

BIDAR



UNIVERSITY

BIDAR

Scheme of Teaching and Evaluation
For

Bachelor of Commerce (B.Com)

As Per

State Education Policy

From the Academic Year 2024-25

ವಾಣಿಜ್ಯ ವಿಭಾಗದ ಅಧ್ಯಯನ ಮಂಡಳಿಯ ಸಭಾ ನಡವಳಿಕೆಗಳು

- ವಿಷಯ: 2024-25ನೇ ಸಾಲಿನ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿಯ ವಾಣಿಜ್ಯ ಸ್ನಾತಕ ಪದವಿಯ ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇಯ ಸೆಮಿಸ್ಟರ್‌ನ ಕರಡು ಪಠ್ಯಕ್ರಮವನ್ನು ಸಲ್ಲಿಸುತ್ತಿರುವ ಕುರಿತು
- ಉಲ್ಲೇಖಗಳು: 1) ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 166 ಯುಎನ್‌ಇ 2023, ಬೆಂಗಳೂರು ದಿನಾಂಕ 08-05-2024
- 2) ಕುಲ ಸಚಿವರು ಬೀದರ ವಿಶ್ವವಿದ್ಯಾಲಯ ಬೀದರ ರವರ ಆದೇಶ ಸಂಖ್ಯೆ:ಬೀ.ವಿ.ಬೀದರ/ಆಡಳಿತ/ಸಿ.ಆರ್-2024-25/439 ದಿನಾಂಕ: 30-01-2025

ಮೇಲ್ಕಂಡ ವಿಷಯ ಮತ್ತು ಉಲ್ಲೇಖಗಳನ್ವಯ ದಿನಾಂಕ 27-03-2025 ರಂದು ಬೀದರ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸ್ನಾತಕ ಪದವಿಯ 2025-26ನೇ ಸಾಲಿನ ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇಯ ಸೆಮಿಸ್ಟರ್‌ನ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಪಠ್ಯಕ್ರಮ ಮತ್ತು ಬೋಧನಾ ಅವಧಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಸುದೀರ್ಘವಾಗಿ ಚರ್ಚಿಸಿ ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಸ್ನಾತಕ ಪದವಿಯ ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇಯ ಸೆಮಿಸ್ಟರ್‌ನ ಪಠ್ಯಕ್ರಮ, ಕೋರ್ಸ್ ಕ್ರೆಡಿಟ್, ಮತ್ತು ಬೋಧನಾ ಅವಧಿಯನ್ನು ಈ ಕೆಳಗಿನಂತೆ ತೀರ್ಮಾನಿಸಲಾಗಿದೆ.

ಬಿ.ಕಾಂ-ಮೂರನೆಯ ಸೆಮಿಸ್ಟರ್‌ನ

ವಿಷಯಗಳು	ವಿಷಯ ಸಂಕೇತ	ಕ್ರೇಡಿಟ್
1) Corporate Accounting	DCC -3.1	05
2) Quantitative Technique for Business	DCC -3.2	04
3) Banking Operations and Management	DCC -3.3	04
4) Indian Accounting Standards/ International Marketing	DCC-3.4	04

ಬಿ.ಕಾಂ-ನಾಲ್ಕನೇಯ ಸೆಮಿಸ್ಟರ್‌ನ ವಿಷಯಗಳು:

1) Advanced Corporate Accounting	DCC -4.1	05
2) Financial Management	DCC -4.2	04
3) Financial Institutions and Markets	DCC -4.3	04
4) E-Commerce and Tally/ Services Marketing	DCC-4.4	04
5) Skills on Accounting	CSP-1: 4.5	02

ಕ್ರ ಸಂ	ಹೆಸರು	ಪದನಾಮ	ಸಹಿ
01.	ಡಾ. ಶಾಂತಕುಮಾರ ಅ ಬನಗುಂಡಿ ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು ಸ.ಪ್ರ.ದ.ಕಾ ಹುಮನಾಬಾದ	ಅಧ್ಯಕ್ಷರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ	
02	ಶ್ರೀ ಜಗನ್ನಾಥ ಬಡಿಗೇರ-ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು ಸಿದ್ಧಾರ್ಥ ಕಲಾ ಮತ್ತು ವಾಣಿಜ್ಯ ಮಹಾ ವಿದ್ಯಾಲಯ ಬೀದರ	ಸದಸ್ಯರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ	
03	ಶ್ರೀ ಗೋಪಾಲ ಬಡಿಗೇರ - ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು ಸಿದ್ಧಾರ್ಥ ಕಲಾ ಮತ್ತು ವಾಣಿಜ್ಯ ಮಹಾ ವಿದ್ಯಾಲಯ ಬೀದರ	ಸದಸ್ಯರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ	

ಲಗತ್ತುಗಳು:

- 1) ಬಿ.ಕಾಂ-ಮೂರು ಮತ್ತು ನಾಲ್ಕನೇಯ ಸೆಮಿಸ್ಟರ್‌ನ ಪಠ್ಯಕ್ರಮ

Following syllabus is proposed for B.Com-III and IV Semester from the academic year
2025-26 under the State Education Policy (SEP)

S.No	Subject Code	Subjected Offered	Credits
Third Semester			
01	DCC- 3.1	Corporate Accounting	05
02	DCC- 3.2	Quantitative Technique for Business	04
03	DCC- 3.3	Banking Operations and Management	04
04	DCC- 3.4	Indian Accounting Standards/ International Marketing	04
05	L C-3.1	Language – 1	(04) 3
06	L C-3.2	Language -2	(04) 3
Total			25 - 2 = 23
Forth Semester			
07	DCC- 4.1	Advanced Corporate Accounting	05
08	DCC- 4.2	Financial Management	04
09	DCC-4.3	Financial Institutions and Markets	04
10	DCC- 4.4	E- Commerce and Tally/ Services Marketing	04
10	CSP -4.5	Skills on Accounting	02
11	L C -- 4.1	Language- 1	(04) 3
12	L C – 4.2	Language – 2	(04) 3
Total			27 - 2 = 25

S. Sengupta.
(Chairman BOS)

Distribution of papers for B.Com-III and IV Semester as per State Education

Policy with effect from 2025-26

SEM	Code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of Exams
			Sem Exam	IA	Total	L	T	P		
III	DCC-3.1	Corporate Accounting	80	20	100	05	-	2	05	3
	DCC-3.2	Quantitative Technique for Business	80	20	100	04	-	-	04	3
	DCC-3.3	Banking Operations and Management	80	20	100	04	-	-	04	3
	DCC- 3.4	Indian Accounting Standards/ International Marketing	80	20	100	04	--	--	04	3
	L C-3.1	Language – 1	80	20	100	04	-	-	04	3
	L C-3.2	Language – 2	80	20	100	04	-	-	04	3
						Total			25	23
IV	DCC-4.1	Advanced Corporate Accounting	80	20	100	05	-	-	05	3
	DCC-4.2	Financial Management	80	20	100	04	-	-	04	3
	DCC-4.3	Financial Institutions and Markets	80	20	100	04	-	-	04	3
	DCC-4.4	E-Commerce and Tally/ Services Marketing	80	20	100	04	--	--	04	3
	CSP -4.5	Skills on Accounting	50	10	40	02	-	-	02	2
	L C – 1	Language-3	80	20	100	4	-	-	04	3
	L C - 2	Language – 4	80	20	100	4	-	-	04	3
						Total			27	25

Note: Students can choose any one subject from DCC 3.4 and DCC 4.4

G. Sengupta
(Chairman B.O.S.)

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: DCC-3.1

Name of the Course: Corporate Accounting**Course Credits: 5****Teaching Hours: 5/Week****Pedagogy:** Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,**Course Outcomes: On successful completion of the course, the students will be able to**

- ❖ Understand the meaning of company, its formation and share capital
- ❖ Understand determination of underwriters' liability.
- ❖ Know the valuation of intangible assets.
- ❖ Know the valuation of shares.
- ❖ Prepare the financial statements of companies as per companies Act, 2013.

Syllabus:**Module 1: Introduction**

Definition of Company, Characteristics of a Company, Types of Companies, Distinction between public company and private company, Sources of capital of a company-Shares, Kinds of shares, Distinction between Equity shares & Preferences shares, Issue of Shares-by public company and Private company -Public offer-IPO, Further Public offer and offer for sale, Private Placement, Rights/Bonus issue (only theory)

Module 2: Financial Statements of Companies

Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act, 2013 and General instruction for preparation of Balance sheet and Statement of Profit and Loss of a company whose Financial Statements are required to comply with the companies (Accounting Standards) Rules 2021 as per Division-I. Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax .Dividends–Rules regarding payment of dividends–Transfer to Reserves–Preparation of Statement of profit and loss and Balance Sheet.

Module 3: Underwriting of Shares:

Introduction-Meaning of Underwriting–SEBI Regulations regarding underwriting; Underwriting commission. Underwriter–functions-Advantages of Underwriting, Types of underwriting-Marked and Unmarked Applications–Determination of Liability in respect of underwriting contract–when fully underwritten and partially underwritten–with and without firm underwriting. Underwriter's commission. Problems on underwriting of shares.

Signed
(Chairman BOS)

Module 4: Valuation of Shares

Module 4: Valuation of Shares:

Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue.

Module 5: Accounting of Insurance Companies

Meaning and Types of Insurance, Various terms used in insurance accounting, Preparation of final accounts of insurance companies as per IRDA regulations- Revenue account, Profit and loss account and Balance sheet with all schedules

Skill Development Activities:

1. Compile the list of Indian companies which have issued shares through IPO/FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
4. Collect financial statement of a company and calculate intrinsic value of an equity share.
5. Collect annual report of a Company and List out its assets and Liabilities.
6. Collect the annual reports of company and calculate the value of goodwill ~~under~~ different methods

Books for Reference

1. J.R.Monga, Fundamentals of Corporate Accounting-MKM Publishers Private Ltd. New Delhi.
2. M.C. Shukla, T.S.Grewal, and S.C. Gupta. Advanced Accounts. Vol.- II. S. Chand & Co., New Delhi.
3. S.N.Maheshwari, and S.K.Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHIL earning.
6. Jain, S.P. and K.L.Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P.C.Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. M Hanif, A Mukherjee, Corporate Accounting, McGraw Hill Education Chennai
10. Arulanandam & Raman; Corporate Accounting-II
11. Madegowda J- Advanced corporate accounting, HPH
12. Soundarajan. A&K. Venkataramana, Corporate Accounting, VBH.
13. S.P. Jain and K.L.Narang – Corporate Accounting

S. Jeyaraj
(Chairman BOS)

Name of the Program: Bachelor of Commerce (B.Com)

Course code: DCC- 3.2

Name of the Course: Quantitative Techniques for Business

Course Credits: 4

Teaching Hours: 4/week

Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

Outcomes of the study are:

- Students will understand the application of time series
- Students will be able to solve transportation and assignment problems
- Students will study the theorems of Probability
- Students will critically analyze the cost cutting and profit maximizing techniques
- Students will understand the basics of profit and loss determination

Module No 1: Time Series

Introduction to time series - Application of time series for various fields- Components of time series-Graphical representation of various components of time series.

Module No 2: Linear Programming Problem

Formation-Graphical Methods-Transportation Problems-Methods of Obtaining Initial Solution-North East Corner Rules-Matrix Minima Method And Vogel's Approximation Method-Verification for Optimum Solution-Assignment Problem- Hungarian Method

Module 3: Probability

Meaning-Classical and Empirical Definition of Probability-Addition and Multiplication Theorems-Random Variables-Probability Distribution-Binomial-Poisson and Normal Distribution

Module 4: Network Analysis

Critical Path Method (CPM)-Project Evaluation and Review Technique (PERT)-Construction of network-Float of an Activity-Critical Path Analysis

Module 5: Present Worth and Discounts

Present Worth-Bills of Exchange-Discounting Techniques of Exchange-Profit and Loss-Percentage of Profit and Loss-Selling Price-Cost Price-Discount

REFERENCE BOOKS:

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Problems and solutions in business mathematics –Kapoor V K
3. Commercial Arithmetic-Iyer and Bari
4. Statistics-R S N Pillia and Bhagavati
5. Business Statistics-S G Gupta
6. Statistical Methods – S G Gupta
7. Quantitative Techniques-Dr. Kallinath S Patil

Sengupta
(chairman B.O.S)

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: DCC 3.3

Name of the Course: Banking Operations and Management

Course credits :4

Teaching hours per Week : 4

.Pedagogy : Classroom lecture, Case studies, Tutorial Classes, Group Discussion. Seminar and Field Work etc.,

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

- ✓ Understand the fundamental concepts of banking.
- ✓ Understand the management of banking and KYC
- ✓ Understand the new concepts introduced in the banking system.
- ✓ Understand the Banking operations about credit management, Investment management ALM and NPA.
- ✓ Students will be lightened on financial Literacy.

Syllabus:

Module No. 1: Introduction

Meaning, definition and importance of banking-Evolution and Structure of Commercial Banking in India- Types of Banks- Central Bank, Commercial Banks, Co-operative Banks, Small Finance Banks, Payment Banks, Scheduled and Non-scheduled Banks. Role and functions of commercial banks.

Module No. 2: Management of Banking

Introduction and meaning of management – Role of government in managing the banking operations: Repo rate, reverse repo rate, Cash reserve ratio, Statutory reserve ratio, MSF (Marginal standing facility), SDF (Standing deposit facility)- Amendments to the banking Act 1949. Know Your Customer Norms, Consumer Protection Act, banking Ombudsman Scheme.

Module No. 3 : Banker- Customer Relationship and Functions of Banks

Introduction and definition of customer, banker and customer relationship – General and Special Relationship, Termination of Relationship. Primary and Secondary Functions of Banks and Ancillary Services of Banks.

