
Unit 1: Introduction to Investment		08
Concepts of Investments: Attributes –Economic v/s Financial Investment –Investment and Speculation –Features of a good investment –Investment Process. Financial Instruments available for investment: Money Market Instruments –Capital Market Instruments. Derivatives – Types of Derivatives (Only Concepts)		
Unit 2: Security Analysis		10
Introduction – Meaning and need of Security Analysis - Fundamental analysis-EIC Frame Work, Technical Analysis – Concept, Theories - Dow Theory, Eliot Wave Theory. Charts-Types, Trend and Trend Reversal Patterns. Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency (Only Theory).		
Unit 3: Risk & Return		12
Risk and Return Concepts: Concept of Risk –Types of Risk-Systematic risk –Unsystematic risk – Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio - Calculation of Portfolio Risk and Return. (Problems on Calculation of Risk and Returns on Portfolio)		
Unit 4: Valuation of Securities		13
Introduction: Valuation of securities: Meaning and need for valuation of securities - Valuation of Bonds – debentures - Preference Shares - Equity Shares-(Dividend Capitalization Approach – With and without growth – Earnings Capitalization Approach with and without growth)		
Unit 5: Portfolio Management		13
Portfolio Management: Meaning -Need –Objectives –process of Portfolio management – Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Problems on Portfolio Performance).		

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Skill Developments Activities:

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

Books for References:

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

Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: 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
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.		

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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. Singhanian, 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.

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 5.4 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-Profititeering, 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.

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 5.5 Name of the Course: METHODS AND TECHNIQUES OF COSTING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classrooms lecture, tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to - Understand the various methods of costing applicable to different industries. - Determine the cost under different methods of costing. - Analyze the processes involved in standard costing and variance analysis. - Apply the knowledge gained for decision making		
Syllabus:		Hours
Unit 1: Job & Contract Costing		08
Job Costing: Meaning, features, applications, Job cost sheet - Problems. Contract Costing: Meaning, features of contract costing, applications of contract costing, comparison between job costing and contract costing, meaning of terms used in contract costing; recording of contract costs, treatment of profit on incomplete contracts-Problems on Preparation of Contract account, Contractee's account, extracts of balance sheet.		
Unit 2: Process Costing		10
Process costing: Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in process accounts; preparation of process accounts – problems		
Unit 3: Service Costing		12
Introduction to Service Costing; Application of Service Costing; Service Costing v/s Product Costing – Costs and Cost units for different services - Transport Services, Hospital and Educational institutions- Problems on preparation of Service Cost Statements for Transport service only.		
Unit 4: Marginal Costing		13
Meaning of Marginal Cost, Marginal Costing, and Features of marginal costing- terms used in marginal costing – P/V ratio, Margin of Safety, Angle of Incidence, BEP, Break Even Chart. Only Theory. Problems on BEP.		
Unit 5: Standard Costing and Variance Analysis		13
Standard Costing – Meaning, Features, Uses and limitations of Standard Costing; Variance Analysis – Meaning, Types of Variances - Material Variances, Labour Variances and Overhead variances; Problems on Material and Labour variances only		

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Skill Developments Activities:

1. Mention the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. Prepare flexible Budget with imaginary figures
3. Explain the steps involved in Standard Costing System.
4. Draw a BEP chart graphically with imaginary figures.

Books for References:

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

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: 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: - Understand the structure and pattern of major competitive examinations. - Develop quantitative aptitude and logical reasoning abilities. - Enhance business, financial, banking, and economic awareness. - Improve English language and communication skills required for competitive exams. - 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		

Name of the Program: BACHELOR OF COMMERCE (A&F)**Course Code: 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

