



RAJAGIRI COLLEGE

OF MANAGEMENT & APPLIED SCIENCES

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Programme File Department of Commerce



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DEPARTMENT OF COMMERCE

1. Department Profile

About the Department

The Department of Commerce, established in 2005, has rapidly expanded to become a hub of academic excellence and professional training. Initially focused on undergraduate education, the department has continually upgraded its offerings, introducing Model 2 Computer Application and Model 2 Taxation streams in 2011, Model 1 Finance and Taxation in 2013, and Model 2 Logistics and Model 2 Marketing streams in 2014. The M.Com Finance and Taxation program was added in 2015. With a robust faculty team of 31 members, many with doctoral qualifications and extensive industry experience, the department is equipped with state-of-the-art classrooms. The Department of Commerce aims to enhance research capabilities, innovate its curriculum, and promote holistic development through various co-curricular and extracurricular activities. Maintaining high academic standards with excellent pass rates and placement records, the department also actively participates in community service and outreach programs, nurturing knowledgeable and skilled professionals who contribute significantly to regional and national progress.

1.1 Vision of the Department:

To empower our students with knowledge, skills and ethical grounding to excel in the global economy.

1.2.1 Mission of the Department:

To cultivate socially responsible commerce professionals capable of addressing global challenges sustainably

2 Programmes offered by the department

B.Com. (Hons) Finance and Taxation and Accounting
B.Com. (Hons) Finance and Taxation
B.Com. (Hons) Accounting and Financial Markets
B.Com. (Hons) Accounting and Logistics Management
B.Com. (Hons) Marketing and Finance and Taxation
B.Com. (Hons) Logistics Management and Finance and Taxation
B.Com Model I Finance And Taxation(SF)
B.Com Model II Finance And Taxation
B.Com Model I Computer Applications
B.Com Model II Computer Application
B.Com Model II Marketing
B.Com Model II Logistics Management

2. Programme Outcomes (PO):

2.1. Programme Outcomes (PO): UG (B.Com)

PO NO	Programme Outcomes
PO 1	Domain Knowledge: Our graduates will be able to apply knowledge with practicality and conceptual clarity
PO 2	Reflective Response to Socio-Ethical Issues: Our graduates will be able to identify and solve socio-ethical challenges.
PO 3	Entrepreneurship: Our graduates are influenced to invent and build their firm.
PO 4	Problem-Solving: Our graduates can evaluate and solve complex situations by acquired knowledge.
PO 5	Decision Making: Our graduates will apply critical thinking and logical reasoning to assess the potential outcomes of different choices.
PO 6	Communication: Our graduates can make use of effective communication skills for interaction in personal and professional environments.
PO 7	Creative Thinking: Our graduates will develop an ability to think creatively.

2.2. Programme Specific Outcome (PSO):

Programme Specific Outcome UG (B.Com)

PSO No	Programme Specific Outcome (PSO)
PSO 1	Our graduates will be able to develop knowledge in tax planning and practices.
PSO 2	Our graduates can apply conceptual marketing theories in corporate engagements.
PSO3	Our graduates can make use of information technology for solving day to day business affairs.
PSO4	Our graduates will be able to develop skills in the field of logistics and supply chain management.

3. Programme structure

3.1. Programme Structure at a glance UG (B.Com)

Programme duration	6 semesters
Total Credits	120
Credits required from Common Course I	22
Credits required from Common Course II	22
Credits required from Core course (including Project) and Complementary courses for Model 1 and Model 2	95
Credits required from Open course	03
Minimum attendance required	75%

3.2. Programme Structure Details B.Com. Model 1

B.Com. MODEL 1

Semester	Paper	Credits	Hours per week	Internal Marks	External Marks	Total Marks
I	Common course- Language- English- I	4	5	20	80	100
	Common course- Second Language-I	4	5	20	80	100
	Complimentary Course I: Banking and Insurance	3	4	20	80	100
	Core Course- Dimensions and Methodology of Business Studies	2	3	20	80	100
	Core Course- Financial Accounting I	4	5	20	80	100
	Core Course- Corporate Regulations and Administration	3	4	20	80	100
II	common course Language- English- II	4	5	20	80	100
	common course- Second Language- II	4	4	20	80	100
	Principles of Business Decisions	3	4	20	80	100

	Financial Accounting II	4	5	20	80	100
	Business Regulatory Framework	3	4	20	80	100
	Business Management	3	3	20	80	100
III	Language- English- III	3	3	20	80	100
	Corporate Accounts I	4	5	20	80	100
	Quantitative Techniques for Business- 1	4	5	20	80	100
	Financial Markets and Operations	3	4	20	80	100
	Marketing Management	3	3	20	80	100
	Optional 1- Information Technology for Business (computer)	4(T)	5	15	60	75
	options 1-Goods and Services Tax(Taxation)	4	5	20	80	100
IV	Language- English -IV	3	3	20	80	100
	Corporate Accounts II	4	6	20	80	100

	Quantitative Techniques for Business- II	4	6	20	80	100
	Entrepreneurship Development and Project Management	4	5	20	80	100
	Information Technology for Office (computer)	4(T)	5	15	60	75
	Financial Services (Taxation)	4	5	20	80	100
v	Cost Accounting - 1	4	6	20	80	100
	Environment Management and Human Rights	4	5	20	80	100
	Financial Management	4	5	20	80	100
	Optional - 3					
	Finance and Taxation- Income Tax- I	4	5	20	80	100
	computer application- Computerised Accounting(Theor y)	3	3	15	60	75

VI	Cost Accounting - 2	4	6	20	80	100
	Advertisement and Sales Management	3	4	20	80	100
	Auditing and Assurance	4	5	20	80	100
	Management Accounting	4	5	20	80	100
	Optional - 4	4	5			
	Finance and Taxation- Income Tax- II	4	5	20	80	100
	Computer Application- Software for Business and Research (Theory)	3	3	15	60	75
	Software for Business and Research (Practical)	-	2	5	20	25
	Project and Viva	1	-	20	80	100

3.3. Programme Structure Details B.Com. Model II

Semester	Paper	Credits	Hours per week	Internal Marks	External Marks	Total Marks
I	Language-English-I	4	5	20	80	100
	Second Language-I	4	5	20	80	100
	Dimensions and Methodology of Business Studies	2	3	20	80	100
	Financial Accounting I	4	5	20	80	100
	Corporate Regulations and Administration	3	4	20	80	100
	Banking and Insurance	3	3	20	80	100
II	Language-English-I	4	5	20	80	100
	Second Language-I	4	5	20	80	100
	Financial Accounting II	4	5	20	80	100
	Business Regulatory Framework	3	4	20	80	100
	Business	3	3	20	80	100

	Management					
	Principles of Business Decisions	3	3	20	80	100
III	Language-English-I	3	5	20	80	100
	Corporate Accounts I	4	4	20	80	100
	Quantitative Techniques for Business- 1	4	4	20	80	100
	Financial Markets and Operations	3	4	20	80	100
	Marketing Management	3	3	20	80	100
	Optional - 1			20	80	100
	Finance and Taxation-Goods and Services Tax	4	5	20	80	100
	Computer Application-Information Technology for Business (Theory)	3	3	15	60	75
	Computer Application Information Technology for Business(Practical)	1	2	5	20	25
	Marketing -	4	5	20	80	100

	Customer Relationship Management					
	Logistics Management- Introduction to Logistics Management	4	5	20	80	100
IV	Language-English-I	3	5	20	80	100
	Corporate Accounts II	4	5	20	80	100
	Quantitative Techniques for Business- II	4	5	20	80	100
	Entrepreneurship Development and Project Management	4	5	20	80	100
	Optional - 2 -	4	5	20	80	100
	Finance and Taxation- Financial Services	4	5	20	80	100
	Computer Application- Information Technology for Office (Theory)	3	3	15	60	75
	Computer Application Information Technology for	1	2	5	20	25

	Office (Practical)					
	Marketing Services Marketing	4	5	20	80	100
	Logistics Management Principles of Logistics Information	4	5	20	80	100
	Cost Accounting - 1	4	6	20	80	100
	Environment and Human Rights	4	5	20	80	100
	Complementary Course Finance and Taxation-E-Commerce	4	5	20	80	100
	Computer Application- Programming in 'C' (Theory)	3	3	15	60	75
	Computer Application - Programming in 'C' (Practical)	1	2	5	20	25
	Marketing - E Commerce	4	5	20	80	100
	Logistics Management- E Commerce	4	5	20	80	100

	Optional - 3					
	Finance and Taxation- Income Tax- I	4	5	20	80	100
	Computer Application- Computerised Accounting (Theory)	3	3	15	60	75
	Computer Application - Computerized Accounting (Practical)	1	2	5	20	25
	Marketing Marketing Research	4	5	20	80	100
	Logistics Management Air Cargo Logistics Management	4	5	20	80	100
	Open Course- Brand Management (model 2 computer) Computer fundamentals(Model 2 Marketing and logistics)	3	4	20	80	100
VI	Cost Accounting - 2	4	6	20	80	100

Advertisement and Sales Management	3	4	20	80	100
Complementary Course Finance and Taxation Income Tax- Assessment and Planning	4	5	20	80	100
Computer Application- Database Management System	3	3	15	60	75
Computer Application Database Management System (Practical)	1	2	5	20	25
Marketing Consumer Behaviour	4	5	20	80	100
Logistics Management- Consumer Behaviour	4	5	20	80	100
Management Accounting	4	5	20	80	100
Optional - 4					
Finance and Taxation- Income Tax- II	4	5	20	80	100

	Computer Application-Software for Business and Research (Theory)	3	3	15	20	75
	Computer Application Software for Business and Research (Practical)	1	2	5	20	25
	Marketing - International Marketing	4	5	20	80	100
	Logistics Management - Shipping and Ocean Freight Logistics Management	4	5	20	80	100
	Project and Viva	1	-			

4. Course Structure

4.1. B.Com Degree Programme Model-I Course Structure

(MODEL 1 COMPUTER APPLICATION AND MODEL 1 TAXATION)

Common Courses

Sl No	Course Name	Credit	Hours per week
1	Language- English-I	4	5
2	Second Language-I	4	4
3	Language- English-II	4	5
4	Second Language-II	4	4
5	Language- English- III	3	3
6	Language- English -IV	3	3
	TOTAL - Common Course 1 - 14 credits and Common Course 2- 8 credits	22	-

Complementary Courses

Sl No	Course Name	Credit	Hours per week
1	Banking and Insurance	3	4
2	Principles of Business Decisions	3	4
	TOTAL	6	

Core Courses

SI No	Course Name	Credit	Hours per week
1	Dimensions and Methodology of Business Studies	2	3
2	Financial Accounting I	4	5
3	Corporate Regulations and Administration	3	4
4	Financial Accounting II	4	5
5	Business Regulatory Framework	3	4
6	Business Management	3	3
7	Corporate Accounts I	4	5
8	Quantitative Techniques for Business- 1	4	5
9	Financial Markets and Operations	3	4
10	Marketing Management	3	3
11	Optional - 1	4	5
12	Corporate Accounts II	4	6
13	Quantitative Techniques for Business- II	4	6
14	Entrepreneurship Development and Project Management	4	5
15	Optional - 2 -	4	5
16	Cost Accounting - 1	4	6

17	Environment Management and Human Rights	4	5
18	Financial Management	4	5
19	Optional - 3	4	5
20	Cost Accounting - 2	4	6
21	Advertisement and Sales Management	3	4
22	Auditing and Assurance	4	5
23	Management Accounting	4	5
24	Optional - 4	4	5
25	Project and Viva	1	-
	TOTAL	89	

Details of Optional Courses

Sl No	Course Name	Credit	Hours per week
FINANCE AND TAXATION			
1	Goods and Services Tax	4	5
2	Financial Services	4	5
3	Income Tax- I	4	5
4	Income Tax - II	4	5
COMPUTER APPLICATIONS			
1	Information Technology for Business	4	5
2	Information Technology for Office	4	5
3	Computerized Accounting	4	5
4	Software for Business and Research	4	5
MARKETING			
1	Customer Relationship Management	4	5
2	Services Marketing	4	5
3	Marketing Research	4	5
4	International Marketing	4	5

OPEN COURSES OFFERED

Sl No	Course Name	Credit	Hours per week
1	CO5OP01- Fundamentals of Banking and Insurance	3	4

Semester-wise details

Semester- 1

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	4	5
2		Second Language-I	4	4
3	CO1CRT01	Dimensions and Methodology of Business Studies	2	3
4	CO1CRT02	Financial Accounting I	4	5
5	CO1CRT03	Corporate Regulations and Administration	3	4
6	CO1CMT01	Banking and Insurance	3	4
		TOTAL	20	25

Semester- 2

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	4	5
2		Second Language-I	4	4
3	CO2CRT04	Financial Accounting II	4	5
4	CO2CRT05	Business Regulatory Framework	3	4
5	CO2CRT06	Business Management	3	3
6	CO2CMT02	Principles of Business Decisions	3	4
		TOTAL	21	25

Semester 3

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	3	3
2	CO3CRT07	Corporate Accounts I	4	5
3	CO3CRT08	Quantitative Techniques for Business- 1	4	5
4	CO3CRT09	Financial Markets and Operations	3	4

5	CO3CRT10	Marketing Management	3	3
6		Optional - 1		
	CO3OCT01	Finance and Taxation-Goods and Services Tax	4	5
	CO3OCT02	Computer Application-Information Technology for Business (Theory)	3	3
		Information Technology for Business (Practical)- <i>Exam in semester 4 only</i>	-	2
		TOTAL for streams other than Computer Applications	21	25
		TOTAL for Computer Application Stream	20	25

Semester- 4

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	3	3
2	CO4CRT11	Corporate Accounts II	4	6
3	CO4CRT12	Quantitative Techniques for Business- II	4	6
4	CO4CRT13	Entrepreneurship Development and Project Management	4	5
5	CO4	Optional - 2 -	4	5
	CO4OCT01	Finance and Taxation- Financial Services	4	5
	CO4OCT02	Computer Application- Information Technology for Office (Theory)	3	3
		Information Technology for Office (Practical)	-	2
	CO34OCP01	<i>Computer Application Practical Examination for Information Technology for Office and Information technology for Business</i>	2	NA
		TOTAL for streams other than Computer Application	19	25

		TOTAL for Computer Application Stream	20	25
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Semester- 5

Sl No	Course Code	Course Name	Credit	Hours per week
1	CO5CRT14	Cost Accounting - 1	4	6
2	CO5CRT15	Environment Management and Human Rights	4	5
3	CO5CRT16	Financial Management	4	5
4		Optional - 3		
	CO5OCT01	Finance and Taxation- Income Tax- I	4	5
	CO5OCT02	Computer Application-	3	3
		Computerised Accounting(Theory)		
		Computerised Accounting (Practical)- Examination in 6 th Semester only	-	2
5		Open Course	3	4
		TOTAL for streams other than Computer Application	19	25
		TOTAL for Computer Application stream	18	25

Semester- 6

Sl No	Course Code	Course Name	Credit	Hours per week
1	CO6CRT17	Cost Accounting - 2	4	6
2	CO6CRT18	Advertisement and Sales Management	3	4
3	CO6CRT19	Auditing and Assurance	4	5
4	CO6CRT20	Management Accounting	4	5
5	CO6OCT	Optional - 4	4	5
	CO6OCT01	Finance and Taxation- Income Tax- II	4	5
	CO6OCT02	Computer Application- Software for Business and Research (Theory)	3	3
		Software for Business and Research(Practical)	-	2
	CO56OCP01	Computer Application- Practical Examination - Computerised Accounting and Software for Business and Research	2	NA
6	CO6PR01	Project and Viva	1	-
		TOTAL for streams other than Computer Application	20	25
		TOTAL for Computer Application	21	25

SEMESTER 1

Core Course -1: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hours: 54

Credit: 2

Course Code	CO1CRT01				
Course Title	Dimensions and Methodology of Business Studies				
Department	Commerce				
Programme	Model 1				
Semester	1				
Course Type	Core				
Credit	2	Hrs/Week	3	Total Hours	54
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Identify The Basics of Dimensions of Business Studies			Ap	PO1
CO2	extend knowledge about business ethics as well as csr			U	PO2
CO3	Illustrate Technological Integration In Business And Fundamentals Of Business Research			U	PO4

Course descriptions

This course explores the role of business in society, business ethics, and corporate social responsibility (CSR). Students will examine the business environment, including technological integration, and gain an introduction to the fundamentals and importance of business research. This foundational knowledge prepares students to navigate the contemporary business landscape effectively.

Objectives

- *To understand business and its role in society*
- *To have an understanding of Business ethics and CSR*
- *To comprehend the business environment and various dimensions*
- *To familiarise Technology integration in business*
- *To introduce the importance and fundamentals of business research*

Module 1

Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stakeholders of business- Business Environment - Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment (10 Hours)

Module 2

Business in India- Stages and developments of business in the Indian economy since independence - Role of public, private, co-operative sectors - Liberalisation, Privatisation and Globalization - Disinvestment - Outsourcing -Recent economic initiatives - Niti Ayog - Make in India

initiative

(10 Hours)

Module 3

Technology integration in business- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business - M-Commerce- Meaning- Advantages- Challenges - E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash - Payment gateway.

(14 Hours)

Module 4

Business Ethics - Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business - objectives and principles - Arguments in favour and against social responsibility. Corporate Governance - Meaning and importance - Objectives - Principles

(10 Hours)

Module 5

Business Research - Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning-Major Types of Research (Pure- Applied - Exploratory- Descriptive- Empirical-Analytical) - Business Research- Elements of Business Research-Management Research- - Objectives- Research Methods vs Research Methodology -Research Process(brief outline only) -Research report

(10 Hours)

Suggested Readings

1. Keith Davis and William C.Frederick: *Business and Society Management, Public Policy, Ethics.*
2. Peter F. Drucker: *Management Tasks, Responsibilities, Practices.*

3. Peter F Drucker: *The Practice of Management*.
4. P.T.Joseph, S.J, *E-Commerce: An Indian Perspective* , Prentice Hall of India
5. Kamalesh K Bajaj and Debjani Nag: *E-Commerce, the Cutting Edge of Business;*, Tata McGraw Hill.
6. Schneider: *E-Commerce;*, Thomson Publication
7. CSV Murthy, *Business Ethics, Himalaya Publishing House, Mumbai*
8. C R Kothari *Research Methodology, New Age Publishers*
9. O R Krishnaswamy: *Research Methodology- Himalaya Publications*
10. N V Badi and R.V. Badi: *Business Ethics: Vrinda Publications*
11. Cherunilam, Fransis, *Business environment, Himalaya Publishing House, Mumbai.*
12. Fernando, A, C,. *Business Environment, Pearson, New Delhi*
- 13 Francis, Ronald & Mishra, Muktha, *Business Ethics: An Indian Perspective, Tata McGraw Hill Pvt Ltd, New Delhi*
- 14 Sharma, J.P., *Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.*

Core Course -2: FINANCIAL ACCOUNTING- I

Instructional Hours: 90

Credit: 4

Course Code	CO1CRT02				
Course Title	Financial Accounting I				
Department	Commerce				
Programme	Model 1				
Semester	1				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Apply Accounting Principles And Conventions For The Preparation Of Accounts Of Sole Proprietorship And Farm Businesses.			Ap	Po5
CO2	Make Up Students To Gain Expertise In Converting Single-Entry Systems To Double-Entry Systems			C	Po1
CO3	Understand The Concepts In Royalty And Consignment Accounts			Ap	Po1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

This course equips students with the skills to prepare accounts and financial statements for various types of business units other than corporate undertakings. Students will learn essential accounting principles and practices, enabling them to manage the financial aspects of diverse business entities effectively.

Objective: To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

Module - I

Preparation of Financial Statements -Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts
- Capital and Revenue Losses - Deferred Revenue Expenditure-Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

(26 Hours)

Module -II

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

(20 Hours)

Module - III

Royalty Accounts - Meaning - Minimum Rent - Short Working - Recovery- Journal Entries in the books of Lessor and Lessee - Preparation of Minimum Rent Account - Short Working Account - Royalty Account (Excluding Sublease)- Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

(18 Hours.)

Module - IV

Accounting for Consignment - Meaning - Important Terms - Journal Entries in the books of Consignor and Consignee - Preparation of Consignment Account - Consignee's Account - Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock - Normal and Abnormal Loss

(18 Hours)

Module - V

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities-

(8 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., *Advanced Accountancy*, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheshwari, S.K., *Advanced Accountancy*, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy*, S Chand and Company (Pvt.) Ltd, New Delhi.

4. Ashok, Sehgal, & Deepak Sehgal, *Financial Accounting Taxmann Allied Service (Pvt.)Ltd, New Delhi.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
6. Paul, S. K., & Chandrani, Paul, *Advanced Accountancy, New Central Book Agency, New Delhi.*
7. Raman B S, *Financial Accounting- United Publishers*
8. *The Chartered Accountant(Journal), Institute of Chartered Accountants of India, New Delhi.*

Core Course -3: CORPORATE REGULATIONS AND ADMINISTRATION

Instructional Hours: 72

Credit: 3

Course Code	CO1CRT03			
Course Title	Corporate Regulations and Administration			
Department	Commerce			
Programme	Model 1			
Semester	1			
Course Type	Core			
Credit	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.	
CO1	Summarize The General Legal Framework Pertaining To The Formation Of Companies.	U	PO3	
CO2	Analyze The Share Capital And Administrative Management Of A Company.	An	PO1	
CO3	Examine The Winding Up And Dissolution Procedures Of A Company.	An	PO1	
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create				

Course description

This course familiarizes students with the management and administration of joint stock companies in India, in accordance with the Companies Act, 2013. Students will gain insights into regulatory frameworks, governance structures, and compliance requirements, preparing them to effectively navigate and manage joint stock companies within the Indian legal context

Objective: To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013

Module 1

Company - Definition - Characteristics - Classifications -History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association.

(Instructional Hours - 10)

Module 2

Promotion and formation of a company- Body Corporate - promoter- legal position- duties- remuneration - Memorandum of Association - Articles of Association - Contents and alteration - Incorporation of Company - On-line registration of a company - CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies

(Instructional Hours - 12)

Module 3

Share Capital - Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus - Types of prospectus - Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus - Issue and

Allotment of Securities - Types - Voting Rights - DVR - Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue

(Instructional Hours - 15)

Module 4

Membership in company and meetings- modes of acquiring membership-rights and liabilities of members- cessation of membership- Register of Members - Company meetings - Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands - E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position - Appointment - Duties - Disqualifications
- DIN - Vacation of Office - Resignation - Removal - Meetings of Board - Resolutions and Proceedings
- Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee
- related party- transactions - Corporate Social Responsibility.

(Instructional Hours - 20)

Module 5

Winding up - Contributory - Modes of winding up - Winding Up by Tribunal - Petition for Winding Up
- Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company
Official Liquidators -Appointment -Powers - Functions - Winding up of unregistered companies.

(Instructional Hours - 15)

Suggested Readings

1. Shukla, M.C., & Gulshan, Principles of Company Law, *S.Chand, New Delhi.*
2. Venkataramana, K., Corporate Administration, *Seven Hills Books Publications.*
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, *New Delhi.*
4. Bansal C.L., Business and Corporate Law, *Vikas Publishers, New Delhi.*
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, *Vikas Publishers, New Delhi*
8. Chartered Secretary, *The Institute of Company Secretaries of India.*

Complementary Course 1: BANKING AND INSURANCE

Instructional Hours: 72

Credit: 3

Course Code	CO1CMT01				
Course Title	Banking and Insurance				
Department	Commerce				
Programme	Model 1				
Semester	1				
Course Type	Complementary Course				
Credit	3	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand The Fundamental Banking Concepts And Practices In The Indian Context.			U	PO1
CO2	Understand Different Banking Innovations And The Dynamics Of Banker-Customer Relationships.			U	PO1
CO3	Explain The Principles And Diverse Types Of Insurance.			U	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

This course familiarizes students with the basic concepts and practices of banking, along with the principles of insurance. Students will explore the operational aspects of banking institutions and insurance companies, understanding their roles, functions, and significance in the financial sector. This foundational knowledge prepares students for careers in banking and insurance industries.

Objective: To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

Module I

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition- Classification of Banks - Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme. (15 Hours)

Module II

Innovations and Reforms in Banking - E-banking - ATM - CDM - telephone/ Mobile Banking -ECS - EFT - NEFT - RTGS - SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards-- CIBIL - KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA - NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY. (18 Hours)

Module III

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque - payment in due course - Crossing - Endorsement. (15 Hours)

Module IV

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms - Bancassurance. (9 Hours)

Module V

Types of insurance - Life Insurance- Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance - Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident insurance- Re-Insurance- Group insurance. (15 Hours)

Suggested Readings

1. Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
2. Maheswari, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
3. Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
4. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
5. Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
6. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
8. Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
9. Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi*

HINDI

Course Code	HN1CCT02				
Course Title	Prose & Mass Media				
Department	Commerce				
Programme	B.Com.Model I				
Semester	1				
Course Type	Common				
Credit	4	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understanding of various styles of prose writing in Hindi literature			U	PO 1
CO2	Develop their communication skills in both spoken and written Hindi.			A	PO 7
CO3	Build critical thinking skills necessary to analyze Hindi prose texts and mass media content			A	PO 8
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

B.Com Model I

SEMESTER I

Paper- 1- गद्य और संचार मीडिया (Prose & Mass Media)

Course Code-HN1CCT01

गद्य/ Prose (Text Book-साहित्य सागर)

1. नेहरु का रास्ता - माधव हाड़ा
2. जूठन- ओमप्रकाश वात्मीकी
3. चूहा और मैं- हरिशंकर परसाई
4. अग्नि की उड़ान- ए पी जे अब्दुल कलाम
5. आस्था और रोमांच की यात्रा- पवन चौहान
6. गौरी का गुस्सा-स्वयं प्रकाश

संचार मीडिया (Mass Media) (Text Book-संचार मीडिया एवं व्यावसायिक पत्र लेखन)

1. दर्शकों को अब भी अच्छे सिनेमा की तलाश - ओमपुरी
2. विज्ञापन और स्त्री - कुमुद शर्मा
3. माध्यम की तलाश - राही मासूम रज़ा
4. चक दे इण्डिया - रामशरण जोशी

(Module-wise Distribution)

MODULE- I	MODULE- II	MODULE- III	MODULE- IV
नेहरु का रास्ता	चूहा और मैं	आस्था और रोमांच की यात्रा	गौरी का गुस्सा
जूठन	अग्नि की उड़ान		
दर्शकों को अब भी अच्छे सिनेमा की तलाश	विज्ञापन और स्त्री	माध्यम की तलाश	चक दे इण्डिया

MALAYALAM

Course Code	ML1CCT05				
Course Title	Malayalam - Kathayum Kavithayum				
Department	Commerce				
Programme	B.Com.Model I				
Semester	1				
Course Type	Common				
Credit	4	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand the history of Malayalam Short stories			U	PO1
CO2	Analyse short stories of different eras			An	PO2
CO3	Assess poem and poetic image in Malayalam			E	PO7
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

ബി.കോം

സെമസ്റ്റർ 1 കോമൺ കോഴ്സ്

കോഴ്സ് കോഡ് : ML1CCT05

കഥയും കവിതയും

പാഠപുസ്തകം - യൂണിവേഴ്സിറ്റി പ്രസിദ്ധീകരിക്കുന്നത്

പഠനലക്ഷ്യങ്ങൾ

1. സാമാന്യമായ സാഹിത്യപരിചയവും വായനാഭിരുചിയും ആസ്വാദനശേഷിയും വളർത്തിയെടുക്കുക
2. മലയാളസാഹിത്യത്തിൽ സംഭവിക്കുന്ന ഭാവുകത്വപരിണാമങ്ങൾ തിരിച്ചറിയുക
3. കാലഘട്ടത്തിന്റെ പൊതുപ്രവണതകളും ഉദാത്തമായ ജീവിതവീക്ഷണവും എഴുത്തിൽ പ്രകടമാവുന്നത് അനുഭവിച്ചറിയുക

കഥകൾ

1. ഉറബ് - ഇറ്റാൾസിയിലേക്ക് തിരികെ പോകുന്ന വണ്ടി.
2. ഒ.വി വിജയൻ - കാറ്റു പറഞ്ഞ കഥ
3. എം. മുക്തൻ - ദർഹി 1981
4. സി.വി ശ്രീരാമൻ - ചിദംബരം
5. എൻ. പ്രഭാകരൻ- മറുപിറവി
6. സുഭാഷ് ചന്ദ്രൻ - തല്പം
7. ഗ്രേസി- തീച്ചാമുണ്ഡി
8. സി.എസ് ചന്ദ്രിക - ക്ലിനിക്കലി എക്സ്പയർഡ്
9. അയ്മനം ജോൺ - കടിക്കുന്ന അമ്മച്ചിയും കൊച്ചുമകൾ ആൻസിയും
10. ഇ. സന്തോഷ് കുമാർ - ചേക്ക
11. ടി.വി കൊച്ചുബാവ - അടുക്കള

10 കവിതകൾ

1. മൈനാകശ്യംഗം - ഇടശ്ശേരി
2. കടുക്ക - അയ്യപ്പപ്പണിക്കർ
3. പാടുന്ന പീശാചിന് - ഡി. വിനയചന്ദ്രൻ
4. വിളക്കു കൊളുത്തു വിളക്കു കൊളുത്തു - സാവിത്രി രാജീവൻ
5. ഇഷ്ടമുടിക്കായൽ - കുതീപ്പുഴ ശ്രീകുമാർ
6. വേനലിൽ ഒരുപുഴ - റോസ് മേരി.
7. കൈക്കലത്തുണികൾ - വിജില ചിറപ്പാട്
8. നായകടിക്കും സൂക്ഷിക്കുക - കൽപ്പറ്റ നാരായണൻ
9. തോരാമഴ - റഫീക്ക് അഹമ്മദ്
10. ശിലകളെ പൂവുകളാക്കുവാൻ - പി. രാമൻ

ENGLISH

Course Code	EN1CC01				
Course Title	Fine-Tune Your English				
Department	Commerce				
Programme	Model 1				
Semester	1				
Course Type	Common Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Define Strategic Difference Between Spoken And Written Language.			R	PO-6
CO2	Illustrate Adequate Linguistic Competence To Communicate In Accurate English.			U	PO-1
CO3	Choose Grammar As A Tool In Devising Appropriate Oral And Written Discourse In Real Life Or Specific Contexts.			R	PO-6
Engl					

Course description

Equips students with grammar fundamentals and formal communication skills. Develops confidence in written and spoken English for effective personal and professional communication.