Module No. 4 : Banking Operations

Credit Management – Principles of sound bank lending, Factors influencing loan policy. Investment Management – Nature and Significance of investment management in commercial banks. Fundamental principles of security investment by commercial banks. Asset Liability Management and Non-performing assets – ALM – Objectives, functions and process. NPA – NPA in Indian commercial banks, Causes and suggestions.

Module No. 5: Financial Inclusion and Banking Innovations

Signature
(chairman BOS)

Introduction, Objectives, Need of Financial Inclusion, Different Financial Inclusion Programmes and Schemes in India and its Operations. Innovations in banking: "Fintech" companies in Indian banking-Recent digital banks in India-Neo bank. New Technology in banking, Core Banking, Universal Banking and Offshore Banking; E-Services – Debit and Credit Cards - Internet Banking – ATM - Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT.

References:

1. Principles and Practice of Banking – Indian Institute of Banking and Finance.
2. Modern Banking and Insurance –Jain. J. N – Jain R. K.
3. Banking Law and Practice in India – Tannan – Datta C.R.
4. Indian Banking – Nature and Problems – Desai Vasant.
5. Fundamentals of Banking Theory and Practice – Basu A.K.
6. Managing Indian Banks – Challenges Ahead – Vasant Joshi

Vasant Joshi
(Chairman BOS)

Name of the Program: Bachelor of Commerce (B. Com.)

Course code: DCC- 3.4

Name of the Course: Indian Accounting Standards

Course Credits: 4

Teaching Hours: 4/Week

Pedagogy : Classroom lecture, Case studies, Tutorial Classes, Group Discussion, Seminar and Field Work etc.,

Course Outcomes:

- Students will develop a comprehensive understanding of the Ind AS framework, including its structure, objectives, and the underlying principles.
- The students equip with the key competencies and skills that are expected to gain upon completing the course. These outcomes help learners understand and apply the accounting standards in real-world scenarios.
- The students will be able to prepare financial statements in accordance with Indian Accounting Standards

Module No.1: Introduction to Indian Accounting Standards.

Introduction- Limitations of Accounting Standards –Emergence of Global Accounting Standards- Need for Global Accounting Standards in India-Process of development and finalisation of Indian Accounting Standards- - Framework for preparation and presentation of financial statements in accordance with Indian Accounting Standards.

Module No.2: Indian Accounting Standards

Meaning, Scope and Objectives of Indian Accounting Standards- Ind AS 1- Ind AS 7-Ind AS 12- Ind AS 19-Ind AS 20- Ind AS 21- Ind AS 24-Ind AS-27,Ind AS-28,Ind AS-29, Ind AS-32, Ind AS-34, Ind AS-40, Ind AS-41, Ind AS-101, Ind AS-102, Ind AS-103, Ind AS-104, Ind AS-105, Ind AS-106, Ind AS-107, Ind AS-108, Ind AS-109, Ind AS-110, Ind AS-111, Ind AS-112, Ind AS-113, Ind AS-114, Ind AS-116

Module No 3: Ind AS on Valuation and Measurement of Assets

Property, Plant and Equipment (Ind AS-16) - Impairment of assets (Ind AS-36) – Intangible Assets (Ind AS-38), Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.

Module No.4 : Ind AS on Liability and Revenue

Provisions, Contingent liabilities and contingent assets (Ind AS 37), Revenue from Contracts with Customers (Ind AS 115) : objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards

Module No. 5 : Ind AS on Measurement Based Accounting policies

Accounting Policies, Changes in Accounting estimates and Errors (Ind AS 8), Events after the reporting period (Ind AS 10), Earnings per Share (Ind AS 33) : objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems

Signature
(Chairman BOS)

Books for Reference:

1. D S Rawat; Pooja Patel " Students' guide to Ind ASs, Taxmann's publication New Delhi
2. CA G Sekar; CA B Saravana Prasath, Students' Guide on Financial Reporting, Commercial Law Publishers(India) Pvt. Ltd. Delhi
3. B.D. Chatterjee and Jinender Jain, Taxmann's Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann's publication New Delhi
4. Study material of the Institute of Chartered Accountants of India
5. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
6. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
7. Dr.A.L.Saini IFRS for India, , Snow white publications.
8. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
9. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

S. S. S. S.
(Chairman BOS)

Course code: DCC- 3.4

Name of the Course: International Marketing

Course Credits: 4

Teaching Hours: 4/Week

Pedagogy : Classroom lecture, Case studies, Tutorial Classes, Group Discussion, Seminar and Field Work etc.,

Course Outcomes:

- Students will know the environment of international marketing
- Students will know how the products and services are planned for international market
- Students will know how the price of product and services are set in international marketing
- Students will know the channels of distribution of products and services in international market
- Students will know the Import and Export Policies of India

Module No.1: Introduction

Definition-Nature and Scope of International Marketing-International Marketing Environment (Basic concepts)- PESTL, SOWC, -Market Entry: When-Why-How, -Entry Strategy: Concepts-Features-Advantages and Disadvantages

Module No.2: Product/Service Planning for International Market

Categorization-Standardization/Adaptation of Product-Service Planning-Packaging and Labelling-Quality-After Sales Services

Module No 3: International Pricing

Factors Influencing International Price-Pricing Strategy-Export Price-Price Quotation-Payment Terms.

Module No.4 : Promotion and Distribution of Product/Service Abroad

Promotion tools-Sales Literature-Direct Mail-Personal Selling-Advertising-Trade Fairs and Exhibitions-Distribution Channels: Categorization-Features-Advantages-Disadvantages. Logistics: Meaning-Categorization-Advantages and disadvantages-Selection and Management of Foreign Sales Agents.

Module No. 5: Import and Export Policies and Practices in India

EXIM Policy: An Overview-Trends in India's Foreign Trade-Steps in Starting an Export Business-Documentation and Procedure-Legal Aspects-Export Finance-Export Risk Insurance-Export Assistance and Incentives-Export Oriented Unit-Export Processing Zone

Books for Reference:

10. Bhattacharyya and Varsney, International Marketing Management, Sultan Chand
11. Bhattacharyya, Export Marketing Strategy for Success, Global Press
12. Keegan, Multinational Marketing Management, Prentice Hall
13. Kriplani, International Marketing, Prentice Hall
14. Taggart and Mott, The Essence of International Business, Prentice Hall
15. Kotler, Principles of Marketing, Prentice Hall
16. Caterora and Keavenay, Marketing: An International Perspective, Irwin, Homewood, Illinois
17. Paliwala, The Essence of International Marketing, Prentice Hall
18. Vasudeva, International Marketing, Excel Books
19. Pateora, Graham and Salwan, International Marketing, McGraw Hill

(Chairman BOS)

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: DCC- 4.1

Name of the Course: Advanced Corporate Accounting

Course Credits: 5

Teaching Hours: 5/Week

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, etc.,

Course Outcome

After completion of the course students will be able to

- Critically analyze and work on redemption of preference shares
- The students will be able to understand the procedure for preparation of financial statements during amalgamation, reconstruction and External reconstruction of companies.
- The students able to understand the liquidation procedures of joint stock companies and how to prepare statement of affairs and liquidators' final statement of account
- Exposed to the knowledge on buyback of equity of Shares
- To acquaint with the knowledge of preparation of final accounts of banking companies

Module No. 1: Redemption of Preference Shares

Meaning-Legal Provisions-Treatment regarding premium on redemption-Creation of Capital Redemption Reserve Account-Fresh Issue of Shares-Arranging for Cash Balance for the Purpose of Redemption-Minimum Number of Shares to be issued for Redemption-Issue of Bonus Shares-Preparation of Balance Sheet (Schedule-III to Companies Act 2013) After Redemption.

Module No. 2: Mergers & Acquisition of Companies

Meaning of Amalgamation & 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, Accounting for Amalgamation (Problems on Pooling of Interest Method & Purchase Method)-Journal Entries & Ledger Accounts in the Books of Transferor Company and Journal Entries in the Books of Transferee Company-Preparation of Balance Sheet after Merger (Schedule-III to Companies Act 2013).

Module No. 3: Liquidation of Companies

Meaning of Liquidation; Modes of Winding Up-Compulsory Winding Up, Voluntary Winding Up & 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 Statement of Account.

Module No. 4: Buy-back of Equity Shares

Meaning, Objectives, Advantages of buyback of shares-Terms and Conditions of for buy back of shares-Sources of Buyback- Maximum limits of buyback-Debt equity ratio after buyback-Time limit for completion of buyback. Passing of journal entries for buyback and preparation of Balance sheet after buyback.

*← Signed
Chairman (BOS)*

Module No. 5: Accounts of Banking Company

Banks, Functions of Bank-Business of Banking- Restrictions on Business-Important Provisions of Banking Regulation Act 1949- RBI guidelines for compliance of financial statements-Classification of Banking assets-Prudential norms for provisioning-Non-performing assets- Rebate on bills discounted-Preparation of Profit and Loss account and Balance sheet

Books for Reference

1. M hanif and A Mukherjee " Corporate Accounting" McGraw Hill Publications Chennai
2. Arulanandam & Raman, "Corporate Accounting-II", HPH.
3. Anil Kumar S., Rajesh Kumar V., & Mariyappa B., "Advanced Corporate Accounting", HPH.
4. S.N.Maheshwari, "Financial Accounting", Vikas Publishing.
5. Soundarajan A. &K.Venkataramana, "Advanced Corporate Accounting", SHBP.
6. R.L.Gupta, "Advanced Accountancy", Sultan Chand & Co.
7. P.c Tulsian and BharatTulsain, "Corporate Accounting". S Chand & Company, New Delhi
8. Shukla & Grewal, "Advanced Accountancy", Sultan Chand.
9. Srinivas Putty, "Advanced Corporate Accounting", HPH.

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(Chairman BOS)

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: DCC- 4.2

Name of the Course: Financial Management

Course Credits: 4

Teaching Hours: 4/Week

Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion and seminars.

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

- Understanding financial managers effectively in an organization.
- Take investment decision with appropriate capital budgeting techniques for investments proposals
- Estimate the working capital requirements for the smooth running of the business.
- Understand the importance of dividend decisions.

Syllabus:

Module 1: Introduction to Financial Management

Introduction and Meaning of Finance- Definition- Finance Functions, Meaning and definition of financial management- Nature and Scope of Financial Management- Evolution of Financial Management- Objectives of Financial Management-Functions of Financial Management- Role of finance Manager in India, Financial Management Process- Financial Planning; Meaning, Need and importance- Steps in Financial Planning- Principles of sound financial plans and factors affecting financial plans.

Module 2: Financing Decision

Introduction, Meaning and Definitions of Capital Structure, Factors determining the capital structure, Sources of Finance, Debt, Preference and Equity Capital, Concept of Optimum Capital Structure, Leverage- Meaning and definition, types of leverage, Operating, Finance and Combined Leverages., EBIT-EPS-Problems.

Module 3: Cost of Capital

Meaning, Concept, Significance, Classification of Costs, Computation of Cost of capital: Cost of specific source of capital: Cost of debt, Cost of preference capital, Cost of equity capital and Cost of retained earnings- Computation of weighted average cost of capital.

Module 4: Capital Budgeting

Introduction-Meaning and Definition of Capital Budgeting, Features, Significance of Capital Budgeting, Steps in Capital Budgeting Process, Principles of Capital Budgeting, Techniques of Capital Budgeting; Traditional methods, Payback period and Accounting rate of returns, Discounted Cash-flow Method,(DCF), Net Present Value. Internal Rate of Return and Profitability Index-Problems.

Module 5: Working Capital Management

Introduction-Meaning and Definitions, Types of Working Capital, Concepts of Working Capital, Factors affecting Working Capital Management, Importance of Working Capital, Operating Cycle, Determinants of Working Capital Requirements- Sources of working capital, Problems on estimation of working capital requirement,

(Chairman BOS)

Books for References

1. MY Khan and PK Jain-Financial Management. Tata McGraw Hill Education Pvt.ltd.
2. S. N. Maheshwari, Principles of Financial Management, Sultan chand & Sons New Delhi
3. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill.
4. I.M. Pandey, Financial Management, Vikas Publications New Delhi.
5. Ravi M Kishor, Financial Management, Taxman Publication.
6. S K Gupta and R K Sharma-Financial Management-Kalyani Publishers.
7. S Praveen-UPS-Advanced Financial Management-SMS Book Depot.

Sanghi
(Chairman BOS)

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: DCC- 4.3

Name of the Course: Financial Institutions and Markets

Course Credit: 4

Teaching Hours: 4/Week

Pedagogy : Classroom Lecture, Case Studies, Group Discussion, Seminar, Field Visit and Quiz.

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

- Understand the Structure of Indian Financial Systems and its Components.
- Understand the role of both money market and capital market in economic development.
- Relevance of primary market and secondary market in capital formation.
- Role of Banking and Financial Institutions in achieving economic goals.
- Role of Monitoring Authorities in development of financial system.

Syllabus

Module No.1: Indian Financial System

Introduction- Meaning of Financial System, Structure, Nature and Role , Financial Concepts, Financial Markets, Functions of Financial System, Development of Financial System, Financial System and Economic Development, Financial Sector Reforms, Recent Reforms in Indian Financial System, Role of SEBI, Weaknesses of Indian Financial System.

Module No. 2: Money Market and Capital Market

Money Market: Meaning- Structure, Functions, Importance, Players and Instruments in Money Market, Recent Trends in Money Market, Central Bank- Functions, Monetary Policies and Role in Money Creation, Commercial Banks- Functions and Structure, Reforms in Money Market.

Capital Market: Meaning- Structure, Significance, Functions, Players in Capital Market, Instruments of Capital Market, Components of Capital Market, Recent Trends and Reforms in Capital Market, Money Market v/s Capital Market, OTCEI, BSE, NSE-Nifty and SENSEX.

