

**POORNAPRAJNA COLLEGE (AUTONOMOUS), UDUPI**

**NAAC Re-Accredited "A+" (3.27 CGPA)**

**(Promoted and Managed by Udupi Shree Adamaru Matha Education Council, Bengaluru)**



**DEPARTMENT OF COMMERCE AND MANAGEMENT**

# **SYLLABUS COPY**

**CONTAINS**

**SYLLABUS FOR I & II SEMESTER OF**

## **B.COM. (UG)**

**AND**

**CURRICULUM FRAMEWORK, COURSE PATTERN AND SCHEME OF**

**EXAMINATION FOR BCOM DEGREE COURSES**

**FRAMED ACCORDING TO THE STATE EDUCATION POLICY (SEP 2024)**

**TO IMPLEMENT FROM THE ACADEMIC YEAR 2025-26**

**20TH JUNE 2025**

**Programme Objectives of BCom Degree**

- a. To create Employable and resourceful Graduates ready to seek either fruitful employment or build in confidence to pursue entrepreneurship.
- b. Demonstrate leadership skills in all walks of life, be it personal or professional.
- c. Become academically brilliant and inculcate research skills to add to the existing stock of knowledge in the public domain.
- d. Create an unfulfilling urge to become enriching global citizens and
- e. Overall a constructive citizens of our country.

**Programme Outcomes (PO) of BCom Degree Programme**

The Bachelor of Commerce (BCom) programme has the core objective of preparing employable and resourceful graduates. Keeping in mind the basic end result, the **programme outcomes** of BCom would be as follows:

- a. To provide students with the knowledge, skills, attitudes and values that will help them take decisions for their lives.
- b. Hands on tools to help them in the world of business and commerce with in depth awareness of the contents of different courses under the Programme.
- c. Holistic development of the personality to understand and actively participate in the well-being of the society.
- d. Work collaboratively and productively in teams. Critically evaluate new ideas, research findings, methodologies and theoretical framework in their chosen elective field.
- e. Demonstrate leadership skills, become academically brilliant, inculcate research skills, urge to become global citizens and become constructive citizens of our country



# SCHEME OF TEACHING AND EVALUATION

Semester I									
Sl. No.	Name of the course	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BCom General and Vocational		Language – I	Lang	4	80	20	100	3
2	BCom General and Vocational		Language – II	Lang	4	80	20	100	3
3	BCom General	BMCMCS101	Quantitative Techniques - I	Core	5	80	20	100	5
	BCom Vocational	BMVTCS101	<b>Income Tax Law and Practice - I</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
4	BCom General	BMCMCS102	Foundation of Commerce – I (HR,Marketing & Finance)	Core	5	80	20	100	5
	BCom Vocational	BMVTCS102	<b>Goods and Service Tax Law and Practice I</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
5	BCom General and Vocational	BMCMCS103	Financial Accounting –I	Core	5	80	20	100	5
6.	*BCom General and Vocational	BMCMOS101	Individual and Team Management	Optional I	4	80	20	100	3
		BMCMOS102	Fundamentals of Business Analytics						
		BMCMOS103	Strategic Managerial Economics						
7	BCom General and Vocational	CPIISS101	Constitutional Values	Compulsory	2	40	10	50	2
	Total				29			650	26

Semester II									
Sl. No.	Name of the course	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BCom General and Vocational		Language – I	Lang	4	80	20	100	3
2	BCom General and Vocational		Language – II	Lang	4	80	20	100	3
3	BCom General	BMCMCS201	Quantitative Techniques- II	Core	5	80	20	100	5
	<b>BCom Vocational</b>	<b>BMVTCS201</b>	<b>Income Tax Law and Practice - II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
4	BCom General	BMCMCS202	Foundation of Commerce – II (Insurance, Banking & Finance)	Core	5	80	20	100	5
	<b>BCom Vocational</b>	<b>BMVTCS202</b>	<b>Goods and Service Tax Law and Practice II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
5	BCom General and Vocational	BMCMCS203	Financial Accounting – II	Core	5	80	20	100	5
6.	*BCom General and Vocational	BMCMOS201	Fundamentals of Organisational Behaviour	Optional II	4	80	20	100	3
		BMCMOS202	Strategic Management						
		BMCMOS203	Foreign Exchange Markets						
7	BCom General and Vocational	CPEVSS201	Environmental studies	Compulsory	2	40	10	50	2
	Sub –Total				29			650	26