Course Description: The course aims to teach students the fundamentals of grammar, usage, and effective communication. By the end of the course, students should be able to confidently use English in both written and spoken forms and communicate formally with proficiency.

DETAILED SYLLABUS

Module 1 (18 Hours)

The Sentence and Its Structure - How to Write Effective Sentences – Phrases -What Are They? -The Noun Clauses - The Adverb Clause. If All the Trees Were Bread and Cheesel - The Relative Clause - How the Clauses Are Conjoined -Word-Classes and Related Topics - Understanding the Verb - Understanding the Auxiliary Verb- Understanding the Adverbs - Understanding the Pronoun - The Reflexive Pronoun - The Articles I - The Articles II - The Adjective - Phrasal Verbs - Mind Your Prepositions

Module 2 (18 Hours)

To Err Is Human - Concord - A Political Crisis - Errors, Common and Uncommon - False Witnesses - The Anatomy of Mistakes- A Fault-finder Speaks - A Lecture on AIDS - A Test for You, Reader - Ungrammatical Gossip - Round Circles and Equal Halves: A Look at Tautology -Comparisons are Odious - In Defence of A Friend - An Invitation Spelling and Pronunciation - Pronunciation: Some Tips - More Tips on Pronunciation -Spelling -An Awesome Mess? - Spelling Part II

Module 3 (18 Hours)

Singleness of Meaning - Shades of Meaning - Confusing Pairs - What Is the Difference? - Mismatching Mars the Meaning. The Tense and Related Topics - Presentness 'and Present Tenses- The Presentness 'of a Past Action - Futurity in English - Passivization Idiomatic Language- Animal 'Expressions - Idiomatic Phrases - Heady 'Expressions - Body Language

Module 4 (18 Hours)

Interrogatives and Negatives - Negatives- How to Frame Questions -What's What? The Question Tag Conversational English - Polite Expressions - Some Time Expressions - In Conversation - Is John There Please? Miscellaneous and General Topics - On Geese and Mongooses - Pluralisation - On Gender and Sexisms Reading - Kinds of Reading - Recreational Reading - Study-type Reading Survey Reading -The Process of Reading - Readability - The Importance of Reading - Previewing - Skimming

Module 5 (18 Hours)

The world of words- have a hearty meal- word formation-Use the specific word- word games- the irreplaceable word- Let's play games- body vocabulary.Very Good but Totally Incompetent - Long Live the Comma - The Possessive Case- Letter Writing- Academic Assignments Get your doubts cleared.

Core Text: Fine-tune Your English by Dr Mathew Joseph. Orient Black

SEMESTER 2

Core Course -4 FINANCIAL ACCOUNTING - II

Instructional Hours: 90

Credit: 4

Course Code	CO2CRT04				
Course Title	Financial Accounting II				
Department	Commerce				
Programme	Model 1				
Semester	2				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Apply Accounting Treatment And Procedure On Hire Purchase System, Branch And Department Accounts.			Ap	PO1
CO2	Make Use Of The Knowledge In Procedures And Settlement In Case Of Dissolution Of Partnership Firm			Ap	PO5
CO3	Understand The Importance And Applicability Of Accounting Standards			U	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

This course acquaints students with the preparation of books of accounts for various types of business activities and the application of important accounting standards. Students will learn to accurately record financial transactions and comply with key accounting principles, ensuring adherence to regulatory requirements and enhancing their accounting proficiency.

Objective: To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards

Module I

Accounting for Hire Purchase - Meaning and Features of Hire Purchase System - Hire purchase Agreement - Hire purchase and Sale - Hire Purchase and Installment - Interest Calculation - Recording Transactions in the Books of both the Parties - Default and Repossession- Complete repossession- Partial repossession- (25 Hours)

Module II

Branch Accounts - Objectives- Features - Types - Accounting for Branches keeping full system of accounting - Debtors System - Stock and Debtors System - Independent Branches and Incorporation of Branch Accounts in the Books of H.O - Cash in Transit and Goods in Transit - Consolidated Balance Sheet.(accounting for foreign branches excluded) (20 Hours)

Module III

Departmental Accounts - Meaning - Objectives - Advantages - Distinction between branch and department- Accounting Procedure - Allocation of Expenses and Income- Inter Departmental Transfers - Provision for Unrealized Profits. (10 Hours)

Module IV

Accounting for Dissolution of partnership firm- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method (25 Hours)

Module V

Accounting Standards- Importance- Accounting Standards Board- Applicability of Accounting Standards - Brief learning of AS1, AS2, AS9, AS10 and AS 19(Theory only) (10 Hours)

Suggested Readings

1. Jain S.P & Narang K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt.Ltd, New Delhi.
4. Ashok Sehgal & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt) Ltd, New Delhi.
5. Paul, S. K., & Chandrani Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. Raman B S, Financial Accounting United Publishers
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course -5
BUSINESS REGULATORY FRAMEWORK

Instructional Hours: 72

Credit: 3

Course Code	CO2CRT05				
Course Title	Business Regulatory Framework				
Department	Commerce				
Programme	Model 1				
Semester	2				
Course Type	Core				
Credit	3	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :		Cognitive Level	PO, PSO No.	
CO1	Outline The General Principles Of Contract Law For Business.		U	PO1	
CO2	Examine The Concepts Of Special Contracts And Sale Of Goods Act, 1930, In Business Transactions		An	PO5	
CO3	Justify The Contractual Perspectives In Commercial Transactions.		E	PO1	
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course is designed to familiarize students with the legal framework influencing business decisions. Students will explore various laws and regulations that impact business operations, enhancing their understanding of legal compliance and risk management. This knowledge equips students to make informed and legally sound business decisions.

Objective: The course is intended to familiarise the students with the legal framework influencing business decisions.

Module I

Introduction to Mercantile Law -Law of Contract - Definition - Kinds of Contracts - Valid - Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract. (25 Hours)

Module II

Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee (15 Hours)

Module III

Special Contract II- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety. (10 hours)

Module IV

Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship (12 Hours)

Module V

Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale. (10 Hours)

Suggested Readings

1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
2. Kapoor,N.D., Business Laws, Sultan Chand publications New Delhi.
3. Sharma,S.C., Business Law, International Publishers,Bengaluru
4. Tulsian, Business Law, McGraw-Hill Education Mumbai.
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

Journals

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
2. E bulletin of Students Company Secretary

Core Course -6:

BUSINESS MANAGEMENT

Instructional Hours: 54

Credit: 3

Course Code	CO2CRT06				
Course Title	Business Management				
Department	Commerce				
Programme	Model 1				
Semester	2				
Course Type	Core Course				
Credit	3	Hrs/Week	3	Total Hours	54
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Demonstrate The Skills In Planning, Controlling And Coordinating Business Activities			U	PO1
CO2	Explain The Theories Related To Motivation And Leadership In Different Business Scenario			U	PO6
CO3	Understand The Effective Management Techniques			U	PO4
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

course description

This course familiarizes students with the concepts and principles of management. Students will explore fundamental management theories and practices, covering topics such as planning, organizing, leading, and controlling. This foundational knowledge prepares students to effectively manage and lead organizations in various business settings.

Objectives: To familiarise the students with concepts and principles of management.

Module 1

Introduction to Management - Meaning, Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol. (12 Hours)

Module II

Planning - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features - Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination (10 Hours)

Module III

Organizing - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization - Decentralization- Authority - Delegation of Authority -Responsibility and Accountability.

(10 Hours)

Module IV

Direction and Control – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton , Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-Control Techniques.

(12 Hours)

Module V

Management Techniques – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

(10 Hours)

Suggested Readings

1. Koontz, O Donnell, Management, McGraw-Hill
2. Appaniah, Reddy, Essentials of Management, Himalaya Publishing House.
3. Prasad, L. M., Principles of management, Sultan Chand and Sons.
4. Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

Complementary Course -2 - PRINCIPLES OF BUSINESS DECISIONS

Instructional Hours: 72

Credit: 3

Course Code	CO2CMT02			
Course Title	Principles of Business Decisions			
Department	Commerce			
Programme	Model 1			
Semester	2			
Course Type	Complementary Course Ii			
Credit	3 Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, No.	PSO
CO1	Understand Various Concepts And Demand Theory In Economics	U	PO 1	
CO2	Identify The Theories Of Production And Cost Theories For Making Business Decisions	Ap	PO 5	
CO3	Analyse The Pricing In Different Market Situations	An	PO 5	
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create				

Course description

This course is intended to familiarize students with the economic concepts and principles underlying business decision-making. Students will explore key economic theories and their applications in business contexts, enhancing their ability to analyze market conditions, make informed decisions, and optimize business strategies based on economic insights.

Objective: The course is intended to familiarise the students with the economic concepts and principles underlying business decision making

Module I

Introduction -Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- - Incremental Reasoning - Time Perspective - Discounting Principle - Opportunity Cost - Equi- marginal Principle

(10 Hours)

Module II

Demand Theory -Demand-Meaning- Law of Demand - Reasons for Law of demand - Exceptions to the Law -Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand - Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity - Cross elasticity - Measurement of elasticity - Demand Forecasting -Short Term and Long Term Forecasting - Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique.

(20 Hours)

Module III

Production Analysis- Production- Production Function -Assumptions and uses of production function- Cobb Douglas Production Function - Laws of Production - Law of Diminishing Returns or variable proportions- -Law of Returns to Scale - Economies And Diseconomies of Scale - Isoquant Curve-Isocost Curve - Optimum Combination of Inputs
(12 Hours)

Module IV

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm
(8 Hours)

Module V

Pricing in Different Markets -Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition -Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features- Price-output determination- - Oligopoly –features- Kinked Demand Curve- Price Leadership - Pricing under Collusion
(22 Hours)

Suggested Readings

1. Dean, Joel Managerial economics- Prentice Hall of India
2. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, Sultan Chand & Sons Private Ltd., New Delhi
3. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, PHI Learning, New Delhi.
4. Mehta, P. L., Managerial Economics, Sultan & Chand, New Delhi

5. DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.

6. Trivedi, M.L., Managerial Economics Theory and Applications, McGraw Hill Education Private Ltd, New Delhi.

7. Dwivedi, D. N., Managerial Economics, Vikas Publishing House Private Limited, New Delhi.

Chopra P.N., Principles of Business Decisions, Kalyani Publishers

HINDI

Course Details					
Course Code	HN2CCT04				
Course Title	Poetry, Commercial Correspondence and Translation				
Department	Commerce				
Programme	B.Com.Model I				
Semester	2				
Course Type	Common				
Credit	4	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Students will develop an understanding and appreciation of different forms and styles of poetry,	Ap	PO 1		
CO2	Students built their writing skills through the study and practice of letter writing	C	PO7		
CO3	Adapt their translation strategies and techniques to different genres, styles, and registers of Hindi texts	E	PO6		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

SEMESTER II
Paper- 2- कविता, व्यावसायिक पत्र लेखन और अनुवाद
(Poetry, Commercial Correspondence & Translation)

Course Code-HN2CCT02
कविता/ Poetry (Text Book-साहित्य सागर)

1. कबीरदास - दोहा (4)
2. तुलसीदास - पद (2)
3. बादल राग -सूर्यकांत तिर्यपाटी निराला
4. कुमुद दल से वदना के दाग को - महादेवी वर्मा
5. आत्म परिचय - हरिवंश राय बच्चन
6. हत्या और अपराध- भगवत रावत
7. अकेला आदमी- कुमार अम्बुज
8. पानिधीन-ज्ञानदरपति
9. मूल्य- एकान्त शरीवाम्भव
10. बंजगढ़- अनामिका
11. घृणा और प्रेम कहा से शुरू होता है- श्रीमप्रकाश वात्मीकी
12. इन्दी पैसज़र- अरुण कर्मन

व्यावसायिक पत्र लेखन और अनुवाद (Commercial Correspondence & Translation)
(Text Book-संचार मीडिया एवं व्यावसायिक पत्र लेखन)

(Module-wise Distribution)

MODULE- I	MODULE- II	MODULE- III	MODULE- IV
कबीरदास	कुमुद दल से वदना के दाग को	अकेला आदमी	बंजगढ़
तुलसीदास	आत्म परिचय	पानिधीन	घृणा और प्रेम कहा से शुरू होता है
बादल राग	हत्या और अपराध	मूल्य	इन्दी पैसज़र
व्यावसायिक पत्र लेखन	अनुवाद	व्यावसायिक पत्र लेखन	अनुवाद

MALAYALAM

Course Code	ML1CCT11				
Course Title	Malayalam - Kathayum Kavithayum				
Department	Commerce				
Programme	B.Com. Model I				
Semester	2				
Course Type	Common				
Credit	4	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Analyse the influence of society and time in Malayalam prose			An	PO1
CO2	Understand the importance of autobiographies in Malayalam literature			U	PO2
CO3	Build reading skills and develop writing skills			C	PO7
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

ബി.കോ
സെമസ്റ്റർ 2 കോമൺ കോഴ്സ്
കോഴ്സ് കോഡ് : ML2CCT06

ആത്മകഥ, ലേഖനം

ലക്ഷ്യം.

മലയാള ഗദ്യത്തിന്റെ സൗന്ദര്യവും ശക്തിയും തിരിച്ചറിയാൻ കഴിയും വിധമുള്ള ലേഖനങ്ങളാണ് ഈ സെമസ്റ്ററിലെ പഠന വിഷയം. വ്യത്യസ്ത മേഖലകൾ പഠിക്കുന്ന വിദ്യാർത്ഥികൾക്ക് പല വിഷയങ്ങളെയും മാതൃഭാഷയിൽ സമീപിക്കുവാൻ കഴിയുമെന്ന ബോധ്യം ഇതുവഴി ലഭ്യമാക്കാനാകും.

1. പാഠഭാഗങ്ങൾ

1. ഉത്തുംഗ സ്നേഹഗോപുരം-കല്പറ്റ നാരായണൻ
2. എതിർവാക്കുകൾ-ശാരദക്കുട്ടി
3. മഹാനടൻ- ചിദംബരസ്തരണ-ബാലചന്ദ്രൻചുള്ളിക്കാട്
4. അനുജന്റെ ഭാര്യ- ലളിതാംബിക അന്തർജനം
5. ഇന്ത്യയിലെ സ്വത്വബോധവും ഭാഷാ മനോഭാവവും-പി.എം. ഗിരീഷ്
6. അരങ്ങിലുയരുന്ന സ്ത്രീശബ്ദങ്ങൾ- സജിത മഠത്തിൽ
7. മാധ്യമസംസ്കാരം-ജനകീയതയും ജനപ്രിയതയും- സി.എസ്. വെങ്കിടേശ്വരൻ.
8. സാധുജനപരിപാലനസംഘവും പുലയമഹാസഭയും- പി.ഗോവിന്ദപിള്ള

പാഠപുസ്തകം- യൂണിവേഴ്സിറ്റി പ്രസിദ്ധീകരണം

2. ആത്മകഥ

കണ്ടൽക്കാടുകൾക്കിടയിൽ എന്റെ ജീവിതം-പൊക്കുടൻ

ENGLISH

Course Code	EN2CC03				
Course Title	Issues That Matter				
Department	Commerce				
Programme	Model 1				
Semester	2				
Course Type	Common Course				
Credit		Hrs/Week	5	Total Hours	90
Expected Course Outcomes Upon completion of this course students will be able to :					
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Demonstrate An Understanding Of National And Global Issues Of Contemporary Significance.	U	PO-2		
CO2	Explain The Role Of Government In Providing Public Facilities And Regulating Economic Disparities.	U	PO-2		
CO3	Infer The Social And Environmental Structure Of The World Economy.	U	PO-6		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description: In this course the students will be able to learn and identify major societal issues of the contemporary geo-political world. The students will be encouraged to internalise the values that have been imparted through the excerpts and develop a rational response to the issues raised. On completion of this course the students will foster a sense of consciousness and concern for the various human rights movements.

DETAILED SYLLABUS

Module 1 (18 hours)

Luigi Pirandello: War

Judith Wright: The Old Prison

Arundhati Roy: Public Power in the Age of Empire

Module 2 (18 hours)

Bertolt Brecht: The Burning of the Books

W. H. Auden: Refugee Blues

Romila Thapar: What Secularism is and Where it Needs to be Headed

Module 3 (18 hours)

Zitkala- Sa: A Westward Trip

Bandhumadhav: The Poisoned Bread

Temsula Ao: The Pot Maker

Module 4 (18 hours)

Khushwant Singh: A Hosanna to the Monsoons

Ayyappa Paniker: Where are the woods, children?

Sarah Joseph: Gift in Green [chapter 2] - Hagar: A Story of a Woman and Water

Module 5 (18 hours)

Ghassan Kanafani: Six Eagles and a Child

Sanchari Pal: The Inspiring Story of How Sikkim Became India 's Cleanest State

Indrajit Singh Rathore: Hermaphrodite Core

Core Text: ISSUES THAT MATTERS

SEMESTER 3

Core Course -7 CORPORATE ACCOUNTS - I

Instructional Hours: 90

Credit: 4

Course Code	C03CRT07				
Course Title	Corporate Accounting 1				
Department	Commerce				
Programme	Model 1				
Semester	3				
Course Type	Core Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, No.	PSO	
CO1	Understand Corporate Accounting Procedures	U	PO1		
CO2	Assess The Various Accounting Procedures In Preparation Of Financial Statements Of Public Limited Companies	An	PO5		
CO3	Analyze The Preparation Of Investment Accounts And Preparation Of Insurance Accounts	An	PO5		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

This course aims to familiarize students with corporate accounting procedures and the specific accounting practices relevant to banking companies. Students will learn about financial reporting requirements, consolidation techniques, and regulatory frameworks unique to corporate entities and banking institutions. Through case studies and practical exercises, students will gain insights into accounting practices tailored to the banking sector.

Objective: To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

Module 1

Accounting for Shares- Redemption of Preference Shares- ESOP-Rights Issue - Bonus Issue
- Buyback of Shares (20 Hours)

Module II

Underwriting of Shares and Debentures - Marked and Unmarked Applications - Firm Underwriting- Determining the Liability of Underwriters in respect of an Underwriting Contract - Complete

Underwriting - Partial Underwriting - Firm Underwriting (10 Hours)

Module III

Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013) - Preparation of Company Final Accounts including Balance Sheet - Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation (30 Hours)

Module IV

Investment Account – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts (15 Hours)

Module V

Insurance claims- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim- (15 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy S. Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, Sahitya Bhavan Publications, Agra
5. Raman B S Corporate Accounting United Publishers
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delh

Core Course -8
QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Instructional Hours: 90

Credit: 4

Course Code	CO3CRT08				
Course Title	Quantitative Techniques for Business I				
Department	Commerce				
Programme	B.Com. Model I				
Semester	3				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
Expected Course Outcomes					
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level		PO, PSO No.	
CO1	Understand The Basic Concepts Of Statistics	U		PO1	
CO2	Identify Different Phases Of The Statistical Survey	Ap		PO5	
CO3	Analyze The Various Practical Situations By Using Basic Statistical Tools.	An		PO4	
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

This course aims to help students understand the role of statistics and quantitative techniques in business decision-making. Students will be introduced to basic statistical concepts and quantitative tools commonly applied in business contexts. Through practical applications and case studies, students will learn how to analyze data, make informed decisions, and solve business problems using statistical methods and quantitative techniques.

Objective: To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied

Module I

Introduction to Statistics- Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics

(8 Hours)

Module II

Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data-- Drafting a questionnaire- Collection of secondary data- Census method and Sampling - Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of

classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series (25 Hours)

Module III

Uni-Variate Data Analysis I -Measures of Central Tendency – Concept –Functions of an average- Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean- Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean- Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency - (20 Hours)

Module IV

Uni-Variate Data Analysis II- Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation-Measures of Skewness – Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types (25 Hours)

Module V

Interpolation and Extrapolation- Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton’s Method of Advancing differences (b) Binomial Expansion method (c) Lagrange’s method – Extrapolation- Forecasting using extrapolation (12 Hours)

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
4. Sharma, J. K., Business Statistics, Pearson Education.
5. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics , Kitab Mahal
8. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House
9. Pillai, R S N and Bagavathi, V ., Statistics , S Chand & Co

Core Course -9

FINANCIAL MARKETS AND OPERATIONS

Instructional Hours: 72

Credit: 3

Course Code	CO3CRT09				
Course Title	Financial Markets and Operations				
Department	Commerce				
Programme	Model 1				
Semester	3				
Course Type	Core				
Credit	3	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Understand The Various Financial Market Instruments And Regulatory Authorities In India	U	PO1		
CO2	Analyse The Different Financial Instruments Used In India	An	PO1		
CO3	Make Use Of Various Mutual Fund Schemes	Ap	PO5		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course familiarizes students with the operations of financial markets in India. Students will explore the structure, functioning, and regulatory framework of Indian financial markets, including equity, debt, derivatives, and currency markets. Through case studies and practical examples, students will gain insights into the dynamics of financial markets and their impact on the broader

Objective: The course is intended to familiarise the students with financial market operations in India

Module I

Indian Financial System- Savings and Investment – The Indian Financial System-Components - Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions. (16 Hours)

Module II

Primary Market- Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments. (14 Hours)

Module III

Secondary Market- Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading- Depositories - Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity (18 Hours)

Module IV

Mutual Funds -Meaning- Objectives- Advantages - Classification of Mutual Funds-Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value - Advantages and limitations of Mutual Funds- (12 Hours)

Module V

Derivatives (Brief study only)- Features of Derivatives -Types of Derivatives- Forwards - Futures- Options-Swaps- Commodity Futures - Major Commodity Exchanges in India (12 Hours)

Suggested Readings

1. Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
3. Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
4. Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.

Journals

1. SEBI and Corporate Laws - Taxmann, New Delhi SEBI Monthly Bulletin

**Core Course 10:
MARKETING MANAGEMENT**

Instructional Hours:54

Credit: 3

Course Code	CO3CRT10				
Course Title	Marketing Management				
Department	Commerce				
Programme	Model 1				
Semester	3				
Course Type	Core				
Credit	3	Hrs/Week	3	Total Hours	54
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand The Core Marketing Concepts			U	PO1
CO2	Analyse The Elements Of Marketing Mix And The Role Of These Strategies In Business			An	PSO2
CO3	Identify The Recent Marketing Trends			Ap	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course aims to provide students with a solid understanding of the basic principles of marketing management and their practical applications in business and industry. Students will explore key concepts such as market analysis, consumer behavior, product development, pricing strategies, promotional techniques, and distribution channels. Through case studies and real-world examples, students will develop the skills needed to formulate effective marketing strategies and drive business success.

Objective: The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.

Module I

Marketing Management–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts - Marketing environment- Functions of marketing-Marketing Management- Marketing Mix-4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market

Segmentation - Concept - Need - Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing (12 Hours)

Module II

Product Mix- Product - Meaning- Classification of products- -Product Line and Product Mix- New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- - Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing

(12 Hours)

Module III

Price Mix - Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance (12 Hours)

Module IV

Physical Distribution Mix- - Logistic and Supply Chain Management - Elements- Channels of Distribution -Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries - retailing- Types of retailing- Direct Marketing- Merits and demerits (12 Hours)

Module V

Recent Trends in Marketing (Overview Only)-Relationship Marketing - Social Marketing - Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing-De-marketing- Remarketing- Guerilla marketing - Ambush Marketing. (6 Hours)

Suggested Readings

1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, Pearson Education.
2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, Pearson Education, New Delhi
3. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Czimkota, Marketing Management, Vikas Publishing House (P) Ltd.
6. Biplab S Bose, Marketing management, Himalaya Publishing House, Mumbai
7. Rajan Nair and Varma M M - Marketing Management- Sultan Chand and Sons
8. Sontakki C N, Marketing Management- Kalyani Publishers
9. Ramaswamy V S and Namakumari Marketing Management , McMillan India Ltd

Optional Core I

INFORMATION TECHNOLOGY FOR BUSINESS

Instructional Hours: 90 (54 theory and 36 practical)

Credit: 4

Course Code	CO3OCT02				
Course Title	Information Technology For Business				
Department	Commerce				
Programme	Model 1 Computer Application				
Semester	3				
Course Type	Optional Core I				
Credit	4	Hrs/Week	3	Total Hours	54
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Understand Information Technology And Its Relevance In Business	U	PO1		
CO2	Understand The Html Tags To Create A Website.	U	PSO3		
CO3	Understand The Basics Of Network And Internet	U	PSO3		

Course Description

This course aims to make students aware of the pivotal role of information technology in modern business practices. Students will learn about the applications of IT in various business functions, including marketing, operations, and management. Additionally, students will develop practical skills in web development, enabling them to create professional and functional web pages tailored for business purposes.

Objectives: 1. To make the students aware of the role of information technology in business and make them capable of developing web pages for business

Module I

Introduction to Information Technology -Informatics - Information Technology -E-World - Information Systems-Hardware and Software: Input, Processing, Storage, Output and Communication Hardware- Software: System Software and Application Software - Operating System: WINDOWS, UNIX and LINUX - Versions. Free Software Movement - Futuristic IT - Artificial Intelligence - Virtual Reality. (16 Hours)

Module II

Social Informatics - IT and Society -IT Applications in Commerce, Business and Industry - IT Applications in Education, Teaching and Learning - Computer and Health Issues - Proper Usage of Computers and Internet - Cyber Ethics - Cyber Addiction -Cyber Crime -E-waste and Green Computing. (12 Hours)

Module III

Network and Communications - Computer Networks - Types of Networks: WAN, MAN, LAN, PAN, CAN- Benefits of Networks, Network Topology -Work Group Computing & Groupware - Telecommuting & Virtual Offices - Network Security -Firewalls. Communication Medium: Wired and Wireless - Generations in Communication. (15 Hours)

Module IV

HTML and Webpage - Introduction to HTML - Essentials- Static & Dynamic Web Pages - Structure of a Web Page - Designing Web Pages- HTML Tags -Text Formats- Working with Text- Presenting and Arranging Text-Paragraphs- Animated Effects: Marquee - using White Space - Tables in HTML- Working with Links, E-mail Links, Lists, Images, Thumbnails, Rollover Images, Audio & Video-Forms & Frames - Website Management. (34 Hours)

Module V

Internet -Working Concepts -Devices, History, Benefits and Drawbacks - Internet Structure, Internet Protocols: TCP/IP, FTP, HTTP, etc., IP Address, Domain Name System (DNS), URL, Web Browsers, WWW Consortium, Search Engines - Types, Academic Search Techniques - Business Applications of Internet, Internet Access Methods - Intranet and Extranet.

(13 Hours)

Practical Training:

Designing a web page for your Department

Designing a web page for a Retail Marketing Firm.

Design a web page for a Hotel

Suggested Readings

Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Vikas Publishing House, New Delhi.

Williams & Sawyer, Using Information Technology (6th Edition), Tata McGraw Hill Company.

Avi Silberschatz Peter Galvin & Greg Gagne, Operating System Concepts (Windows XP update) .Willey India.

Uyless Black, Computer Networks, Protocols, Standards and Interface, Prentice Hall India Pvt. Ltd.

Nagpal, D.P., Web Design Technology Theory and Techniques on the Cutting Edge, S.Chand & Company Ltd

Optional - 1

GOODS AND SERVICES TAX

Instructional hours 90

Credit 4

Course Code	CO3OCT01				
Course Title	Goods and Services Tax				
Department	Commerce				
Programme	B.Com.Model I Finance and Taxation				
Semester	3				
Course Type	Optional Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Understand the various concepts of GST			U	PSO1
CO2	Identify the time, place & value of supply and eligible ITC			Ap	PSO1
CO3	Explain the procedure of registration, return filing and payment of GST			E	PSO1
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course provides students with a comprehensive understanding of GST law in the country, emphasizing practical perspectives. Students will learn about GST principles, compliance requirements, and implications for businesses. Practical case studies and simulations will prepare students for employment in commercial tax practices, equipping them with the necessary skills to navigate and apply GST regulations effectively.

Objective : To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.

Module 1

Stages of Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN. (30 hours)

Module 2

Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies- Levy and Collection - Time of Supply of Goods- Time of Supply of Services - Input Tax Credit - Recovery of Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records. (20 hours)

Module 3

Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration- Deemed Registration- Procedure For Registration - Amendment of Registration -Cancellation of Registration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax At Source - Refunds.

(15 Hours)

Module 4

Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement - Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment.

(15 Hours)

Module 5

Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme Court - Offences and Penalties.

(10 Hours)

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

Suggested Readings:

- 1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Bare Act CGST
- 4) Bare Act SGST
- 5) Bare Act IGST

ENGLISH

Course Code	EN3CC07				
Course Title	Gems of Imagination				
Department	Commerce				
Programme	Model 1 Computer Application				
Semester	3				
Course Type	Common Course				
Credit	3	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Identify The Style Of Diction Used In Different Contexts.			Ap	PO-1
CO2	Examine The Different Modes Of Reading And Writing A Literary Text			An	PO-6
CO3	Analyse A Literary Work By Exploring Multiple Perspectives			E	PO-7
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

Introduces diverse literary genres, cultivating critical thinking in literary discourse. Fosters appreciation of aesthetic and cultural contexts, discernment in genre analysis, and differentiation between literary appreciation and critique.

Module 1[Fiction] (18hours)

Ernest Hemingway: The Old Man and the Sea

Module 3 [Short Stories] (18hours)

Guy De Maupassant: Two Friends

O. Henry: The Gift of the Magi

K. A. Abbas: Sparrows

Flora Annie Steel: Valiant Vicky, the Brave Weaver

Module 4 [Poems] (18hours)

Rumi: The Chance of Humming Walter Scott: Lochinvar

John Keats: La Belle Dame sans Mercy Robert Frost: After Apple Picking

Chinua Achebe: Refugee Mother and Child Kamala Das: My Grandmother's House Ted

Hughes: Jaguar

Pablo Neruda: Tonight I can write the Saddest Lines

P. P. Ramachandran: How Simple!

Core Text: Gems of Imagination.