Module No. 3: Primary Market and Secondary Market

New Issue Market(Primary Market)- Meaning, Features, Players and Instruments in Primary Market, Merits and Demerits of Primary Market, Types of Issues- IPO, Further Public Offering, Right Issue, Preferential Issue, Qualified Institutional Placement, Private Placement, Problems of Indian Primary Market. **Secondary Market-** Meaning, Features, Functions, Players and Instruments in Secondary Stock market, Merits and Demerits of Secondary Stock Market. **Stock Exchanges-** Meaning, Functions, Recognitions of Stock Exchange, Listing of Securities, Trading and Settlement Procedure, Regulation and Demutualization, Weaknesses of Indian Stock Exchange.

(Chairman BOS)

Module No. 4: Financial Intermediaries

Role and Classification of Financial Intermediaries, Development Financial Institutions- Functions and Types- IFCI, IDBI, SIDBI, NABARD, MUDRA, NHB, LIC, GIC, UTI, SFC's. Banking and NBFC's- Functions and Structure, Growth of NBFC's Co-operative Banking in India, Merchant Banking, Underwriters, Share Transfer Agents, Custodial and Depository Services- Meaning and Function.

Module No. 5: Financial Regulations

Objectives and Significance of Financial Regulations, Raghuram Rajan Committee Recommendations on Financial Regulations, SEBI- Objectives, Functions and Powers, Prohibitions of Insider Trading, Compliances under SEBI (LODR) Regulations, 2015, FRBMA Act ,

Books for References:

1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
2. Khan M.Y Indian Financial System , Tata McGraw Hills, New Delhi.
3. E Gordon, K, Natarajan, Financial Markets and Services, Himalaya Publishing House, New Delhi.
4. Vasant Desai, Financial Markets and Services, Himalaya Publishing House, New Delhi.
5. ICSI Executive Programme Study Material, Capital Market and Securities Laws
6. Pathak . B.V – Indian Financial System- Pearson 2018.
7. Guruswamy, Indian Financial System, TMH, New Delhi.

Eranga.
(Chairman BOS)

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: DCC- 4.4

Name of the Course: E-Commerce and Tally

Course Credit: 4

Teaching Hours: 4/Week

Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion and seminars.

Course Outcomes

Upon completing this course, students will be able to:

- ✓ Understand E-Commerce fundamentals and digital business models.
- ✓ Apply accounting principles to manage financial transactions.
- ✓ Use Tally ERP 9 / Tally Prime for business accounting.
- ✓ Work with modern cloud accounting software like Zoho Books and QuickBooks.
- ✓ Develop analytical and decision-making skills through case studies and projects.

Syllabus

Module No. 1: Introduction to E-Commerce & Digital Business

Definition-Types and Models of E-Commerce (B2B, B2C, C2C)= Advantages & Challenges of E-Commerce-Online Payment Systems (UPI, Wallets, Credit/Debit Cards, Net Banking) Digital Marketing & SEO Basics- Cyber security & Legal Aspects of E-Commerce

Module No. 2: Fundamentals of Accounting and Business Transactions

Accounting Principles & Concepts - Journal Entries- Ledgers- Trial Balance- Financial Statements (Profit & Loss, Balance Sheet) - GST and Taxation in India- Introduction to Business Compliance & Regulations

Module No. 3: Tally Prime & Tally ERP 9

Company Creation & Configuration in Tally - Ledger & Voucher Entries - Inventory Management in Tally - Bank Reconciliation & Payroll Management- Generating Reports & Filing GST Returns in Tally.

Module No. 4: New Accounting Software

Introduction to Cloud Accounting - Setting up Business Accounts in Zoho Books / Quick Books - Automated Invoicing & Expense Management- Bank Feeds & Real-Time Financial Tracking -Comparative Study: Tally vs. Cloud-Based Accounting

Module No. 5: Practical Implementation And Case Studies

Introduction to AI & Automation in Accounting Excel for Accounting & Business Analytics Basic SQL for Financial Data Management Industry Certifications: Tally Certified Professional, Zoho Books Certification Case Studies on E-Commerce Business Accounting Financial Data Analysis Using Tally & Zoho Books Budgeting & Forecasting in Business Hands-on Project: Creating a Mini E-Commerce Business with Accounting Software

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(Chairman BOS)

BOOKS FOR REFERENCES

1. David Whiteley E-Commerce: Strategy, Technology, and Applications
2. Efraim Turban, David King Electronic Commerce 2018: A Managerial and Social Networks Perspective
3. Ryan Deiss, Russ Henneberry Digital Marketing for Dummies
4. Dave Chaffey E-Business and E-Commerce Management
5. Paresh Shah Financial Accounting for Management
6. Mike Piper Accounting Made Simple: Accounting Explained in 100 Pages or Less
7. P.C. Tulsian Taxmann's Financial Accounting
8. A.K. Nadhani Tally ERP 9 + GST Implementation
9. Dinesh Maidasani Mastering Tally ERP 9
10. Soumya Ranjan Behera "Comprehensive Guide to Tally Prime"
11. Hammad Siddiqui "Zoho Books for Beginners"
12. Stephen L. Nelson "QuickBooks 2024 All-in-One For Dummies"
13. S. N. Padhi "SAP ERP Financials and FICO Handbook"
14. Conrad Carlberg "Excel for Accountants: Tips, Tricks & Techniques"
15. Matthew Burgess Learn how to use Excel for financial analysis and reporting.
16. "Artificial Intelligence in Accounting: The Future of Finance"

S. N. Padhi
(Chairman BOS)

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: DCC- 4.4

Name of the Course: Services Marketing

Course Credit: 4

Teaching Hours: 4/Week

Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion and seminars.

Course Outcomes

Upon completing this course, students will be able to:

- ✓ Understand the basics of services marketing
- ✓ Understand Issues of service marketing
- ✓ Understand the management of service marketing
- ✓ Understand the consumer behavior in service marketing
- ✓ Know the services marketing in profit and non-profit organizations.

Syllabus

Module No. 1: Introduction to Services Marketing

Concept of services- Types-Functions-Nature-Characteristics of Services- Understanding Services Customers-Impact of Services Marketing in the Economy of a Country.

Module No. 2: Issues in Services Marketing

Pricing in services-Place in services-Promotion of Service-People in Services- Physical Evidence and Process Management

Module No. 3: Service Marketing Management

Managing Services Quality-Relationship Marketing- Concept, Service Communication Mix and Communication Strategy

Module No. 4: Consumer Behavior and Service

Consumer Behavior Consideration-Guidelines for Developing Service Communications-Consumer Decision Making Process and Ethical Issues (Concepts, Factors Influencing Decision Making Process-Ethical Decision Making Methods)

Module No. 5: Service Marketing in Non-Profit and Profit Organizations

Travel and Tourism-Financial Services-Information Technology Services-Media Services-Health Care Services-Educational Services

BOOKS FOR REFERENCES

5. Verma, H.V Services Marketing, Pearson
6. Venugopal and Raghu, Services Marketing, Himalya Publications Ltd
7. Ravi Shankar, Services Marketing: The Indian Perspective, Excel Books
8. Rampal & Gupta, Services Marketing, Concepts, Applications & Cases, Galgotia
9. Atpe, Services Marketing, Oxford University Press

(Chairman BOS)

Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: CSP-1: 4.5

Name of the Course: Skills on Accounting

Course Credit: 2

Teaching Hours: 2/Week

Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar, Field visit and Quiz

Module 1: Time Value of Money

Meaning, computation of present value and future value-Annuity, Doubling period, Amortization, Sinking fund and perpetuity, Calculation of EMI.

Module 2: Excel Operations in Business

Microsoft excel-Business operations-Sum, Subtraction, Multifaction, Division, Average, Minimum, Maximum, Rounding off, Percentages, etc. Creating workbooks with macros, Inserting and deleting rows and columns, Change of height and width of columns and rows.

Module 3: Data Management and Sorting Operations

Data entry and validation, Filtering and sorting of data, Freezing and unfreezing, Working with multiple workbooks, Use of logical functions for automatic calculations using business data, Data protection and security features.

Module 4: Pictorial Presentation of Business Data

Creating different types of charts, diagrams, Tables and pictures to present business data to the users.

Books for reference:

1. P C Tulsian :Financial Management" S Chand Publishers
2. S K Gupta and R K Sharma "Financial Management" Kalyani Publishers
3. Paul McFedries " Microsoft Excel Formulas and Functions: Pearson Education
4. Ritu Arora "Mastering Advanced Exel: BPB Publications
5. Suryakumar Luhani " Exel for Finance and Accounting" BPB Publications

Chandrasekhar
(Chairman BOS)

ಗೆ,

ಕುಲಸಚಿವರು (ಆಡಳಿತ)ದಿನಾಂಕ:

ಬೀದರ ವಿಶ್ವವಿದ್ಯಾಲಯ,

ಜ್ಞಾನ ಕಾರಂಜಿಹಾಲಹಳ್ಳಿ (ಕೆ)

ವಿಷಯ: 2024-25ನೇ ಸಾಲಿನ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿಯ ವಾಣಿಜ್ಯ ಸ್ನಾತಕ ಪದವಿಯ ಐದು ಮತ್ತು ಆರನೇಯ ಸೆಮಿಸ್ಟರ್‌ನ ಕರಡು ಪಠ್ಯಕ್ರಮವನ್ನು ಸಲ್ಲಿಸುತ್ತಿರುವ ಕುರಿತು.

ಉಲ್ಲೇಖಗಳು: 1) ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 166 ಯುಎನ್‌ಇ 2023, ಬೆಂಗಳೂರು
ದಿನಾಂಕ: 8-05-2024
2) ಕುಲ ಸಚಿವರು ಬೀದರ ವಿಶ್ವವಿದ್ಯಾಲಯ ಬೀದರ ರವರ ಆದೇಶ
ಸಂಖ್ಯೆ:ಬೀ.ವಿ.ಬೀದರ/ಆಡಳಿತ/ಸಿ.ಆರ್-2024-25/160 ದಿನಾಂಕ: 03-07-2025

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಬೀದರ ವಿಶ್ವ ವಿದ್ಯಾಲಯದ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸ್ನಾತಕ ಪದವಿಯ ಐದು ಮತ್ತು ಆರನೇ ಸೆಮಿಸ್ಟರ್‌ನ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಪಠ್ಯಕ್ರಮ ಮತ್ತು ಬೋಧನಾ ಅವಧಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ವಿವಿಧ ದಿನಾಂಕಗಳಂದು ವಾಣಿಜ್ಯ ಅಧ್ಯಾಯನ ಮಂಡಳಿಯ ಅಧ್ಯಕ್ಷರ ನೇತೃತ್ವದಲ್ಲಿ ಸುದೀರ್ಘವಾಗಿ ಚರ್ಚಿಸಿ ಮೇಲಿನ ಉಲ್ಲೇಖ(2) ರ ಆದೇಶದಂತೆ ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಸ್ನಾತಕ ಪದವಿಯ ಐದು ಮತ್ತು ಆರನೇ ಸೆಮಿಸ್ಟರ್‌ನ ಪಠ್ಯಕ್ರಮ, ಕೋರ್ಸ್ ಕ್ರೆಡಿಟ್, ಮತ್ತು ಬೋಧನಾ ಅವಧಿಯನ್ನು ಈ ಕೆಳಗಿನಂತೆ ತೀರ್ಮಾನಿಸಲಾಗಿದೆ.

ಬಿ.ಕಾಂ-ಐದನೇ ಸೆಮಿಸ್ಟರ್‌ನ ವಿಷಯಗಳು	ವಿಷಯ ಸಂಕೇತ	ಕ್ರೆಡಿಟ್
1) Corporate Law	DCC -5.1	04
2) Management Accounting	DCC -5.2	04
3) Principles and Practice of Auditing	DCC -5.3	04
4) Business Research Methods	DCC- 5.4	04
5) Fundamentals of Cost Accounting	DCCE-5.5(A)	04
Securities Analysis and Portfolio Management	DCCE-5.5(B)	04
Organizational Development	DCCE-5.5(C)	04
6) Income Tax-I	DCCE-5.6(A)	04
Financial Services	DCCE-5.6(B)	04
Industrial Relations	DCCE-5.6(C)	04
7) Skills Activities on Direct Taxes	CSP-2:5.7	02

ಬಿ.ಕಾಂ-ಆರನೇ ಸೆಮಿಸ್ಟರ್‌ನ ವಿಷಯಗಳು:

1) Corporate Governance	DCC -6.1	04
2) Insurance and Risk Management	DCC -6.2	04
3) Goods and Services Tax	DCC -6.3	04
4) Project	DCC- 6.4	04
5) Advanced Cost Accounting	DCCE-6.5(A)	04
Financial Derivates	DCCE-6.5(B)	04
Compensation Management	DCCE-6.5(C)	04
6) Income Tax-II	DCCE-6.6(A)	04
International Financial Management	DCCE-6.6(B)	04
Training and Development	DCCE-6.6(C)	04
7) Skills on Indirect Taxes	CSP-3: 6.7	02

ಕ್ರ. ಸಂ	ಹೆಸರು	ಪದನಾಮ	ಸಹಿ
01	ಡಾ. ಶರಣಪ್ಪ ಎಸ್. ಮಲಗೊಂಡ- ಪ್ರಾಧ್ಯಾಪಕರು, ಸರಕಾರಿ ಪ್ರಥಮ ದರ್ಜೆ ಕಾಲೇಜು ಮನಹಳ್ಳಿ	ಅಧ್ಯಕ್ಷರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ	
02	ಶ್ರೀ ಶಂಕರ ಗಣಗೊಂಡ ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು ಸರಕಾರಿ ಪ್ರಥಮ ದರ್ಜೆ ಕಾಲೇಜು ನೌಬಾದ-ಬೀದರ	ಸದಸ್ಯರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ	
03	ಡಾ. ಶಾಂತಕುಮಾರ ಅ. ಬನಗುಂಡಿ ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು-ಸರಕಾರಿ ಪ್ರಥಮ ದರ್ಜೆ ಕಾಲೇಜು ಚಿಟಗುಪ್ಪ	ಸದಸ್ಯರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ	
04	ಡಾ. ಮಲ್ಲಿಕಾರ್ಜುನ ಕಾಂಬಳೆ ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು ಸರಕಾರಿ ಪ್ರಥಮ ದರ್ಜೆ ಕಾಲೇಜು ಹುಲಸೂರು	ಸದಸ್ಯರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ	
05	ಡಾ. ಸಂಗಶೆಟ್ಟಿ ಶೆಟಕಾರ ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು ಸರಕಾರಿ ಪ್ರಥಮ ದರ್ಜೆ ಕಾಲೇಜು ನೌಬಾದ-ಬೀದರ	ಸದಸ್ಯರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ	