\*COORECTED CODES OF OPTIONAL PAPERS

Semester III									
Sl. No.	Name of the course	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BCom General and Vocational		Language – I	Lang	4	80	20	100	3
2	BCom General and Vocational		Language – II	Lang	4	80	20	100	3
3	BCom General	BMCMCS301	Cost & Management Accounting – I	Core	5	80	20	100	5
	BCom Vocational	BMVTCS301		Core	5	80	20	100	5
4	BCom General	BMCMCS302	Direct Tax – I	Core	5	80	20	100	5
	BCom Vocational	BMVTCS302		Core	5	80	20	100	5
5	BCom General and Vocational	BMCMCS303	Corporate Accounting – I	Core	5	80	20	100	5
6	BCom General and Vocational	BMCMES301	HR	Elective 1	3	80	20	100	2
		BMCMES302	Marketing						
		BMCMES303	Finance						
		BMCMES304	Accounting						
		BMCSES305	Business Analytics						
7	BCom General and Vocational	BMCSCP301	Digital Marketing	Compulsory	3	80	20	100	2
Sub –Total					29			700	25

CORRECTED CODES OF OPTIONAL PAPERS

Semester IV									
Sl. No.	Name of the course	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BCom General and Vocational		Language – I	Lang	4	80	20	100	3
2	BCom General and Vocational		Language – II	Lang	4	80	20	100	3
3	BCom General	BMCMCS401	Cost & Management Accounting – II	Core	5	80	20	100	5
	BCom Vocational	BMVTCS401		Core	5	80	20	100	5
4	BCom General	BMCMCS402	Direct Tax – II	Core	5	80	20	100	5
	BCom Vocational	BMVTCS402		Core	5	80	20	100	5
5	BCom General and Vocational	BMCMCS403	Corporate Accounting –II	Core	5	80	20	100	5
6	BCom General and Vocational	BMCMES401	HR	Elective 2	3	80	20	100	2
		BMCMES402	Marketing						
		BMCMES403	Finance						
		BMCMES404	Accounting						
		BMCMES405	Business Analytics						
7	BCom General and Vocational	BMCMSS401	Personal Invt Mgt	Skill Enhance me nt	3	80	20	100	2
		BMCMSS402	Real Estate Mgt						
		BMCMSS403	Logistics						
		BMCMSS404	Travel & Tourism						
	Sub –Total				29			700	25

V Semester									
Sl. No.	Name of the course	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BCom General and Vocational	BMCMCS501	Cost & Management Accounting – III	Core	6	80	20	100	5
	BCom Vocational	BMVTCS501		Core	5	80	20	100	5
2	BCom General and Vocational	BMCMCS502	Direct Tax – III	Core	6	80	20	100	5
	BCom Vocational	BMVTCS501		Core	5	80	20	100	5
3	BCom General and Vocational	BMCMCS503	Financial Management –I	Core	6	80	20	100	5
4	BCom General and Vocational	BMCMCS504	Business Law	Core	4	80	20	100	3
5	BCom General and Vocational	BMCMCS505	Auditing & Assurance	Core	4	80	20	100	3
6	BCom General and Vocational	BMCMSS501	Professional Communication	Skill Enhancement	3	80	20	100	2
		BMCMSS502	Entrepreneurial Skills						
		BMCMSS503	LifeSkills						
		BMCSSS504	Ecommerce						
		BMCMSS505	Internship						
Sub Total					29			600	23