SEMESTER 4

Core Course 11: CORPORATE ACCOUNTS - II

Instructional Hours -108

Credit - 4

Course Code	CO4CTR11				
Course Title	Corporate Accounting2				
Department	Commerce				
Programme	Model 1 Computer Application				
Semester	4				
Course Type	Course Course				
Credit	4	Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Formulate Financial Statements For Banking Companies And Insurance Companies.			C	PO1
CO2	Create Revised Balance Sheet Of Corporate Companies			C	PO1
CO3	Create Liquidator's Financial Statement Of Account Of Corporate Companies.			C	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course equips students with the skills to prepare financial statements for insurance companies and understand the accounting procedures for the reconstruction and liquidation of companies. Students will learn about the unique accounting principles and regulatory requirements applicable to insurance entities. Additionally, they will gain insights into the accounting processes involved in corporate reconstruction and liquidation scenarios, enhancing their proficiency in financial reporting and corporate finance.

Objective: To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.

Module - I

Accounts of Insurance Companies - Insurance Companies - Special Terms - Final Accounts of Life Insurance - Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) - Determination of Profit in Life Insurance Business - Valuation Balance Sheet - Accounts of General Insurance Companies (Fire and Marine only) - Revenue Account - Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act)

(20 Hours)

Module - II

Accounts of Banking Companies - Meaning - Important Provisions of Banking Companies Act, 1949 - Preparation of Final Accounts of Banking Companies - Profit and Loss Account,

Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy. (20 hours)

Module - III

Internal Reconstruction -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet. (20 Hours)

Module - IV

Amalgamation, Absorption and External Reconstruction – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

(34 Hours)

Module -V

Liquidation of Companies – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator’s Final Statement of Account (Statement of Affairs excluded) . (14 Hours)

Suggested Readings

1. Jain, S.P & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting , Sahitya Bhavan Publications, Agra.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
6. Raman B S, Corporate Accounting United Publishers
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course 12:

QUANTITATIVE TECHNIQUES FOR BUSINESS- II

Instructional Hours: 108

Credit : 4

Course Code	CO4CRT12			
Course Title	Quantitative Techniques for Business II			
Department	Commerce			
Programme	Model 1			
Semester	4			
Course Type	Core			
Credit	4 Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, No.	PSO
CO1	Make Use Of The Basic Concepts Of Bi-Variate Data Analysis In Real-Life Problems	Ap	PO5	
CO2	Apply Forecasting Techniques In Business Scenario.	Ap	PO5	
CO3	Understand The Basic Concepts Of Probability	U	PO1	
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create				

Course Description

This course aims to familiarize students with advanced tools of data analysis and forecasting, providing them with practical skills for making informed decisions in business contexts. Additionally, students will gain a solid understanding of the fundamentals of probability theory, enabling them to assess and quantify uncertainty in various scenarios. Through hands-on exercises and real-world applications, students will develop proficiency in data-driven decision-making and probabilistic modelling.

Objective: The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability

Module - I

Bi-Variate Data Analysis- I- Correlation - Concept- Correlation and Causation -Types of Correlation- Methods- Scatter diagram and Correlation graph- -Karl Pearson's Coefficient of Correlation-Spearman's Rank Correlation Coefficient- Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Ungrouped Data only)

(22 Hours)

Module II

Bi-Variate Data Analysis- II -Regression Analysis- Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression coefficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Ungrouped Data only)

(20 Hours)

Module - III

Index Numbers-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(theory only)- Limitations of index number.

(22 Hours)

Module - IV

Time Series Analysis-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend-

(20 Hours)

Module - V

Probability-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Bayes Theorem of Inverse probability

(24 Hours)

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
4. Sharma, J. K., Business Statistics, Pearson Education.
5. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics , Kitab Mahal
8. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House
9. Pillai , R S N and Bagavathi, V ., Statistics , S Chand & Co

Core Course -13

ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hours: 90

Credit: 4

Course Code	CO4CRT13				
Course Title	Entrepreneurship Development and Project Management				
Department	Commerce				
Programme	Model 1				
Semester	4				
Course Type	Common Course				
Credit	4	Hrs/Week	5	Total Hours	90
Expected Course Outcomes					
CO No.	Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Explain The Entrepreneurial Concepts And Skills			E	PO3
CO2	Identify The Different Steps In Project Formulation			Ap	PO1
CO3	Compile A Business Plan And Start Entrepreneurial Ventures			C	PO3
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course is designed to foster entrepreneurial spirit among students and empower them with the knowledge and confidence to start their ventures. Students will explore entrepreneurial concepts, business planning, risk management, and innovation strategies. Through case studies and guest lectures, students will gain insights into the challenges and opportunities of entrepreneurship in India, enabling them to pursue entrepreneurial endeavours with conviction and resilience.

Objectives:

- To develop entrepreneurial spirit among students
- To empower students with sufficient knowledge to start up their venture with confidence
- To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India

Module I

Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship (10 Hours)

Module II

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship- Technopreneurship- Cultural Entrepreneurship- International Entrepreneurship-

Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise. (25 Hours)

Module III

Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights- (15 Hours)

Module IV

Project Formulation and Report- Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded) (20 Hours)

Module V

Entrepreneurial Support in India- Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD, NSIC, SIDBI and DIC (20 Hours)

Suggested Readings

1. Anjan, R. Managing New Ventures, Concepts and Cases in Entrepreneurship, New Delhi, PHI Learning Private limited.
2. Bhide A, The Origin and Evolution of New Businesses, New York, Oxford University Press.
3. Brandt, S. C. (1997). Entrepreneurship: The 10 Commandments for Building a Growth Company.

New Delhi: Mc Millan Business Books.

4. Manjunath, N. (2008). Entrepreneurship & Management. Bangalore: Sanguine Technical Publishers.
5. Khanka S S- Entrepreneurial Development- S Chand and Sons
6. Desai, Vasant- Small Scale Business and Entrepreneurship- Himalaya Publications
7. AP Padnekar, Entrepreneurship, Himalaya Publishing House, Mumbai.
8. Rao, V S P- Business, Entrepreneurship and Management- Vikas Publishing House
9. Pandya, Rameswary- . Skill Development and Entrepreneurship in India, New Century Publications

Optional Core II

INFORMATION TECHNOLOGY FOR OFFICE

Instructional Hours: 90 (54 theory and 36 practical)

Credit: 4

Course Code	CO4OCT02				
Course Title	Information Technology for Office				
Department	Commerce				
Programme	Model 1				
Semester	4				
Course Type	Optional Core Ii				
Credit	4	Hrs/Week	3	Total Hours	54
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Understand The Features Ms Word And Adobe Pagemaker	U	PSO3		
CO2	Explain The Features Of Ms Excel To Maintain, Store, Visualize And Analyze Data	U	PSO3		
CO3	Understand The Features Of Ms Powerpoint To Make A Quality Presentation Including Animation Effects	U	PSO3		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Information Technology for Office and Information Technology for Business

Course Code	CO34OCP01				
Course Title	Information Technology for Office and Information Technology for Business				
Department	Commerce				
Programme	Model 1 Computer Application				
Semester	3 & 4				
Course Type	Optional Core I & 2				
Credit	2	Hrs/Week	4	Total Hours	72
Expected Course Outcomes					
CO No.	Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Apply Ms Word, Ms Excel And Ms Powerpoint To Manage Office Activities			Ap	PSO3
CO2	Apply The Features Of Adobe Pagemaker To Create Dtp Applications			Ap	PSO3
CO3	Create Web Pages Using Html			C	PSO3
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course aims to equip students with the skills to efficiently manage office activities using information technology (IT). Students will learn about various IT tools and software applications for office management, including communication, document management, scheduling, and task tracking. Through hands-on exercises and practical examples, students will develop proficiency in leveraging IT for effective office administration and workflow optimization.

Objectives: The objective of this course is to make the students capable of managing the office activities with the help of information technology.

Module-I

Word Processing Package: MS-Word 2013- Introduction-Features- Word User Interface Elements- Creating New Documents- Basic Editing- Saving a Document- Printing a Document- Print Preview-Page Orientation- Viewing Documents- Setting Tabs-Page Margins- Indents- Ruler- Formatting Techniques- Font Formatting- Paragraph Formatting- Page Setup- Headers & Footers-Bullets and Numbered List- Borders and Shading- Find and Replace-Page Break Page Numbers-Mail Merging-Spelling and Grammar Checking- Thesaurus- Macros- Tables- Side-By-Side and Nested Tables- Formatting Tables- Drawing- Word art- Paint Brush Document Templates - Email Editor. (18 Hours)

Module-II

Desktop Publishing- PageMaker 7.0 - Introduction to Desktop Publishing as a Process- PageMaker Tools and Palettes- Working With Objects -Type Styling Options - Working With Text - Formatting Options- Leading, Margins and Indents - Scaling Text-Paragraph Formatting Options -Working With Grids - Creating Frames - Layers. (18 Hours)

Module-III

Spreadsheet Package: MS -Excel 2013-Introduction-Excel User Interface- Working With Cell and Cell Addresses- Selecting a Range, Moving, Cutting, Copying With Paste-Inserting and Deleting Cells- Freezing Cells- Adding, Deleting and Copying Worksheet Within a Workbook- Renaming a Worksheet- Cell Formatting Options- Formatting Fonts- Aligning- Wrapping and Rotating Text- Using Borders- Boxes and Colors- Centering a Heading, Changing Row/Column Height / Width-Formatting a Worksheet Automatically- Insert Comments- Clear Contents in a Cell- Using Print Preview- Preparing Worksheet for the Printer- Selecting Print Area-Margin and Orientation- Centering a Worksheet- Using Header and Footer- Inserting Page Breaks- Sorting Data. (22 Hours)

Module-IV

Advanced Features of Excel: All Functions in Excel- Using Logical Functions-Statistical Functions- Mathematical Functions - Linking Data between Worksheet- Elements of Excel Charts-Categories- Create a Chart- Choosing Chart Type- Edit Chart Axis - Titles, Labels, Data Series and Legend- Adding a Text Box- Rotate Text in a Chart- Converting a Chart on a Web Page- Saving a Chart- Designing of Templates in Excel. (20 Hours)

Module-V

Presentation Package: Ms-Powerpoint 2013-Advantages of Presentation- Screen Layout- Creating Presentation- Inserting Slides-Adding Sounds and Videos-Formatting Slides -Slide Layout Views in Presentation - Colour Scheme- Background Action Buttons- Slide Transition-

Custom Animation- Creating Master Slides- Managing Slide Shows - Using Pen Setting Slide Intervals. (12 Hours)

Practical Training:

1. Create a small poster using PageMaker
2. Create a Brochure using PageMaker
3. Prepare Pay rolls in Excel
4. Conditional Cell Formatting
5. Analysis and presentation of data using charts in Excel
6. Usage of Functions in Excel
7. Mail merging feature of Word.

Suggested Readings

1. Gini, Courter & Annette Marquis, Ms-Office 2013, BPB Publications
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, Special Edition Ms Excel 2013, Prentice Hall India Pvt. Ltd.
3. Atman Rebecca & Atman Rich, Mastering PageMaker, BPB Publications
4. Building a Foundation with Microsoft Office 2013
5. Welcome to Microsoft Office

Optional Core - 2

FINANCIAL SERVICES

Instructional Hours: 90

Credit: 4

Course Code	CO4OCT01			
Course Title	Financial Services			
Department	COMMERCE			
Programme	B.Com. Model I Finance and Taxation			
Semester	4			
Course Type	Core			
Credit	4 Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :		Cognitive Level	PO, PSO No.
CO1	Extend knowledge in various financial services		U	PO1
CO2	Develop analytical skills to assess the suitability of various financial services		Ap	PO5
CO3	Elaborate a fundamental knowledge regarding mergers and acquisition in India		C	PO1
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create				

Course Description

This course offers students an overview of the financial services available in the country and an understanding of recent trends in the financial services sector. Students will explore various financial products and services, including banking, insurance, investment, and wealth management. Additionally, they will examine emerging trends such as fintech innovations, digital banking, and sustainable finance, preparing them for the dynamic landscape of the financial services industry.

Objectives: 1. To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.

Module I

Introduction to Financial Services - Meaning - Types- Fund Based Financial Services- Fee Based Financial Services- Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers (15 Hours)

Module II

Venture Capital and Securitisation - Features and Types of Venture Capital- various Stages of Venture Capital Financing- Factors affecting investment decision- Investment nurturing- Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations - SARFAESI Act 2002- Background- Purpose of the Act- Main provisions (20 Hours)

Module III

Leasing and Factoring- Leasing- Essentials -Types- Operating and Financial Lease- Sale and Lease back- Other classifications- Advantages and Limitations of Leasing –Leasing Vs Hire purchase- Factoring-Parties involved- Process of Factoring- Functions of a Factor- Different Forms of Factoring Services- Factoring Vs. Bill Discounting - Forfaiting- Mechanism of Forfaiting- Factoring Vs. Forfaiting. (20 Hours)

Module IV

Credit Rating -Meaning, types of Credit Rating- Need for credit rating-Factors affecting credit rating- Advantages and Limitations of Credit rating- Rating process and methodology Credit Rating Agencies in India. (15 Hours)

Module V

Mergers and Acquisition- Expansion of business firms- Internal and external expansion-forms of combinations- merger, acquisition and takeover- Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers-Merger Vs Takeover- Types of takeover- Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services- Shadow Banking -Angel Funds- Hedge funds.

(20 Hours)

Suggested Readings

1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations
Tata Mc- Grow Hill. New Delhi:
2. Gupta, N. K., Financial Markets, Institutions and Services, Ane Books Pvt. Ltd.
New Delhi
3. Khan, M.Y., Financial Services - Tata McGraw Hill New Delhi.
4. Siddaiah, T., Financial Services Pearson Education New Delhi.
5. VA Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai
6. Yogesh, M., Investment Management, PHI Learning Pvt. Ltd. New Delhi:
7. Shashi K Gupta and Nisha Agarwal- Financial Services- Kalyani Publishers

ENGLISH

Course Code	EN4CCTO8				
Course Title	Revisiting The Classics				
Department	Commerce				
Programme	Model 1				
Semester	4				
Course Type	Common Course				
Credit	3	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Interpret The Characteristics Of A Classical Literary Text.			U	PO-1
CO2	Discover The Relationship Between Historical Events And Literary Developments.			An	PO-2
CO3	Develop An Appreciation Of Diverse Cultural Perspectives			Ap	PO-7
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

Introduces students to renowned literary classics from diverse cultures, fostering appreciation for enduring masterpieces. Students analyze features that define classic literature, understanding its universal appeal and significance across time and borders. Through insightful discussions and readings, students gain a deeper understanding of the cultural and historical contexts that shape these enduring works of literature.

Module 1 [Poems]

(18hours)

Homer: "Father and Son" (Odyssey Book 16: 113-189) (Translated by Robert Fagles) Kalidasa: "Lovely is Youth" (Translated by J.G. Jennings)

Omar Khayyam: Rubaiyat (quatrains: 25-28) (Translated by Edward Fitzgerald) Dante: Dante meets Virgil (Inferno Canto 1: 49-102) (Translated by J.G. Nichols) John Milton: "On his Blindness"

Module 2 [Shakespeare Excerpts]

(18hours)

Romeo and Juliet: ACT II, Scene ii

The Merchant of Venice: ACT IV, Scene i

Module 3 [Novel Excerpts]

(18hours)

Miguel de Cervantes: Don Quixote (Chapter 8) (Translated by Edith Grossman) Jane Austen: Pride and Prejudice (Chapters 1-6)

Victor Hugo: Les Misérables (Part 1- Fantine, Book II, Chapters 9-13) (Translated by Christine Donougher)

Core Text: Revisiting the Classics

SEMESTER 5

Core Course : COST ACCOUNTING- I

Instructional Hours: 108

Credit: 4

Course Code	CO5CRT14			
Course Title	Cost Accounting I			
Department	Commerce			
Programme	Model 1			
Semester	5			
Course Type	Core Course			
Credit	4 Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, No.	PSO
CO1	Identify The Cost Concepts And Fundamentals Of Cost Accounting	Ap	PO1	
CO2	Examine The Techniques And Procedures Of Inventory Control & Labour Cost Accounting	An	PO5	
CO3	Create Cost Sheet Of A Manufacturing Firm	C	PO1	
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create				

Course Description:

This course aims to familiarize students with cost concepts and the fundamentals of cost accounting as a separate system of accounting. Students will learn about different cost classifications, cost behavior, cost allocation methods, and costing techniques. Through practical examples and case studies, students will develop skills in cost analysis, cost control, and decision-making, enabling them to apply cost accounting principles effectively in business settings.

Objectives: To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.

Module I

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost

(18 Hours)

Module II

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap- Spoilage-Defectives- Pricing of issue of materials-FIFO- LIFO- Simple Average- Weighted Average. (25 Hours)

Module III

Accounting and Control of Labour Cost- Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor’s differential piece rate system- Merrick’s differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover. (20 Hours)

Module IV

Accounting for Overhead-Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary- Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded) (25 Hours)

Module V

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation- Reconciliation Statement -Need- Reasons for disagreements in Profits-Preparation- Memorandum Reconciliation Account (20 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswari, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J Madegowda, Advanced Cost accounting, Himalaya Publishing House, Mumbai
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

Core Course 15

ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Instructional Hours: 90

Credit: 4

Course Code	CO5CRT15				
Course Title	Environment Management and Human Rights				
Department	Commerce				
Programme	_Model 1				
Semester	5				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
Expected Course Outcomes					
CO No.	Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Identify The Various Environmental Issues, Its Solutions And The Concept Of Ecosystem			Ap	PO 2
CO2	Examine The Recent Developments In Commerce To Address The Environmental Issues			An	PO 2
CO3	Understand About Right To Information Act And Human Rights			U	PO 2
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course delves into various environmental issues, their solutions, and the concept of ecosystems. Students will explore the impact of environmental challenges on commerce and recent developments aimed at addressing these issues. Additionally, students will examine the Right to Information Act and human rights, gaining insights into their significance and implications for society and commerce. Through case studies and discussions, students will develop a comprehensive understanding of these interconnected topics

Module I

(18 Hours)

Unit 1 : Multidisciplinary nature of environmental studies (2 Hours) Definition, scope and importance -need for public awareness.

Unit 2 : Natural Resources :

Renewable and non-renewable resources : Natural resources and associated problems.

Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. -Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case

studies. Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification

- Role of individual in conservation of natural resources- Equitable use of resources for sustainable lifestyles. (10 Hours)

Unit 3: Ecosystems

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given ecosystem:- Forest ecosystem (6 Hours)

Module II (26 hours)

Unit 1: Biodiversity and its conservation

- Introduction -Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hot- spots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts-Endangered and endemic species of India

(8 Hours)

Unit 2: Environmental Pollution

Definition,Causes, effects and control measures of: - Air pollution,Water pollution, Soil pollution, Marine pollution, Noise pollution,Thermal pollution, Nuclear hazards,Solid waste Management: Causes, effects and control measures of urban and industrial wastes-Role of an individual in prevention of pollution,Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides.

(8 Hours)

Unit 3: Social Issues and the Environment

Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions,-Climate change, global warming, acid rain, ozone layer depletion , nuclear accidents and holocaust, Case studies- Consumerism and waste products- Environment Protection Act - Air (Prevention and Control of Pollution) Act,Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness (10 Hours)

Module - III

Recent developments- Green Accounting- Meaning- History- Scope and Importance- Importance- Advantages and limitations- Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing- Meaning- Need and benefits- Challenges- Green marketing in India- Green washing and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges - carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope (15 Hours)

Module - IV

(13 Hours)

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information - record- Right to information- Objectives of the Act- Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services

Module - V

(18 Hours)

Unit 1- Human Rights- An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights).

Unit-2

Human

Rights and United Nations - contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights.

Human Rights in India - Fundamental rights and Indian Constitution, Rights for children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

Unit-3 Environment and Human Rights - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment

Conservation of natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report,

Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc. (18 Hours)

Assignment may include Field study involving

- Visit to a local area to document environmental grassland/ hill /mountain
- Visit a local polluted site - Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds etc
- Study of simple ecosystem-pond, river, hill slopes, etc

Suggested Readings

1. \Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
2. Clark.R.S., Marine Pollution, Clarendon Press Oxford (Ref)
3. Cunningham, W.P.Cooper, T.H.Gorhani,E & Hepworth, M.T.2001 Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p .(Ref)
4. Dc A.K.Environmental Chemistry, Wiley Eastern Ltd.(Ref)
5. Down to Earth, Centre for Science and Environment (Ref)
6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb (Ref)
7. Jadhav.H & Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)
8. Mekinney, M.L & Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)
9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)

10. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)
11. Rao.M.N & Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)
12. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
13. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut (Ref)
14. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)
15. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)
16. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)
17. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p (Ref)
18. (M) Magazine (R) Reference (TB) Textbook
19. Amartya Sen, The Idea Justice, New Delhi: Penguin Books, 2009.
20. Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998)
21. Law Relating to Human Rights, Asia Law House,2001.
22. Shireesh Pal Singh, Human Rights Education in 21st Century, Discovery Publishing House Pvt.Ltd, New Delhi,

23. S.K.Khanna, Children And The Human Rights, Common Wealth Publishers,1998.
2011.
24. Sudhir Kapoor, Human Rights in 21st Century,Mangal Deep Publications,
Jaipur,2001.
25. United Nations Development Programme, Human Development Report 2004:
Cultural Liberty in Today's Diverse World, New Delhi: Oxford University Press,
2004.
26. Monica Loss,,Green Marketing Strategies and Consumer Behaviour, Global Vision
Publishing House
27. Robert Dahlstrom- Green Marketing:Theory, Practice and Strategies, Cengage
Learning India Private Limited
28. A N Sarkar , Green Banking , Atlantic Publishers
29. Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental
Accounting, Elgar Publishing
30. M Sarngadharan and G Raju , Tourism and Sustainable Economic Developments:
Indian and Global Perspectives - New Century Publishers
31. ICAI Study Material of Auditing
32. Right to Information Act, 2005

Core Course 16

FINANCIAL MANAGEMENT

Instructional Hours: 90

Credit: 4

Course Code	C05CRT16				
Course Title	Financial Management				
Department	Commerce				
Programme	Model 1				
Semester	5				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
Expected Course Outcomes					
CO No.	Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Explain The Fundamental Concepts And Goals Of Financial Management			U	PO1
CO2	Extend The Importance Of Financing, Investment And Dividend Decisions			U	PO6
CO3	Analyze The Various Techniques For Computing Working Capital Requirement.			An	PO6
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course familiarizes students with the functional areas and principles of financial management. Students will explore key concepts such as financial analysis, budgeting, capital budgeting, risk management, and working capital management. Through case studies and practical applications, students will develop the skills needed to make sound financial decisions and effectively manage financial resources in various organizational settings.

Objectives:

To familiarise the students with the functional areas and principles of financial management.

Module I

Introduction-Meaning of Finance - Financial Management-Importance - Scope - Objectives - Profit Maximization - Wealth Maximization - Finance Function -Role of Finance Manager- Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding. (15 Hours)

Module II

Financing Decision - Sources of Finance - Equity - Debt - Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs- Cost of Debt - Cost of Preference Capital - Cost of Equity - Cost of Retained Earnings - Capitalisation - Capital Structure-Meaning of Capital Structure -Optimum Capital Structure- Factors Determining Capital Structure- Leverage-Meaning- Types-Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation- Composite Leverage-Meaning and Computation- Financial Risk and Business Risk. (Capital Structure theories excluded) (30 Hours)

Module III

Investment Decision- Capital Budgeting - Meaning- Importance- Determination of Cash Flows - Evaluation Methods -Traditional Techniques- Pay Back Period - ARR -Discounted Cash flow techniques- NPV -IRR - Profitability Index - Discounted PBP- Interpretation of Results. (20 Hours)

Module IV

Management of Working Capital - Meaning-Definition - Importance-Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital- Estimation of Working Capital Requirements- Methods (15 Hours)

Module V

Dividend Decision- Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy-Pay- out Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split. (Dividend theories excluded) (10 Hours)

Suggested Readings

1. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd. New Delhi.
2. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.
4. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
5. OP Agarwal, Financial Management, Himalaya Publishing House, Mumbai
6. Raman B S, Financial Management- United Publishers
7. Srivastava, T. M., Financial Management, Principles and Problems, Pragati prakashan, Meerut.

Optional Core III

COMPUTERIZED ACCOUNTING

Instructional Hours: 90

(54 theory and 36 practical) Credit :4

Course Code	CO5OCT02				
Course Title	Computerised Accounting (Theory)				
Department	Commerce				
Programme	Model I Computer Application				
Semester	5				
Course Type	Optional Course				
Credit	3	Hrs/Week	3	Total Hours	54
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Illustrate Foundational Proficiency Of Tally Software.			U	PSO3
CO2	Explain The Procedure For The Preparation Of Final Accounts With Accounting And Inventory Vouchers Using Tally			U	PSO3
CO3	Elaborate The Procedures For The Preparations Of Payroll And Gst Reports Using Tally Of A Business Organisation			C	PSO3
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course aims to equip students with industry-demanded skills in computerized accounting packages. Students will be exposed to computer applications in accounting and will develop practical proficiency in using the Tally Accounting Package. Through hands-on training and real-world scenarios, students will master the use of Tally and other relevant software, preparing them to meet industry demands and excel in accounting roles.

Objectives:

1. To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.
2. To expose the students to computer applications in the field of accounting.
3. To develop practical skills in the application of Tally Accounting Package.

Module I

Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting- Merits of Computerized Accounting -Tally ERP9-Features of Tally ERP 9- Screen Components-Creation of Company- Selecting a Company - Altering/ Modifying Company Creation Details - Deleting a Company - F 11 Features - F 12 Configuration.

(6 Hours)

Module II

Accounts and Vouchers- Account Groups - Pre-Defined Groups - Creating Single & Multiple Groups - Creation of Primary Account Groups - Creating Ledger Accounts in Single & Multiple - Displaying- Altering and Deleting Account Groups and Ledgers - Accounting Vouchers- Entering Transactions in Accounting Vouchers - Bill Wise Details - Altering and Deleting a Voucher Entry - Creating New Voucher Types - Modifying an Existing Voucher - Duplicating a Voucher - Optional Vouchers - Post- Dated Vouchers - Reverse Journal - Bank Reconciliation Statement - Creating Budget - Generating Reports - Configuring Reports Balance Sheet - Profit and Loss Account - Trial Balance - Day Books - Account Books - Statement of Accounts - Ratio Analysis - Cash Flow - Fund Flow - List of Accounts - Exception Reports. (20 Hours)

Module III

Accounts With Inventory- Enabling F 11 and F 12 - Stock Category - Stock Group Single/Multiple Creation of Stock Category and Stock Group - Creation of Units of Measurement - Creating Single/Multiple Stock Items - Creating Godowns - Displaying, Altering and Deleting Stock Groups, Units, Items and Godowns - Cost Categories- Cost Centres - Creating Cost Categories and Cost Centres - Displaying, Altering and Deleting Cost Categories and Cost Centres - Purchase / Sales Orders - Inventory Vouchers - Using Inventory Vouchers - Using Accounting Vouchers With Inventory Details (Invoice Mode) - Tally Security - Tally Vault - Tally Audit - Advanced Security Control - Back-Up and Restore - Inventory Reports - Stock Summary - Inventory Books - Statement Of Inventory.

(22 Hours)

Module IV

Accounting With Tax- F 11 &F 12 Settings For Taxation - TDS - Ledgers Related to TDS -
Creating TDS Voucher Types - TDS Reports - TCS - Service Tax - VAT -VAT Terminologies
- Computing VAT - Ledgers and Vouchers Pertaining to VAT - VAT Reports - VAT Forms
- Interstate Trade and CST. (20 Hours)

Module V

Payroll: Enabling Payroll - Creating Pay Heads - Single/Multiple Creation of Employee
Groups - Single/Multiple Creation of Employee Head - Salary Details - Configuration of
Salary Details - Creating Units of Work - Managing and Creating Attendance / Production
Types - F 12 Payroll Configuration - Payroll Vouchers - Creating Payroll Voucher Types -
Displaying, Altering and Deleting Payroll Documents - Payroll Reports (Full) - Configuring
All Payroll Reports - Statutory Deductions - PF - Employers Contribution to PF - PF Ledger
Heads- PF Related Heads in Pay Structure -Gratuity Calculation, Creation and Accounting -
Generating a Sample Pay Slip - Employee Loan & Salary Advance Management.

(22 Hours)

Practical Training

- Prepare final accounts of a Company in Tally ERP 9 with Inventory
- Prepare final accounts of a company in Tally ERP 9 incorporating VAT and TDS
- Preparation of payroll

Suggested Readings

1. Roopa, Tally for Every one - ATC Publishing Chennai.
2. Nadhani, A.K. Implementing Tally ERP 9
3. A Comprehensive Guide to Tally ERP 9, Tally Manual

BRAND MANAGEMENT

BA5OPT22 (A). BRAND MANAGEMENT

Course Code	BA5OPT22				
Course Title	Brand Management				
Department	Commerce				
Programme	Model I				
Semester	5				
Course Type	Open Course				
Credit	3	Hrs/Week	4	Total Hours	60
Expected Course Outcomes					
CO No.	Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand Fundamental Concept And Significance Of Brands In The Market.			U	PSO2
CO2	Analyse The Process Of Brand Building			An	PO4
CO3	Develop The Strategies For Successful Brand Portfolio Management.			C	PO7
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course explores the concept of branding, the process of brand building, and the value of brands to organizations. Students gain insights into brand essence, strategies for brand development, and the impact of branding on business success.

Course Objectives

1. To understand the concept-Brand
2. To understand the process of Brand Building
3. To understand the value of Brand to an organisation

Learning outcome

To develop and implement strategies for successful brand portfolio management.

Module I

Product- Meaning and Definition, Types of product.

Brand- Meaning and Definition, Importance of branding, process of branding, circular process, Types of Brands.

Module II

Brand Identity- Meaning and Definition,

Brand Name- Attributes of a brand name, Brand name protection.

Promoting your Brand-Objectives, different media.

Module III

Logo- Meaning and Definition.

Logo design- Do's & Dont's ingredients. Word mark, Brand mark, Trademark.

Tag line- Meaning and Definition, Functions.

Module IV

Brand positioning- Concept, advantages, process.

Brand Equity- Meaning & Definition, advantages, factors contributing to brand equity, measurement of brand equity.

Module V

Brand extension- Meaning, advantages. Brand licensing- Meaning and benefits. Co-branding- Meaning and benefits.