ಲಗತ್ತುಗಳು:

1) ಬಿ.ಕಾಂ-ಐದು ಮತ್ತು ಆರನೇ ಸೆಮಿಸ್ಟರ್‌ನ ಪಠ್ಯಕ್ರಮ

Following syllabus is proposed for B.Com-V and VI Semester from the academic year
2026-27 under the State Education Policy (SEP)

S.No	Subject Code	Subject Offered	Credits
Fifth Semester			
01	DCC- 5.1	Corporate Law	04
02	DCC- 5.2	Management Accounting	04
03	DCC- 5.3	Principles and Practice of Auditing	04
04	DCC- 5.4	Business Research Methods	04
05	DCCE-5.5 (A)	Fundamentals of Cost Accounting	04
	DCCE-5.5 (B)	Securities Analysis and Portfolio Management	
	DCCE-5.5 (C)	Organizational Development	
06	DCCE-5.6 (A)	Income Tax-I	04
	DCCE-5.6 (B)	Financial Services	
	DCCE-5.6 (C)	Industrial Relations	
07	CSP-5.7	Skills Activities on Direct Taxes	02
Total			26
Sixth Semester			
08	DCC- 6.1	Corporate Governance	04
09	DCC- 6.2	Insurance and Risk Management	04
10	DCC-6.3	Goods and Services Taxes	04
11	DCC- 6.4	Project	04
12	DCCE-6.5 (A)	Advanced Costing Accounting	04
	DCCE-6.5(B)	Financial Derivates	
	DCCE-6.5 (C)	Compensation Management	
13	DCCE-6.6(A)	Income Tax-II	04
	DCCE-6.6(B)	International Financial Management	
	DCCE-6.6 (C)	Training and Development	
14	CSP-6.7	Skills Activities on Indirect Taxes	02
Total			26

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**Distribution of papers for B.Com-V and VI Semester as per State Education Policy
with effect from 2026-27**

SEM	Code	Title of the Paper	Marks			Teaching hours/week			Credit	Duration of Exams
			Sem Exam	IA	Total	L	T	P		
V	DCC- 5.1	Corporate Law	80	20	100	04	-	-	04	3
	DCC- 5.2	Management Accounting	80	20	100	04	-	-	04	3
	DCC- 5.3	Principles and Practice of Auditing	80	20	100	04	-	-	04	3
	DCC- 5.4	Business Research Methods	80	20	100	04	--	--	04	3
	DCCE-5.5 (A)	Fundamentals of Cost Accounting	80	20	100	04	--	--	04	3
	DCCE-5.5 (B)	Securities Analysis and Portfolio Management								
	DCCE-5.5 (C)	Organizational Development								
	DCCE-5.6 (A)	Income Tax-I	80	20	100	04	--	--	04	3
	DCCE-5.6 (B)	Financial Services								
	DCCE-5.6 (C)	Industrial Relations								
	CSP-5.7	Skills Activities on Direct Taxes	40	10	50	02	-	-	02	2
					650	Total			26	
VI	DCC- 6.1	Corporate Governance	80	20	100	04	-	-	04	3
	DCC- 6.2	Insurance and Risk Management	80	20	100	04	-	-	04	3
	DCC-6.3	Goods and Services Taxes	80	20	100	04	-	-	04	3
	DCC- 6.4	Project	80	20	100	04	-	--	04	
	DCCE-6.5 (A)	Advanced Costing Accounting	80	20	100	04	-	--	04	3
	DCCE-6.5(B)	Financial Derivates								
	DCCE-6.5 (C)	Compensation Management								
	DCCE-6.6(A)	Income Tax-II	80	20	100	04	-	-	04	3
	DCCE-6.6(B)	International Financial Management								
	DCCE-6.6 (C)	Training and Development								
	CSP-6.7	Skills Activities on Indirect Taxes	40	10	50	02	-	-	02	2
					650	Total			26	

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Bachelor of Commerce (B. Com) Semester Scheme
Curriculum Structure for Undergraduate Programme from 2024-25
Syllabus to be framed by Respective Commerce Subjects (Department)

Sem	Paper Code	Title of the Paper	Credits	Teaching hours/ week	Marks				Exam Duration (Hours)
					IA	SEE	iva- Voc	Total	
I	DCC - 1.1	Principles and Practice of Accounting	5	5	20	80		100	3
	DCC - 1.2	Contemporary Marketing	5	5	20	80		100	3
	DCC - 1.3	Corporate Business Behavior	5	5	20	80		100	3
	CC - 1	Indian Constitution	3	3	20	80		100	3
	LC - 1.1	Language - 1	④ 3	4	20	80		100	3
	LC - 1.2	Language - 2	④ 3	4	20	80		100	3
		Total	②6 24					600	
II	DCC - 2.1	Advance Financial Accounting	5	5	20	80		100	3
	DCC - 2.2	Business Management	5	5	20	80		100	3
	DCC - 2.3	Fundamentals of Business Statistics	5	5	20	80		100	3
	CC - 2	Environmental Science	3	3	20	80		100	3
	LC - 2.1	Language - 1	④ 3	4	20	80		100	3
	LC - 2.2	Language - 2	④ 3	4	20	80		100	3
		Total	②6 24					600	
III	DCC - 3.1	Corporate Accounting	5	5	20	80		100	3
	DCC - 3.2	Quantitative Techniques for Business	4	4	20	80		100	3
	DCC - 3.3	Banking Operations and Management	4	4	20	80		100	3
	DCC - 3.4	Indian Accounting Standards / OR	4	4	20	80		100	3
	Elective Optional	International Marketing	4	4	20	80		100	3
	LC - 3.1	Language - 1	④ 3	4	20	80		100	3
	LC - 3.2	Language - 2	④ 3	4	20	80		100	3
		Total	②5 23					600	

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Signature

IV	DCC - 4.1	Advanced Corporate Accounting	5	5	20	80		100	3
	DCC - 4.2	Financial Management	4	4	20	80		100	3
	DCC - 4.3	Financial Institution and Market	4	4	20	80		100	3
	DCC - 4.4 Elective Optional	E- Commerce & Tally/ OR Marketing	4	4	20	80		100	3
	CSP - 4.5	Skills on Accounting	2	2	10	40		50	2
	LC - 4.1	Language - 1	4 3	4	20	80		100	3
	LC - 4.2	Language - 2	4 3	4	20	80		100	3
	Total		27 25					650	
V	DCC - 5.1	Corporate Law	4	4	20	80		100	3
	DCC - 5.2	Management Accounting	4	4	20	80		100	3
	DCC - 5.3	Principles and Practice of Auditing	4	4	20	80		100	3
	DCC - 5.4	Business Research Methods	4	4	20	80		100	3
	DCE - 5.5	Core Elective - 1	4	4	20	80		100	3
	DCE - 5.6	Core Elective - 2	4	4	20	80		100	3
	CSP - 5.7	Skills Activities on Direct Taxes	2	2	10	40		50	2
	Total		26					650	
VI	DCC - 6.1	Corporate Governance	4	4	20	80		100	3
	DCC - 6.2	Insurance & Risk Management	4	4	20	80		100	3
	DCC - 6.3	Goods & Service Tax	4	4	20	80		100	3
	DCC - 6.4	Project Report	4	4	20	50	30	100	
	DCE - 6.5	Core Elective - 3	4	4	20	80		100	3
	DCE - 6.6	Core Elective - 4	4	4	20	80		100	3
	CSP - 6.7	Skills Activities on Indirect Taxes	2	2	10	40		50	2
	Total		26					650	
Grand Total			148 156					3750	

DCC (DSC) - Discipline Core Course, DCE - Discipline Core Elective, CSP - Compulsory Skill Paper, EO - Elective Optional, LC - Language Course

Shanmugam

Note:

1. Examination pattern is 80:20 ratio for all papers in major subjects and languages. 80 marks for semester end examination and 20 marks for internal assessment.
2. One elective paper is offered in 3rd and 4th semester for which student can make the choice from the offered optional / Elective papers in the respective semesters of the programme.
3. The students shall have the Option of choosing any one elective group in Vth semester and the same group shall be continued in the VIth semester.
4. The Project Report in the Sixth semester, Examination pattern is 20:50:30, (20 marks for Internal, 50 marks for Project Report evaluation and 30 marks for Viva-Voce conducted at college level by the internal examiner along with head of the department.

Elective Papers for Vth & VI Semester

Elective Papers for Vth semester		Elective Papers for VIth semester	
A. Accounting and Taxation			
1. Fundamentals of Cost Accounting		3. Advance Cost Accounting	
2. Income Tax -1		4. Income Tax - 2	
(B) Banking and Finance			
1. Security Analysis and Portfolio Management		3. Financial Derivatives	
2. Financial Services		4. International Financial Management	
(C) Human Resource Management			
1. Organisational Development		3. Compensation Management	
2. Industrial Relations		4. Training and Development	



Annexure 1.C Single Major with General Degree UG Programme B. Com
Number of Course and Credit (Course wise in all semester)

Sem	Discipline Core Course (DCC)				(DCC) Elective/Optional	Discipline Core Elective	Languages	Compulsory Papers & CSP	Total Credits
I	PPA (5)	CM (5)	CBB (5)				LC-1 (3) LC-2 (3)	IC (3)	26
II	AFA (5)	BM (5)	FBS (5)				LC-1 (3) LC-2 (3)	EVS (3)	26
III	CA (5)	QTB (4)	BOM (4)		IAS OR IM (4)		LC-1 (3) LC-2 (3)		25
IV	ACA (5)	FM (4)	FIM (4)		EC&Tally OR SM (4)		LC-1 (3) LC-2 (3)	Skills on Accounting-1 (2)	27
V	CL (4)	MA (4)	PP Aud (4)	BRM (4)		DCE-1 (4) / DCE-2 (4)		Skills Activities on Direct Taxes-2 (2)	26
VI	CG (4)	IRM (4)	GST (4)	Project Report(4)		DCE-3 (4) / DCE-4 (4)		Skills Activities on Indirect Taxes-3 (2)	26
Total Credits	96					16	32 ²⁴	12	156 ¹⁴⁸

DCC (DSE) - Discipline Core Course, DCE - Discipline Core Elective, CP - Compulsory Paper, CSP - Compulsory Skill Paper, EO - Elective Optional, LC - Language

[Signature]
 (Chairman BOS)

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: 5.1

Name of the Course: CORPORATE LAW

Course Credits	No. of Hours per Week
4 Credits	4 Hrs.
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, etc.,	
Course Outcomes: On successful completion of the course, the students will be able to: • Understand the different types of companies and CSR Activities under Companies Act 2013 • Familiarizes on the procedure of Formation of a Company • Understand the roles and responsibilities Key Managerial Personnel • Understand the modes for source of capital and Books of Accounts • Understand the significance of corporate Meeting and procedure of winding up of a company	
Syllabus	
Module No. 1: Indian Companies Act 2013 Introduction to Company Law, Nature of Joint Stock Company, Overview of Companies Act 2013- Objectives, Significance of Companies Act 2013. Classification of Companies, Distinction between Private Company and Public Company. CSR- Meaning, Scope, Provisions for CSR Activities under Schedule VII of the Companies Act 2013.	
Module No. 2: Formation of a New Company Stages in Formation of a company as per Companies Act 2013, Documents required for the formation of company - Memorandum of Association – Meaning, Definition, Purpose and Content of Memorandum of Association, Articles of Association – Meaning, Definition, Contents and Alteration of Articles of Association, Distinction between Memorandum of Association and Articles of Association. Prospectus – Meaning, Definition, Contents, Types and Registration of Prospectus.	
Module No. 3: Administrative and Managerial role of a Company Overview of Administrative and Managerial role, Key Managerial Personnel: Director – Meaning, Definition, Director Identification Number, Qualification, Appointment, Position, Rights, Duties, Power, Disqualification, Liabilities, Removal and Resignation of director. Meaning and role of Managing Director, Whole Time Directors, CEO and CFO, Resident Director, Independent Director, and Women director. Company Secretary- Meaning, Definition, Appointment of Company Secretary, Functions of CS, Duties and Responsibilities, Audit Committee - Meaning and Functions of Audit Committee.	
Module No 4: Corporate Meetings Introduction to Corporate Meeting – Meaning, Definitions and Types, Minutes and Proceedings under Section 118 of the Companies Act 2013. Requisite of Valid Meeting - Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing. Board of Directors (BODs) – Meaning, Definitions, Meeting of Board of Directors (BODs) – Board Meeting, Committee Meeting.	
Module No. 5: Winding Up of a Company	

Winding Up of Company - Meaning, Definition and Modes of Winding up, Official Liquidator – Meaning, Powers and Duties, Consequences of Winding up of a Company.