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 6.1 Name of the Course: ADVANCED ACCOUNTING-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) Understand the key principles and theories of Advanced Accounting. b) Learn various valuation methods and techniques used in practice. c) Develop skills in Advanced Accounting. d) Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies. e) Gain knowledge of Advanced Accounting and their impact on business.		
SYLLABUS:		HOURS
Unit-1 : Accounts of Healthcare Organizations		10
Meaning of Healthcare organisations, categories of Healthcare companies/organisations- Difference between a healthcare company, wellness company and hospitals- Types of patients in healthcare company -Financial Statements to be prepared by healthcare company viz, income statement and balance sheet by considering cash and cashless patients, government schemes like Aayushman Bharath -Application of Ind AS-115, GST and tax aspects of medical services (treatment of patients aspects only to be covered) problems		
Unit- 2: Accounts of Hotel Organisations		10
Introduction -Meaning and types of guests, Operating Department in a Hotel, (boarding, lodging and bar sections only) check in and check out , occupancy rate, Average daily rates (ADR) , revenue per available room-Preparation departmental income statement, general profit and loss account and balance sheet of entire hotel organisations- Problems.		
Unit-3: Financial Statements of Banking Companies		14
Introduction - Functions of a bank - Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves - Statutory Reserve - Cash Reserve - Statutory Liquidity Ratio etc., - Special Features of Bank Accounting. Final Accounts of Banking Companies – components and formats - Accounting treatment for Rebate on Bills Discounted – Acceptance - Endorsement and Other Obligations - Problems on preparation of bank final accounts.		
Unit- 4: Financial Statements of Life Insurance Companies		14
Introduction - Classification of Insurance Business - Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules. Problems.		
Unit- 5: Financial Statements of General Insurance Companies		08
Components of Financial Statements of General Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules - Accounting Principles for preparation of Financial Statements of Insurance companies – Problems on Revenue accounts of Fire & Marine Business only		
Skill Development Activities: 1. List any six companies which have exercised buy back along with the terms of Buy		

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back.

2. Prepare an Investment A/c with imaginary figures.
3. Prepare a schedule of premiums with imaginary figures in respect of Life Insurance Company.
4. Prepare a statement of claims with imaginary figures of General Insurance Company.

Books for Reference (Latest Editions)

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers.
3. S.N. Maheswari & S.K. Maheshwari, Advanced Accountancy – Vol II, Vikas Publishing House
4. S P Jain and K. L. Narang, Advanced Accountancy, Kalyani Publication
5. Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
6. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
7. M.C. Shukla and Grewal, Advanced Accounting , S. Chand Publishing

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF6.2 Name of the Course: STOCK & COMMODITY MARKETS AND DERIVATIVES		
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) Explain the structure, functions, and participants of stock and commodity markets and understand the role of SEBI in regulating financial markets. b) Demonstrate understanding of derivative instruments, their features, and basic terminologies used in derivative markets. c) Analyze financial derivative instruments and compute payoffs and pricing basics of futures and options. d) Evaluate commodity derivatives, their pricing, and their role in hedging and price discovery. e) Identify and assess various risks in derivatives trading and understand risk management techniques.		
SYLLABUS:		HOURS
Unit.1: Introduction to Stock and Commodity Markets		12
Meaning and Functions of Stock Market, Structure of Stock Exchanges (Primary & Secondary Market), Key Participants: Investors, Brokers, Regulators, Major Stock Exchanges in India (BSE, NSE), Introduction to Commodity Markets, Types of Commodities: Agricultural, Metals, Energy, Commodity Exchanges in India (MCX, NCDEX), Differences between Stock Market and Commodity Market, Role of SEBI in regulating markets		
Unit.2: Derivatives		10
Meaning and Concept of Derivatives, Features and Functions of Derivatives, Types of Derivatives Instruments, Forwards, Futures, Options, Swaps, Importance of Derivatives in Financial Markets, Participants in Derivatives Market: Hedgers, Speculators, Arbitrageurs, Basic Terminologies (Underlying Asset, Contract Size, Margin, Settlement)		
Unit.3: Financial Derivatives		12
Meaning and Scope of Financial Derivatives, Types: Equity Derivatives, Currency Derivatives, Interest Rate Derivatives, Futures Contracts: Features, Pricing, Payoff, Options Contracts: Call and Put Options, Option Pricing Basics (Intrinsic Value, Time Value), Uses of Financial Derivatives in Risk Management, Trading Mechanism in Financial Derivatives		
Unit.4: Commodity Derivatives		12
Meaning and Concept of Commodity Derivatives, Commodity Futures and Options, Features of Commodity Derivative Contracts, Pricing of Commodity Futures, Role of Commodity Derivatives in Price Discovery, Hedging using Commodity Derivatives, Commodity Market Participants, Regulatory Framework for Commodity Markets in India		
Unit.5: Risk in Derivatives		10
Meaning and Types of Risk in Derivatives, Market Risk, Credit Risk, Liquidity Risk, Operational Risk, Leverage and its Impact, Speculation vs Hedging, Risk Management Techniques, Margin System and Mark-to-Market, Role of Clearing Houses, Ethical Issues in Derivatives Trading		