References:

- Brand Management-Moorthi, Vikas Publications
- Brand Management- Harsh V Verma, Excel Books
- Marketing Management - Philip Kotler, Jha & Koshy Pearson Education

Optional Core-III

INCOME TAX- I

Instructional Hours-90

Credit-4

Course Code	CO5OCT01				
Course Title	Income Tax-I				
Department	Commerce				
Programme	B.Com.Model I Finance and Taxation				
Semester	5				
Course Type	Optional Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, No.	PSO	
CO1	Identify the technical terms related to income tax	Ap	PSO1		
CO2	Understand the conditions to determine residential status of Individuals	U	PSO1		
CO3	Assess income under different heads of income tax	E	PSO1		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course acquaints students with the Income Tax Act of 1961, focusing on computing taxable income under the first three heads of income. Students learn about income classification, deductions, exemptions, and tax computation methods. Practical exercises enable students to apply tax laws effectively and prepare income tax returns accurately.

Objective : To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.

Module I

Introduction - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of Income- Gross Total Income- Total Income-Assessee- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue (15 Hours)

Module II

Residential Status- Incidence of Tax- Income Exempt from Tax- Heads of Income. (15 Hours)

Module III

Income from Salary- Chargeability- Definition - Perquisites- Profit in lieu of Salary - Deductions from Salary- Provident Funds and Treatment - Computation of Income from Salary (25 Hours)

Module IV

Income from House Property - Basis of Charge - Deemed Ownership- Income from House Property Exempt from Tax- Annual Value and its Determination in Various Cases-

Deductions Permissible- Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property (15 Hours)

Module V

Profit and Gains of Business or Profession - Chargeability - Deductions Expressly Allowed - General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 - Computation of Profits and Gains of Business or Profession (20 Hours)

Suggested Readings

1. Singhania, Vinod, K., & Singhania Monica, Students Guide to Income Tax, Taxman Publication, New Delhi.
2. Mehrotra, H.C., Goyal, S. P., Direct Taxes Law and Practice- Sahithya Bhawan Publications, Agra.
3. Gaur, V.P, & Narang, D.B., Direct Taxes- Kalyani Publishers, New Delhi.
4. Income Tax Act

CA5OPT02 - Computer Fundamentals, Internet & MS Office

Instructional Hours - 72

Credits:4

Course Code	CA5OPT02				
Course Title	Computer Fundamentals, Internet, and Ms Office				
Department	Commerce				
Programme	B.Com.Model I Finance and Taxation				
Semester	5				
Course Type	Open Course				
Credit	4	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Outline history of computers and explain the concepts of OS, networks, and internet services			U	PO1
CO2	Make use of the features in MS Word and MS PowerPoint to develop presentations and documents.			Ap	PO1
CO3	Utilize the features of MS Excel to organize data and to apply various functions			Ap	P01
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

course description

This course provides a historical overview of computers and explores concepts such as operating systems (OS), networks, and internet services. Students will utilize MS Word and MS PowerPoint features to develop presentations and documents, and MS Excel features for data organization and function application. Practical exercises enhance proficiency in office productivity tools.

Unit I (12 hrs.)

Computer Fundamentals: History, Generations, Classifications, Operating Systems, Types of Networks

Unit II (12 hrs.)

The Internet, TCP/IP, IP Addressing, Client Server Communication, Intranet, WWW, Web Browser and

Web Server, Hyperlinks, URLs, Electronic Email

Unit III (14 hrs.)

Word processing: Introduction, Microsoft Word, Basic Menus, Formatting the text & paragraph, Working

with Index

Unit IV (18 hrs.)

Spreadsheet: Introduction, Microsoft Excel, Basic Menus, Formulas, Basic functions, Charts and Graphs.

Unit V

(16 hrs.)

Microsoft PowerPoint: Introduction, Basic Menus, Template, Slide Basics, Charts, Adding Multimedia & Animation.

Books of Study:

1. Dinesh Maidasani, Firewall Media - "Learning Computer Fundamentals, MS Office and Internet & WebTechnology", , Lakshmi Publications.

References:

1. Harley Hahn - "Internet Complete Reference", , Second Edition, Tata McGraw Hill Education
2. Gary B. Shelly, Misty E. Vermaat - "Microsoft Office 2010: Advanced" , CENGAGE Learning 2010

SEMESTER 6

Core Course 17: COST ACCOUNTING- II

Instructional Hours: 108

Credit: 4

Course Code	CO6CRT17				
Course Title	Cost Accounting 2				
Department	Commerce				
Programme	Model 1				
Semester	6				
Course Type	Core Course				
Credit	4	Hrs/Week	6	Total Hours	108
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand Various Methods Of Costing Techniques Applied To Different Types Of Industries.			U	PO1
CO2	Apply The Marginal Costing Principles In Decision-Making Situations In Business			Ap	PO6
CO3	Create Budget Using Various Budgeting Techniques			C	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description: This course acquaints students with various costing methods and techniques used in different industries. Students learn to identify and apply appropriate costing methods based on industry type. Through case studies and practical exercises, students gain proficiency in costing techniques, enabling them to make informed decisions in cost management and control.

Objectives: 1 To acquaint the students with different methods and techniques of costing, and to enable the students to identify the methods and techniques applicable for different types of industries.

Module I

Specific Order Costing- Job Costing - Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract- Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract. (20 Hours)

Module II

Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing (15 Hours)

Module III

Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By- products (24 Hours)

Module IV

Marginal Costing and Break Even Analysis- Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order. (25 Hours)

Module V

Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting. (24 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

Core Course 19

ADVERTISEMENT AND SALES MANAGEMENT

Instructional Hours: 72

Credit: 3

Course Code	CO6CRT18				
Course Title	Advertisement and Sales Management				
Department	Commerce				
Programme	Model 1				
Semester	6				
Course Type	Core Course				
Credit	3	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand The Concept Of Advertising, Advertisement Appeal, Ad Copy And Layout In Marketing Scenario.			U	PO7
CO2	Apply Knowledge Of Advertising Research Methods And Techniques To Measure Advertising Effectiveness.			Ap	PO1
CO3	Explain The Concepts Of Sales Promotion And Personal Selling For Strategic Marketing Decisions.			U	PO7
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course introduces students to the strategy, concepts, and methods of advertising and sales promotion. Students learn about advertising principles, promotional techniques, and strategies for effective communication. Through case studies and practical applications, students develop skills in designing and implementing advertising and sales promotion campaigns to achieve marketing objectives.

Objective - To make the students aware of the strategy, concept and methods of advertising and sales promotion.

Module I

Introduction : Advertising-Meaning-Origin and development - Objectives-Importance- Functions of advertising-Role of advertisement in marketing mix- Classification and Types of advertisement- Merits and demerits- Advertisement process- Advertising planning- Key players in advertising industry- Advertisement agencies- Types and functions of advertising agencies- -Advertising campaign - Social, economical and legal aspects of advertisement- Ethics in advertisement- meaning- perceived role of advertisement-Forms of ethical violation- misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising-misleading and deceptive advertising- false claims- Advertisement Standards Council of India - Regulation of advertising in India (18 Hours)

Module II

Advertisement appeal and media- Advertisement appeal- Meaning- essentials of an advertisement appeal- types of appeal- advertisement copy- requisites of an effective advertising copy-types of copy- Elements of copy-Lay out- Functions of lay out- Elements of layout- Principles of design and layout- copy writing- qualities of a good copywriter- -Copy testing and advantages- Advertising media-Media planning and strategy-Types of media-Media selection-Importance of media planning and selection- problems in media planning- Internet as an advertising medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising - Permission marketing- Steps in permission marketing- (18 Hours)

Module III

Advertising research-Need for advertisement research- Measuring the effectiveness of advertising- Importance of measuring the effectiveness- Methods: Pre-testing, Concurrent testing and Post- testing- Constraints in measuring the effectiveness- DAGMAR model (10 Hours)

Module IV

Sales promotion-Promotion mix- Components- Sales promotion-Concept- Definition-Scope- Objectives- Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies- Differences between advertisement and sales promotion – Advantages and drawbacks of sales promotion- Sales promotion budget and its preparation-Sales promotion campaign- Evaluation of sales promotion strategies

(18 Hours)

Module V

Personal selling-Nature and importance-Essential elements of personal selling- Process- Principles of personal selling- Types of salespersons-Sales force management-Designing and managing the sales force- Evaluating sales force (8 Hours)

Suggested Readings

1. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education
2. Kenneth Clow. Donald Baack, Integrated Advertisements, Promotion and Marketing communication, Prentice Hall of India, New Delhi,
3. S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi,
4. Manendra Mohan - Advertising Management - Concepts and Cases, Tata McGraw Hill
5. Sherlekar, Victor & Nirmala Prasad - Advertising Management - Himalaya Publishing House
6. S.A. Chunawalla - Promotion Management Himalaya Publishing House
7. C.L. Tyagi, Arun Kumar- Advertising Management- Atlantic Publishers and Distributors

Core Course 19

AUDITING AND ASSURANCE

Instructional Hours - 90

Credits: 4

Course Code	CO6CRT19				
Course Title	Auditing and Assurance				
Department	Commerce				
Programme	Model 1				
Semester	6				
Course Type	Core Course				
Credit	4	Hrs/Week	5	Total Hours	90
Expected Course Outcomes					
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand Basic Concepts, Principles, And Procedures Of Auditing			U	PO 1
CO2	Identify The Duties, Powers, And Liabilities Of Company Auditor			Ap	PO 5
CO3	Explain The Concept Of Vouching, Verification And Valuation Of Assets And Liabilities			E	PO 5
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course introduces auditing principles and procedures while emphasizing the duties and responsibilities of auditors. Through practical exercises, students develop the skills needed to undertake auditing work, ensuring compliance and accuracy in financial reporting.

Objectives:

1. To familiarize the students with the principles and procedure of auditing.
2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

Module I

Introduction-Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit- Main Object and Subsidiary Objects -Advantages of an Audit, Inherent Limitations of Audit , Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit-Social Audit. Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India (17 Hours)

Module II

Audit Engagement, Documentation and Evidence - Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence - Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. (15 Hours)

Module III

Internal Control -Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls- Internal Check - Meaning and Definition , Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit- Internal Auditor and independent Auditor - Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching- meaning of Vouching- Definition -Vouchers- Points to be noted in Vouchers- Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation. (25 Hours)

Module IV

Audit of Limited Companies -(based on Companies Act 2013) Company Auditor- Qualifications- Disqualifications- Appointment Removal- Powers and Duties of an Auditor- Liabilities of an Auditor - Audit Report- Contents and Types. (15 Hours)

Module V

Special Audits and Investigation - Government Audit, General Duties and powers of Comptroller and Audit General , Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College) - Hospital - Club- Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation- Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected. (18 Hours)

Suggested Readings

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing, S.Chand & Company Ltd, New Delhi.
2. Arun Jha, Auditing - University Edition, Taxman Publications
3. Saxena, R. G., Principles and Practice of Auditing, Himalaya Publishing House, Mumbai
4. Sharma, T. R., Auditing Sahitya Bhawan Publication Agra.
5. Saxena, R. G., Principles and Practice of Auditing, Himalaya Publishing House, New Delhi.
6. ICAI Study material for IPCC and Final

Core Course 20

MANAGEMENT ACCOUNTING

Instructional Hours: 90

Credit: 4

Course Code	CO6CRT20				
Course Title	Management Accounting				
Department	Commerce				
Programme	Model 1				
Semester	6				
Course Type	Core Course				
Credit	3	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand The Basic Concept Of Management Accounting And Its Significance In An Organisation.			U	PO1
CO2	Assess Organizational Performance By Using Financial Statement Analysis And Accounting Ratios For Managerial Decision Making.			E	PO5
CO3	Apply Knowledge To Prepare Fund Flow And Cash Flow Statements Of An Organisation.			Ap	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description: This course acquaints students with management accounting techniques for financial statement analysis and interpretation. Additionally, students study the basic framework of financial reporting, enabling them to understand the preparation and presentation of financial statements in accordance with relevant standards and regulations.

Objective: To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

Module I

Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting (10 Hours)

Module II

Financial Statement Analysis - Financial Statements -Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives - Importance - Types of Financial Analysis - Internal- External - Horizontal - Vertical - Techniques of Analysis - Comparative Statements - Common Size Statements - Trend Analysis.(15 Hours)

Module III

Ratio Analysis -Meaning - Objectives- Importance and Uses - Limitations - Types and classification of Ratios - Liquidity Ratios -Solvency Ratios- Activity Ratios - Profitability Ratios - Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. (25 Hours)

Module IV

Fund flow Analysis - Introduction - Meaning and Definition of Fund - Need for Fund Flow Statement - Managerial Uses- Limitations -Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement. (20 Hours)

Module V

Cash Flow Statement - Introduction - Meaning - Uses- Comparison between Fund Flow Statement and Cash Flow Statement - Preparation of Cash Flow Statement as per Accounting Standard 3 - Direct Method and Indirect method (20 Hours)

Suggested Readings:

1. Manmohan & Goyal, S.N., Management Accounting, Sahithya Bhawan Publication, New Delhi.
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, Taxmann Applied Services, New Delhi.
3. J Madegowda, Advanced Management Accounting, Himalaya Publishing House, Mumbai
4. Arora, M. N., Cost Accounting and Management Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. S P Gupta, Management Accounting, Sahityabhavan, Agra
6. Pillai R S N and Bagavathi- Management Accounting- S Chand & Company
7. Raiyani, J. R., & Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.
8. Management Accountant (Journal), Institute of Cost Accountants of India, Kolkata.

Optional Core IV

SOFTWARE FOR BUSINESS AND RESEARCH

Instructional Hours 90 (54 theory and 36 practical)

Credit 4

Course Code	CO6OCT02				
Course Title	Software For Business Research(Theory)				
Department	Commerce				
Programme	Model 1 Computer Application				
Semester	6				
Course Type	Optional Course				
Credit	3	Hrs/Week	3	Total Hours	54
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Explain Data, Data Processing Various Data Transformation And Statistical Inference Using Spss	U	PSO3		
CO2	Illustrate Features Of Libreoffice Writer, Open Source Software And Formatting To Create Documents	U	PSO3		
CO3	Illustrate Libre Office Calc, To Store And Manipulate Data, Analyse It Using Formulas And Charts.	U	PSO3		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Computerised Accounting and Software For Business and Research (Practical)

Course Code	CO56OCP01				
Course Title	Computerised Accounting and Software For Business and Research (Practical)				
Department	Commerce				
Programme	Model I Computer Application				
Semester	5, 6				
Course Type	Optional Course				
Credit	2	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, No. PSO
CO1	Apply Concepts Of Accounting To Generatetrading, Profit& Loss, Balancesheet And Bank Reconciliation Statement Using Tally Software			Ap	PSO3
CO2	Apply The Conceptes Of Payroll And Gst Using Tally Software			Ap	PSO3
CO3	Analyse Various Data Using Spss And Make Use Of Libre Office Writer And Calc To Preapre Document And Interpret Data.			An	PSO3
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course imparts knowledge on using IT for business research analysis and develops practical skills in business software applications. Students learn to leverage IT tools for data collection, analysis, and interpretation in various business contexts. Hands-on exercises enhance proficiency in utilizing business software for effective decision-making and problem-solving.

Objectives:

To impart knowledge to use IT in business research analysis.

To develop practical skills in the applications of business software.

Module I

Data Analysis: Data – Meaning and Definition – Sources of Data – Data Life Cycle – Processing – Methods and Types- EDP – Information – Value of Information in Decision Making - Information and Analysis of Business Research – Data Processing Software.

(6 Hours)

Module II

Introduction to SPSS: Menus, tool bar – SPSS layout- Variable View – Data View – Output View – Terminology - Basic Steps for Performing any Statistical Procedure – Creating a Data file- Defining Variables- Variable Characteristics- Default Values - Entering the Data – Inserting Variable and Cases – Selecting Cases - Listing Cases – Identifying Duplicate Cases and Unusual Cases- Sorting Cases.

(24 Hours)

Module - III

Data Transformation: Computing New Variables - Recoding Variables - Automatic Recode - Visual Binning - Rank cases - Types of Measurement Scales - Summary Measures - Frequency, Explore and Cross Tabs - Describing Data Graphically - Descriptive Data Analysis- Number of cases, Minimum, Maximum, Sum, Mean, Standard Deviation, Variance, Kurtosis, Skewness - Bivariate Correlation. (20 Hours)

Module - IV

Libreoffice Writer: Free Software - Libre Office - Writer - User Interface - Creating new Document - Page setup - Saving Documents - Basic Editing - Find and Replace - Formatting Text - Copying and Moving Text - Indenting and Spacing - Headers and Footers - Bulleted and Numbered lists - Tables - Previewing and Printing. (20 Hours)

Module - V

LibreOffice Calc: SpreadSheet - Features - User Interface - Cells - Selecting - Moving and Copying - Text Alignment - Formatting Text - Inserting and Deleting Columns and Rows - Adding and Renaming Worksheets - Borders, Boxes and Colors - Formatting Worksheet - Entering Formulae - Functions - Charts - Previewing and Printing. (20 Hours)

Practical Training

- List out frequency table, cross tab and graphs related with the marks and details of students in a class.
- Prepare a report on descriptive analysis of any relevant Socio demographic details related with social issue.
- Prepare a letter using Writer
- Prepare a mark sheet using Calc

Suggested Readings

1. Tutorial of IBM SPSS Statistics.
2. Field A., Discovering Statistics Using SPSS, Fourth Edition, SAGE Publishers, 2013
3. Libre Office Handbook
4. Keith Gordon, Principles of Data Management, BCS Publications, UK
5. Kiran Panya, Smruti Bulsari & Sanjay Sinha., SPSS in Simple Steps, First edition, Durga Enterprises, Delhi.

PROJECT AND VIVA

Course Code	CO6PR01				
Course Title	Project And Viva				
Department	Commerce				
Programme	Model 1				
Semester	6				
Course Type	Optional Course				
Credit	1	Hrs/Week		Total Hours	
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand The Concept Of Research			U	PO1
CO2	Application Of Research Methodology			Ap	P05
CO3	Analysis The Findings			An	P06
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Optional Core-IV INCOME TAX -II

Instructional Hours-90

Credit-4

Course Code	CO6OCT01				
Course Title	Income Tax-II				
Department	Commerce				
Programme	B.Com.Model I Finance and Taxation				
Semester	6				
Course Type	Optional Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:	Cognitive Level	PO, PSO No.		
CO1	Apply the concept of Aggregation and clubbing of income	Ap	PSO1		
CO2	Understand the various norms for making deductions in income tax calculation	U	PSO1		
CO3	Assess Tax liability of individuals based on income tax rules	E	PSO1		
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course offers an understanding of determining total income and tax payable for individuals. Students gain an overview of the returns to be filed and the assessment procedure. Practical exercises enhance proficiency in calculating taxable income, assessing tax liability, and navigating the process of filing individual tax returns and assessments.

Objective - To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure

Module-I

Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain.

(20 Hours)

Module-II

Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source. (10 Hours)

Module-III

Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off - Computation of Gross Total Income - Deductions under Chapter VI A -Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income (25 Hours)

Module-IV

Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax (20 Hours)

Module-V

Income Tax authorities - Powers and Functions - Assessment- Assessment procedure- Types of Return - E- filing of Return - Return through TRP- PAN - Types of Assessment - Tax Deducted at Source- TCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate - Tax planning -Tax evasion - Tax avoidance - Tax management (theory only) (15 Hours)

Suggested Readings

1. Singhanian, Vinod, K, & Singhanian Monica, Students Guide to Income Tax, Taxmann Publication, New Delhi.
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes-Law and Practice, Sahitya Bhawan Publications, Agra.
3. Gaur, V.P., & Narang, D.B., Direct Taxes, Kalyani Publishers, New Delhi.
4. Income Tax Act

4.2. B.Com Degree Programme Model-II Course Structure

Common Courses

Sl No	Course Name	Credit	Hours per week
1	Language- English-I	4	5
2	Second Language-I	4	5
3	Language- English-II	4	5
4	Second Language-II	4	5
5	Language- English- III	3	5
6	Language- English -IV	3	5
	TOTAL	22	

Complementary Courses

Sl No	Course Name	Credit	Hours per week
1	Banking and Insurance	3	3
2	Principles of Business Decisions	3	3
3	Finance and Taxation-E- Commerce	4	5
	Computer Application- Programming in 'C' (Theory)	3	3
	Computer Application Programming in 'C' (Practical)	1	2
	Marketing E Commerce	4	5
	Logistics Management- E Commerce	4	5

Core Courses

Sl No	Course Name	Credit	Hours per week
1	Dimensions and Methodology of Business Studies	2	3
2	Financial Accounting I	4	5
3	Corporate Regulations and Administration	3	4
4	Financial Accounting II	4	5
5	Business Regulatory Framework	3	4
6	Business Management	3	3
7	Corporate Accounts I	4	4
8	Quantitative Techniques for Business- 1	4	4
9	Financial Markets and Operations	3	4
10	Marketing Management	3	3
11	Optional - 1	4	5
12	Corporate Accounts II	4	5
13	Quantitative Techniques for Business- II	4	5
14	Entrepreneurship Development and Project Management	4	5
15	Optional - 2 -	4	5
16	Cost Accounting - 1	4	6
17	Environment Management and Human Rights	4	5
18	Optional - 3	4	5
19	Cost Accounting - 2	4	6
20	Advertisement and Sales Management	3	4
21	Management Accounting	4	5
22	Optional - 4	4	5
23	Project and Viva	1	
	TOTAL	81	

Details of Optional Courses

Sl No	Course Name	Credit	Hours per week
FINANCE AND TAXATION			
1	Goods and Services Tax	4	5
2	Financial Services	4	5
3	Income Tax- I	4	5
4	Income Tax - II	4	5
COMPUTER APPLICATIONS			
1	Information Technology for Business	4	5
2	Information Technology for Office	4	5
3	Computerized Accounting	4	5
4	Software for Business and Research	4	5
MARKETING			
1	Customer Relationship Management	4	5
2	Services Marketing	4	5
3	Marketing Research	4	5
4	International Marketing	4	5
LOGISTICS MANAGEMENT			
1	1 Introduction to Logistics Management	4	5
2	2 Principles of Logistics Information	4	5
3	3 Air Cargo Logistics Management	4	5

4	4 Shipping and Ocean Freight Logistics Management	4	5
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OPEN COURSES OFFERED

Sl No	Course Name	Credit	Hours per week
1	CO5OP01- Fundamentals of Banking and Insurance	3	4

Semester wise details

Semester- 1

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	4	5
2		Second Language-I	4	5
3	CO1CRT01	Dimensions and Methodology of Business Studies	2	3
4	CO1CRT02	Financial Accounting I	4	5
5	CO1CRT03	Corporate Regulations and Administration	3	4
6	CO1CMT01	Banking and Insurance	3	E
		TOTAL	20	25

Semester- 2

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	4	5
2		Second Language-I	4	5
3	CO2CRT04	Financial Accounting II	4	5
4	CO2CRT05	Business Regulatory Framework	3	4
5	CO2CRT06	Business Management	3	3
6	CO2CMT02	Principles of Business Decisions	3	3
		TOTAL	21	25

Semester 3

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	3	5
2	CO3CRT07	Corporate Accounts I	4	4
3	CO3CRT08	Quantitative Techniques for Business- 1	4	4
4	CO3CRT09	Financial Markets and Operations	3	4
5	CO3CRT10	Marketing Management	3	3
6		Optional - 1		
	CO3OCT01	Finance and Taxation-Goods and Services Tax	4	5
	CO3OCT02	Computer Application- Information Technology for Business (Theory)	3	3
	CO3OCP01	Computer Application Information Technology for Business(Practical)	1	2
	CO3OCT05	Marketing - Customer Relationship Management	4	5
	CO3OCT06	Logistics Management- Introduction to Logistics Management	4	5
		TOTAL	21	25

Semester- 4

Sl No	Course Code	Course Name	Credit	Hours per week
1	CO1CRT01	Language- English-I	3	5
2	CO4CRT11	Corporate Accounts II	4	5
3	CO4CRT12	Quantitative Techniques for Business- II	4	5
4	CO4CRT13	Entrepreneurship Development and Project Management	4	5
5		Optional - 2 -	4	5
	CO4OCT01	Finance and Taxation- Financial Services	4	5
	CO4OCT02	Computer Application- Information Technology for Office (Theory)	3	3
	CO4OCP01	Computer Application Information Technology for Office (Practical)	1	2
	CO4OCT05	Marketing Services Marketing	4	5
	CO4OCT06	Logistics Management Principles of Logistics Information	4	5
		TOTAL	19	25

Semester- 5

Sl No	Course Code	Course Name	Credit	Hours per week
1	CO5CRT14	Cost Accounting - 1	4	6
2	CO5CRT15	Environment and Human Rights	4	5
3	CO5CMT07	Complementary Course Finance and Taxation-E- Commerce	4	5
	CO5CMT08	Computer Application- Programming in 'C' (Theory)	3	3
	CO5CMP01	Computer Application - Programming in 'C' (Practical)	1	2
	CO5CMT07	Marketing - E Commerce	4	5
	CO5CMT07	Logistics Management- E Commerce	4	5
4		Optional - 3		
	CO5OCT01	Finance and Taxation- Income Tax- I	4	5
	CO5OCT02	Computer Application- Computerised Accounting (Theory)	3	3
	CO5OCP01	Computer Application Computerised Accounting (Practical)	1	2
	CO5OCT05	Marketing Marketing Research	4	5
	CO5OCT06	Logistics Management Air Cargo Logistics Management	4	5
5		Open Course	3	4

		TOTAL	19	25
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Semester- 6

Sl No	Course Code	Course Name	Credit	Hours per week
1	CO6CRT17	Cost Accounting - 2	4	6
2	CO6CRT18	Advertisement and Sales Management	3	4
3	CO6CMT09	Complementary Course Finance and Taxation Income Tax- Assessment and Planning	4	5
	CO6CMT10	Computer Application- Database Management System	3	3
	CO6CMP01	Computer Application Database Management System (Practical)	1	2
	CO6CMT12	Marketing Consumer Behaviour	4	5
	CO6CMT12	Logistics Management- Consumer Behaviour	4	5
4	CO6CRT20	Management Accounting	4	5
5	CO6OCT	Optional - 4	4	5
	CO6OCT01	Finance and Taxation- Income Tax- II	4	5
	CO6OCT02	Computer Application- Software for Business and Research (Theory)	3	3
	CO6OCP01	Computer Application Software for Business and Research (Practical)	1	2
	CO6OCT05	Marketing - International Marketing	4	5
	CO6OCT06	Logistics Management -	4	5

		Shipping and Ocean Freight Logistics Management		
6	CO6PR01	Project and Viva	1	-
		TOTAL	20	25

SEMESTER 1
Core Course
DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hours: 54

Credit: 2

Course Code	CO1CRT01			
Course Title	Dimensions and Methodology of Business Studies			
Department	Commerce			
Programme	B.Com Model 2			
Semester	1			
Course Type	Core			
Credit	2 Hrs/Week	3	Total Hours	54
CO NO.	Expected course outcomes upon completion of this course students will be able to:	Cognitive Level	PO, PSO NO.	
CO1	Identify the basics of dimensions of business studies	Ap	PO1	
CO2	Extend knowledge about business ethics as well as csr	U	PO2	
CO3	Illustrate technological integration in business and fundamentals of business research	U	PO4	
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyse, E-Evaluate, C-Create				

Course descriptions

This course explores the role of business in society, business ethics, and corporate social responsibility (CSR). Students will examine the business environment, including technological integration, and gain an introduction to the fundamentals and importance of business research. This foundational knowledge prepares students to navigate the contemporary business landscape effectively.

Objectives

- To understand business and its role in society
- To have an understanding of Business ethics and CSR
- To comprehend the business environment and various dimensions
- To familiarise Technology integration in business
- To introduce the importance and fundamentals of business research
-

Module 1

Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stakeholders of business Business Environment - Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment (10 Hours)

Module 2

Business in India- Stages and developments of business in the Indian economy since independence - Role of public, private, co-operative sectors - Liberalisation, Privatisation and Globalization -Disinvestment - Outsourcing -Recent economic initiatives - Niti Ayog - Make in India initiative (10 Hours)

Module 3

Technology integration in business- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business - M-Commerce- Meaning- Advantages- Challenges - E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash - Payment gateway. (14 Hours)

Module 4

Business Ethics - Importance - Principles of business ethics - Factors Influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business - objectives and principles - Arguments in favour and against social responsibility. Corporate Governance - Meaning and importance - Objectives - Principles (10 Hours)

Module 5

Business Research - Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure- Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- -Objectives- Research Methods vs Research Methodology -Research Process(brief outline only) -Research report (10 Hours)

Suggested Readings

1. Keith Davis and William C. Frederick: Business and Society Management, Public Policy, Ethics.
2. Peter F. Drucker: Management Tasks, Responsibilities, Practices.
3. Peter F. Drucker: The Practice of Management.
4. P.T. Joseph, S.J., E-Commerce: An Indian Perspective, Prentice Hall of India
5. Kamallesh K. Bajaj and Debjani Nag: E-Commerce, the Cutting Edge of Business, Tata McGraw Hill.
6. Schneider E-Commerce, Thomson Publication
7. C.S.V. Murthy, Business Ethics, Himalaya Publishing House, Mumbai
8. C.R. Kothari Research Methodology - New Age Publishers
9. O.R. Krishnaswamy - Research Methodology - Himalaya Publications
10. N.V. Badi and R.V. Badi Business Ethics: Vrinda Publications
11. Cherunilam, Francis, Business Environment, Himalaya Publishing House, Mumbai.
12. Fernando, A.C., Business Environment, Pearson, New Delhi
13. Francis, Ronald & Mishra, Muktha, Business Ethics: An Indian Perspective, Tata McGraw Hill Pvt Ltd, New Delhi
14. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.
15. Ghosh, B.N., Business Ethics and Corporate Governance, Tata McGraw Hill Pvt Ltd, Delhi.

Core Course

FINANCIAL ACCOUNTING- I

Instructional Hours: 90

Credit: 4

Course Code	CO1CRT02		
Course Title	Financial Accounting I		
Department	Commerce		
Programme	B.Com Model 2		
Semester	1		
Course Type	Core		
Credit	4 Hrs/Week	5	Total Hours 90
CO NO.	Expected course outcomes upon completion of this course students will be able to:	Cognitive Level	PO, PSO NO.
CO1	Apply accounting principles and conventions for the preparation of accounts of sole proprietorship and farm businesses.	Ap	PO5
CO2	Make up students to gain expertise in converting single-entry systems to double-entry systems	C	PO1
CO3	Understand the concepts in royalty and consignment accounts	Ap	PO1
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create			

Course description

This course equips students with the skills to prepare accounts and financial statements for various types of business units other than corporate undertakings. Students will learn essential accounting principles and practices, enabling them to manage the financial aspects of diverse business entities effectively.