Skill Development Activities:

- List out any 10 Companies and prepare a report on CSR activities of any two Indian Companies
- Prepare an E- Content of Prospectus, MoA, AoA of any Company
- Prepare Organizational Structure and describe key personnel role of any two Indian Companies
- Collect the specimen copy of share certificate, Debenture certificate, ESOP etc
- Prepare a Draft of Meeting Procedure of a Company

Reference Books

- S.N Maheshwari; Elements of Corporate Law, Vikas Publications.
- Balchandran – Business Law for Management HPH
- Dr. B.F. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, HPH
- Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
- M.C. Shukla & Gulshan: Principles of Company Law.
- N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
- C.L Bansal: Business and Corporate Law
- M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
- S.C. Kuchal: Company Law and Secretarial Practice.
- S.C. Sharma : Business Law, I.K. International Publishers
- S.N Maheshwari ;Elements of Corporate Law, Vikas Publishers.

Note: Latest edition of text books may be used.



Name of the Program: Bachelor of Commerce (B.Com)

Course Code: 5.2

Name of the Course: MANAGEMENT ACCOUNTING

Course Credits	Number of Hours per Week
4 credits	4 Hours

Course Objectives

The primary aim of this course is to:

- Equip students with knowledge about various techniques of Management Principles.
- Provide practical skills to solve management problems and enhance decision-making abilities.
- Familiarize students with managerial accounting decision-making techniques and reporting methods.

Module No. 1: Introduction Management Accounting: - Meaning- nature - Scope- Importance- Functions of management accounting- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Module No. 2: Financial Statement Analysis and Interpretation: – Nature, Significance objectives and limitations of financial statements –need and types of Financial Analysis and interpretation– Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

Module No. 3: Ratio Analysis: Meaning and importance of ratio analysis– Advantages – Limitations – Types of Ratios – Liquidity Ratios –Solvency ratio activity and Profitability Ratios - Proprietary ratio and Capital gearing ratio, EPS, Turnover ratio. Computation of Ratios and interpretation. Preparation of financial statements based on ratios.

Module No. 4: Cash Flow Analysis: Introduction, Meaning of Cash Flow Statement- difference between Cash Flow and fund flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7.

Module No 5: Budgets and Budgetary Control: Meaning, Steps in Budgetary Control, Preparation of various Budgets: Sales budget, Production Budget, Raw material consumption Budget, Raw Material Purchase Budget, Overhead Budgets, Cash Budget, and Master Budget. Fixed and Flexible Budgets, Zero based budgeting.



Reference Books and Study Materials:

1. Murthy A. & Gurusamy S. – Management Accounting: Theory & Practice – Vijay Nicole Imprints Pvt. Ltd., Chennai
2. Charles T. Horngren & Gary Sundem – Introduction to Management Accounting – Pearson Education
3. Sharma & Shashi K. Gupta – Management Accounting – Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y. – Management Accounting – Margham Publications, Chennai
5. Hansen - Mowen – Cost Management Accounting and Control – South Western College
6. Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
7. ICAI Study Materials on Management Accounting
8. ICMAI Study Materials on Management Accounting
9. B Mariyappa – Management Accounting – Himalaya Publishing House
10. Khan, M.Y. & Jain, P.K. – Management Accounting – McGraw Hill Education
11. Arora, M.N. – Management Accounting – Vikas Publishing House, New Delhi
12. Maheshwari, S.N. & S.N. Mittal – Management Accounting – Shree Mahavir Book Depot, New Delhi
13. Rajiv Kumar Goel & Ishaan Goel – Concepts Building Approach to Management Accounting – CENGAGE New Delhi
14. Drury – Management and Cost Accounting with CourseMate
15. Maheshwari, S.N. – Management Accounting – Sultan Chand & Sons



Name of the Program: Bachelor of Commerce (B.Com.)	
Course Code: 5.3	
Name of the Course: PRINCIPLES AND PRACTICE OF AUDITING	
Course Credits	No. of Hours per Week
4 Credits	4 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,	
Course Outcomes: On successful completion of the course, the students' will be able to - Understand the conceptual framework of auditing. - Examine the risk assessment and internal control in auditing - Comprehend the relevance of IT in audit and audit sampling for testing. - Examine the company audit and the procedure involved in the audit of different entities. - Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.	
Syllabus:	
Module No. 1: Introduction to Auditing	
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.	
Module No. 2: Risk Assessment and Internal Control	
Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.	
Module No. 3: Verification and Valuation of Assets and Liabilities	
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.	
Module No. 4: Company Audit and Audit of other Entities	
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.	
Module No. 5: Audit Report & Professional Ethics	
Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.	

Skill Development Activities:

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
5. Record the verification procedure with respect to any one fixed asset.
6. Draft an audit program.
7. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of books may be used.



Name of the Program: Bachelor of Commerce (B.Com)

Course Code: 5.4

Name of the Course: BUSINESS RESEARCH METHODS

Course Credits	Number of Hours per Week
4 credits	4 Hours

Course Objectives:

This course aims to develop students understanding of business research methods, focusing on research design, data collection, statistical analysis, and interpretation. It equips students with the skills to conduct research, apply statistical tools such as correlation, regression, t-test, chi-square test, and z-test, and make informed business decisions.

Unit 1: Introduction to Business Research

- Meaning, Scope, and Importance of Business Research
- Types of Research: Exploratory, Descriptive, and Causal
- Business Research Process and Ethics
- Identification of Research Problem

Unit 2: Research Design and Sampling

- Concept and Types of Research Design
- Sampling Methods: Probability and Non-Probability Sampling
- Determination of Sample Size
- Errors in Research

Unit 3: Data Collection Methods

- Primary vs. Secondary Data
- Methods of Collecting Primary Data: Survey, Observation, Interviews
- Secondary Data Sources and Their Use
- Designing a Questionnaire and Measurement Scales

Unit 4: Data Processing and Analysis

- Data Editing, Coding, and Classification
- Hypothesis Formulation and Testing
- Statistical Tools in Research:
 - ✓ Measures of Central Tendency & Dispersion
 - ✓ Correlation & Regression Analysis



- ✓ Hypothesis Testing:
 - t-Test (Independent and Paired Sample)
 - Chi-Square Test (Goodness-of-Fit & Independence)
 - z-Test (Mean & Proportion Tests)
 - ANOVA (One-Way Analysis of Variance)
- Introduction to Software Tools (SPSS, Excel, R and E views) for Data Analysis

Unit 5: Interpretation and Report writing

- Importance and Techniques of Data Interpretation
- Report Writing: Structure and Components
- Referencing and Citation Styles
- Presentation of Research Findings

Recommended Books:

1. *Cooper, D. R., & Schindler, P. S. . Business Research Methods . McGraw-Hill.*
2. *Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. . Business Research Methods (9th ed.). Cengage Learning.*
3. *Kothari, C. R. . Research Methodology: Methods and Techniques. New Age International.*
4. *Saunders, M., Lewis, P., & Thornhill, A.. Research Methods for Business Students . Pearson.*
5. *Gupta, S. C. Fundamentals of Statistics. Himalaya Publishing House.*



Name of the Program: Bachelor of Commerce
(B.Com.)

Course Code: 5.5 (A).

Name of the Course: FUNDAMENTALS OF COST ACCOUNTING

Course Credits	No. of Hours per Week
4	4

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

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

- Understand concepts of cost accounting & Methods of Costing.
- Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.
- Make use of payroll procedures & compute idle and over time.
- Discuss the methods of allocation, apportionment & absorption of overheads.
- Prepare cost sheet & discuss cost allocation under ABC.

Syllabus:

Module No. 1: Introduction to Cost Accounting

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 driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting

Module No. 2: Material Cost

Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material
Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account
– FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.

Module No. 3: Employee Cost

Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor and Merrick's differential piece rate system-problems.

Module No. 4: Overheads Cost

Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

Module No. 5: Cost Ascertainment and Reconciliation

Cost Sheet: Meaning and Cost heads in a Cost Sheet, Items excluded from cost sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.

Reconciliation: Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems

Skill Developments Activities:

1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
2. Draw the format of five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: 5.5 (B)

Name of the Course: SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT

Course Credits	No. of Hours per Week
4 Credits	4 Hrs.
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, etc.,	

Course Outcomes

1. Understand the concept o investments, its features and various instruments.
2. To understand the relevance of security analysis in investment decision
3. Understand the techniques of security analysis and its applications
4. Develop skills to evaluate and measure portfolio management.
5. Apply the principles of portfolio management and construct efficient portfolio.

Syllabus

Module No. 1: Fundamentals of Investment

Introduction to investment: meaning, attributes, Economic vs Financial investment, Investment vs speculation and gambling, investment objectives, Investment Avenue, types of investors, feature of good investment, investment process, money market instrument, capital market instruments, derivative investment.

Module No. 2: Fundamental Analysis

Economic analysis: Factors in domestic and international economy, economic forecasting and investment decision, types of economic forecast, EIC framework, industry analysis: industry classification, classification by product and classification by business cycle, key characteristics in industry analysis, industry life cycle, sources of information for industry analysis, Company analysis: sources of information for company analysis (Internal and External), Factors in company analysis, operating analysis, management analysis, financial analysis, Earning Quality.

Module No. 3: Risk and Return & Valuation of Securities

Risk and Return: Concepts. Computation of return, Meaning and definition of risk, Types of risks, systematic risk and unsystematic risk, calculation of risk and returns, Minimizing Risk, portfolio risk and return, Expected returns of a portfolio, calculation of risk and return.

Valuation of Security: Valuation of Bonds and debentures and preference shares, Equity shares, Zero growth rate, normal growth rate and super growth rate.

Module No. 4 : Technical Analysis



Technical analysis: Meaning and assumptions of technical analysis, trend lines and their significance, Market indicators-Market efficiency and Behavioural finance, Random walk and efficient market hypothesis. Forms of market efficiency, Empirical test for different forms of market efficiency. Mathematical indicators-moving averages, ROC, RSI. Theories-Dow theory, Eliot wave theory,

Module No 5: Portfolio management

Portfolio management: meaning, need , objectives, process of portfolio management, selection of securities and portfolio analysis, construction of optimal portfolio using shape's single index model, portfolio performance evaluation (theory only).

Books for Reference:

1. Punithavarthy Pandian Security Analysis and Portfolio management Vikas publishing house private limited New Delhi
2. Prasanna Chandra Investment Analysis and Portfolio Management, Tata McGraw Hill publishing Company limited New Delhi
3. Kevin S Portfolio Management PHI New Delhi
4. Avadhani, V.A: Investment & Security Management in India, Himalaya
5. Gangadhar V: Investment Management, Anmole
6. Sulochana M: Investment Management, Kalyani publishing
7. Strong: Practical Investment Management, Thomson
8. Avadhani, V.A: International finance, Himalaya publishing



Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: 5.5 (C)

Name of the Course: ORGANISATIONAL DEVELOPMENT

Course Credits	No. of Hours per Week
4 Credits	4 Hrs.
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, etc.,	

Course Objectives

- To introduce organisation development as a career option
- To familiarise students with the OD consultant process and approaches
- To create awareness of a range of interventions being used by OD consultants.

Syllabus

Module No. 1: Organization development

Concept – Goals – Values – Assumptions and beliefs –OD Profession in India – Types of consultants- Services offered- Defining client system- client relationships with internal and external consultants- Power and politics in consulting – Ethics for OD practitioners.

Module No. 2: Organization change

Concept- Pressures for change- Approaches to change management – Resistance to change – Overcoming resistance- Action research – Concept- Types – Models of action research- Appreciative inquiry – Process consulting

Module No. 3: Organizational diagnosis

Concept and nature –inquiry methods- Models of diagnosis- Feeding back – Types of interventions- Need for program management – implementation, evaluation and institutionalization.

Module No. 4: Structural interventions

Job redesign - Work place redesign -Reengineering - Organizational restructuring- Strategy interventions- Organizational transformation - Outsourcing -Culture change -Balanced score card

Module No. 5: Individual and group interventions

Life and career planning- Organizational mirroring- Coaching- Counseling- Mentoring – Leadership development- Role analysis and Role negotiation- T groups – Self managed teams.

Reference Books

1. Krishnamacharyulu CSG and Lalitha Ramakrishnan, Organisation development, Prentice Hall of India, New Delhi
2. Beckhard, R, Organization development: Strategies and models. Addison- Wesley,
3. Cummings, Thomas G and Orley, Christopher, G, Organisation Development and Change, West



- publishing, .
4. Bennis, Warren G, Organisation development: Its Nature, Origins, and Prospects, Addison- Wesley Publishing company,
 5. McLean, G. N. Organizational development: Principles, processes, performance. Berrett- Koehler Publishers, Inc,



Name of the Program: Bachelor of Commerce (B.Com.)	
Course Code: 5.6 (A)	
Name of the Course: Income Tax – I	
Course Credits	No. of Hours per Week
4 Credits	4 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,	
Course Outcomes: On successful completion of the course, the students will be able to	
a) Comprehend the procedure for computation of Total Income and tax liability of an individual.	
b) Understand the provisions for determining the residential status of an Individual.	
c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.	
d) Compute the income house property for different categories of house property.	
e) Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.	
Syllabus:	
Module No. 1: Basic Concepts and Residential Status & Incidence of Tax	
Introduction-Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.	
Residential Status and Incidence of Tax: 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.	
Module No. 2: Income from Salary	
Introduction - Meaning of Salary -Basis of charge Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. - Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary.	
Module No. 3: Income from House Property	
Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property.	
Module No. 4: Profits and Gains of Business and Profession	
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.	
Module No. 5: Capital Gains	
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, 54F, and 54G. Problems covering the above sections	

Books for Reference:



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 Publicat Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.



Name of the Program: Bachelor of Commerce (B.Com)

Course Code: 5.6 (B)

Name of the Course: FINANCIAL SERVICES

Course Credits	Number of Hours per Week
4 credits	4 Hours

Pedagogy: Combination of Classroom teaching, Case study, Interactive sections, Seminar, Field visit, Assignment, Special lecture on recent issues and Business Quiz.

Course Objectives

- To enable the students to know the nature and types of financial services.
- To equip with the knowledge of various financial services
- To understand the functioning of venture capital
- To enable those to find a place in financial service sector for their career growth.