Semester VI									
Sl. No.	Name of the course	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BCom General and Vocational	BMCMCS602	Cost & Management Accounting – IV	Core	6	80	20	100	5
	BCom Vocational	BMVTCS601		Core	6	80	20	100	5
2	BCom General and Vocational	BMCMCS603	GST & Customs Duty	Core	6	80	20	100	5
	BCom Vocational	BMVTCS602							
3	BCom General and Vocational	BMCMCS601	Financial Management –II	Core	6	80	20	100	5
4	BCom General and Vocational	BMCMCS604	Corporate Law	Core	4	80	20	100	3
5	BCom General and Vocational	BMCMCS605	Employability Skills	Core	4	80	20	100	3
6	BCom General and Vocational	BMCMSS506	Research Methodology	Skill Enhancement	3	80	20	100	2
Sub Total					29				23

# SYLLABUS

## **I Semester BCom:**

### **Courses Offered :**

BMCMCS101: Quantitative Techniques – I

BMVTCS101:**Income Tax Law and Practice - I**

BMCMCS102: Foundation of Commerce – I (HR, Marketing & Finance)

BMVTCS102:**Goods and Service Tax Law and Practice I**

BMCMCS103: Financial Accounting – I

BMCMES101: Individual and Team Management or

BMCSES102: Fundamentals of Business Analytics OR

BMECES103: Strategic Managerial Economics

**BMCMCS101:QUANTITATIVE TECHNIQUES-I****5 Hours per week 60 Hours****COURSE OBJECTIVES:**

1. To introduce the fundamental concepts and methods of quantitative techniques used in business decision-making.
2. To help students formulate and solve real-life business problems using quantitative models and techniques.
3. The course is designed to introduce students to the basic Quantitative skills you will need to understand, analyse, and solve mathematical problems encountered in business and finance, and in investment decision making.

**COURSE OUTCOMES:**

After completing the course, the student will be able to,

1. Study concerning metrics of dispersion, mean, median, and mode.
2. Connect a formal quantitative approach to problem solving and decision-making.
3. Utilize the idea of index numbers to comprehend current market conditions
4. Compute the ratios, proportions, discounts, and percentages that are utilized in business.

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of hrs</b>
<b>Module 1</b>	<b>Introduction and Basic Concepts</b> Introduction to Statistics: Meaning and Definitions (Singular and Plural), Types of Data and Variables, Measures of Central Tendency-Arithmetic Mean-Properties (Combined Mean Included), Median and Mode.	<b>12</b>
<b>Module 2</b>	<b>Descriptive Statistics of Univariate Distribution</b> Measures of dispersion, Absolute and Relative Measures, Types-Range, Quartile deviation, Mean deviation, Standard Deviation. Coefficient of Variation and Variance	<b>12</b>
<b>Module 3</b>	<b>Index Numbers</b> Meaning and Uses of Index Numbers, Steps in the Construction of Index Numbers, Construction of Index Numbers: Simple and Weighted Average of Price Relatives, Weighted Aggregate Method: Laspeyres's, Paasche's, and Fisher's Index Numbers Tests of consistency of index number, time reversal, and factor reversal. Consumer Price Index Number: Aggregate Expenditure Method and Family Budget Method.	<b>12</b>

<b>Module 4</b>	<b>Number System and Indices</b> Introduction- Natural Numbers, Whole Numbers, Integers-Prime numbers - Rational and Irrational Numbers (simple Problems on sum of Natural numbers.....) Real Number- HCF and LCM calculations. Indices and Laws of Indices: Problems	<b>12</b>
<b>Module 5</b>	<b>Commercial Arithmetic</b> Concept of Percentages- problems on Profit/Loss,, Simple Interest, Compound Interest, Nominal and Effective Rate of Interest, Cash Discount and Trade Discount.	<b>12</b>

### Skill Development Activities

1. Visit the college office and collect data regarding student strength, results, etc. and analyze the same using statistical techniques.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans
3. Use consumer price data to create and interpret index values in order to analyze inflation and economic trends.
4. Any other Activities which are relevant to the course