Objective:

To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

Module - I

Preparation of Financial Statements -Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts

- Capital and Revenue Losses - Deferred Revenue Expenditure-Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments. (26 Hours)

Module -II

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet. (20 Hours)

Module - III

Royalty Accounts - Meaning - Minimum Rent - Short Working - Recovery- Journal Entries in the books of Lessor and Lessee - Preparation of Minimum Rent Account - Short Working Account - Royalty Account (Excluding Sublease)- Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts (18 Hours)

Module - IV

Accounting for Consignment - Meaning - Important Terms - Journal Entries in the books of Consignor and Consignee - Preparation of Consignment Account - Consignee's Account - Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock - Normal and Abnormal Loss (18 Hours)

Module - V

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities- (8 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Raman B S, Financial Accounting- United Publishers
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course

CORPORATE REGULATIONS AND ADMINISTRATION

Instructional Hours: 72

Credit: 3

Course Code	CO1CRT03					
Course Title	Corporate Regulations and Administration					
Department	Commerce					
Programme	B.Com Model 2 Computer Application					
Semester	1					
Course Type	Core					
Credit	3	Hrs/Week	4	Total Hours	72	
CO NO.	Expected course outcomes upon completion of this course students will be able to:			Cognitive Level	PO, NO.	PSO
CO1	Summarize the general legal framework pertaining to the formation of companies.			U	PO3	
CO2	Analyse the share capital and administrative management of a company.			An	PO1	
CO3	Examine the winding up and dissolution procedures of a company.			An	PO1	
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyse, E-Evaluate, C-Create						

Course description

This course familiarizes students with the management and administration of joint stock companies in India, in accordance with the Companies Act, 2013. Students will gain insights into regulatory frameworks, governance structures, and compliance requirements, preparing them to effectively navigate and manage joint stock companies within the Indian legal context

Objective:

To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013

Module 1

Company - Definition - Characteristics - Classifications -History and framework of Company Law In India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association (Instructional Hours - 10)

Module 2

Promotion and formation of a company- Body Corporate - promoter- legal position-duties-remuneration - Memorandum of Association - Articles of Association - Contents and alteration Incorporation of Company - On-line registration of a company - CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-Vires - Lifting up of Corporate veil - Conversion Of Companies (Instructional Hours - 12)

Module 3

Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus - Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue (Instructional Hours - 15)

Module 4

Membership in company and meetings- modes of acquiring membership-rights and liabilities of members- Control -cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice of Meeting - Quorum - Chairman - Proxies - Voting - Show Of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties - Disqualifications - DIN - Vacation of Office - Resignation - Removal - Meetings Of Board - Resolutions And Proceedings - Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions - Corporate Social Responsibility. (Instructional Hours - 20)

Module 5

Winding up - Contributory - Modes of winding up - Winding Up by Tribunal - Petition for Winding Up- Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators -Appointment -Powers - Functions - Winding up of unregistered companies.

(Instructional Hours - 15)

Suggested Readings

1. Shukla, M.C., & Gulshan, Principles of Company Law, S.Chand, New Delhi.
2. Venkataramana, K., Corporate Administration, Seven Hills Books Publications.
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, New Delhi.
4. Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, Vikas Publishers, New Delhi
8. Chartered Secretary, The Institute of Company Secretaries of India.

Complementary Course 1: BANKING AND INSURANCE

Instructional Hours: 54

Credit: 3

Course Code	CO1CMT01				
Course Title	Banking And Insurance				
Department	Commerce				
Programme	B.Com Model 2				
Semester	1				
Course Type	Complementary Course				
Credit	3	Hrs/Week	3	Total Hours	54
CO NO.	Expected course outcomes upon completion of this course students will be able to:	Cognitive Level	PO, NO.	PSO	
CO1	Understand the fundamental banking concepts and practices in the indian context.	U	PO1		
CO2	Understand different banking innovations and the dynamics of banker-customer relationships.	U	PO1		
CO3	Explain the principles and diverse types of insurance.	U	PO1		
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

This course familiarizes students with the basic concepts and practices of banking, along with the principles of insurance. Students will explore the operational aspects of banking institutions and insurance companies, understanding their roles, functions, and significance in the financial sector. This foundational knowledge prepares students for careers in banking and insurance industries.

Objective:

To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

Module I

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition- Classification of Banks - Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

(10 Hours)

Module II

Innovations and Reforms in Banking - E-banking - ATM - CDM - telephone/ Mobile Banking -ECS

- EFT - NEFT - RTGS - SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards

- CIBIL - KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA

- NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY.

(12 Hours)

Module III

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque - payment in due course - Crossing - Endorsement. (12 Hours)

Module IV

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms - Bancassurance. (8 Hours)

Module V

Types of insurance - Life Insurance- Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance - Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident insurance- Reinsurance- Group insurance. (12 Hours)

Suggested Readings

1. Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New Delhi
2. Maheswari, S.N., Banking Law and Practice, Kalyani Publishers, New Delhi
3. Sundharam, Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.
4. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
5. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi
6. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, PHI Pvt Ltd, New Delhi
8. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Mumbai
9. Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons, New Delhi

Prose, Commercial Correspondence & Translation

Course Code	HN1CCT05				
Course Title	Prose, Commercial Correspondence & Translation				
Department	Commerce				
Programme	B.Com Model 2 Computer Application				
Semester	1				
Course Type	Common				
Credit	4	Hrs/Week	5	Total Hours	90
CO NO.	Expected course outcomes upon completion of this course students will be able to:			Cognitive Level	PO, PSO NO.
CO1	Analyze various forms of prose literature, including short stories, essays.			An	PO1
CO2	Develop the skill in writing different types of business letters			Ap	PO7
CO3	Adapt the skills necessary to translate prose texts accurately and effectively between hindi and English languages.			C	PO7
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

B.Com Model II

SEMESTER I

Paper- 1-गद्य, व्यावसायिक पत्र लेखन और अनुवाद
(Prose, Commercial Correspondence & Translation)

Course Code-HN1CCT01

गद्य/ Prose (Text Book-अक्षर पर्व)

1. ईर्ष्या तू न गयी मेरे मन से - रामधारी सिंह दिनकर
2. जब मैं फेल हुआ- ए पी जे अब्दुल कलाम
3. मुक्तिबोध: एक संस्मरण- हरिशंकर परसाई
4. अकाल मृत्यु- स्वयं प्रकाश
5. जब द्वीप ही लक्ष्य हो- डॉ. रेशमी पांडा मुखर्जी

व्यावसायिक पत्र लेखन और अनुवाद
(Commercial Correspondence & Translation)
(Text Book-संचार मीडिया, व्यावसायिक पत्र लेखन तथा अनुवाद)

(Module-wise Distribution)

MODULE- I	MODULE- II	MODULE- III	MODULE- IV
ईर्ष्या तू न गयी मेरे मन से	जब मैं फेल हुआ	मुक्तिबोध: एक संस्मरण	जब द्वीप ही लक्ष्य हो
व्यावसायिक पत्र लेखन	अकाल मृत्यु	व्यावसायिक पत्र लेखन	अनुवाद

Malayalam - Katha Kavitha Nadakam

Course Code	ML1CCT11				
Course Title	Malayalam - Katha Kavitha Nadakam				
Department	Commerce				
Programme	B.Com Model 2 Computer Application				
Semester	1				
Course Type	Common				
Credit	4	Hrs/Week	5	Total Hours	90
CO NO.	Expected course outcomes upon completion of this course students will be able to:		Cognitive Level	PO, PSO NO.	
CO1	Relate malayalam short stories of different eras		U	PO2	
CO2	Outline malayalam poetry		U	PO1	
CO3	Analyse drama and its literature		An	PO2	
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyse, E-Evaluate, C-Create					

ബി.കോം മോഡൽ 2
സെമസ്റ്റർ 1 കോമൺ കോഴ്സ്
കോഴ്സ് കോഡ് : ML1CCT11

കഥ, കവിത, നാടകം

കഥകൾ

1. മനുഷ്യപുത്രി - ലളിതാംബിക അന്തർജനം
2. മലമുകളിലെ അബ്ദുള്ള - പുനത്തിൽ കുഞ്ഞബ്ദുള്ള
3. ഹീബ്രുവിൽ ഒരു പ്രേമലേഖനം - മധുപാൽ
4. പനൂദീസാ നഷ്ടം - സുഭാഷ് ചന്ദൻ
5. നൂൽ - നന്ദകുമാർ
6. പകുത - വി.ആർ സുധീഷ്
7. അനന്തപത്മനാഭന്റെ മരക്കുതിരകൾ - ഷാഹിന ഇ.കെ

കവിതകൾ

1. അതിഥിമാർക്കിട്ട് - വൈലോപ്പിള്ളി
2. വായാടി - ഇടശ്ശേരി
3. കോവിലിനു പുറത്തെ ചെരിപ്പിന്റെ പ്രാർത്ഥന - സച്ചിദാനന്ദൻ
4. മനുഷ്യാകാശിയിലെ നീഴലുകൾ - ദേശമംഗലം രാമകൃഷ്ണൻ
5. ഭാഗവതം - വിജയലക്ഷ്മി
6. സുഖകാല കീർത്തനം - ഡി. സന്തോഷ്
7. ചോരണോലിക്കുന്ന മൂറി - ശിവദാസ് പുറമേരി

നാടകം :

രാവുണ്ണി - പി.എം. താജ്

പാഠപുസ്തകം - 7 കഥകളും 7 കവിതകളും ചേർത്ത് യൂണിവേഴ്സിറ്റി പ്രസിദ്ധീകരണം.

Course Code	EN1CCT01
Title of the course	Fine-tune Your English
Semester in which the course is to be taught	1
No. of credits	4
No. of contact hours	90

OBJECTIVES OF THE COURSE

On completion of the course, the student should be able to:

1. Confidently use English in both written and spoken forms.
2. Use English for formal communication effectively.

COURSE OUTLINE

SECTION A : The Sentence and its Structure

CHAPTER ONE: How to Write Effective Sentences

CHAPTER TWO: Phrases – What are They?

CHAPTER THREE: The Noun Clauses

CHAPTER FOUR : The Adverb Clause

CHAPTER FIVE: “If All the Trees Were Bread and Cheese” CHAPTER SIX : Relative Clause

CHAPTER SEVEN: How Clauses are Conjoined

SECTION B : Word-Classes and Related Topics

CHAPTER EIGHT: Understanding the Verb

CHAPTER NINE: Understanding Auxiliary Verbs

CHAPTER TEN : Understanding Adverbs

CHAPTER ELEVEN: Understanding Pronouns

CHAPTER TWELVE : The Reflexive Pronoun

CHAPTER THIRTEEN: The Articles I

CHAPTER FOURTEEN: The Articles II

CHAPTER FIFTEEN: The Adjective

CHAPTER SIXTEEN: Phrasal Verbs

CHAPTER SEVENTEEN: Mind your Prepositions

SECTION C :To Err is Human

CHAPTER EIGHTEEN : Concord

CHAPTER TWENTY: Errors, Common and Uncommon

CHAPTER TWENTY-ONE : False Witnesses

SECTION D : The World of Words

CHAPTER THIRTY-TWO : Word Formation

CHAPTER THIRTY-THREE: Using the Specific Word

CHAPTER THIRTY-SEVEN: Body Vocabulary

SECTION G: Tense and Related Topics

CHAPTER FORTY-SEVEN : 'Presentness' and Present Tenses

CHAPTER FORTY-EIGHT : The 'Presentness' of a Past Action

CHAPTER FORTY-NINE : Futurity in English

CHAPTER FIFTY: Passivation

SECTION H: Idiomatic Language

CHAPTER FIFTY-ONE: 'Animal' Expressions

CHAPTER FIFTY-TWO: Idiomatic Phrases

SECTION I: Interrogatives and Negatives

CHAPTER FIFTY-FIVE: Negatives

CHAPTER FIFTY-SIX: How to Frame Questions

CHAPTER FIFTY-SEVEN: What's what?

CHAPTER FIFTY-EIGHT: The Question Tag

SECTION J: Conversational English

CHAPTER SIXTY-TWO : Is John There Please?

SECTION K : Miscellaneous and General Topics

CHAPTER SEVENTY-THREE: Letter Writing

In addition there will be an essay question on a general topic.

Core Text: Fine-tune Your English by Dr Mathew Joseph. Orient Blackswan and Mahatma Gandhi University

SEMESTER 2

Poetry & Mass Media

Course Code	HN2CCT05				
Course Title	Poetry & Mass Media				
Department	Commerce				
Programme	B.Com Model 2 Computer Application				
Semester	2				
Course Type	Common				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected course outcomes upon completion of this course students will be able to:			Cognitive Level	PO, PSO NO.
CO1	Discover an appreciation for the rich cultural heritage and diversity reflected in hindi poetry.			An	PO1
CO2	How hindi poetry engages with themes such as love, nature, spirituality, and social justice across different cultural contexts.			R	PO 2
CO3	Invent about the challenges and opportunities faced by aspiring filmmakers in india's competitive film industry.			C	PO7
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyse, E-Evaluate, C-Create					

SEMESTER II

Paper- 2- कविता और संचार मीडिया (Poetry & Mass Media)

Course Code-HN2CCT02

कविता/ Poetry (Text Book-अक्षर पर्व)

1. कबीरदास - पद (2)
2. तुलसीदास - दोहा (4)
3. प्रिया के प्रति - सुर्यकांत त्रिपाठी निराला
4. उभार - सच्चिदानंद हीरानंद वात्स्यायन अज्ञेय
5. राजा ने आदेश दिया - देवीप्रसाद मिश्र
6. माँ बाज़ार में - रामदरश मिश्र
7. शहर का व्याकरण - धूमिल
8. उसी बोर में - अष्टभुजा शुक्ल
9. सोचता रहा आदमी - केदारनाथ सिंह
10. संधाल परगना- निर्मला पुत्तुल

संचार मीडिया (Mass Media)

(Text Book-संचार मीडिया, व्यावसायिक पत्र लेखन तथा अनुवाद)

1. संगीतकार का संघर्ष- सलिल चौधरी
2. कहानी लेखक से प्रोड्यूसर तक- राही मासूम रज़ा
3. सिनेमा का योद्धा- गोविन्द निहलानी (साक्षात्कार)
4. कैमरे से देखी जब मैं ने काशी - सत्यजीत राय

(Module-wise Distribution)

MODULE- I	MODULE- II	MODULE- III	MODULE- IV
कबीरदास	उभार	शहर का व्याकरण	सोचता रहा आदमी
तुलसीदास	राजा ने आदेश दिया	उसी बोर में	संधाल परगना
प्रिया के प्रति	माँ बाज़ार में	सिनेमा का योद्धा	कैमरे से देखी जब मैं ने काशी
संगीतकार का संघर्ष	कहानी लेखक से प्रोड्यूसर तक		

←

ബി.കോം മോഡൽ 2

സെമസ്റ്റർ 2 കോമൺ കോഴ്സ്
കോഴ്സ് കോഡ് : ML2CCT12

ഗദ്യം, യാത്രാവിവരണം

തൊഴിലധിഷ്ഠിത പ്രോഗ്രാമുകളിൽ പഠിക്കുന്ന ബി.കോം വിദ്യാർത്ഥികൾക്ക് ഗദ്യരചനയിൽ സാമാന്യമായ പരിചയം നൽകുക എന്നതാണ് പഠനത്തിന്റെ ലക്ഷ്യം. ഒപ്പം യാത്രാവിവരണത്തിന്റെ കെട്ടും മട്ടും മനസ്സിലാക്കുവാൻ ഇതു വഴി സാധിക്കണം .

1. ലേഖനങ്ങൾ

1. കവിതയുടെ അനിവാര്യത- ബി രാജീവൻ
2. മലയാളം- ഭരണഭാഷയും കോടതി ഭാഷയും- പി.പവിത്രൻ
3. കേരളത്തിൽ റാണിമാർ ഉണ്ടായിരുന്നോ- ജെ. ദേവിക
4. നാടൻ ശാസ്ത്ര സാങ്കേതിക പാരമ്പര്യവും ആധുനിക നാഗരികതയും- വി.എച്ച് ദിരാർ
5. ജ്ഞാനസ്മനാനം- വി.ടി. ഭട്ടതിരിപ്പാട്
6. പരിസ്ഥിതി സ്ത്രീവാദവും മലയാള സാഹിത്യവും- ഡോ. മിനിപ്രസാദ്
7. കേരള നാടകം-പ്രക്ഷേപകരുടെ പരിണാമ ചരിത്രം- ഇ.പി.രാജഗോപാലൻ
8. താളത്തിന്റെ ഗോപുരങ്ങൾ- കെ.സി. നാരായണൻ
9. സാധ്യജനപരിപാലന സംഘവും പുലയ മഹാസഭയും- പി.ഗോവിന്ദപിള്ള
10. വായനയുടെ ബലതന്ത്രം-കെ.ഇ.എൻ.

2. യാത്രാവിവരണം

ഹിമവഴിയിലെ ബുദ്ധസമ്മാരങ്ങൾ- കെ. ബി. പ്രസന്നകുമാർ

Course Code EN2CCT03 Issues that Matter

Course Code	EN2CCT03
Title of the course	Issues that Matter
Semester in which the course is to be taught	2
No. of credits	4
No. of contact hours	90

OBJECTIVES OF THE COURSE

By the end of the course, the learner is able to

1. identify major issues of contemporary significance
2. respond rationally and positively to the issues raised
3. internalise the values imparted through the excerpts
4. re-orient himself/ herself as conscious, cautious, concerned, conscientious and concerned human being and
5. articulate these values in error free English.

COURSE OUTLINE

Module 1

(18 hours)

1. The Unsundered People - Kenzaburo Oe
2. The Old Prison - Judith Wright
3. War- Luigi Pirandello

Module 2 (18 hours)

4. Persuasions on the Power of the Word - Salman Rushdie Peril - Toni Morrison
5. The Burning of the Books- Bertolt Brecht
6. The Censors – Luisa Valenzuela

Module 3 (18 hours)

7. “The Poisoned Bread” – Bandhumadhav
8. “A Westward Trip” –Zitkala-Sa
9. “The Pot Maker” – Temsula Ao

Module 4 (18 hours)

10. Does it Matter – Richard Leakey
11. On Killing A Tree - Gieve Patel
12. Hagar: A Story of a Woman and Water (Gift in Green [chapter 2]) – Sarah Joseph

Module 5 (18 hours)

13. Understanding Refugeeism: An Introduction to Tibetan Refugees in India Refugee Blues – W. H. Auden
14. The Child Goes to the Camp(from Palestine’s Children)- GhassanKanafani

Core Text: ISSUES THAT MATTER

Core Course : FINANCIAL ACCOUNTING - II

Instructional Hours: 90

Credit: 4

Course Code	CO2CRT04				
Course Title	Financial Accounting II				
Department	Commerce				
Programme	B.Com Model 2				
Semester	2				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO NO.
CO1	Apply accounting treatments and procedures on hire purchase system, branch, and department accounts			Ap	PO1
CO2	Make use of the knowledge in procedures and settlement in case of dissolution of partnership firm.			Ap	PO5
CO3	Understand the importance and applicability of accounting standards.			U	PO1
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyse, E-Evaluate, C-Create					

Course description

This course acquaints students with the preparation of books of accounts for various types of business activities and the application of important accounting standards. Students will learn to accurately record financial transactions and comply with key accounting principles, ensuring adherence to regulatory requirements and enhancing their accounting proficiency.

Objective: To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards

Module I

Accounting for Hire Purchase - Meaning and Features of Hire Purchase System - Hire purchase Agreement - Hire purchase and Sale - Hire Purchase and Installment - Interest Calculation - Recording Transactions in the Books of both the Parties - Default and Repossession- Complete repossession- Partial repossession- (25 Hours)

Module II

Branch Accounts - Objectives- Features - Types - Accounting for Branches keeping full system of accounting - Debtors System - Stock and Debtors System - Independent Branches and Incorporation of Branch Accounts in the Books of H.O - Cash in Transit and Goods in Transit - Consolidated Balance Sheet.(accounting for foreign branches excluded) (20 Hours)

Module III

Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits. (10 Hours)

Module IV

Accounting for Dissolution of partnership firm- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method (25 hours)

Module V

Accounting Standards- Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19 (Theory only) (10 Hours)

Suggested Readings

1. Jain S.P & Narang K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt.Ltd, New Delhi.
4. Ashok Sehgal & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt) Ltd, New Delhi.

5. Paul, S. K., & Chandrani Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. Raman B S, Financial Accounting United Publishers
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course- BUSINESS REGULATORY FRAMEWORK

Instructional Hours: 72

Credit: 3

Course Code	CO2CRT05				
Course Title	Business Regulatory Framework				
Department	Commerce				
Programme	B.Com Model 2				
Semester	2				
Course Type	Core				
Credit	3	Hrs/Week	4	Total Hours	72
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to:	Cognitive Level	PO, PSO NO.		
CO1	Understand the general principles of contract law for business.	U	PO1		
CO2	Examine the concepts of special contracts and sale of goods act, 1930, in business transactions	An	PO5		
CO3	Justify the contractual perspectives in commercial transactions.	E	PO1		
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

This course is designed to familiarize students with the legal framework influencing business decisions. Students will explore various laws and regulations that impact business operations, enhancing their understanding of legal compliance and risk management. This knowledge equips students to make informed and legally sound business decisions.

Objective: The course is intended to familiarise the students with the legal framework influencing business decisions.

Module I

Introduction to Mercantile Law -Law of Contract - Definition - Kinds of Contracts - Valid - Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract. (25 Hours)

Module II

Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee (15 Hours)

Module III

Special Contract II- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.
(10 hours)

Module IV

Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship
(12 Hours)

Module V

Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale.
(10 Hours)

Suggested Readings

1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
2. Kapoor,N.D., Business Laws, Sultan Chand publications New Delhi.
3. Sharma,S.C., Business Law, International Publishers, Bengaluru
4. Tulsian, Business Law, McGraw-Hill Education Mumbai.
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

Journals

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
2. E bulletin of Students Company Secretary

Core Course : BUSINESS MANAGEMENT

Instructional Hours: 54

Credit: 3

Course Code	CO2CRT06				
Course Title	Business Management				
Department	Commerce				
Programme	B.Com Model 2				
Semester	2				
Course Type	Core				
Credit	3	Hrs/Week	3	Total Hours	54
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to:	Cognitive Level	PO, PSO NO.		
CO1	Demonstrate the skills in planning, controlling, and coordinating business activities	U	PO1		
CO2	Explain the theories related to motivation and leadership in different business scenario	U	PO6		
CO3	Understand the effective management techniques	U	PO4		
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course familiarizes students with the concepts and principles of management. Students will explore fundamental management theories and practices, covering topics such as planning, organizing, leading, and controlling. This foundational knowledge prepares students to effectively manage and lead organizations in various business settings.

Objectives: To familiarise the students with concepts and principles of management.

Module 1

Introduction to Management - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol. (12 Hours)

Module II

Planning - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features - Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination (10 Hours)

Module III

Organizing - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization - Decentralization- Authority - Delegation of Authority -Responsibility and Accountability. (10 Hours)

Module IV

Direction and Control - Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton, Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-Control Techniques.

(12 Hours)

Module V

Management Techniques - (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

(10 Hours)

Suggested Readings

1. Koontz, O Donnell, Management, McGraw-Hill
2. Appaniah, Reddy, Essentials of Management, Himalaya Publishing House.
3. Prasad, L. M., Principles of management, Sultan Chand and Sons.
4. Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

Complementary Course -2 - PRINCIPLES OF BUSINESS DECISIONS

Instructional Hours: 54

Credit: 3

Course Code	CO2CMT02				
Course Title	Principles of Business Decision				
Department	Commerce				
Programme	B.Com Model 2				
Semester	2				
Course Type	Complementary Course II				
Credit	3	Hrs/Week	3	Total Hours	54
CO NO.	Expected course outcomes upon completion of this course students will be able to:		Cognitive Level	PO, PSO NO.	
CO1	Understand various concepts and demand theory in economics		U	PO1	
CO2	Identify the theories of production, cost theories for making business decision		Ap	PO5	
CO3	Analyse the pricing in different market situations		An	PO5	
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

This course is intended to familiarize students with the economic concepts and principles underlying business decision-making. Students will explore key economic theories and their applications in business contexts, enhancing their ability to analyze market conditions, make informed decisions, and optimize business strategies based on economic insights.

Objective: The course is intended to familiarise the students with the economic concepts and principles underlying business decision making

Module I

Introduction -Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- - Incremental Reasoning - Time Perspective - Discounting Principle - Opportunity Cost - Equi- marginal Principle

(8 Hours)

Module II

Demand Theory -Demand-Meaning- Law of Demand - Reasons for Law of demand - Exceptions to the Law -Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand - Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity - Cross elasticity - Measurement of elasticity - Demand Forecasting -Short Term and Long Term Forecasting - Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique.

(16 Hours)

Module III

Production Analysis- Production- Production Function -Assumptions and uses of production function- Cobb Douglas Production Function - Laws of Production - Law of Diminishing Returns or variable proportions- -Law of Returns to Scale - Economies And Diseconomies of Scale - Isoquant Curve-Isocost Curve - Optimum Combination of Inputs

(8 Hours)

Module IV

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm

(6 Hours)

Module V

Pricing in Different Markets -Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition -Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features- Price-output determination- - Oligopoly –features- Kinked Demand Curve- Price Leadership - Pricing under Collusion

(16 Hours)

Suggested Readings

1. Dean, Joel Managerial economics- Prentice Hall of India
2. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, Sultan Chand & Sons Private Ltd., New Delhi
3. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, PHI Learning, New Delhi.
4. Mehta, P. L., Managerial Economics, Sultan & Chand, New Delhi
5. DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.
6. Trivedi, M.L., Managerial Economics Theory and Applications, McGraw Hill Education Private Ltd, New Delhi.
7. Dwivedi, D. N., Managerial Economics, Vikas Publishing House Private Limited, New Delhi.
8. Chopra P.N., Principles of Business Decisions, Kalyani Publishers

SEMESTER 3

Core Course : CORPORATE ACCOUNTS - I

Instructional Hours: 72

Credit: 4

Course Code	CO3CTR07				
Course Title	Corporate Accounts - I				
Department	Commerce				
Programme	B.Com Model 2				
Semester	3				
Course Type	Core Course				
Credit	4	Hrs/Week	4	Total Hours	72
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO NO.
CO1	Understand corporate accounting procedures			U	PO1
CO2	Assess the various accounting procedures in preparation of financial statements of public limited companies			An	PO5
CO3	Analyze the preparation of investment accounts and preparation of insurance accounts			An	PO5
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description

This course aims to familiarize students with corporate accounting procedures and the specific accounting practices relevant to banking companies. Students will learn about financial reporting requirements, consolidation techniques, and regulatory frameworks unique to corporate entities and banking institutions. Through case studies and practical exercises, students will gain insights into accounting practices tailored to the banking sector.

Objective: To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

Module I

Accounting for Shares- Redemption of Preference Shares- ESOP-Rights Issue - Bonus Issue
- Buyback of Shares (16 Hours)

Module II

Underwriting of Shares and Debentures - Marked and Unmarked Applications - Firm Underwriting- Determining the Liability of Underwriters in respect of an Underwriting Contract - Complete Underwriting - Partial Underwriting - Firm Underwriting (8 Hours)

Module III

Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)- Preparation of Company Final Accounts including Balance Sheet - Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation (22 Hours)

Module IV

Investment Account – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts (12 Hours)

Module V

Insurance claims- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim- (14 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy S. Chand and Company Pvt.Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, Sahitya Bhavan Publications, Agra
5. Raman B S Corporate Accounting United Publishers
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course : QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Instructional Hours: 72

Credit: 4

Course Code	CO3CRT08					
Course Title	Quantitative Techniques for Business I					
Department	Commerce					
Programme	B.Com Model 2					
Semester	3					
Course Type	Core					
Credit	4	Hrs/Week	4	Total Hours	72	
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, NO.	PSO
CO1	Understand the basic concepts of statistics			U	PO1	
CO2	Identify different phases of the statistical survey			Ap	PO5	
CO3	Analyze the various practical situations by using basic statistical tools.			An	PO4	
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create						

Course description

This course aims to help students understand the role of statistics and quantitative techniques in business decision-making. Students will be introduced to basic statistical concepts and quantitative tools commonly applied in business contexts. Through practical applications and case studies, students will learn how to analyze data, make informed decisions, and solve business problems using statistical methods and quantitative techniques.

Objective: To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied

Module I

Introduction to Statistics- Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics (5 Hours)

Module II

Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data-- Drafting a questionnaire- Collection of secondary data- Census method and Sampling - Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series (20 Hours)

Module III

Uni-Variate Data Analysis I -Measures of Central Tendency - Concept -Functions of an average- Characteristics- Arithmetic Mean -Simple mean- Weighted mean- Combined mean- Properties of mean- Median -Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean- Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency - (15 Hours)

Module IV

Uni-Variate Data Analysis II- Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation-Measures of Skewness - Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types (20 Hours)

Module V

Interpolation and Extrapolation- Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method - Extrapolation- Forecasting using extrapolation (12 Hours)

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
4. Sharma, J. K., Business Statistics, Pearson Education.
5. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics , Kitab Mahal
8. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House
9. Pillai, R S N and Bagavathi, V ., Statistics , S Chand & Co

Core Course : FINANCIAL MARKETS AND OPERATIONS

Instructional Hours: 72

Credit: 3

Course Code	CO3CRT09				
Course Title	Financial Markets and Operations				
Department	Commerce				
Programme	B.Com Model 2				
Semester	3				
Course Type	Core Course				
Credit	3	Hrs/Week	4	Total Hours	72
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, NO. PSO
CO1	Understand the various financial market instruments and regulatory authorities in india			U	PO1
CO2	Analyse the different financial instruments used in india			An	PO1
CO3	Make use of various mutual fund schemes			Ap	PO5
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course familiarizes students with the operations of financial markets in India. Students will explore the structure, functioning, and regulatory framework of Indian financial markets, including equity, debt, derivatives, and currency markets. Through case studies and practical examples, students will gain insights into the dynamics of financial markets and their impact on the broader

Objective: The course is intended to familiarise the students with financial market operations in India

Module I

Indian Financial System- Savings and Investment – The Indian Financial System-Components - Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions. (16 Hours)

Module II

Primary Market- Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments. (14 Hours)

Module III

Secondary Market- Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading- Depositories - Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity (18 Hours)

Module IV

Mutual Funds -Meaning- Objectives- Advantages - Classification of Mutual Funds-Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value - Advantages and limitations of Mutual Funds- (12 Hours)

Module V

Derivatives (Brief study only)- Features of Derivatives -Types of Derivatives- Forwards - Futures- Options-Swaps- Commodity Futures - Major Commodity Exchanges in India (12 Hours)

Suggested Readings

1. Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
3. Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
4. Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.