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Skill Development Activities:

1. Prepare a comparative chart of Stock Market vs Commodity Market highlighting structure, participants, and functions.
2. Identify real-life examples and classify derivative instruments (forwards, futures, options, swaps) from financial news or sources.
3. Prepare a case analysis on how commodity derivatives are used for hedging (e.g., farmers or traders)
4. Prepare a risk analysis report identifying different risks (market, credit, liquidity, operational) in a given trading scenario.

Books for Reference:

1. John Hull's – Fundamentals of Futures and Options Market.
2. Derivatives the Wild Beast of Finance.
3. Merton Miller on Derivatives.
4. Trading and Pricing Financial Derivatives.
5. Brazilian Derivatives and Securities- Pricing and Risk Management of FX and Interest Rate Portfolios for Local and Global Markets

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: 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.		

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 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 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 annually.

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 6.4 Name of the Course: INDIAN ACCOUNTING STANDARDS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements e) Understand the preparation of calculation of NCI & Cost of control		
SYLLABUS:		HOURS
Unit. 1: Introduction to Indian Accounting Standards and IFRS		10
Introduction- Meaning and Definition of Accounting Standards – Need & Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Applicability of Ind AS in India. Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS.		
Unit. 2: Provisions under Accounting Standards for Items Appearing in Financial Statements.		12
Revenue Recognition (Ind AS- 18) - Property, Plant and Equipment, including Depreciation (Ind AS- 16) –Borrowing Cost (Ind AS – 23) - Impairment of assets (Ind AS-36) – Objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
Unit. 3: Preparation of Financial Statements as per Ind AS.		12
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Statement of Financial Position (Balance Sheet), (In detail) - Statement of changes in Equity, Statement of Cash flow and Notes to accounts. (Meaning only) Problems on preparation of Statement of Profit and Loss and Statement of Financial Position (Balance Sheet), as per Schedule III of Companies Act, 2013 (MCA – Format)		
Unit. 4: Provisions under Accounting Standards for Items that do not Appear in Financial Statements.		10
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34). (Theory Only)		
Unit. 5: Consolidated & Separate Financial Statements of Group Entities		12
Meaning and Definition of Group, Holding and Subsidiary Company, purpose and benefits of Preparing consolidated Financial Statements, Requirements of Companies Act,2013 in respect of consolidated Financial Statements, Components of consolidated Financial Statements; Problems on Calculation of Goodwill or Capital Reserve on Consolidation, Calculation of Minority Interest or Non-controlling Interest; Accounting treatment for inter-company debts, unrealized profit on stock and unrealized profit on fixed assets and		

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intercompany dividends (Concepts only).

Skill Development Activities:

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

Books for Reference:

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

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Name of the Program: BACHELOR OF COMMERCE (A&F) Course Code: B.Com AF 6.5 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.		

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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.

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Name of the Program: BACHELOR OF COMMERCE (A&F) 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 - Understand basics of banking, finance, accounting, and management. - Apply accounting and financial concepts to practical problems. - Explain the Indian financial system and regulatory bodies. - Understand monetary and fiscal policies and their economic impact. - 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
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).		

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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 (A&F) 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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