Syllabus

Module No.1: Financial Services

Financial Services: Meaning, Functions, Nature, importance of financial services, types and Scope of financial services, Trends in financial services, weakness of Indian financial service sector.

Module No.2: Leasing and Hire purchase

Leasing and Hire purchase: Meaning and Definition lease, importance, types of lease, Lease Agreement, Parties in Lease, advantages and disadvantages of leasing, Regulatory frame work of lease in India, weakness of leasing in India. Hire purchase: meaning, Features Legal frame work of Hire purchase, Parties in Hire purchase, Leasing vs Hire purchase, RBI guideline of HP in India, Problems of HP in India.

Module No. 3: Merchant Banking

Merchant Banking: Meaning& Definition, Functions of Merchant banker, Nature and Scope of merchant banking services, category of merchant banks, Management of public issues, support services, drafting of prospectus, disclosure requirement, broking services, market making, securities underwriting, SEBI guidelines for merchant banking. Merchant banking in India, weakness of Indian Merchant banking.

Module No. 4: Venture Capital, Factoring, Depositories and Credit rating services

Venture Capital: Meaning & characteristics, types and modes of venture capital finance, stages of venture capital financing, advantages and disadvantages, SEBI regulations. Factoring: meaning , objectives, features, types of factoring, factoring mechanism, advantages and disadvantages, factoring in India. Forfeiting; meaning , features factoring vs

forfeiting, merits and demerits of forfeiting. Depositories 'services, meaning and nature, Credit rating, meaning and rating agencies.

Module No. 5: Bill Discounting and Housing Finance

Bill Discounting : Meaning and features, bill discounting vs factoring, securitization, housing Finance, insurance services: meaning and types, merger and acquisition: meaning and features, and mutual funds services: meaning and types.

Books for reference

1. Financial Markets & Services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi
2. Financial services by E.Dharmaraj – S.Chand & Co., New Delhi
3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi
4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Bharti Pathak "Indian Financial System", Pearson Education.
6. M.Y.Khan "Financial Services", Tata McGraw Hill
7. Meir Kohn, Financial Institutions and Markets, Tata McGraw Hill. Reference
8. Machiraju H.R "Indian Financial System", Vikas Publishing House Pvt. Ltd.
9. L.M.Bhole, "Financial Institutions and Markets", TMH.



Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 5.6(0) Name of the Course: INDUSTRIAL RELATIONS	
Course Credits	No. of Hours per Week
4 Credits	4 Hrs

COURSE OUTCOME

- To enlighten the students with the Concepts and Practical applications of Industrial Relations.
- To sensitize the students with the basics of Industrial Relations and Employee Relations.
- To impart information about Industrial Relations as an important aspect of Industrial Management.
- To know the various ways of settlement of disputes with labour

MODULE NO. 1: INTRODUCTION TO INDUSTRIAL RELATIONS

Concept of Industry and Industrial Relations. Development of Industry and Industrial Relations. Meaning of Employee Relations and its difference with Industrial Relations. Nature and Scope of Industrial Relations as an inter-disciplinary subject. Tripartite Scheme of Industrial Relations. Approaches to Industrial Relations -Sociological Approach - Psychological Approach -Marxian Approach -Trusteeship Approach

MODULE NO 2: TRADE UNIONS

Definitions of Trade unions. Reasons for formation of trade unions. Characteristics of Trade Unions. Functions of Trade Unions, Trade Union Structure and Movement in India – Changing Role in the Context of Liberalisation. Problems faced by Trade unions and future of trade unions

MODULE NO. 3: COLLECTIVE BARGAINING

Concept. Essential Pre requisites for collective bargaining. Levels of Collective Bargaining-Plant Level, Industry Level and National Level The Collective Bargaining Process Advantages and disadvantages of collective bargaining.

MODULE NO. 4: LABOUR LAWS AND INDUSTRIAL RELATIONS

Meaning of Labour Laws. Importance of Labour Laws in Industrial Relations. Few examples of Labour Laws, specific to India, with a brief introduction. The Industrial Disputes Act, 1947, The Payment of Wages Act, 1936, The EPF (and Miscellaneous Provisions) Act, 1952, The ESI Act, 1948

MODULE NO. 5: PROMOTION OF HARMONIOUS RELATIONS

Machinery for Prevention and Settlement of Industrial Disputes – Conciliation – Arbitration and Adjudication – Code of Discipline.

Reference Books:

1. Venkat Ratnam, C.S. – Industrial Relations, Oxford University Press.



2. SC Srivathava, Industrial Relations and Labour Laws, Vikas, ND.
3. M.Arora: Industrial Relations, Excel Publications.
4. P.R.N.Sinha, Indu Bala Sinha and Seema Priyadarshini Shekar, "Industrial Relations, Trade Unions and Labour Legislation", Pearson Education, New Delhi.
5. Ratna Sen, "Industrial Relations in India", Macmillan India Ltd. New Delhi.
6. Gandhi M K: Satyagraha in South Africa, Bharatiya Vidya Bhavan, Mumbai,
7. Karl Marx & Frederick Engels: Manifesto of the Communist Party, Progress Publishers, Moscow, 1986
8. Bose, Subhas Chandra, The Trade Union Movement, Selected Speeches of Subhas Chandra Bose, Publication Division, Government of India, New Delhi,
9. Giri V V: Labour Problems in Indian Industry, Asia Publishing House, Mumbai,
10. Yoder, Dale: Personnel Management and Industrial Relations, Oxford University Press,
11. Mamoria C B: Industrial Relations in India, Himalaya Publishing House, Mumbai,
12. Venkata Ratnam, C.S., Industrial Relations, Oxford University Press, New Delhi,
13. Schneider, Eugene V, Industrial Sociology, Tata McGraw Hill, New Delhi,
14. Pylee M.V., George Simon A, Industrial Relations And Personnel Management, Vikas Publishing House, New Delhi
15. Pylee M V: Worker's participation in Management, Vikas Publishing House, New Delhi
16. Dayal, Sahab, Industrial Relations Systems in India: A Study of Vital Issues, Sterling Publishers, New Delhi



Name of the program: Bachelor of Commerce (B. Com)

Course Code: CSP 5.7

Name of the Course: SKILLS ACTIVITIES ON DIRECT TAXES

Course Credits	No of hours per week
4 2	4 2

Pedagogy: Classroom lectures, Case studies, Group Discussion Assignment and Seminar etc.

Syllabus:

Module No. 1: Tax Planning

Tax planning: Tax avoidance, Tax Evasion, Difference between Tax avoidance and Tax evasion, Tax planning and Tax management. Tax planning in different situation: a) Tax planning with reference to setting up of a new business b) Tax planning with reference to financial management decisions c) Tax planning with reference to managerial decisions (own or lease and Purchase by instalment or Hire)

Module No. 2: E Payment of Tax

Requirements for e payment of tax, Types of challans -ITNS 280 m, ITNS 281, ITNS 282, ITNS 284, ITNS 285, Form No. 26QB, Form No. 26QC and Form No. 26QD- Details to be provided in the challan-Steps for e payment of taxes-

Module No. 3: TDS & Filing of TDS Returns

TDS/TCS-Meaning, Objective and Rates of TDS-Quarterly Filing of TDS Returns-24Q, 27Q, 26Q and 27EQ, Penalty for non-filing or Late filing of TDS returns- Correction or Rectification of TDS returns-Form No 26AS, Parts in 26AS- Annual Information Statement (AIS)-Tax payers information summary and Annual Information Statement-TDS/TCS Information, SFT Information, Payment of Taxes, Demand and Refund and Other information, Form 16 and Form 16A

Module No. 4: Filing of Income Tax Returns

Filing of Returns-ITR1 to ITR 7-Steps for filing of returns- Revision or rectification of returns- Penalty for non-filing or late filing of ITRs.

Note: Students are required to undergo a practical training on the Payment of Tax, filing of TDS returns and ITRs.

Course Objectives:

1. To apply the tax knowledge, student have to learn in class to real life situation.
2. To enhance skills like TDS, Tax Evaluation, Filing of TDS Returns, E payment of tax E filing etc.
3. To build a professional knowledge and network.
4. To help in getting a Job after Graduation.

References:

1. Dr Vinod K Singhania Dr Kapil Singhania "Direct Taxes Law & Practice" Taxman Publication
2. T N Manoharan and G R Hari "Students 'Handbook on Taxation" Snow white Publications
3. Dr Girish Ahuja and Ravi Gupta "Systematic Approach to Income Tax" Commercial Law Publishers
4. H C Mehrotra and S P Goyal: "Income Tax Law & Accounts" Sahitya Bhavan Publications
5. Income tax e filing website
6. NSDL website



Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: 6.1

Name of the Course: Corporate Governance

Course Credits	No. of Hours per Week
4 Credits	4 Hours
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,	
Course Outcomes: On successful completion of the course, the students will be able to: Identify the importance of corporate governance. Know the rights, duties and responsibilities of Directors. Analyze the legal & regulatory framework of corporate governance. Outline the importance and role of board committee. Understand the major expert committees' Reports on corporate governance.	
Syllabus	
Module No 1 : CORPORATE GOVERNANCE Introduction, Importance, Principles of corporate governance, OECD Principles of corporate governance, Need for good corporate governance – Evolution of Corporate Governance – Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance – Principles of Corporate Governance	
Module No. 2 : CORPORATE AND BOARD MANAGEMENT Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology -Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration – Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.	
Module No 3 : LEGAL AND REGULATORY FRAMEWORK OF CORPORATE GOVERNANCE Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 2013, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws – Legal Provisions relating to Investor Protection.	
Module No. 4 : BOARD COMMITTEES AND ROLE OF PROFESSIONALS Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management - Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.	

Module No. 5: CORPORATE GOVERNANCE – CODES AND PRACTICES

Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.

Skill Development Activities:

- Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
- Collect any two companies Board of Directors names and find out their nature of directorship.
- Prepare report on the applicability of different models of Corporate Governance.
- Critically compare the recommendations of various corporate.

Reference Books

- Bairs N. and D Band, Winning Ways through Corporate Governance.
- Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
- Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.
- Clark T. and E Monk House, Rethinking the Company, Pitman, London.
- Fernando A.C, Corporate Governance, Pearson Education.
- Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.
- Report of the Cadbury Committee on Financial Aspects of, London Stock Exchange, London.
- Report on Corporate Governance, Confederation of India Industries and Bombay.

Note: Latest edition of text books may be used.



Name of the Program: Bachelor of Commerce (B.Com.)	
Course Code: 6.2	
Name of the Course: INSURANCE AND RISK MANAGEMENT	
Course Credits	No. of Hours per Week
4 Credits	4 Hrs

Objective:

This course aims at giving in-depth knowledge of insurance business in terms of structure, products, pricing and risk management.

MODULE I - INTRODUCTION TO INSURANCE BUSINESS

Definition of insurance - Characteristics of insurance – Principles of contract of insurance – General Concepts of Insurance – Insurance and hedging – Types of insurance – Insurance intermediaries

MODULE 2 : INSURANCE BUSINESS

Fundamental principles of life insurance – Basic features of life insurance contracts - Life insurance products – Traditional and unit- linked policies – Individual and group policies - With and without profit policies – Types of life insurance policies – Term insurance – Whole life insurance and its variants – Endowment insurance and its variants – Annuities – Policies for children and females – Policies for handicapped lives – Pension plans – Health insurance – Claims settlement

General Insurance Business - Fundamental principles of general insurance – Fire insurance – Marine insurance – Motor insurance – Personal accident insurance – Liability insurance – Miscellaneous insurance – Claims settlement

MODULE NO.3: PRICING OF INSURANCE PRODUCTS

Premiums and Bonuses: Concept of premium – Different types of premium – Factors affecting premium – Mortality table – Construction of mortality tables – Valuation – Methods – Data for valuation – Special reserves and adjustment – Surplus and distribution – Bonus: Different types of bonuses – Surrender value – Non-forfeiture options.

Policy claims: Different types – Survival benefits – Death claims – Maturity claims – Early claims & non-early claims – Documents required for processing early claims – Death due to un-natural causes or accidents – Nomination – Assignment – Waiver of evidence of title – Claims concession clause and extended claims concession clause – Presumption of death – Insurance riders – Types – IRDA regulations w.r.t claim payments

MODULE NO. 4: RISK MANAGEMENT

Risk – Meaning and definition – Risk and uncertainty – Chances of loss – Peril and Hazard - Classification of risks – Historical development of the concept of risk – Techniques of managing risk – Risk pooling-insurable risks vs. hedging – Risk

Transfer Methods

Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management – Loss forecasting

MODULE 5 : INSURANCE REGULATIONS IN INDIA

Insurance Act, 1938 – Summary provisions of Insurance Act, 1938

Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose, Duties, Powers and functions of IRDA – Operations of IRDA – Insurance policyholders' protection under IRDA – Exposure/Prudential norms.

Summary provisions of related Acts – Consumer Protection Act and Transfer of Property Act

Suggested Readings:

1. George Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. S. Balachandran, *General Insurance*, Insurance Institute of India.
3. S. Balachandran, Karve, Palav, *Life Insurance*, Insurance Institute of India.
4. M. Y. Khan, *Indian Financial System*, Tata McGraw-Hill.
5. Bharti Pathak, *Indian Financial System*, Pearson Education.
6. C. Arthur, William Jr., Michael Smith, Peter Young, *Risk Management and Insurance*, McGraw-Hill
7. Trieschmann, Gustavson, Hoyt, *Risk Management and Insurance*, South Western College Publishing.
8. Gupta, P. K., *Insurance and Risk Management*, Himalaya Publishing House
9. Insurance Theory and Practice , Nalini Prava Tripathy & Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi



Name of the Program: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 6.3

Name of the Course: GOODS AND SERVICES TAX

Course Credit

4

Number of hours per week

4 hours

Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion and seminars.