Journals

SEBI and Corporate Laws - Taxmann, New Delhi SEBI Monthly Bulletin

Core Course : MARKETING MANAGEMENT

Instructional Hours:54

Credit: 3

Course Code	CO3CRT10				
Course Title	Marketing Management				
Department	Commerce				
Programme	B.Com Model 2				
Semester	3				
Course Type	Core Course				
Credit	3	Hrs/Week	3	Total Hours	54
Expected Course Outcomes upon completion of this course students will be able to:					
CO NO.	Expected Course Outcomes upon completion of this course students will be able to:			Cognitive Level	PO, PSO NO.
CO1	Understand the core marketing concepts			U	PO1
CO2	Analyse the elements of marketing mix and the role of these strategies in business			An	PSO2
CO3	Identify the recent marketing trends			Ap	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course aims to provide students with a solid understanding of the basic principles of marketing management and their practical applications in business and industry. Students will explore key concepts such as market analysis, consumer behavior, product development, pricing strategies, promotional techniques, and distribution channels.

Through case studies and real-world examples, students will develop the skills needed to formulate effective marketing strategies and drive business success

Objective: The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.

Module I

Marketing Management–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix- 4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix-Market Segmentation- Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing (12 Hours)

Module II

Product Mix- Product – Meaning- Classification of products- -Product Line and Product Mix-New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging- Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing (12 Hours)

Module III

Price Mix - Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance (12 Hours)

Module IV

Physical Distribution Mix- - Logistic and Supply Chain Management - Elements- Channels of Distribution -Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries - retailing- Types of retailing- Direct Marketing- Merits and demerits (12 Hours)

Module V

Recent Trends in Marketing (Overview Only)-Relationship Marketing - Social Marketing - Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing-De-marketing- Remarketing- Guerilla marketing - Ambush Marketing. (6 Hours)

Suggested Readings

1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, Pearson Education.
2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, Pearson Education, New Delhi
3. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Czimkota, Marketing Management, Vikas Publishing House (P) Ltd.
6. Biplab S Bose, Marketing management, Himalaya Publishing House, Mumbai
7. Rajan Nair and Varma M M - Marketing Management- Sultan Chand and Sons
8. Sontakki C N, Marketing Management- Kalyani Publishers
9. Ramaswamy V S and Namakumari Marketing Management , McMillan India Ltd

SEMESTER 4

Core Course : CORPORATE ACCOUNTS - II

Instructional Hours -90

Credit - 4

Course Code	CO4CRT11				
Course Title	Corporate Accounts II				
Department	Commerce				
Programme	B.Com Model 2				
Semester	4				
Course Type	Core Course				
Credit	4	Hrs/Week	5	Total Hours	90
Expected Course Outcomes					
CO NO.	Upon completion of this course students will be able to:			Cognitive Level	PO, PSO NO.
CO1	Formulate financial statements for banking companies and insurance companies.			C	PO1
CO2	Create revised balance sheets of corporate companies.			C	PO1
CO3	Create liquidator's final statement of account of corporate companies			C	PO1
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course equips students with the skills to prepare financial statements for insurance companies and understand the accounting procedures for the reconstruction and liquidation of companies. Students will learn about the unique accounting principles and regulatory requirements applicable to insurance entities. Additionally, they will gain insights into the accounting processes involved in corporate reconstruction and liquidation scenarios, enhancing their proficiency in financial reporting and corporate finance.

Objective: To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.

Module - I

Accounts of Insurance Companies – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act) (18 Hours)

Module - II

Accounts of Banking Companies - Meaning - Important Provisions of Banking Companies Act, 1949 - Preparation of Final Accounts of Banking Companies - Profit and Loss Account, Balance Sheet - Transactions of Special Type - rebate on bills discounted- Asset Classification and Provisions - Non Performing Assets- Capital Adequacy. (16 hours)

Module - III

Internal Reconstruction -Alteration of Share Capital- Capital Reduction -Accounting procedure- Surrender of Shares- Accounting Treatment - Revised Balance Sheet. (14 Hours)

Module - IV

Amalgamation absorption and External Reconstruction - Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction - Applicability of AS 14- Calculation of Purchase consideration (all methods) - Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings) (30 Hours)

Module -V

Liquidation of Companies - Meaning-Types - Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded) .

(12 Hours)

Suggested Readings

1. Jain, S.P & Narang, K.L., *Advanced Accountancy*, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., *Advanced Accounting*, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy*, S Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P, *Advanced Accounting* , Sahitya Bhavan Publications, Agra.
5. MA Arulanandam and KS Raman, *Advanced Accountancy*, Himalaya Publishing House, Mumbai.
6. Raman B S, *Corporate Accounting* United Publishers
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course : QUANTITATIVE TECHNIQUES FOR BUSINESS- II

Instructional Hours: 90

Credit : 4

Course Code	CO4CRT12				
Course Title	Quantitative Techniques for Business II				
Department	Commerce				
Programme	B.Com Model 2				
Semester	4				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO NO.
CO1	Make use of the basic concepts of bi-variate data analysis in real-life problems			Ap	PO5
CO2	Apply forecasting techniques in business scenario.			Ap	PO5
CO3	Understand the basic concepts of probability			U	PO1
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course equips students with the skills to prepare financial statements for insurance companies and understand the accounting procedures for the reconstruction and liquidation of companies. Students will learn about the unique accounting principles and regulatory requirements applicable to insurance entities. Additionally, they will gain insights into the accounting processes involved in corporate reconstruction and liquidation scenarios, enhancing their proficiency in financial reporting and corporate finance.

Objective: The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability

Module - I

Bi-Variate Data Analysis- I- Correlation - Concept- Correlation and Causation -Types of Correlation- Methods- Scatter diagram and Correlation graph- -Karl Pearson's Coefficient of Correlation-Spearman's Rank Correlation Coefficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Ungrouped Data only)(18 Hours)

Module II

Bi-Variate Data Analysis- II -Regression Analysis- Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression coefficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Ungrouped Data only) (16 Hours)

Module - III

Index Numbers-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(theory only)- Limitations of index numbers
(16 Hours)

Module - IV

Time Series Analysis-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend-
(16 Hours)

Module - V

Probability-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Bayes Theorem of Inverse probability
(24 Hours)

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
4. Sharma, J. K., Business Statistics, Pearson Education.
5. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics , Kitab Mahal
8. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House
9. Pillai , R S N and Bagavathi, V ., Statistics , S Chand & Co

Core Course ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hours: 90

Credit: 4

Course Code	CO4CRT13				
Course Title	Entrepreneurship Development and Project Management				
Department	Commerce				
Programme	B.Com Model 2				
Semester	4				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO NO.
CO1	Explain the entrepreneurial concepts and skills			U	PO3
CO2	Identify the different steps in project formulation			Ap	PO1
CO3	Compile a business plan and start entrepreneurial ventures			C	PO3
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course is designed to foster entrepreneurial spirit among students and empower them with the knowledge and confidence to start their ventures. Students will explore entrepreneurial concepts, business planning, risk management, and innovation strategies. Through case studies and guest lectures, students will gain insights into the challenges and opportunities of entrepreneurship in India, enabling them to pursue entrepreneurial endeavors with conviction and resilience.

Objectives:

- To develop entrepreneurial spirit among students
- To empower students with sufficient knowledge to start up their venture with confidence
- To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India

Module I

Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- , Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship

(10 Hours)

Module II

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship- Technopreneurship- Cultural Entrepreneurship- International Entrepreneurship- Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.

(25 Hours)

Module III

Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights-

(15 Hours)

Module IV

Project Formulation and Report- Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded)

(20 Hours)

Module V

Entrepreneurial Support in India- Entrepreneurial Education and training-
Entrepreneurship Development Programmes- Objectives and Methodology- The Concept,
Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support
for Start-Ups- Cluster Development Schemes- Pradhan Mantri Mudra Yojana- Industrial
Estates- Special Economic Zones- Other initiatives and assistance- Green Channel
clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for
Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD, NSIC,
SIDBI and DIC (20 Hours)

Suggested Readings

1. Anjan, R. Managing New Ventures, Concepts and Cases in Entrepreneurship, New Delhi, PHI Learning Private limited.
2. Bhide A, The Origin and Evolution of New Businesses, New York, Oxford University Press.
3. Brandt, S. C. (1997). Entrepreneurship: The 10 Commandments for Building a Growth Company. New Delhi: Mc Millan Business Books.
4. Manjunath, N. (2008). *Entrepreneurship & Management*. Bangalore: Sanguine Technical Publishers.
5. Khanka S S- Entrepreneurial Development- S Chand and Sons
6. Desai, Vasant- Small Scale Business and Entrepreneurship- Himalaya Publications
7. AP Padnekar, Entrepreneurship, *Himalaya Publishing House, Mumbai*.
8. Rao, V S P- Business, Entrepreneurship and Management- Vikas Publishing House
9. Pandya, Rameswary- . Skill Development and Entrepreneurship in India, New Century Publications

SEMESTER 5

Core Course : COST ACCOUNTING- I

Instructional Hours: 108

Credit: 4

Course Code	CO5CRT14				
Course Title	Cost Accounting I				
Department	Commerce				
Programme	B.Com Model 2				
Semester	5				
Course Type	Core Course				
Credit	4	Hrs/Week	6	Total Hours	108
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to:	Cognitive Level	PO, PSO NO.		
CO1	Identify the cost concepts and fundamentals of cost accounting	Ap	PO1		
CO2	Examine the techniques and procedures of inventory control & labour cost accounting	An	PO5		
CO3	Create cost sheet of a manufacturing firm	C	PO1		

Course Description:

This course aims to familiarize students with cost concepts and the fundamentals of cost accounting as a separate system of accounting. Students will learn about different cost classifications, cost behavior, cost allocation methods, and costing techniques. Through practical examples and case studies, students will develop skills in cost analysis, cost control, and decision-making, enabling them to apply cost accounting principles effectively in business settings.

Objectives: To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.

Module I

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost

(18 Hours)

Module II

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap- Spoilage-Defectives- Pricing of issue of materials-FIFO- LIFO- Simple Average- Weighted Average (25 Hours)

Module III

Accounting and Control of Labour Cost- Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate - Taylor's differential piece rate system- Merrick's differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover. (20 Hours)

Module IV

Accounting for Overhead-Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary- Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded) (20 Hours)

Module V

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation- Reconciliation Statement -Need- Reasons for disagreements in Profits-Preparation- Memorandum Reconciliation Account (20 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswari, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

Core Course : ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Instructional Hours: 90

Credit: 4

Course Code	CO5CRT15				
Course Title	Environment Management and Human Rights				
Department	Commerce				
Programme	B.Com Model 2				
Semester	5				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
Expected Course Outcomes					
CO NO.	Upon completion of this course students will be able to:			Cognitive Level	PO, PSO NO.
CO1	Identify the various environmental issues, its solutions, and the concept of ecosystem			Ap	PO 2
CO2	Examine the recent developments in commerce to address the environmental issues			An	PO 2
CO3	Understand about right to information act and human rights			U	PO 1
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Suggested Readings

1. United Nations Development Programme, Human Development Report 2004: Cultural Liberty in Today's Diverse World, New Delhi: Oxford University Press, 2004.
2. Monica Loss,,Green Marketing Strategies and Consumer Behaviour, Global Vision Publishing House
3. Robert Dahlstrom- Green Marketing: Theory, Practice and Strategies, Cengage Learning India Private Limited
4. A N Sarkar , Green Banking , Atlantic Publishers
5. Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental Accounting, Elgar Publishing
6. M Sarngadharan and G Raju , Tourism and Sustainable Economic Developments: Indian and Global Perspectives – New Century Publishers
7. ICAI Study Material of Auditing
8. Right to Information Act, 2005

Complementary Course 3:

(Common for Finance and Taxation, Marketing, Travel and Tourism and Logistics Management streams)

E-COMMERCE

Instructional Hours-90

Credit-4

Course Code	CO5CMT07				
Course Title	E-Commerce				
Department	Commerce				
Programme	Bcom Model 2 Finance and Taxation Bcom Model 2 Marketing Bcom Model 2 Logistics Management				
Semester	5				
Course Type	Complementary				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Compare the different models of E-commerce and to make use of various applications of e-commerce			U	PSO2
CO2	Explain the various threats and security measures in e-commerce			U	PSO2
CO3	Understand the steps in building a website for e-commerce business			U	PSO2
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course builds competencies in understanding basic and emerging E-Commerce topics. It explores E-Commerce from an enterprise perspective, emphasizing strategic IT roles in enhancing organizational competitive positions. Students will gain insights into the dynamic nature of digital commerce and its impact on business strategy and operations.

Objectives:

This course intends to build competencies in students-

- To understand the basic and emerging topics in E-Commerce
- To discuss E-Commerce from an enterprise point of view and think strategically about the role of IT for an organization's competitive position

Module I

Overview of Electronic Commerce: Introduction to E-Commerce-Definition - Features - Advantages - Disadvantages and Challenges - Functions of E-Commerce - E-commerce transaction cycle - E-commerce opportunities - Types of E-Commerce- B2C-B2B-C2C- C2B- B2E- B2G- P2P - Models of E-Commerce - E-Commerce and E-Business - Transition to e-commerce in India (20 Hours)

Module II

Application of E-Commerce: E-Banking - Online Share Trading - M-Commerce - E-Learning - E- Publishing - E-marketing - E-advertising - E-branding - Online Entertainment - Online Career Services - Electronic Data Interchange (EDI) - Enterprise Resource Planning (ERP) -

Big Data Analysis - Cloud Computing - Google Analytics - Digital India Initiatives - E-Governance - E-Aadhar - Digital Locker - E-Sign - PayGov - Mobile Seva - eTaal

(25 Hours)

Module III

E-payment Systems: E-payment requirements - Debit/Credit card payment - Net banking - Smartcard based payment - Digital token based payment - Digital wallet - e-cheque - e-cash - Cash on Delivery -Payment gateway - Risk in e-payment - Security Standard for Electronic Payment System

(12 Hours)

Module IV

E-Commerce Security: Need for Security of E-Merchant/Service Provider, Security of Clients, Basic Security Issues in E-Commerce- security threats - security measures - Digital Signature - Digital Certificate - Cyber Law - Provisions of IT Act 2000 - Penalties and Adjudication - Cyber related provisions under IPC - E-Commerce and Consumer Protection in India.

(18 Hours)

Module V

Setting up of E-Commerce Business: Website development - Open Source E-Commerce Platforms - Components of website - Promotion of Websites and Apps - Search Engine Optimisation - Search Engine Marketing - Social Media Optimisation - Viral Marketing - Electronic Customer Relationship Management (ECRM) - Electronic Supply Chain Management

(15 Hours)

Suggested Readings

1. Daniel Minoli, E. M. (2014). Web Commerce Technology Handbook. New Delhi: Tata McGraw Hill.
2. Dave, C. (2014). E- Business and E-Commerce Management . New Delhi: Prentice Hall.
3. Deital, H. M. (2013). e-Business and e-Commerce for Managers. New Delhi: Prentice Hall.
4. Goyal, D. (2010). Management Information System. New Delhi: Macmillan.
5. Joseph, P. (2012). E Commerce- An Indian Perspective (5 ed.). New Delhi: PHI.
6. Kamalesh, K. B. (2012). E-Commerce, the Cutting Edge of Business. New Delhi: Tata McGraw Hill.
7. Schneider Gary, P. (2015). Electronic Commerce (11 ed.). United Kingdom: Cengage Learning.

Complementary Course 3: Programming in C (Computer Application Stream)

Instructional hours- (54 theory and 36 practical)

Credit-4

Course Code	CO5CMT08				
Course Title	Programming In C (Theory)				
Department	Commerce				
Programme	B.Com Model 2 Computer Application				
Semester	5				
Course Type	Complementary Courses				
Credit	3	Hrs/Week	3	Total Hours	54
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO NO.
CO1	To understand basic concepts of programming and various decision making and branching in C			U	PSO3
CO2	Explain arrays and string handling in C			U	PSO3
CO3	Illustrate user defined functions, pointers, structures and unions in C			U	PSO3
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course introduces basic programming concepts in C, covering decision making and branching. Students will learn about arrays, string handling, user-defined functions, pointers, structures, and unions. Emphasis is placed on practical coding skills and problem-solving techniques, preparing students for advanced programming challenges

Module I

Basic concepts of programming. Algorithm and flowchart. Importance of C, Basic structure of C programs, C character set, Identifiers and keywords, Constants, variables, Data types- primary, derived and user defined data types. Defining symbolic constants, Declaration of variables, Operators and expressions- Arithmetic, Relational, Logical, Assignment, Increment & decrement and conditional operators, Evaluation of expressions, operator precedence. Input and output operations- Formatted input and formatted output.

(10 Hours)

Module II

Decision making and Branching : Simple If statement, if else , nesting of if .. else statement, Else if ladder, switch statements. Looping- while, do while, for statements, nested loop, break, continue and go to statements.

(24 Hours)

Module III

Arrays- one dimensional and two dimensional arrays, Character arrays and strings, declaring string variables, Reading strings from terminal and writing strings to screen String handling functions.

(24 Hours)

Module IV

User defined functions – Need for user defined functions, Elements of function, Definition of functions, function call, Function declaration, Category of functions, Recursion, Scope, visibility and lifetime of variables. library functions: - Math.h, String.h, Conio.h and Stdio.h.
(12 Hours)

Module V

Structures and Unions : Defining structure, Declaring structure variables, Accessing structure members, Unions- Definition, Difference between structure and Union, Pointer: Fundamentals - Understanding pointers, Declaration of pointer , Pointer expressions,
(20 Hours)

Practical Session

1. Programs using branching statements
2. Programs using loops
3. Programs using one dimensional array and two dimensional array
4. Programs using User defined functions
5. Simple programs using pointers

Suggested Readings

Programming in ANSI C – E Balaguruswamy - Mc GrawHill Education

References

1. Let Us C – Yashavant Kanetker – BpB Publications

SEMESTER 6

Core Course: COST ACCOUNTING- II

Instructional Hours: 108

Credit: 4

Course Code	CO6CRT17				
Course Title	Cost Accounting 2				
Department	Commerce				
Programme	B.Com Model 2				
Semester	6				
Course Type	Core Course				
Credit	4	Hrs/Week	6	Total Hours	108
CO NO.	Expected Course Outcomes Upon Completion Of This Course Students Will Be Able To:			Cognitive Level	PO, PSO NO.
CO1	Understand various methods of costing techniques applied to different types of industries.			U	PO1
CO2	Apply the marginal costing principles in decision-making situations in business			Ap	PO6
CO3	Create budget using various budgeting techniques			C	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course acquaints students with various costing methods and techniques used in different industries. Students learn to identify and apply appropriate costing methods based on industry type. Through case studies and practical exercises, students gain proficiency in costing techniques, enabling them to make informed decisions in cost management and control.

Objectives:

To acquaint the students with different methods and techniques of costing, and to enable the students to identify the methods and techniques applicable for different types of industries.

Module I

Specific Order Costing- Job Costing - Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract- Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract. (20 Hours)

Module II

Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing

(15 Hours)

Module III

Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By- products

(24 Hours)

Module IV

Marginal Costing and Break Even Analysis- Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order.

(25 Hours)

Module V

Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.

(24 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

Core Course: ADVERTISEMENT AND SALES MANAGEMENT

Instructional Hours: 72

Credit: 3

Course Code	CO6CRT18				
Course Title	Advertisement and Sales Management				
Department	Commerce				
Programme	B.Com Model 2				
Semester	6				
Course Type	Core Course				
Credit	3	Hrs/Week	4	Total Hours	72
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO NO.
CO1	Understand the concept of advertising, advertising appeal, ad copy and layout in marketing scenario.			U	PO7
CO2	Apply knowledge of advertising research methods and techniques to measure advertising effectiveness.			Ap	PO1
CO3	Explain the concepts of sales promotion and personal selling for strategic marketing decisions.			U	PO7
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course introduces students to the strategy, concepts, and methods of advertising and sales promotion. Students learn about advertising principles, promotional techniques, and strategies for effective communication. Through case studies and practical applications, students develop skills in designing and implementing advertising and sales promotion campaigns to achieve marketing objectives.

Objective:

To make the students aware of the strategy, concept and methods of advertising and sales promotion.

Module I

Introduction : Advertising-Meaning-Origin and development - Objectives-Importance- Functions of advertising-Role of advertisement in marketing mix- Classification and Types of advertisement- Merits and demerits- Advertisement process- Advertising planning- Key players in advertising industry- Advertisement agencies- Types and functions of advertising agencies- -Advertisement campaign - Social, economical and legal aspects of advertisement- Ethics in advertisement- meaning- perceived role of advertisement-Forms of ethical violation- misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising-misleading and deceptive advertising- false claims- Advertisement Standards Council of India - Regulation of advertising in India (18 Hours)

Module II

Advertisement appeal and media- Advertisement appeal- Meaning- essentials of an advertisement appeal- types of appeal- advertisement copy- requisites of an effective advertisement copy-types of copy- Elements of copy-Lay out- Functions of lay out- Elements of layout- Principles of design and layout- copy writing- qualities of a good copy writer- - Copy testing and advantages- Advertising media-Media planning and strategy-Types of media- Media selection-Importance of media planning and selection- problems in media planning- Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising - Permission marketing- Steps in permission marketing- (18 Hours)

Module III

Advertising research-Need for advertisement research- Measuring the effectiveness of advertising- Importance of measuring the effectiveness- Methods: Pre-testing, Concurrent testing and Post- testing- Constraints in measuring the effectiveness-DAGMAR model (10 Hours)

Module IV

Sales promotion-Promotion mix- Components- Sales promotion-Concept- Definition-Scope- Objectives- Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies- Differences between advertisement and sales promotion – Advantages and drawbacks of sales promotion- Sales promotion budget and its preparation-Sales promotion campaign-Evaluation of sales promotion strategies

(18 Hours)

Module V

Personal selling-Nature and importance-Essential elements of personal selling- Process- Principles of personal selling- Types of sales persons-Sales force management-Designing and managing the sales force- Evaluating sales force (8 Hours)

Suggested Readings

1. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education
2. Kenneth Clow. Donald Baack, Integrated Advertisements, Promotion and Marketing communication, Prentice Hall of India, New Delhi,
3. S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi,
4. Manendra Mohan - Advertising Management - Concepts and Cases, Tata McGraw Hill
5. Sherlekar, Victor & Nirmala Prasad - Advertising Management - Himalaya Publishing House
6. S.A. Chunawalla - Promotion Management Himalaya Publishing House
7. C.L. Tyagi, Arun Kumar- Advertising Management- Atlantic Publishers and Distributors

Complementary course 4: (For Finance and Taxation Stream)

INCOME TAX - ASSESSMENT AND PLANNING

Instructional hours : 90

Credit : 4

Course Code	CO6CMT09				
Course Title	Income Tax- Assessment and Planning				
Department	Commerce				
Programme	B.Com Model 2 Finance and Taxation				
Semester	6				
Course Type	Complementary Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, No.	PSO	
CO1	Evaluate Tax Implications for Entities	E	PSO 01		
CO2	Analyze Tax Planning and Management Strategies	An	PO 05		
CO3	Apply Tax Provisions to Real-World Scenarios	Ap	PO 06		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course equips students with the skills to evaluate tax implications for various entities, analyze tax planning and management strategies, and apply tax provisions to real-world scenarios. Emphasis is on practical understanding and strategic application of tax laws to optimize financial decisions and compliance.

Module 1

Assessment Of Firms & Association Of Persons : Conditions to Assess a Firm as a Partnership Firms - Unders Sections. 184 and 185 - Computation of Tax on Total Income of a Firm - Alternate Minimum Tax - Assessment of Association of persons/ Body of Individuals - Computation of Income of an AOP or BOI - Taxability on Share of Profit From AOP or BOI

(30 Hour)

Module 2

Assessment of co-operative societies : Rate of tax for co-operative societies - Deductions from gross total income under chapter VI A applicable to co-operative societies - Computation of Taxable Income and Tax Liability.

(15 Hours)

Module

Assessment of HUF : Hindu Coparcener - Karta of the Family, Schools of Hindu Law - Residential status of H.U.F- Computation of Income – tax payable.

(10 Hours)

Module 4 Assessment of Companies (Theory only) : Domestic Company - Foreign Company - Company in which Public are Substantially Interested - Rate of Tax applicable for Indian Companies - Rate of Tax applicable for Foreign Companies - Deductions from the gross total income, under Chapter VIA - Minimum Alternate Tax - Book Profit for the purpose of MAT

- Tax Credit for Minimum Alternate Tax - Corporate dividend tax - Tax Under Tonnage Tax System. (10 Hours)

Module 5 Tax planning(Theory only) : Tax evasion -Tax avoidance - Tax planning - Tax management - Difference between Tax Planning and Tax Evasion - Difference between Tax Planning and Tax Management - .Need for Tax Planning - Limitations of Tax Planning - Tax Planning for Employees - Tax planning relating to income from house property - Tax planning relating to income from business - Tax planning relating to capital gains - Tax planning relating to income from other sources. (25 Hours)

Suggested Readings

1. Singhania, Vinod, K, & Singhania Monica Students Guide to Income Tax, Taxmann Publication, New Delhi.
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes Law and Practice- Sahitya Bhawan Publications, Agra.
3. Gaur, V.P., & Narang, D.B., Direct Taxes, Kalyani Publishers, New Delhi.
4. Income Tax Act

**Complementary course 4:
(For Computer Application Stream)
DATABASE MANAGEMENT SYSTEM**

Instructional Hours 90 (Theory 54 and Practical 36)

Credit 4

Course Code	CO6CMT10				
Course Title	Database Management System				
Department	Commerce				
Programme	B.Com Model 2 Computer Application				
Semester	6				
Course Type	Core				
Credit	4	Hrs/Week	3	Total Hours	54
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO NO.		
CO1	Understand the basic concepts and the applications of database systems	U	PSO1		
CO2	Familiar with database storage structures and Access techniques	U	PO2		
CO3	Master in MS Access through query generation and report creation	An	PSO2		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course familiarizes students with database management concepts, equipping them to handle databases for business firms. Emphasis is on practical skills in database design, implementation, and management, enabling students to effectively organize, retrieve, and utilize business data to support organizational operations and decision-making.

Objective: To familiarize the students with the concepts of database management and to equip them to handle the database for business firms.

Module I

Database Concepts: Meaning – Character- Field-Record-File-Database- Types of Databases- Entities, Attributes, Keys – DBMS - Advantages of Database Systems – Entity Relationship Concepts -Data Independence - Components of DBMS. (10 Hours)

Module II

RDBMS & Relationships in Database : Data Models - Relational Data Model - RDBMS - Relationships- Types of Relationships - One to One - One to Many - Many to Many - Functional Dependency - Normalization : Meaning , Schemas (1NF, 2NF, 3NF)- Defining Relationships -Referential Integrity- Key: Candidate key , Primary key Foreign Key.

(14 Hours)

Module III

Basic Elements of Ms- Access 2013 : Introduction - Objects in Ms- Access - Create, Open, and Close a Database - Creating a Data Table - Different ways of Creating Tables - Data Types - The Primary Key - Properties of the Fields - Saving a Table - Closing a Table - Modifying Data Tables - Creating Table Relationships -Editing Relationships. (24 Hours)

Module IV

Queries & Forms in Access: Types of Queries - Creating a Query - Saving Queries -Summary Queries - Cross Tab Queries - Action Queries - Forms - The Form Wizard - Editing the Data in a Form - The Form Design View - The Form Design Bar - The Toolbox - Working with Controls. (24Hours)

Module -V

Reports in Access: The Report Wizard - The Report Design View - The Report Design Bar - The Toolbox - The Preview Window - Grouping and Sorting - Printing a Report (18 Hours)

Practical Training: Creating and Modifying Data base - Creating Relationship between Tables - Using Queries for Viewing and Modifying Data from Tables -Working with Forms - Managing Controls in Forms -Generating Reports.

Suggested Readings

1. Ritchie, Collin, Principles of database systems and Design.
2. An Introduction to Database Systems: C.J. Date, A.Kannan & S.Swamynathan- Pearson Education.
3. Elmasri,Ramez and Navathe ,Shamkant B, Fundamentals of Database Systems.
4. Viescas, John L and Conrad Jeff , Microsoft Office Access 2013 Inside Out.
5. Connolly, Thomas and Begg,Carolynn , Learning SQL A step-by-step guide.
6. Michael Alexander, Richard Kusleika, Access 2013 Bible, Wiley Books.
7. Joan Lambert & Joyce Cox, Microsoft Access 2013 Step by step, Microso

**Complementary Course III : CONSUMER
BEHAVIOUR (Common For Marketing stream and
Logistics Management stream)**

Instructional Hours-90

Credit-4

Course Code	CO6CMT12				
Course Title	Consumer Behaviour				
Department	Commerce				
Programme	Bcom Model II Marketing				
Semester	6				
Course Type	Complementary III				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Understand the fundamental theories and concepts in consumer behaviour	U	PSO2		
CO2	Examine the role of culture, sub-culture ,reference groups on consumer decision making	An	PSO2		
CO3	Explain the concept of Consumerism and Organisational Buying Behaviour	U	PSO2		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course provides foundational knowledge of the environmental and ecological aspects of the tourism industry. It emphasizes the impact of tourism on natural ecosystems and explores sustainable practices to minimize negative effects. Students will gain insights into balancing tourism development with environmental conservation.