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

- Understanding the Basics of GST, GST Structure, mechanism and legal and regulatory aspects.
- Understanding GST Levy (Imposition of Tax), knowledge of GST, Rate Structure GST, Collection Process, Compliance and Payment Mechanism.
- Understanding Input Tax Credit (ITC), ITC mechanism and utilization, Knowledge of tax invoices compliance and record-keeping.
- Outcomes of Proper GST Return Filing, Failure to file GST returns: Timely GST payment, Non-payment or late payment of GST.
- Outcomes of Proper GST Assessment, Incorrect or non-assessment, Types of assessments, Successful GST appeal, An unsuccessful appeal, Recent GST developments

Syllabus :

MODULE 1: INTRODUCTION TO GOODS AND SERVICES TAX (GST)

- ✓ Overview of the Indirect Tax System in India and Evolution & Need for GST
- ✓ Concept and Features of GST
- ✓ Structure of GST – CGST, SGST, IGST, UTGST
- ✓ GST Council – Composition, Voting Pattern and Functions
- ✓ Benefits of GST to Economy, Businesses, and Consumers
- ✓ Registration under GST.
- ✓ Persons Liable and Not Liable for Registration
- ✓ GST Registration Process and Threshold Limits
- ✓ Types of Taxpayers – Regular, Composition, Casual, Non-Resident

MODULE 2: GST LEVY AND COLLECTION

- ✓ Time, Value, and Place of Supply
- ✓ GST Rates and Exemptions
- ✓ Reverse Charge Mechanism (RCM)
- ✓ Composition Scheme – Eligibility, Conditions, and Restrictions
- ✓ Problems on Time, Value and Place of Supply and on exemptions

MODULE 3: INPUT TAX CREDIT (ITC) AND TAX INVOICES

- ✓ Meaning and Eligibility of Input Tax Credit
- ✓ Conditions for Availing ITC
- ✓ ITC Reversal and Blocked Credits
- ✓ Tax Invoice, Bill of Supply, and Debit/Credit Notes
- ✓ E-Way Bill – Applicability and Compliance
- ✓ Maintenance of Books of Accounts under GST
- ✓ Impact of ITC on Business Cash Flow
- ✓ Problems on ITC

MODULE 4: GST RETURNS, PAYMENT, AND COMPLIANCE

- ✓ Types of GST Returns and Due Dates (GSTR-1, GSTR-3B, GSTR-9, etc.)
- ✓ GST Payment Process – Electronic Cash and Credit Ledger
- ✓ Late Fees, Interest, and Penalties
- ✓ GST Refunds – Process and Time Limits
- ✓ GST Audit – Applicability and Procedure
- ✓ GST Compliance Rating and Anti-Profiteering Measures
- ✓ Common Errors and Consequences in GST Filings

MODULE 5: GST ASSESSMENTS, APPEALS, AND RECENT DEVELOPMENTS

- ✓ Types of GST Assessments – Self, Provisional, Summary, and Scrutiny
- ✓ Demand and Recovery under GST
- ✓ GST Offenses and Penalties
- ✓ Appeals and Revision Mechanism under GST
- ✓ Role of GSTN (Goods and Services Tax Network)
- ✓ Recent Amendments and Updates in GST Law

References:

1. "GST Compensation to States: The Corona Effect" by Monish Bhalla-2020
2. "GST Manual (Act & Rules) without Forms - 4th Edition 2025 Bare Act" by Bharat Law House-2025
3. "Insight into GST Litigations - A Practical Approach" by B.S. Indani,-2025
4. "GST Law Simplified with Forms, Tariff, Exemption & Circulars" by P.K. Goel-2024
5. "GST Law & Practice" by V.S. Datey
6. Sathpal Puliana, M. A. Maniyar, "Glimpse of Goods and Services Tax, Karnataka Law Journal Publication Bangalore.
7. H. C . Mehrotra and V. P. Agarwal, Goods and Services Tax.
8. Ghousia Khatoon, C. M. Naveenkumar and S. N. Venkatesh, "Goods and Services Tax", Himalaya Publishing House, Bangalore.
9. R.G. Saha, S. K. Podder and Shruti Prabhakar, "Fundamentals of GST and Customs Act, Himalaya Publishing House, Bangalore.

Note: Latest edition of text books may be used.



Name of the program : Bachelor of Commerce (B.Com)

Course Code: 6.4

Name of the Course: Project Report (Practical Knowledge)

Course Credits	No. Of Hours Per Week
4 Credits	4

Pedagogy: Classroom Lecturers on different Title which will be taken by the students (Research methodology, data Collection & processing and report writing & Presentation) The Project Report Viva-Voce conducted at college level by the internal examiner along with head of the department).

Course Structure of the Project Report:

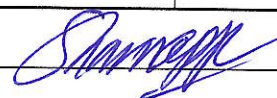
Course	IA	Evaluation Of Project Report at the Sem end Examination	Viva-voce	Total
DCC-6.7: Project Report	20	50	30	100

Course Structure of the Project Report: Cover page , Declaration, Acknowledgement , Certificate table of contents introduction objectives of the study , limitation of the study Research methodology , Source of data collection and presentation , learning out comes – Suggestion Recommendation and conclusions,

Objectives: The objectives of this course is to make the students learn the application of Statistical tools and technique for making research & decision making.



Name of the Program: Bachelor of Commerce (B.Com.)	
Course code: 6.5(A)	
Name of the Course: ADVANCED COST ACCOUNTING	
Course Credits	No. of Hours per Week
4 Credits	4
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,	
Course Outcomes: On successful completion of the course, the Students will be able to	
a) The method of costing applicable in different industries. b) Determination of cost by applying different methods of costing. c) Prepare flexible and cash budget with imaginary figures d) Analyse the processes involved in standard costing. e) Familiarize with the Activity Based Costing and its applications.	
Syllabus:	
Module No. 1: Job and Contract Costing	
Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems. Contract Costing: Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.	
Module No. 2: Process and Service Costing	
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 cost accounts; preparation of process accounts. Service costing: Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.	
Module No. 3: Activity Based Costing	
Introduction - Weakness of conventional costing system - concept of ABC - Characteristics of ABC - Kaplan and Cooper's Approach - cost drivers and cost pools - allocation of overheads under ABC -- Steps in the implementation of ABC - Benefits from adaptation of ABC system - difficulties faced by the industries in the successful implementation of ABC - Problems.	
Module 4: Marginal Costing	
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing - P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.	
Module 5: Standard Costing	



Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.

Skill Development Activities:

1. Naming 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. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures
4. Narrate the steps involved in standard costing. System.
5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.
7. Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; FreePress Publication; New York
2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York.
6. Mariyappa B Methods and Techniques of Costing. HPH.

Note: Latest edition of Text books may be used.



Name of the Program: Bachelor of Commerce (B.Com)

Course Code: 6.5(B)

Name of the Course: FINANCIAL DERIVATIVES

Course Credits	Number of Hours per Week
4 credits	4 Hours

Course Objectives

This course offers a foundational understanding of financial derivatives, covering their concepts, types, and market applications. It familiarizes students with options, futures, pricing strategies, and hedging techniques, while also exploring the growth of derivatives in India.

Module No. 1: Financial Derivatives: Meaning, Features and purpose of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – derivatives contracts: Forwards futures, options and swaps. Market participants and traders, trading mechanism of derivatives products, Settlements and regulations.

Module No. 2: Financial Risk and its mitigation: Market Risk , Interest Rate Risk, Commodity Risk, Currency Risk, Country Risk, Inflation risk, Liquidity risk, systematic and unsystematic risk credit risk

Module No. 3: Futures: Futures Contracts meaning and characteristics– Evolution of Futures Market in India – Traders in Futures Market in India: hedgers and speculators – Functions and Growth of Futures Markets Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

Module No. 4: Options: Concept of Options – Types of options – Option Valuation- Option margin and trading – Option Positions Naked and Covered Option – Underlying Assets in Exchange traded Options – Determinants of Option Prices – Binomial Option Pricing Model – BlackScholes Option Pricing – put call parity , index and stock options. Basic Principles of Option Trading.

Module No. 5: Financial Derivatives Market in India: Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Derivatives Trading at NSE/BSE – Eligibility of Stocks – Emerging Structure of Derivatives Markets in India .



References Books:

1. Hull, J. C. (2022). *Options, Futures, and Other Derivatives* (11th ed.). Pearson.
2. Kolb, R. W., & Overdahl, J. A. (2010). *Financial Derivatives: Pricing and Risk Management*. Wiley.
3. Chance, D. M., & Brooks, R. (2015). *An Introduction to Derivatives and Risk Management* (10th ed.). Cengage.
4. Das, S. (2010). *Derivatives: The Wild Beast of Finance*. Prentice Hall.
5. Gupta, S. L. (2017). *Financial Derivatives: Theory, Concepts, and Problems*. PHI Learning.

Market Reports & Guidelines

1. SEBI (Securities and Exchange Board of India). *Guidelines on Derivatives Trading and Risk Management in India*. www.sebi.gov.in
2. NSE India. *Derivatives Market Performance Reports*. www.nseindia.com
3. BSE India. *Derivatives Trading and Market Trends*. www.bseindia.com
4. Bank for International Settlements (BIS). *Global Derivatives Market Report*. www.bis.org



Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: 6.5 (D)
Name of the Course: COMPENSATION MANAGEMENT

Course Credits	No. of Hours per Week
4 Credits	4 Hours
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,	

Course objectives

- To understand the significance of compensation management
- To Describe compensation practices and their role in promoting a company's competitive advantage.
- To Understand the compensation strategy that fits the company's goals.
- To Know the essential application and establish the link between reward systems and human behavior.
- To Analyze the different ways to strengthen the pay-for-performance link.
- To Identify current trends of compensation and the choices businesses have to make in their operations
- To Evaluate compensation value to analyze the link between actual pay and employee's performance

Syllabus

Module No. 1, Introduction:

Concept, historical development of payment systems and importance. Components and Dimensions of compensation program, Factors influencing compensation, The 3-p compensation concept.

Module No. 2: Economic and Behavioral Dimensions of Compensation Management

Economic Theory of wages and its limitations, Motivational issues in compensation management, organizational justice and compensation, impact of compensation on employee behaviors, consequences of dissatisfaction with compensation, Job evaluation and compensation

Module No. 3: Wage and Salary Administration



Concept of wages, wage determination process, Methods of wage fixation, Theories of wages, Types of wages, Wage differentials, wage policy, legal framework and compensation, objective of national wage policy.

Module No. 4: Employee Benefits

Fringe benefit-health benefits, child care leave, paternity leave, employee stock option plans (ESOP's), insurance benefits, retirement benefits, financial benefits, lifestyle benefits.

Module No 5: Laws on Compensation Management:

The Payment of Wages Act 1936, Equal Remuneration Act 1976, Consolidated Omnibus Budget Reconciliation Act 1985, Family and Medical Leave Act 1993, Pension scheme Act 1995, Old pension scheme vs New pension scheme and Unified Pension Scheme, Maternity Benefit Act 1961.

Books for reference

1. Milkovich G. T, Newman J .M, & Venkata Ratnam C. S- Compensation - McGraw Hill Irwin.
2. Armstrong, M and H Murlis Reward Management: A Hand Book of Remuneration Strategy and Practice - Kogan Page, London.
3. Martocchio J. J.-Strategic Compensation - Pearson Education.
4. Gerhart B & Rynes S L-Compensation Theory, Evidence and Strategic Implications- Sage Publishers, New Delhi.
5. Sarma A.M- Understanding Wages and Compensation Management -Himalaya Publishing House, Mumbai.
6. Dr. Kanchan Batia- Compensation Management, - Himalaya Publishing House, Mumbai.
7. B.D.Singh- Compensation and Reward Management, - Excel Books, New Delhi.
8. Wallace M.J. and Fay C.H- Compensation Theory and Practice - Tata Mc Graw Hill.
9. Henderson, Richard I- Compensation Management in a knowledge Based World – Printice Hall.
10. Director Soms, MS- 27, Wage and Salary Administration IGNOU, New Delhi.
11. Decenzo A, David and Robbins P Stephen- Personnel/HRM, Prentice Hall of India, New Delhi.
12. Mousomi S. Bhattacharya & Nilanjan Sengupta 'Compensation Management'; Excel Books; Latest Edition.



Name of the Program: Bachelor of Commerce (B.Com.)	
Course Code: 6.6 (A)	
Name of the Course: INCOME TAX- II	
Course Credits	No. of Hours per Week
4 Credits	4 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,	
Course Outcomes: On successful completion of the course, the students' will be able to - Understand the procedure for computation of income from business and other Profession. - the provisions for determining the capital gains. - Compute the income from other sources. - Demonstrate the computation of total income of an Individual. - Comprehend the assessment procedure and to know the power of income tax authorities.	
Syllabus:	
Module No. 1: Income from other Sources	
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.	
Module No. 2: Tax Deduction at Sources & Deductions from Gross Total Income	
Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Filing of Quarterly statement – Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates.	
Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80TTB and 80U as applicable to Individuals.	
Module No. 3: Assessment of Individuals and Hindu Undivided Family	
Set Off and Carry Forward of Losses: Introduction – Provisions of Set off and Carry Forward of Losses - Computation of Total Income and tax liability of an Individual and HUF	
Module No 4 Assessment of Firms	
Meaning of Firm, Residential status, Tax rates applicable to Firms, Computation of income of partnership firm-Provisions relating to Remuneration, Interest and unabsorbed depreciation and Book profit.	
Module No 5 Assessment of Companies	
Introduction-Meaning of Company-Classess of companies under Income tax Act –Domestic and Foreign companies-Closely held and widely held companies-Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability	
Module No. 6: Assessment Procedure and Income Tax Authorities:	
Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax	



Authorities their Powers and duties.

Skill Development activities:

1. Visit any chartered accountant office and identify 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. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department in your locality.
6. Any other activities, which are relevant to the course.