Objective- To provide the basic knowledge of environmental and ecological aspects of tourism industry

Module I

Introduction- Concept-Diversity of Consumer Behaviour-Characteristics of Indian Consumer Behaviour – Applications of Consumer Behaviour Knowledge in Marketing-Difficulties & Challenges in Predicting Consumer Behaviour-Emerging Issues (16 Hours)

Module II

Consumer Needs- Motives- Theories of Motivation and their Application-Personality and Self- concept-Theories of Personality-Perception-Thresholds of Perception- Consumer Attitude-Attitude Formation- Communication and Persuasion- Self-image- Life Style Analysis-Learning-Theories and its Application- Cognitive Learning Theories- Conditioning Theories. (20 Hours)

Module III

Influence on Consumers-Family-Social Class- Group Dynamics and Consumer Reference Groups- Cultural and Sub- cultural Aspects- Values- Beliefs- Tradition- Cross Cultural Consumer Behaviour. (16 Hours)

Module IV

Consumer Decision Making-Process of Decision Making-Models- Economic-Learning- Psychological- Sociological-Howard Seth-Engel-Kollat Model-NICOSIA Model- Diffusion of Innovations- Post Purchase Behaviour and Consumer Loyalty- Consumer Satisfaction Concept- Expectancy-Disconfirmation-Equity Theory- Attribution Theory-Loyalty Programmes- Types- Dissonance Management (20 Hours)

Module-V

Consumerism and Organizational Behaviour-Definition-Evolution of Consumerism- Consumer Protection Acts- Redressal Agencies-Organizational Behaviour- Meaning- Factors Influencing it- Organizational Buying Process- Future Trends (18 Hours)

Suggested Readings

1. Nair, Suja, R., Consumer Behaviour in Indian Perspective, Himalaya Publishing House, Mumbai
2. Sontakki, C.N., Consumer Behaviour, Himalaya Publishing House, Mumbai
3. Desmond, Consuming Behaviour, Palgrave MacMillan, Guragaon
4. Jain, P.C., and Monika Bhatt, Consumer Behaviour In Indian Context, S.Chand& Company, New Delhi.
5. Schiffman, L.G., & Kanuk, L. L., Consumer Behaviour, Pearson Education, New Delhi

Core Course: MANAGEMENT ACCOUNTING

Instructional Hours: 90

Credit: 4

Course Code	CO6CRT20		
Course Title	Management Accounting		
Department	Commerce		
Programme	Bcom Model II		
Semester	6		
Course Type	Core Course		
Credit	4	Hrs/Week	5
			Total Hours
			90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:	Cognitive Level	PO, PSO No.
CO1	Understand the basic concept of management accounting and its significance in an organisation.	U	PO1
CO2	Assess organizational performance by using financial statement analysis and accounting ratios for managerial decision making.	E	PO6
CO3	Apply knowledge to prepare Fund Flow and Cash Flow statements of an organisation.	Ap	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create			

Course Description:

This course acquaints students with management accounting techniques for financial statement analysis and interpretation. Additionally, students study the basic framework of financial reporting, enabling them to understand the preparation and presentation of financial statements in accordance with relevant standards and regulations.

Objective: To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

Module I

Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting (10 Hours)

Module II

Financial Statement Analysis - Financial Statements –Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements- Common Size Statements – Trend Analysis. (15 Hours)

Module III

Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. (25 Hours)

Module IV

Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement. (20 Hours)

Module V

Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method (20 Hours)

Suggested Readings:

1. Manmohan & Goyal, S.N., Management Accounting, Sahithya Bhawan Publication, New Delhi.
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, Taxmann Applied Services, New Delhi.
3. J Madegowda, Advanced Management Accounting, Himalaya Publishing House, Mumbai
4. Arora, M. N., Cost Accounting and Management Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. S P Gupta, Management Accounting, Sahityabhavan, Agra
6. Raiyani, J. R., & Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.
7. Pillai R S N and Bagavathi- Management Accounting- S Chand & Company
8. Management Accountant (Journal), Institute of Cost Accountants of India, Kolkata.

Optional Core Courses Finance & Taxation

SEMESTER III

Optional - 1- GOODS AND SERVICES TAX

Instructional hours 90

Credit 4

Course Code	CO3OCT01				
Course Title	Goods and Services Tax				
Department	Commerce				
Programme	B.Com Model 2 Finance and Taxation				
Semester	3				
Course Type	Optional Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand the various concepts of GST			U	PSO 1
CO2	Identify the time, place & value of supply and eligible ITC			E	PSO 1
CO3	Explain the procedure of registration, return filing and payment of GST			An	PSO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course provides a comprehensive overview of GST law in the country, emphasizing practical applications and enhancing employability in commercial tax practices. Students will gain a foundational understanding of GST principles, compliance procedures, and their implications for businesses, preparing them for careers in tax consultancy and financial management.

Course objective : To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.

Module I

Stages of Evolution of GST - Methodology of GST - CGST - SGST - IGST - Important concepts and Definitions. GSTN. (30 Hours)

Module II

Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies- Levy and Collection - Time of Supply of Goods- Time of Supply of Services - Input Tax Credit - Recovery of Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records. (20 Hours)

Module III

Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration- Deemed Registration- Procedure For Registration - Amendment of Registration - Cancellation of Registration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction At Source - Collection of Tax At Source - Refunds.

(15 Hours)

Module IV

Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement - Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment.

(15 Hours)

Module V

Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme Court - Offences and Penalties.

(10 Hours)

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

Suggested Readings:

- 1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Bare Act CGST
- 4) Bare Act SGST
- 5) Bare Act IGST

SEMESTER IV

Optional Core - 2: FINANCIAL SERVICES

Instructional Hours: 90

Credit: 4

Course Code	CO4OCT01				
Course Title	Financial Services				
Department	Commerce				
Programme	Bcom Model 2 Finance and Taxation				
Semester	4				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Extend knowledge in various financial services			U	PO1
CO2	Develop analytical skills to assess the suitability of various financial services			Ap	PO5
CO3	Elaborate a fundamental knowledge regarding mergers and acquisition in India			C	PO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course offers a comprehensive overview of the financial services available in the country, focusing on current trends and developments. Students will gain insights into various financial products, services, and institutions, enhancing their understanding of the sector and preparing them for careers in finance and related fields.

Objectives: 1. To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.

Module I

Introduction to Financial Services – Meaning – Types- Fund Based Financial Services- Fee Based Financial Services- Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers (15 Hours)

Module II

Venture Capital and Securitisation - Features and Types of Venture Capital- various Stages of Venture Capital Financing- Factors affecting investment decision- Investment nurturing- Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of

securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background- Purpose of the Act- Main provisions (20 Hours)

Module III

Leasing and Factoring- Leasing- Essentials -Types- Operating and Financial Lease- Sale and Lease back- Other classifications- Advantages and Limitations of Leasing—Leasing Vs Hire purchase- Factoring-Parties involved- Process of Factoring- Functions of a Factor- Different Forms of Factoring Services- Factoring Vs. Bill Discounting - Forfaiting- Mechanism of Forfaiting- Factoring Vs. Forfaiting (20 Hours)

Module IV

Credit Rating -Meaning, types of Credit Rating- Need for credit rating-Factors affecting credit rating- Advantages and Limitations of Credit rating- Rating process and methodology Credit Rating Agencies in India. (15 Hours)

Module V

Mergers and Acquisition- Expansion of business firms- Internal and external expansion- forms of combinations- merger, acquisition and take over- Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers-Merger Vs Take over- Types of take over- Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services- Shadow Banking -Angel Funds- Hedge funds (20 Hours)

Suggested Readings

1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations
Tata Mc-Grow Hill. New Delhi:
2. Gupta, N. K., Financial Markets, Institutions and Services, Ane Books Pvt. Ltd. New
Delhi
3. Khan, M.Y., Financial Services - Tata McGraw Hill New Delhi.
4. Siddaiah, T., Financial Services Pearson Education New Delhi.
5. VA Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai
6. Yogesh, M., Investment Management, PHI Learning Pvt. Ltd. New Delhi:
7. Shashi K Gupta and Nisha Agarwal- Financial Services- Kalyani Publishers

SEMESTER V

Optional Core-III: INCOME TAX- I

Instructional Hours-90

Credit-4

Course Code	CO5OCT01				
Course Title	Income Tax-I				
Department	Commerce				
Programme	Bcom Model 2 Finance and Taxation				
Semester	5				
Course Type	Optional Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Identify the technical terms related to income tax			Ap	PSO1
CO2	Understand the conditions to determine residential status of Individuals			U	PSO1
CO3	Assess income under different heads of income tax			E	PSO1
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course familiarizes students with the Income Tax Act 1961, focusing on practical skills to compute taxable income under the first three heads: Salaries, House Property, and Business/Profession. Students will gain detailed knowledge of tax regulations and compliance, preparing them for roles in tax consultancy and financial management.

Objective : To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.

Module I

Introduction - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of Income- Gross Total Income- Total Income-Assessee- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue (15 Hours)

Module II

Residential Status- Incidence of Tax- Income Exempt from Tax- Heads of Income. (15 Hours)

Module III

Income from Salary- Chargeability- Definition - Perquisites- Profit in lieu of Salary - Deductions from Salary- Provident Funds and Treatment - Computation of Income from Salary (25 Hours)

Module IV

Income from House Property - Basis of Charge - Deemed Ownership- Income from House Property Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions Permissible- Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property (15 Hours)

Module V

Profit and Gains of Business or Profession - Chargeability - Deductions Expressly Allowed - General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 - Computation of Profits and Gains of Business or Profession (20 Hours)

Suggested Readings

1. Singhania, Vinod, K., & Singhania Monica, Students Guide to Income Tax, Taxman Publication, New Delhi.
2. Mehrotra, H.C., Goyal, S. P., Direct Taxes Law and Practice- Sahithya Bhawan Publications, Agra.
3. Gaur, V.P, & Narang, D.B., Direct Taxes- Kalyani Publishers, New Delhi.
4. Income Tax Act

SEMESTER VI
Optional Core-IV:INCOME TAX -II

Instructional Hours-90

Credit-4

Course Code	CO6OCT01				
Course Title	Income Tax-II				
Department	Commerce				
Programme	B.Com.Model II Finance and Taxation				
Semester	6				
Course Type	Optional Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Apply the concept of Aggregation and clubbing of income			Ap	PSO1
CO2	Understand the various norms for making deductions in income tax calculation			U	PSO1
CO3	Assess Tax liability of individuals based on income tax rules			E	PSO1
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course provides an in-depth understanding of determining Total Income and tax liabilities for individuals. Students will learn about the assessment procedure, including filing returns and compliance requirements. By gaining insights into tax calculations and assessment procedures, students will be well-equipped for roles in tax advisory, financial planning, and compliance management.

Objective- To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure

Module-I

Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain.

(20 Hours)

Module-II

Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source. (10 Hours)

Module-III

Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off - Computation of Gross Total Income - Deductions under Chapter VI A -Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income (25 Hours)

Module-IV

Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax (20 Hours)

Module-V

Income Tax authorities - Powers and Functions - Assessment- Assessment procedure- Types of Return - E- filing of Return - Return through TRP- PAN - Types of Assessment - Tax Deducted at Source- TCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate - Tax planning -Tax evasion - Tax avoidance - Tax management (theory only) (15 Hours)

Suggested Readings

1. Singhania, Vinod, K, & Singhania Monica, Students Guide to Income Tax, Taxmann Publication, New Delhi.
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes-Law and Practice, Sahitya Bhawan Publications, Agra.
3. Gaur, V.P., & Narang, D.B., Direct Taxes, Kalyani Publishers, New Delhi.
4. Income Tax Act

Optional Courses- Computer Applications

SEMESTER III

Optional Core I-INFORMATION TECHNOLOGY FOR BUSINESS

Instructional Hours - 54

Credit - 4

Course Code	CO3OCT02				
Course Title	Information Technology For Business				
Department	Commerce				
Programme	Model 2 Computer Application				
Semester	3				
Course Type	Optional Core I				
Credit	4	Hrs/Week	3	Total Hours	54
Expected Course Outcomes					
CO No.	Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand Information Technology And Its Relevance In Business			U	PO1
CO2	Understand The Html Tags To Create A Website.			U	PSO3
CO3	Understand The Basics Of Network And Internet			U	PSO3
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Information Technology for Office and Information Technology for Business

Instructional Hours - (54 theory and 36 practical)

Credit - 4

Course Code	CO34OCP01				
Course Title	Information Technology for Office and Information Technology for Business				
Department	Commerce				
Programme	Model 2 Computer Application				
Semester	3 & 4				
Course Type	Optional Core I & 2				
Credit	2	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Apply Ms Word, Ms Excel And Ms Powerpoint To Manage Office Activities	Ap	PSO3		
CO2	Apply The Features Of Adobe Pagemaker To Create Dtp Applications	Ap	PSO3		
CO3	Create Web Pages Using Html	C	PSO3		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course explores the pivotal role of information technology in modern business operations, focusing on web development skills tailored for commercial purposes. Students will learn to create dynamic and user-friendly web pages suitable for business needs. By combining IT knowledge with practical web development skills, students will be prepared to contribute effectively to digital strategies and online presence management for businesses.

Objectives: 1. To make the students aware of the role of information technology in business and make them capable of developing web pages for business

Module I

Introduction to Information Technology -Informatics - Information Technology -E-World - Information Systems-Hardware and Software: Input, Processing, Storage, Output and Communication Hardware- Software: System Software and Application Software - Operating System: WINDOWS, UNIX and LINUX - Versions. Free Software Movement - Futuristic IT - Artificial Intelligence - Virtual Reality. (16 Hours)

Module II

Social Informatics - IT and Society -IT Applications in Commerce, Business and Industry - IT Applications in Education, Teaching and Learning - Computer and Health Issues - Proper Usage of Computers and Internet - Cyber Ethics - Cyber Addiction -Cyber Crime -E-waste and Green Computing. (12 Hours)

Module III

Network and Communications - Computer Networks - Types of Networks: WAN, MAN, LAN, PAN, CAN- Benefits of Networks, Network Topology -Work Group Computing & Groupware - Telecommuting & Virtual Offices - Network Security -Firewalls. Communication Medium: Wired and Wireless - Generations in Communication. (15 Hours)

Module IV

HTML and Webpage - Introduction to HTML - Essentials- Static & Dynamic Web Pages - Structure of a Web Page - Designing Web Pages- HTML Tags -Text Formats- Working with Text- Presenting and Arranging Text-Paragraphs- Animated Effects: Marquee - using White Space - Tables in HTML- Working with Links, E-mail Links, Lists, Images, Thumbnails, Rollover Images, Audio & Video-Forms & Frames - Website Management. (34 Hours)

Module V

Internet -Working Concepts -Devices, History, Benefits and Drawbacks - Internet Structure, Internet Protocols: TCP/IP, FTP, HTTP, etc., IP Address, Domain Name System (DNS), URL, Web Browsers, WWW Consortium, Search Engines - Types, Academic Search Techniques - Business Applications of Internet, Internet Access Methods - Intranet and Extranet.

(13 Hours)

Practical Training:

1. Designing a web page for your Department
2. Designing a web page for a Retail Marketing Firm.
3. Design a web page for a Hotel

Suggested Readings

1. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Vikas Publishing House, New Delhi.
2. Williams & Sawyer, Using Information Technology (6th Edition), Tata McGraw Hill Company.
3. Avi Silberschatz Peter Galvin & Greg Gagne, Operating System Concepts (Windows XP update) .Willey India.
4. Uyles Black, Computer Networks, Protocols, Standards and Interface, Prentice Hall India Pvt. Ltd.
5. Nagpal, D.P., Web Design Technology Theory and Techniques on the Cutting Edge, S.Chand & Company Ltd

SEMESTER IV

Optional Core II: INFORMATION TECHNOLOGY FOR OFFICE

Instructional Hours: 90 (54 theory and 36 practical)

Credit: 4

Course Code	CO4OCT02				
Course Title	Information Technology for Office				
Department	Commerce				
Programme	B.Com Model 2 Computer Application				
Semester	4				
Course Type	Optional Core 2				
Credit	4	Hrs/Week	3	Total Hours	54
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO NO.		
CO1	Understand the features MS Word and Adobe Pagemaker	U	PSO3		
CO2	Explain the features of MS Excel to maintain, store, visualize and analyze data	U	PSO3		
CO3	Understand the features of MS Powerpoint to make a quality presentation including animation effects	U	PSO3		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course equips students with the skills needed to efficiently manage office activities using information technology. Topics include office software applications, data management, communication tools, and workflow optimization. Through hands-on training and real-world scenarios, students will develop the competencies required to streamline office processes, enhance productivity, and adapt to evolving technological trends in professional environments.

Objectives- The objective of this course is to make the students capable of managing the office activities with the help of information technology.

Module-I

Word Processing Package: MS-Word 2013- Introduction-Features- Word User Interface Elements- Creating New Documents- Basic Editing- Saving a Document- Printing a Document- Print Preview-Page Orientation- Viewing Documents- Setting Tabs-Page Margins- Indents- Ruler- Formatting Techniques- Font Formatting- Paragraph Formatting- Page Setup- Headers &Footers-Bullets and Numbered List- Borders and Shading- Find and Replace-Page Break Page Numbers-Mail Merging-Spelling and Grammar Checking- Thesaurus- Macros- Tables- Side-By-Side and Nested Tables- Formatting Tables- Drawing- Word art- Paint Brush Document Templates – Email Editor. (18 Hours)

Module-II

Desktop Publishing- PageMaker 7.0 - Introduction to Desktop Publishing as a Process- PageMaker Tools and Palettes- Working With Objects -Type Styling Options - Working With Text - Formatting Options- Leading, Margins and Indents - Scaling Text-Paragraph Formatting Options -Working With Grids - Creating Frames - Layers. (18 Hours)

Module-III

Spreadsheet Package: MS -Excel 2013-Introduction-Excel User Interface- Working With Cell and Cell Addresses- Selecting a Range, Moving, Cutting, Copying With Paste-Inserting and Deleting Cells- Freezing Cells- Adding, Deleting and Copying Worksheet Within a Workbook- Renaming a Worksheet- Cell Formatting Options- Formatting Fonts- Aligning- Wrapping and Rotating Text- Using Borders- Boxes and Colors- Centering a Heading, Changing Row/Column Height / Width-Formatting a Worksheet Automatically- Insert Comments- Clear Contents in a Cell- Using Print Preview- Preparing Worksheet for the Printer- Selecting Print Area-Margin and Orientation- Centering a Worksheet- Using Header and Footer- Inserting Page Breaks- Sorting Data. (22 Hours)

Module-IV

Advanced Features of Excel: All Functions in Excel- Using Logical Functions-Statistical Functions- Mathematical Functions - Linking Data between Worksheet- Elements of Excel Charts-Categories- Create a Chart- Choosing Chart Type- Edit Chart Axis - Titles, Labels, Data Series and Legend- Adding a Text Box- Rotate Text in a Chart- Converting a Chart on a Web Page- Saving a Chart- Designing of Templates in Excel. (20 Hours)

Module-V

Presentation Package: Ms-Power Point 2013-Advantages of Presentation- Screen Layout- Creating Presentation- Inserting Slides-Adding Sounds and Videos-Formatting Slides -Slide Layout Views in Presentation - Colour Scheme- Background Action Buttons- Slide Transition- Custom Animation- Creating Master Slides- Managing Slide Shows - Using Pen Setting Slide Intervals. (12 Hours)

Practical Training:

1. Create a small poster using PageMaker
2. Create a Brochure using PageMaker
3. Prepare Pay rolls in Excel
4. Conditional Cell Formatting
5. Analysis and presentation of data using charts in Excel
6. Usage of Functions in Excel
7. Mail merging feature of Word.

Suggested Readings

1. Gini, Courter & Annette Marquis, Ms-Office 2013, BPB Publications
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, Special Edition Ms Excel 2013, Prentice Hall India Pvt. Ltd.
3. Atman Rebecca & Atman Rich, Mastering PageMaker, BPB Publications
4. Building a Foundation with Microsoft Office 2013
5. Welcome to Microsoft Office

SEMESTER V

Optional Core III: COMPUTERIZED ACCOUNTING

Instructional Hours: 90 (54 theory and 36 practical)

Credit :4

Course Code	CO5OCT02				
Course Title	Computerised Accounting (Theory)				
Department	Commerce				
Programme	B.Com Model 2 Computer Application				
Semester	5				
Course Type	Optional Course				
Credit	3	Hrs/Week	3	Total Hours	54
CO NO.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO NO.
CO1	Illustrate foundational proficiency of Tally software.			U	PSO3
CO2	Explain the procedure for the preparation of final accounts with accounting and inventory vouchers using Tally			U	PSO3
CO3	Elaborate the procedures for the preparations of payroll and GST reports using tally of a business organisation			C	PSO3
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Objectives:

1. To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.
2. To expose the students to computer applications in the field of accounting.
3. To develop practical skills in the application of Tally Accounting Package.

Module I

Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting- Merits of Computerized Accounting -Tally ERP 9-Features of Tally ERP 9-Screen Components-Creation of Company- Selecting a Company - Altering/ Modifying Company Creation Details - Deleting a Company - F 11 Features - F 12 Configuration.

(6 Hours)

Module II

Accounts and Vouchers- Account Groups - Pre-Defined Groups - Creating Single & Multiple Groups - Creation of Primary Account Groups - Creating Ledger Accounts in Single & Multiple - Displaying- Altering and Deleting Account Groups and Ledgers -Accounting Vouchers- Entering Transactions in Accounting Vouchers - Bill Wise Details -Altering and Deleting a Voucher Entry - Creating New Voucher Types - Modifying an Existing Voucher - Duplicating a Voucher - Optional Vouchers - Post- Dated Vouchers - Reverse Journal - Bank Reconciliation Statement - Creating Budget - Generating Reports - Configuring Reports Balance Sheet - Profit and Loss Account - Trial Balance - Day Books - Account Books - Statement of Accounts - Ratio Analysis - Cash Flow - Fund Flow - List of Accounts - Exception Reports.

(20 Hours)

Module III

Accounts With Inventory- Enabling F 11 and F 12 - Stock Category - Stock Group Single/Multiple Creation of Stock Category and Stock Group - Creation of Units of Measurement - Creating Single/Multiple Stock Items - Creating Godowns - Displaying, Altering and Deleting Stock Groups, Units, Items and Godowns - Cost Categories- Cost Centres - Creating Cost Categories and Cost Centres -Displaying, Altering and Deleting Cost Categories and Cost Centres - Purchase / Sales Orders - Inventory Vouchers - Using Inventory Vouchers - Using Accounting Vouchers With Inventory Details (Invoice Mode) - Tally Security - Tally Vault -Tally Audit - Advanced Security Control - Back-Up and Restore - Inventory Reports - Stock Summary - Inventory Books - Statement Of Inventory.

(22 Hours)

Module IV

Accounting With Tax- F 11 &F 12 Settings For Taxation - TDS - Ledgers Related to TDS - Creating TDS Voucher Types - TDS Reports - TCS - Service Tax - VAT -VAT Terminologies - Computing VAT - Ledgers and Vouchers Pertaining to VAT - VAT Reports - VAT Forms - Interstate Trade and CST.

(20 Hours)

Module V

Payroll: Enabling Payroll - Creating Pay Heads - Single/Multiple Creation of Employee Groups - Single/Multiple Creation of Employee Head - Salary Details - Configuration of Salary Details - Creating Units of Work - Managing and Creating Attendance / Production Types - F 12 Payroll Configuration - Payroll Vouchers - Creating Payroll Voucher Types - Displaying, Altering and Deleting Payroll Documents - Payroll Reports (Full) - Configuring All Payroll Reports - Statutory Deductions - PF - Employers Contribution to PF - PF Ledger Heads- PF Related Heads in Pay Structure -Gratuity Calculation, Creation and Accounting -

Generating a Sample Pay Slip - Employee Loan & Salary Advance Management.

(22 Hours)

Practical Training

- Prepare final accounts of a Company in Tally ERP 9 with Inventory
- Prepare final accounts of a company in Tally ERP 9 incorporating VAT and TDS
- Preparation of payroll

Suggested Readings

1. Roopa, Tally for Every one - ATC Publishing Chennai.
2. Nadhani, A.K. Implementing Tally ERP 9
3. A Comprehensive Guide to Tally ERP 9, Tally Manual

Brand Management

Credit 3

Course Code	BA5OPT22				
Course Title	Brand Management				
Department	Commerce				
Programme	B.Com Model 2 Computer Application				
Semester	5				
Course Type	Open Course				
Credit	3	Hrs/Week	4	Total Hours	60
CO NO.	Expected Course Outcomes Upon Completion Of This Course Students Will Be Able To:			Cognitive Level	PO, PSO NO.
CO1	Understand fundamental concept and significance of brands in the market.			U	PSO2
CO2	Analyse the process of brand building			An	PO4
CO3	Develop the strategies for successful brand portfolio management.			C	PO7

Course Description:

This course delves into the concept of branding, exploring brand building processes and the strategic value brands hold for organizations. Students will gain insights into effective brand portfolio management strategies, enabling them to develop and implement plans to enhance brand equity and market presence. Through case studies and practical exercises, they'll learn to navigate the complexities of brand management in diverse business environments.

Course Objectives

- To understand the concept-Brand
- To understand the process of Brand Building
- To understand the value of Brand to an organisation Learning outcome To develop and implement strategies for successful brand portfolio management.

Module I

Product- Meaning and Definition, Types of product. Brand- Meaning and Definition, Importance of branding, process of branding, circular process, Types of Brands.

Module II

Brand Identity- Meaning and Definition, Brand Name- Attributes of a brand name, Brand name protection. Promoting your Brand-Objectives, different media.

Module III

Logo- Meaning and Definition. Logo design- Do's & Dont's ingredients. Word mark, Brand mark, Trademark. Tag line- Meaning and Definition, Functions. MODULE IV Brand positioning- Concept, advantages, process. Brand Equity- Meaning& Definition, advantages, factors contributing to brand equity, measurement of brand equity.

Module V

Brand extension- Meaning, advantages. Brand licensing- Meaning and benefits. Co-branding- Meaning and benefits.

References:

1. Brand Management-Moorthi, Vikas Publications
2. Brand Management- Harsh V Verma, Excel Books
3. Marketing Management- Philip Kotler, Jha& Koshy Pearson Education

SEMESTER VI

Optional Core IV: SOFTWARE FOR BUSINESS AND RESEARCH

Instructional Hours 90 (54 theory and 36 practical)

Credit 4

Course Code	CO6OCT02				
Course Title	Software for Business & Research (Theory)				
Department	Commerce				
Programme	B.Com Model 2 Computer Application				
Semester	6				
Course Type	Optional				
Credit	3	Hrs/Week	3	Total Hours	54
CO NO.	Expected Course Outcomes			Cognitive Level	PO, PSO NO.
	Upon completion of this course students will be able to :				
CO1	Explain data, data processing various data transformation and statistical inference using SPSS			U	PSO3
CO2	Illustrate features of LibreOffice Writer, open source software and formatting to create documents			U	PSO3
CO3	Illustrate Libre Office calc, to store and manipulate data, analyse it using formulas and charts.			U	PSO3
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description

This course empowers students with the knowledge and skills to leverage information technology for business research analysis. Through hands-on training, students will develop proficiency in utilizing various business software applications for data analysis, reporting, and decision-making. By combining theoretical understanding with practical application, students will be equipped to conduct effective research and analysis in diverse business contexts, enhancing their professional capabilities.

Objectives:

- To impart knowledge to use IT in business research analysis.
- To develop practical skills in the applications of business software.

Module I

Data Analysis: Data – Meaning and Definition – Sources of Data – Data Life Cycle – Processing – Methods and Types- EDP – Information – Value of Information in Decision Making - Information and Analysis of Business Research – Data Processing Software.

(6 Hours)

Module II

Introduction to SPSS: Menus, tool bar – SPSS layout- Variable View – Data View – Output View – Terminology - Basic Steps for Performing any Statistical Procedure – Creating a Data file- Defining Variables- Variable Characteristics- Default Values - Entering the Data – Inserting Variable and Cases – Selecting Cases - Listing Cases – Identifying Duplicate Cases and Unusual Cases- Sorting Cases.

(24 Hours)

Module - III

Data Transformation: Computing New Variables - Recoding Variables - Automatic Recode - Visual Binning - Rank cases - Types of Measurement Scales - Summary Measures - Frequency, Explore and Cross Tabs - Describing Data Graphically - Descriptive Data Analysis- Number of cases, Minimum, Maximum, Sum, Mean, Standard Deviation, Variance, Kurtosis, Skewness - Bivariate Correlation. (20 Hours)

Module - IV

Libre Office Writer: Free Software - Libre Office - Writer - User Interface - Creating new Document - Page setup - Saving Documents - Basic Editing - Find and Replace - Formatting Text - Copying and Moving Text - Indenting and Spacing - Headers and Footers - Bulleted and Numbered lists - Tables - Previewing and Printing. (20 Hours)

Module - V

Libre Office Calc: Spread Sheet - Features - User Interface - Cells - Selecting - Moving and Copying - Text Alignment - Formatting Text - Inserting and Deleting Columns and Rows - Adding and Renaming Worksheets - Borders, Boxes and Colors - Formatting Worksheet - Entering Formulae - Functions - Charts - Previewing and Printing. (20 Hours)

Practical Training

- List out frequency table, cross tab and graphs related with the marks and details of students in a class.
- Prepare a report on descriptive analysis of any relevant Socio demographic details related with social issue.
- Prepare a letter using Writer

- Prepare a mark sheet using Calc

Suggested Readings

1. Tutorial of IBM SPSS Statistics.
2. Kiran Panya, Smruti Bulsari & Sanjay Sinha., SPSS in Simple Steps, First edition, Durga Enterprises, Delhi.
3. Field A., Discovering Statistics Using SPSS, Fourth Edition, SAGE Publishers, 2013
4. Libre Office Handbook
5. Keith Gordon, Principles of Data Management, BCS Publications, UK

Optional Courses- MARKETING

SEMESTER III

Optional Core I: CUSTOMER RELATIONSHIP MANAGEMENT

Instructional Hours - 90 Hours

Credit -3

Course Code	CO3OCT05				
Course Title	Customer Relationship Management				
Department	Commerce				
Programme	Bcom Model II Marketing				
Semester	3				
Course Type	Optional				
Credit	3	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand various customer relationship management concepts and framework from various perspective			U	PSO2
CO2	Match their business communication skill to work efficiently in the organisation			R	PSO2
CO3	Apply the concepts in real life business environment			AP	PO7
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course description:

This course introduces students to the fundamental concepts and strategies of Customer Relationship Management (CRM). Students will explore topics such as customer engagement, retention strategies, and CRM technologies. Through case studies and practical exercises, students will gain insights into building and maintaining strong customer relationships, preparing them for roles in sales, marketing, and customer service.