Books for Reference:

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 Publicat Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used



Name of the Program: Bachelor of Commerce (B.Com.)	
Course Code: 6.6 (B)	
Name of the Course: INTERNATIONAL FINANCIAL MANAGEMENT	
Course Credits	No. of Hours per Week
4 Credits	4 Hrs

Course Objectives

- To have exposure on international aspects of financial management.
- To understand the Foreign Exchange Management.

Module No. 1: International Dimensions of Financial Management

The Emergence of MNC - Nature of the MNC - Objectives of the firm - Risk Management - Domestic Financial Management and International Financial Management - Role of Finance Manager in Global context.

Module No. 2 : Foreign Investment Decision

Theories and Strategies -International Project Appraisal - Exchange Rate Risk - Cost of Capital - International Joint Ventures - A review of NPV Approach - Repositioning of Funds - FDI & FII in India.

Module No. 3 : Foreign Exchange Market

Nature, Structure -Types of transactions - Exchange rate quotation & Arbitrage - Spot & Forward - Foreign Exchange Market in India - Nature, Structure, Operations & Limitations - Exchange Rate Determination - Structural Models of Exchange Rate Determination - - Global Financial Environment.

Module No. 4: Risk Exposure

Managing Foreign Exchange exposure - Management of foreign exchange Risk - Management of translation exposure - Management of transactions exposure - Management of economic exposure - Types of Risk - The Risk management Process - Hedging, Swaps, Futures, Options - Types of Derivatives -Role SEBI.

Module No. 5 International Money Markets

International Equity Sources - Global Equity Markets - New Equity issues, International Debts sources - Debt Management and Funding Goals - International Debt Instruments – International Bank Loans - Euro Notes - International Bond Market - International Portfolio Management - Decision to invest in portfolio - International CAPM - Capital Management - Cash management - Receivables and inventory management.

Books for Reference



1. Ravi M Kishore, Financial Management, Taxman Publications
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
3. Apte. P.G. , International Financial Management ,Tata Mcgraw–Hill,
4. Sharan,V, International Financial Management, Prentice–Hall,
5. Shapiro, Alan, Multinational Financial Management, Wiley ,
6. M Pandey, Financial management, Vikas publications, New Delhi.
7. Ambrish Guptha, Financial management, Pearson.
8. Khan & Jain, Basic Financial Management, TMH, New Delhi.
9. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
10. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
11. B.Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.



Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 6.6 (D) Name of the Course: TRAINING AND DEVELOPMENT	
Course Credits	No. of Hours per Week
4 Credits	4 Hrs

Course Outcome

- Understand the principles of learning and training and the process of training in an organization
- Understand various off the job and on the job training methods and apply and analyze their effectiveness
- Understand the technology implications on training and apply the training evaluation methods
- Understand the management development factors, process and challenges in implementing
- Understand various off the job and on the job management development methods and apply and analyze their effectiveness

MODULE NO 1: INTRODUCTION TO TRAINING

Training Meaning and Definition – Need for Training – Importance of training – Objectives of Training – Steps in training programs – Training Policy - Training for different employees – Principles of learning and training

MODULE NO 2: TRAINING METHODS:

Training methods – On the job – Vestibule training, Training by experienced workman, Training by supervisor, Demonstrations and examples, Simulation, Apprenticeship – Off the job – Lectures, Conference method, Seminar or Team discussion, Case studies, Role Playing, Programmed instruction, T group trainings, Audio visual aids

MODULE NO 3: TRAINING IMPLEMENTATION:

The lesson plan, The traditional Trainees, Training and Development – Materials, Equipments, Site Preparation, Scheduling, Delivery, Gagne's Nine Events of Instruction. Training instrument / Tests- Myers Briggs Type Indicator, Tests for Selection and Training, Passive, Aggressive and Assertiveness, FIRO-B Questionnaire.



MODULE NO 4: EVALUATION OF TRAINING & DEVELOPMENT METHODS

Kirkpatrick's framework, Reaction evaluation, The performance Grid, Cost-Benefit analysis and Return on investment, Why to conduct evaluation, Barriers to training Evaluation, Types and Models.

MODULE NO 5: DEVELOPMENT

Development - Importance of development - Differences between Training and Development-Management development - Purpose and objectives - Stages - Components - Factors inhibiting development,

BOOKS FOR REFERENCE

1. Nike Blanchard P, James W Thaker, Anand Ram V, Effective training- Systems, Strategies, and Practices, Pearson Education, New Delhi.
2. Raymond A None, Employee Training and Development, The Mc Graw-Hill Companies, New Delhi
3. Steve Truelove, Training and Development, Theory and Practice, Jaico Publishing House, New Delhi,
4. Bhatia S.K, Forwarded by Dr. AbadAhmad, Training and Development, Concepts & Practices, Emerging Developments, Challenges & Strategies in HRD, New Delhi,
5. David Simmonds, Designing & Delivering Training, Excel Books, New Delhi.
6. K. Ashwathapa, Human Resource Management Publisher: Himalaya Publishing House
7. V. S. P Rao, Human Resource Management Publisher: Excel Publishing House L. M Prasad, Human Resource Management Publisher: Sultan Chand Publishing House.



Name of the Program: Bachelor of Commerce (B.Com.)	
CSP-3: 6.7	
Name of the Course: Skills Activities on Indirect Taxes	
Course Credits	No. of Hours per Week
2 Credits	2 Hrs

Pedagogy: Classroom Lecture, Case Studies, Group Discussion, Seminar, Filed visits and Quiz.

Syllabus

Module 1: Furnishing of Returns Under GST

Introduction-Return Mechanism in GST- Mode of filing of returns-GSTN portal, Offline line utilities, GST Suvidha Provides-Types of returns-Regular tax payers, Composition supplier, Tax deductor, Input service distributors, Non-resident taxable person and other returns, Forms to be used GSTR-, GSTR-2. GSTR-3, GSTR-4, GSTR-5, GSTR-6, GSTR-7, GSTR-8, GSTR-9, GSTR-10 and GSTR-11, Due dates of submission

Module 2: TDS and GST

Deduction of Tax at Source-Categories of persons not liable to deduct TDS-Deductees, Rate of deduction-No TDS-Deposit of TDS with Government-TDS certificate-Registration-Rectification of TDS amount

Module 3: Payment of GST

Electronic cash ledger-Electronic credit ledger-Payment by challan-Electronic liability ledger-Interest on delayed payment of tax

Reference Books:

- 1. CA KM Bansal "GST and Customer Law" Taxman Publication**
- 2. HC Mehrotra and VP Agarwal " Goods and Services Tax" Sahitya Bhavan Publication**
- 3. "GST Manual (Act & Rules) Without Forms-4th Edition 2025 Bare Act" By Bharat Law House**



Regulations for undergraduate programme:

As per the government order number ED 166 UNE 2023, Bangalore dated 08-05-2024, all universities in Karnataka are required to revise the curriculum of degree programmes as per the guidelines of Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-25. In furtherance of the said government order, the programme structure prepared by the BOS will be applicable to all students seeking admission to B.Com programme in all the affiliated colleges of Bidar University from 2024-25 along with the various core courses and specific elective courses for each semester.

Programme Objectives:

1. To Prepare the students to pursue careers in Marketing, Accounting, Taxation, Auditing, Financial Analysis, Banking, Management, Insurance, and other allied disciplines
2. To Develop competent human capital for creative thinking and problem solving in business sectors.
3. To Create entrepreneurial environment by producing and channeling innovative, creative and promising young entrepreneurs for the economy
4. To Empower the students to take up higher education to become master in the field of Commerce
5. To Empower the students for professional courses like, Chartered Accountant, Company Secretary, Cost and Management Accountancy, Financial Advisor and other allied courses.
6. To Prepare the students to take competitive examinations of State and National level
7. To Develop the leadership qualities among the students
8. To Prepare the students in the direction of overall development
9. To Make students industry ready and develop various managerial, accounting, taxation, finance and other skills for better professional opportunities.
10. To Make the students to have the knowledge and skill of present scenario of corporate world including share market.



Guidelines for framing the syllabus for theory papers of commerce subjects

The Board of studies of respective commerce subjects should ensure that,

- Freedom of Board of Studies within the suggested curriculum framework
- The suggested framework gives direction as well as freedom to Board of Studies to design the syllabus
- It is suggested that each BOS may develop a syllabus based on the curricular framework suggested in the three cases. Within a university each department may innovatively use the framework and different departments may come out with unique combinations of major, elective (Optional) and compulsory courses. This allows diversity based on regional specifications in the curricula as well as growth depending upon the decision of each BOS
- Every course or theory paper (major course) from Semester I to Semester VI should have 5 course learning objectives (CLOs), where in first objective highlight about the course or theory paper in overall, while each of the other four CLOs should highlight each unit (unit 1 to unit 4) of the course or paper
- Similarly every course or theory paper (Major course) from semester I to semester VI should have 5 units for 60 hours of teaching. Each unit shall be 12 hours of teaching
- In semester III and IV elective papers are offered. There shall be 2 elective papers offered during each semester (semester III and IV) by every major subject offering department, where a student shall choose/select/opt ONE elective paper out of two to study in each semester (Semester III and IV)
- At the end of syllabus of every course or theory paper (Semester I to VI) list of reference books or suggested reading shall be provided.
- List of reference under every theory paper should include both text books of both older and latest editions
- Contents in each chapter of every unit should have any repetition or overlaps, contents should have latest updates with relevance
- The medium of instructions should be in English, however a candidate will be permitted to write the examination either in English or Kannada
- Project allocation: The students of VI semester can choose project work in any of the subjects opted in B.Com course preferable from the elective chosen in VI semester
- Selection of the topic for project under commerce discipline can be listed by the teachers of the department according to the relevance of their subject area. The teachers can allot the topic from the list and ask the students to work on it. However if any student wish to undertake the project work of their interest relevant to the particular subject, such projects should be encouraged
- The Board of Examiners of respective commerce subjects should ensure while framing, scrutinizing and approving the question paper(s) for



ensuing semester end examination(s) that, each chapter in every unit of a theory paper is given preference to have questions in the final version of question paper(s)

- It is decided in the BOS that except Language, EVS and IC all other subjects should be taught by the commerce faculties only.

Assessment and Evaluation Policy:

Examination pattern is 80:20 for all papers in major subjects and languages. 80 marks for semester end and 20 marks for internal assessment.

For skill oriented papers, examination pattern is 40:10, 40 marks for semester end examination and 10 marks for internal assessment

For project in the VI semester, examination pattern is 80:20:20 20 marks for internal assessment, 50 marks for dissertation evaluation and 30 marks for Viva-voce conducted at college level by the internal examiner along with the head of the department

Distribution of Internal Marks:

Internal assessment is of 20 marks which includes, tests, assignment and seminars, and attendance

For Two Tests	-	10 Marks
For Assignment and Seminars	-	05 Marks
For Attendance	-	05 Marks

Distribution of marks for attendance

< 75%	-	No Marks
76% - 80%	-	01 Marks
81% - 85%	-	02 Marks
86% - 90%	-	03 Marks
91% - 100%	-	05 Marks



**Question Paper Pattern For Theory Examination Of Major Subjects
(Semester I to VI)**

Subject: Commerce

Paper:

Paper Code:

Duration: 3 hours

Max. Marks: 80

Instructions to Candidates: All sections are compulsory

Section –A

Answer any TEN of the following questions. Each carries 2 marks

10*2 = 20

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.

Section –B

Answer any THREE of the following questions. Each carries 5 Marks

03*5 = 15

- 13.
- 14.
- 15.
- 16.
- 17.

Section –C

Answer any THREE of the following questions. Each carries 15 Marks

03*15 = 45

- 18.
- 19.
- 20.
- 21.
- 22.

Note: Due care should be given to cover all units of the each subject while setting the question paper.



Bachelor's Degree Credit Distribution As Per State Education Policy-SEP 2024

Sl. No.	Broad Category of Courses		Min. No. of Credits	% of Total Credits
01	Discipline Core Credit Courses	DCC	90	70
02	Elective/Optional Courses	EC	04	03
03	Languages Courses (Two)	LC	24	19
04	Practical and Skill Enhancement Courses/Research Methodology Courses	SEC	06	05
05	Constitutional Moral Values Courses	CVC	04	03
	Total		128	100

Credit Distribution of B.Com Programme of Bidar University- SEP 2024

Sl. No.	Broad Category of Courses		Min. No. of Credits	% of Total Credits
01	Discipline Core & Elective Credit Courses	DCC	104	66
02	Elective/Optional Courses	EC	08	05
03	Languages Courses (Two)	LC	32	21
04	Practical and Skill Enhancement Courses/Research Methodology Courses	SEC	06	04
05	Constitutional Moral Values Courses	CVC	06	04
	Total		156	100

Semester-wise Distribution of Credits

Bachelor of Commerce (B.Com) Programme of Bidar University- SEP 2024

Semester	Credits
I	26
II	26
III	25
IV	27
V	26
VI	26
Total	156



Elective Papers:

In Addition to compulsory major courses, two elective papers are also suggested in V and VI semester. The discipline core elective will be selected by the students on their own choice subject to the availability of courses/subjects in the university/colleges. Electives must be discipline based or distinctly related to discipline based majors. Thus, the elective course should be supportive of the major discipline based on core course.

Group of elective chosen by students in the V semester should be continued in the VI semester

Group of Elective Papers

Area of Specialization	V Semester	VI Semester
Accounting and Taxation	1. Fundamentals of Cost Accounting 2. Income Tax-I	1. Advanced Cost Accounting 2. Income Tax-II
Finance	1. Securities Analysis and Portfolio Management 2. Financial Services	1. Financial Derivatives 2. Fundamentals of 2. International Financial Management
Human Resource Management	1. Organizational Development 2. Industrial Relations	1. Compensation Management 2. Training and Development