Objectives: The purpose of this course is to familiarize the students with the concepts and strategies involved in Customer Relationship Management

Module I

Customer Relationship Management - Introduction - Definition-Need for CRM - Concepts - Customer Loyalty and Optimizing Customer Relationships - Strategic Framework for CRM - Origin and Role of CRM - Components of CRM-CRM Processes. (20 Hours)

Module II

Customer Satisfaction- Product Marketing- Direct Marketing- Customer Learning Relationship- Key Stages of CRM-Forces Driving CRM- Benefits of CRM-Growth of CRM Market in India- Key Principles of CRM. (20 Hours)

Module III

CRM Strategy- CRM Strategy Development Process-CRM Value Creation Process- Customer Profitability- Customer Acquisition and Retention - Customer Strategy (15 Hours)

Module IV

CRM Process Framework- Governance Process- Performance Evaluation Process- Monitoring System- Key Performance Indicators- CRM Budget and CRM Return on Investment

(15 Hours)

Module V

Use of Technology in CRM- Call Centre Process- CRM Technology Tools -Implementation- Selection of CRM Package- Reasons for Failure of CRM

(20 Hours)

Suggested Readings

1. Peelen, E.D., Customer Relationship Management, Pearson Education, Mumbai.
2. Francis, Buttle & Stan Maklan, Customer Relationship Management Concepts and Technologies, Taylor and Francis , UK.
3. Bhat, G.K., Customer Relationship Management, Himalaya Publishing House, Mumbai.
4. Peeru, H., Mohamed & Sagadevan, A., Customer Relationship Management, Vikas Publishing House, Noida.
5. Sontakki, C.N., Marketing management, 10th revised edition (2013), Kalyani Publishers, New Delhi.

SEMESTER - IV

Optional Core II: SERVICE MARKETING

Instructional Hours: 90

Credit -4

Course Code	CO4OCT05				
Course Title	Services Marketing				
Department	Commerce				
Programme	Bcom Model II Marketing				
Semester	4				
Course Type	Optional Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Explain the concept of services & service marketing mix.			U	PSO2
CO2	Demonstrate the concepts of market segmentation, targeting & positioning in relation to services			U	PSO2
CO3	Explain the recent trends in service marketing.			U	PSO2
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description :

This course delves into emerging trends in the service sector, equipping students with the knowledge and skills to address management challenges effectively. Through case studies and industry analysis, students will develop insights into service sector dynamics, including customer experience management, service innovation, and service quality enhancement. By understanding and tackling key issues, students will be prepared to navigate the evolving landscape of service management.

Objective:

To develop insights into emerging trends in the service sector and tackle issues involved in the management of services.

Module-I

Concept of Service – Meaning – Definition - Components and Tangibility-Growth of Service Sector- Challenges and Strategies-Classification of Services- Marketing Triangle-Marketing of Services. (16 Hours)

Module -II

Marketing Mix in Service Marketing-7 Ps- Product Decision- Pricing Strategies-Promotion of Services- Placing or Distribution of Services -Additional Dimensions – People-Physical Evidences-Process. (20 Hours)

Module -III

Consumer Behaviour in Services- Behavioural Profile of Consumers-Customer Satisfaction and Expectation Gap Analysis-Quality Perceptions in Service- Measurement of Service Quality-SERVQUAL Dimensions-Service Recovery and Problem Solving-Employees Role in Service Marketing-Role of Technology. (20 Hours)

Module -IV

Service Market Segmentation - Bases – Positioning-Differentiation and Retention Strategies
Applicable to Service Marketing- Relationship Marketing. (16 Hours)

Module -V

Marketing of Services with Reference to Tourism - Financial Services and Health-Trends in
Service Marketing. (18 Hours)

Suggested Readings:

1. Christopher Lovelock, Service Marketing, Pearson, Mumbai.
2. Helen Woodruffe, Service Marketing, Macmillan India.
3. Rao, Service marketing, Pearson, Mumbai.
4. Roland Rust and Anthony Timothy, Service Marketing, Harper Collins College Publishers.
5. Indian Journal of Marketing (ISSN 0973-8703), New Delhi-110016

SEMESTER V

Optional Core III: MARKETING RESEARCH

Instructional Hours: 90

Credit: 4

Course Code	CO5OCT05				
Course Title	Marketing Research				
Department	Commerce				
Programme	Bcom Model II Marketing				
Semester	5				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	75
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Demonstrate marketing research process and concepts			U	PSO2
CO2	Analyse various Marketing research approaches and prepare research instruments			AN	PSO2
CO3	Construct written and oral research reports			AP	PO5
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description :

This course familiarizes students with the methods and techniques of marketing research. Through theoretical concepts and practical applications, students learn how to design and conduct research projects, analyze data, and derive meaningful insights to support marketing decision-making. Emphasis is placed on understanding consumer behavior, market trends, and competitive dynamics, preparing students for roles in market analysis and strategic planning.

Objective: To acquaint the students with the method and techniques of marketing research.

Module-I

Research-Types-Marketing Research-Definition-Significance-Areas Covered by Marketing Research- Market and Marketing Research-Outside Agencies and Research-Reliable Information Sources in India- Limitations of Marketing Research. (14 Hours)

Module-II

Research Design-Exploratory-Descriptive-Diagnostic-Experimental-Before only - Before and After-After Only with Control-Before and After With Control Independent and Extraneous Variable-Treatment (16 Hours)

Module-III

Collection of Data-Primary and Secondary-Sampling and Sampling Design-Probability And Non Probability Sampling-Collection of Data-Methods for Collection of Both Primary and Secondary Data- Scale of Measurement and its Basics (18 Hours)

Module-IV

Data Processing-Coding-Editing-Tabulation-Testing of Hypotheses- Steps -Parametric and Non Parametric Tests(Theory only) - MANOVA-ANCOVA-Chi-square Test-Use of SPSS

(30 Hours)

Module-V

Reporting- Report of Research Findings-Types of Report-Report Format-Contents

(12 Hours)

Suggested Readings

1. Kotler, Philip, Armstrong, Gary, Prafulla Y Agnihotri & Khsanul Haque, Principles of Marketing, Pearson Education Inc, South Asia.
2. Kotler, Philip, Kerin Lave, Koshy, Abraham, & Jha, Mithaleswar, Marketing Management, Pearson Education Inc., South Asia.
3. Stanton, J.W., Fundamentals of Marketing, McGraw Hill, New York.
4. Pillai, R.S.N., & Bagavathy, V., Modern Marketing, Principles and Practices, S Chand Company Private Ltd, New Delhi.
5. Nair, Rajan Marketing Management, S Chand Company Private Ltd, New Delhi.

SEMESTER VI

Optional Core IV: INTERNATIONAL MARKETING

Instructional Hours-90

Credit-4

Course Code	CO6OCT05				
Course Title	International Marketing				
Department	Commerce				
Programme	Bcom Model II Marketing				
Semester	6				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.		
CO1	Analyse key concepts, strategies, and challenges in international marketing, demonstrating a comprehensive understanding of its principles and applications.	An	PSO2		
CO2	Formulate effective international marketing strategies by synthesizing knowledge of market research, environmental factors, and trade policies to achieve organizational objectives in global markets.	C	PSO2		
CO3	Assess the impact of globalization, market barriers, and cultural diversity on international marketing, and propose innovative solutions to navigate complex international business environments.	E	PSO2		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description :

This course provides a comprehensive understanding of international marketing, covering environmental, procedural, institutional, and decisional aspects. Students will explore the complexities of global markets, including cultural, legal, and economic factors influencing marketing strategies. Through case studies and simulations, students develop the skills needed to navigate international business environments and make informed marketing decisions on a global scale.

Objective-To equip the students with environmental, procedural, institutional and decisional aspects of international marketing.

Module I

International Marketing-Definition-Nature-Benefits-Special Problems-Features of International Marketing vis-a vis Domestic Marketing-Internationalisation Stages-International Marketing Orientation- Planning for International Marketing

(20 Hours)

Module II

International marketing Research-Objectives of Marketing Research-Features, Advantages and Limitations of Marketing Research-Steps In Marketing Research Process-Importance of International Marketing Research-Research Agencies-Market Entry and Operating Strategies

(15 Hours)

Module III

International Marketing Environment- Economic, Political, Legal, Demographic and Cultural Environment, International Institutions-Free Trade Zone- Globalisation -Positive and

Negative Effects of Globalization- Globalisation and Its Impact on International Marketing-
Marketing Barriers-Tariff and Non-Tariff Barriers (20 Hours)

Module IV

Foreign Trade Strategy of India-Foreign Trade Policy-India and World Trade-Export and
Import Policy- Major Problems of India's Export Sector-Procedure and Documentation on
Exporting-Export Promotion Council-Export Finance (20 Hours)

Module V

International Marketing Mix-Product Strategies-International Marketing and PLC-Pricing
Strategies- Promotion Strategies-Distribution Strategies (15 Hours)

Suggested Readings

1. Keegen, Global Marketing Management, Pearson, Mumbai
2. Cateora Philip, John Graham & Mary Gilly, International Marketing, McGraw Hill/Irwin.
3. Sak Onkvisit & John J Shaw, International marketing analysis and strategies, Routledge Taylor and Francis group,UK
4. Cherunilam, Francis, International Marketing Text and cases, Himalaya Publishing House,Mumbai.
5. Indian Journal of Marketing (ISSN 0973-8703), New Delhi-110016

Optional Courses- LOGISTICS MANAGEMENT

SEMESTER III

Optional Core I: INTRODUCTION TO LOGISTICS MANAGEMENT

Instructional Hours: 90

Credit: 4

Course Code	CO3OCT06				
Course Title	Introduction to Logistics Management				
Department	Commerce				
Programme	Bcom Model 2 Logistics Management				
Semester	3				
Course Type	Optional Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Understand the concept of logistics management			U	PSO.4
CO2	Understand the concept of Outsourcing logistics and its stages			U	PSO.4
CO3	Understand the customer service quality and distribution channels in logistics			U	PSO.4
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description :

This course aims to integrate logistics strategy within organizational decision-making frameworks, emphasizing the role of logistics providers and customer service in logistics management. Students will learn to align logistics strategies with broader organizational goals, optimize supply chain operations, and enhance customer satisfaction. Through case studies and practical exercises, they'll grasp the significance of customer-centric logistics practices in achieving organizational success

Objective: The aim of the paper is to know how a logistic strategy fits into an organisation's broader decisions, understand the role of logistic providers, and realize the meaning of customer service and understand its importance to logistics management.

Module I

Logistics- Definition - History and Evolution- Objectives-Elements-activities importance- The work of logistics-Logistics interface with marketing-retails logistics (18 Hours)

Module II

Logistics Management- Definition- Evolution of the concept- model - process-activities. Achievement of competitive advantage through logistics Framework-Role of Logistics management- Integrated Logistics Management (18 Hours)

Module III

Logistics Strategy-Strategic role of logistics-Definition-role of logistics managers in strategic decisions-Strategy options, lean strategy, Agile Strategies & Other strategies- Designing & implementing logistical strategy Emerging concept in logistics. (20 Hours)

Module IV

Outsourcing logistics-reasons-Third party logistics provider-Fourth party Logistics providers (4 pl)- Stages-Role of logistics providers). (18 Hours)

Module V

Quality customer service & integrated logistics-customer service-importance elements- the order cycle system-distribution channels-Functions performed-Types designing. (16 Hours)

Suggested Readings

1. Bloomberg, David J., & LeMay, Stephen Logistics, Prentice-Hall of India Pvt. , Joe B. Hanna Ltd., New Delhi.
2. Donald J. Bowersox & David J. Closs , Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi.
3. Satish C. Ailawadi & Rakesh Singh, Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi.
4. Donald Waters, Logistics, Palgrave Macmillan, New York, 2004
5. Krishnaveni Muthiah, Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumba

SEMESTER IV

Optional Core II: PRINCIPLES OF LOGISTICS INFORMATION

Instructional Hours: 90

Credit: 4

Course Code	CO4OCTO6				
Course Title	Principles of Logistics Information				
Department	Commerce				
Programme	B.Com Model 2 Logistics Management				
Semester	4				
Course Type	Optional Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Understand the fundamental concepts related to Information Technology in Logistics			U	PO1
CO2	Apply the principles of designing & evaluating LIS application & LIS Architecture			Ap	PSO4
CO3	Build awareness about the importance of information forecasting & its techniques in business.			Ap	PO5
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description :

This course covers various forms of logistics information, emphasizing their functionality, forecasting, and application of information technology. Students will learn to analyze, interpret, and utilize logistics data effectively for operational optimization and decision-making. Through hands-on exercises and case studies, students will develop practical skills in leveraging information technology to enhance logistics processes and efficiency in supply chain management.

Objective: The paper aims to teach the forms of logistics information, Information functionality, Information forecasting, and application of information technology in logistics

Module I

Information Technology & Logistics- Electronic- Data Interchange-Personal Computers- Artificial Intelligence/Expert system-Communications Bar coding & Scanning- Electronic Data Interchange standards- Communication, Information & Future directions (18 Hours)

Module II

Information Technology for supply chain management - Bull whips Effect- IT in supply chain- Business Process Reengineering- Enterprise Resource Planning- EDI Problems with EDI- Impact of Internet on SCM. (24 Hours)

Module III

Logistics Information-Meaning & Need Forms-LIS-Definition-Information functionality - activities involved in transaction system-Principles of designing or evaluating LIS applications. (16 Hours)

Module IV

LIS Architecture-components-Two forms of activities; Planning & co-ordination flows & operating flows - Flow and use of integrated logistics information. (16 Hours)

Module V

Information forecasting- Definition-Process- component-characteristic of forecast compound- approaches-forecast techniques-Forecast error (16 Hours)

Suggested Readings

1. David J. Bloomberg, Stephen LeMay , Logistics, Prentice-Hall of India Pvt Ltd., Joe B. Hanna New Delhi.
2. Donald J. Bowersox & David J. Closs, Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi.
3. Satish C. Ailawadi & Rakesh Singh, Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi.
4. Donald Waters, Logistics. Palgrave Macmillan, New York.
5. Krishnaveni Muthiah , Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai.
6. Sarika Kulkarni , Supply Chain Management, Tata Mc- Ashok Sharma Graw Hill Publishing Co Ltd., New Delhi.

SEMESTER V

Optional Core III: AIR CARGO LOGISTICS MANAGEMENT

Instructional Hours: 90

Credits: 4

Course Code	CO5OCT06				
Course Title	Air Cargo Logistics Management				
Department	Commerce				
Programme	B.Com Model 2 Logistics Management				
Semester	5				
Course Type	Optional Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Understand air freight operations, services, and management Principles			U	PSO.4
CO2	Understand the concept of air freight forwarding			U	PSO.4
CO3	Understand rates and charges in air cargo logistics			U	PSO.4
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course offers a comprehensive overview of airfreight operations, services, and management, catering to participants in diverse business functions and roles including operations, customer service, account management, and sales. Through theoretical insights and practical case studies, participants will gain a solid understanding of the airfreight industry, enabling them to contribute effectively to organizational success and meet the demands of their respective roles.

Objectives: This paper has been designed to provide participants with a good understanding of airfreight operations, services and management that can support them in various business functions and roles such as operations, customer service, account management and sales.

Module I

Introduction to Air Cargo: Aviation and Airline Terminology - IATA Areas - Country - Currency- Airlines - Aircraft Layout - Different Types of Aircraft - Aircraft Manufacturers - ULD -International Air Routes - Airports - Codes - Consortium -Hub & Spoke - Process Flow
(18 Hours)

Module II

Introduction to Airline Industry - History - Regulatory Bodies - Navigation systems - Air Transport System - Functions - Customers - Standardization - Management - Airside - Terminal Area - Landside Operations - Civil Aviation - Safety and Security - Aircraft operator's security program - Security v/s Facilitation - - ICAO security manual - Training and awareness - Rescue and fire fighting - Issues and challenges - Industry regulations - Future of the Industry.
(18 Hours)

Module III

Airline Marketing and Customer Service Standardization in Logistics - Air freight Exports and Imports - Sales & Marketing - Understanding Marketing, Environment, Marketing Research, Strategies and Planning, Audits, Segmentation, SWOT, Marketing Management Control, Consignee Controlled Cargo -Sales Leads - Routing Instructions - Customer Service, Future trends. (22 Hours)

Module IV

Air Freight Forwarding- Air freight Exports and Imports - Special Cargoes - Consolidation - Documentation - Air Way Bill (AWB) - Communication - Handling COD shipments - POD - Conditions of Contract - Dangerous (DGR) or Hazardous goods. (16 Hours)

Module V

Advices - Booking - SLI - Labelling - Volume/ Weight Ratio - Shipment Planning - TACT - Air Cargo Rates and Charges - Cargo operations- Customs clearance (16 Hours)

Suggested Readings

1. Simon Taylor, Air transport logistics, Hampton
2. Paul Jackson & William Brackenridge, Air Cargo Distributions: a Management Analysis of its Economic and Marketing Benefits, Gower Press
3. Peter S. Smith, Air Freight: Operations, Marketing and Economics, Faber
4. Sung Chi-Chu , 4th Party Cyber Logistics for Air Cargo, Boston : Kluwer Academic Publishers
5. P.S. Senguttavan, Fundamental of Air Transport Management, Oxford Atlas-Oxford Publishing

SEMESTER VI

Optional Core IV: SHIPPING AND OCEAN FREIGHT LOGISTICS MANAGEMENT

Instructional Hours: 90

Credit: 4

Course Code	CO6OCT06				
Course Title	Shipping and Ocean Freight Logistics Management				
Department	Commerce				
Programme	B.Com Model 2 Logistics Management				
Semester	6				
Course Type	Optional Core				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:	Cognitive Level	PO, PSO No.		
CO1	Evaluate different theories and concepts related to the shipping industry.	E	PSO4		
CO2	Apply stevedoring and vessel operations procedures for efficient logistics management.	Ap	PSO4		
CO3	Explain customer service strategies for the shipping industry	U	PSO4		
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description :

This course offers a comprehensive overview of ocean freight operations, services, and management, catering to participants in various business functions and roles including operations, customer service, account management, and sales. Through theoretical insights and practical case studies, participants will gain a solid understanding of the ocean freight industry, enabling them to contribute effectively to organizational success and excel in their respective roles.

Objectives: This paper has been designed to provide participants with a good understanding of ocean freight operations, services and management that can support them in various business functions and roles such as operations, customer service, account management and sales.

Module I

Shipping Industry and Business - Description of a Ship- Uses of a Ship or a Floating Vessel- Classification of Ship (route point) (cargo carried) - Superstructure - Tonnages & Cubic - Drafts and Load Lines - Flag Registration - Different Types of Cargo. (packaging, utility or value) Trimming - Cleansing -Unitized Cargo (18 Hours)

Module II

Operations - Volume / Weight Calculations - Shipment Planning Basics - Preparing & Loading Containers- Types of Container Services - FCL - Consolidation -LCL - Advanced Scientific Shipment Planning -Container De-stuffing. (16 Hours)

Module III

Documentation - Bill of Lading basics - MBL - HBL - CY - CFS - Advanced learning in Bills of Lading - Sea Way bill - Combined transport - MTO - Multimodal Transport Document (MTD) - Invoicing - Information Flow - Release of cargo - Cross Trade & Documentation -

Conditions of Contract - Managing Key Accounts - Trade Lane Development - Consortium
(16 Hours)

Module IV

Stevedoring, Lighter age Services and Security - Port Trusts - Operational Unit - Services - Seaports

- Vessel Operations - Pilotage - Stevedoring - Dock Labour Boards - Charges -Automated Container Handling - Security at Ports and Harbours- Role of Security Agencies - Lighterage Services.
(16 Hours)

Module V

Sales and Customer Service- Shipping Lines - Hub & Spoke - Process flow - Advices - Booking - Containerization -Containers - Container Numbering - Process Flow - Shipping Sales - Leads - Quotations - Customer Service
(24 Hours)

Suggested Readings

1. Sung Chi-Chu , 4th Party Cyber Logistics for Air Cargo, Boston, Kluwer Academic Publishers
2. Mark Wang , Accelerated Logistics, Santa Monica CA
3. John Walter wood, Airports- Some Elements of Designs and Future Development
4. Senguttavan, P.S., Fundamental of Air Transport Management, Oxford Atlas-Oxford Publishing
5. Ratandeeep singh, Aviation Century- Wings of Change- A Global Surve, Jain book.

OPEN COURSES
OFFERED BY DEPARTMENT OF COMMERCE TO DEPARTMENT OF
MANAGEMENT

FUNDAMENTALS OF BANKING AND INSURANCE

Instructional Hours: 72

Credit: 4

Course Details					
Course Code	BA50PT22				
Course Title	Fundamentals Of Banking And Insurance				
Department	Management				
Programme	BBA				
Semester	5				
Course Type	Open				
Credit	3	Hrs/Week	4	Total Hours	72
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :			Cognitive Level	PO, PSO No.
CO1	Define the basic idea about banking functions along with the innovations and reforms in the sector			R	PO 1
CO2	Determine the different dimensions of relationship between banker and customer			E	PO 5
CO3	Illustrate the various types of insurance and its principles			U	PSO2
Cognitive Level : R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description :

This course introduces students to fundamental concepts and practices in banking and principles of insurance. Students will explore banking operations, financial products, and risk management strategies in insurance. Through case studies and real-world examples, students will gain insight into the role of banking and insurance in the economy, preparing them for careers in financial services and risk management.

Objective: To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

Module I

Introduction to Banking - Origin and Evolution of Banks – structure of banking system -Types of Banks- Functions of Commercial Banks- Primary and Secondary- Credit Creation -Reserve Bank of India- Functions of RBI (16 Hours)

Module II

Banking Practice – Banker – Customer – relationship between banker and customer – general and special relationship – Cheque – essentials of a valid cheque – crossing – dishonour of cheque – liabilities of wrongful dishonour – opening and operation of accounts by special types of customers – minor, married woman, firm, company. (16 Hours)

Module III

Innovations in Banking – Social Banking- E-Banking – CORE – ECS – EFT – RTGS – NEFT – SWIFT- Mobile banking – Precautions in mobile banking – internet banking - Credit and Debit Cards- Banking Ombudsman Scheme (18 Hours)

Module IV

Insurance- Evolution of insurance – Role and Importance - Insurance Contract- Principles of Insurance - Insurance and Assurance (10 Hours)

Module V

Types of Insurance (Overview only) - Life insurance – Distribution system of life insurance – life insurance plans - General insurance - Marine insurance - Fire insurance - Health Insurance - Motor Insurance - Burglary insurance - Personal Accident Insurance. (12 Hours)

Suggested Readings

1. Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New Delhi
2. Maheswary, S.N., Banking Law and Practice, Kalyani Publishers, New Delhi
3. Sundharam, Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.
4. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
5. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi
6. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, PHI Pvt Ltd, New Delhi
7. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Mumbai
8. Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons, New Delhi

Guidelines for Practical Examinations, Project and Viva and Industrial Visit/Study Tour

Course Code	C06PR01			
Course Title	Project and Viva			
Department	Commerce			
Programme	Bcom Model 2			
Semester	6			
Course Type	Core			
Credit	1			
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			
CO1	Understand the concept of Research,			
CO2	Application of methodology.			
CO3	Analyse the findings.			

Practical Examination

Practical examinations will be conducted only at the end of even semesters.

Project Report

All students are to do a project in the area of core course.

This project can be done individually or in groups (not more than five students) which may be carried out in or outside the campus.

The report of the project in duplicate is to be submitted in English with not less than 30 pages (Printed in A4 size paper) to the Department at the sixth semester and are to be produced before the examiners appointed by the University.

External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.

Evaluation of the Project Report.

- The project report shall be subject to Internal and External Evaluation followed by a Viva-voce.
- Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner appointed by the University and the Head of the Department or his nominee.
- a viva voce related to the project work will also be conducted by the external evaluation board consisting of an examiner appointed by the University as chairman and the Head of the Department or his nominee as member. The students have to attend the viva voce individually. Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

Optional Core-IV

INCOME TAX -II

Instructional Hours-90

Credit-4

Course Code	CO6OCT01				
Course Title	Income Tax-II				
Department	Commerce				
Programme	B.Com.Model II Finance and Taxation				
Semester	6				
Course Type	Optional Course				
Credit	4	Hrs/Week	5	Total Hours	90
CO No.	Expected Course Outcomes Upon completion of this course students will be able to:			Cognitive Level	PO, PSO No.
CO1	Apply the concept of Aggregation and clubbing of income			Ap	PSO1
CO2	Understand the various norms for making deductions in income tax calculation			U	PSO1
CO3	Assess Tax liability of individuals based on income tax rules			E	PSO1
Cognitive Level: R- Remember, U-Understanding, Ap-Apply, An-Analyze, E-Evaluate, C-Create					

Course Description:

This course offers an understanding of determining total income and tax payable for individuals. Students gain an overview of the returns to be filed and the assessment procedure. Practical exercises enhance proficiency in calculating taxable income, assessing tax liability, and navigating the process of filing individual tax returns and assessments.

Objective - To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure

Module-I

Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain.

(20 Hours)

Module-II

Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source.

(10 Hours)

Module-III

Clubbing of Income - Aggregation of Incomes- Set off and carry forward of Losses - Order of Set off - Computation of Gross Total Income - Deductions under Chapter VI A - Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income (25 Hours)

Module-IV

Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax (20 Hours)

Module-V

Income Tax authorities - Powers and Functions - Assessment- Assessment procedure- Types of Return - E- filing of Return - Return through TRP- PAN - Types of Assessment - Tax Deducted at Source- TCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate - Tax planning -Tax evasion - Tax avoidance - Tax management (theory only) (15 Hours)

Suggested Readings

1. Singhania, Vinod, K, & Singhania Monica, Students Guide to Income Tax, Taxmann Publication, New Delhi.
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes-Law and Practice, Sahitya Bhawan Publications, Agra.
3. Gaur, V.P., & Narang, D.B., Direct Taxes, Kalyani Publishers, New Delhi.
4. Income Tax Act

5. Assessment and Evaluation.

5.1. Assessment and Evaluation of UG (B.Com.)

The evaluation of each paper shall contain two parts:

- Internal or In-Semester Assessment (ISA)
- External or End-Semester Assessment (ESA)

The internal to external assessment ratio shall be 1:4. Both internal and external marks are to be rounded to the next integer.

All papers (theory & practical), grades are given on a 7-point scale based on the total percentage of marks, (ISA+ESA) as given below:-

Percentage of Marks	Grade	Grade Point
95 and above	S Outstanding	10
85 to below 95	A ⁺ Excellent	9
75 to below 85	A Very Good	8
65 to below 75	B ⁺ Good	7
55 to below 65	B Above Average	6
45 to below 55	C Satisfactory	5
35 to below 45	D Pass	4
Below 35	F Failure	0
	Ab Absent	0

Credit Point and Credit Point Average

Credit Point (CP) of a paper is calculated using the formula:-

$CP = C \times GP$, where C is the Credit and GP is the Grade point.

Semester Grade Point Average (SGPA) of a Semester is calculated using the formula:

$SGPA = TCP/TC$, where TCP is the Total Credit Point of that

semester. Cumulative Grade Point Average (CGPA) is calculated

using the formula: $CGPA = TCP/TC$, where TCP is the Total Credit

Point of that programme.

Grade Point Average (GPA) of different category of courses viz. Common Course I, Common Course II, Complementary Course I, Complementary Course II, Vocational course, Core Course is calculated using the formula:-

$GPA = TCP/TC$, where TCP is the Total Credit Point of a category of course and TC is the total credit of that category of course. Grades for the different courses, semesters and overall programme are given based on the corresponding CPA as shown below:

GPA	Grade
9.5 and above	S Outstanding
8.5 to below 9.5	A+ Excellent
7.5 to below 8.5	A Very Good
6.5 to below 7.5	B+ Good
5.5 to below 6.5	B Above Average

4.5 to below 5.5	C Satisfactory
3.5 to below 4.5	D Pass
Below 3.5	F Failure

Marks Distribution for External and Internal Evaluations

The external theory examination of all semesters shall be conducted by the University at the end of each semester. Internal evaluation is to be done by continuous assessment. For all courses without practical total marks of external examination is 80 and total marks of internal evaluation is 20. Marks distribution for external and internal assessments and the components for internal evaluation with their marks are shown below: For all Courses without Practical

- Marks of external examination: 80
- Marks of internal evaluation: 20

Components of Internal Evaluation of theory	Marks
Attendance	5
Assignment /Seminar/Viva	5
Test papers (2x5=10)	10
Total	20

Attendance Evaluation for all Papers

Percentage of Attendance	Marks
90 and above	5
85 - 89	4
80-84	3
76-79	2
75	1

Internal Assessment: Test Papers

Two test papers are to be conducted in each semester for each course. The evaluations of all components are to be published and are to be acknowledged by the candidates. All documents of internal assessments are to be kept in the college for one year and shall be made available for verification by the University. The responsibility of evaluating the internal assessment is vested on the teacher(s), who teach the course.

External Examination

The external theory examination of all semesters shall be conducted by the University at the end of each semester.

Students having a minimum of 75% average attendance for all the courses only can register for the examination.

All students are to do a project in the area of core course. This project can be done individually or in groups (not more than five students) for all subjects which may be carried out in or outside the campus. External Project evaluation and Viva / Presentation is compulsory for all subjects and will be conducted at the end of the Programme.



RCMAS
RAJAGIRI COLLEGE OF MANAGEMENT &
APPLIED SCIENCES

RAJAGIRI INSTITUTIONS

Rajagiri Higher Secondary School

Rajagiri Kindergarten and Public School

Viswajyothi Kindergarten and Public School

Christu Jayanthi Kindergarten and Public School

Rajagiri College of Social Sciences (RCSS)

Rajagiri Centre for Business Studies (RCBS)

Rajagiri International School for Education and Research (RISER)

Rajagiri School of Engineering and Technology (RSET)

Rajagiri College of Management and Applied Sciences (RCMAS)

Rajagiri Business School (RBS)

Rajagiri Viswajyothi College of Arts and Applied Sciences (RVCAS)