### Books for Reference:

1. Business Statistics- S.C. Gupta
2. Business Mathematics- D.C. Sanchete & V.K. Kapoor, Sulthan Chand and sons
3. Business Statistics- S.P. Gupta, S.E. Gupta, B.N. Gupta
4. Business Mathematics-Madappa and Sridhara Rao, Shubhash Publications
5. Business Mathematics, S. N Doraira, United Publication
6. Financial Mathematics, A Lenin Jyothi, Himalaya Publications, Mumbai
7. Business Statistics & Mathematics, Vittal
8. Business Mathematics – S.P Gupta
9. Business Mathematics – Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain, Himalaya Publications
10. Business Mathematics – Kashyap Trivedi, Chirag Trivedi, Pearson Publications
11. Comprehensive Statistical Methods – P.N. Arora, Sumeet Arora & S.Arora, Chand Publications

**BMVTCS101:Income Tax Law and Practice - I**  
**5 Hours per week                      60 Hours**

**Course Objectives**

- To impart foundational knowledge of the Indian Income Tax Act, 1961 and its practical applications.
- To understand the amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time.
- To understand the theoretical framework of Direct Tax.
- Enable the students to understand legal provisions and deductions available under Income tax.
- It enables the students to compute salary income of individual

**COURSE OUTCOMES:**

After completing the course, the student will be able to understand

- To understand the basic concepts of income tax such as assessee, assessment year, previous year, gross total income, and total income.
- To enable computation of taxable income from Salary and deductions under chapter VI
- To understand the exempted incomes under section 10
- To familiarize students with deductions from gross total income and computation of tax liability.
- To provide knowledge of the assessment procedure, PAN, filing of income tax returns, and payment of tax.
- To develop analytical skills required for interpreting tax provisions and applying them in real-life tax scenarios.
- To encourage compliance and ethical tax practices by understanding the penalties, appeals, and tax planning fundamentals.

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of hrs</b>
<b>Module 1</b>	<b>Introduction to Income Tax Act</b> Extent, Application, Definitions – Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income, Total Income, Distinction between capital receipts and revenue receipts.	<b>12</b>
<b>Module 2</b>	<b>Rule of residence and Incidence of tax based on residence</b> Rule of residence in relation to an individual – Resident, Non-resident and Not Ordinarily Resident, Deemed Resident – Incidence of tax based on residence. Simple problems determining residential status of individuals– simple problems determining taxable incomes in the hands of residents, not ordinarily residents and non-residents.	<b>12</b>
<b>Module 3</b>	<b>Income which does not form part of total income</b> Exemptions under Section 10 with reference to individuals only. Simple problems on computing exempt Gratuity/leave encashment/commuted pension/house rent allowance.	<b>12</b>

<b>Module 4</b>	<b>Deductions under Chapter VI-A of the Income-tax Act</b> Deductions under Chapter VI-A with reference to individuals. Simple problems on computing deductions.	<b>12</b>
<b>Module 5</b>	<b>Income from Salaries</b> Meaning and definition, characteristics of Salary Income, Allowances, Perquisites, Deduction, Provident fund; Simple problems on computation of Taxable Salary	<b>12</b>

**Skill Developments Activities:**

1. Visit to CA office for asking about Practical application.
2. Collect the salary details of individual and calculate salary income of individual.
3. Case study discursion.
4. Any other activities, which are relevant to the course.

**Books for Reference:**

1. ICAI Study Materials related to Direct tax law and practice.
2. Direct Tax Law and Practice- - Taxman's Publication
3. Income Tax law and practice- taxman's Publication
4. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri

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

**BMCMCS102: Foundation of Commerce – I (HR, Marketing and Finance)**  
**5 Hours per week 60 Hours**

**COURSE OBJECTIVES:**

1. To provide a basic understanding of importance of human resource and its management in an organisation.
2. To provide a basic understanding of marketing concepts to empower students to acquire the skills for rational observation of present competitive marketing environment.
3. To provide basic knowledge on significance and elements of Financial management.

**COURSE OUTCOMES:**

After completing the course, the student will be able to

1. Create awareness of how HR works in organization and its role and functions.
2. Understand the basic concepts of Marketing, Marketing Management and Market Segmentation
3. Understand the basic concepts of Financial Management and the decisions involved in finance

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of Hrs</b>
<b>Module 1</b>	<b>Introduction to Human Resource Management</b> Introduction, concept and meaning of Human Resource, Human Resource Management –Meaning - Characteristics, Objectives and scope, Significance of HRM, Personnel Management V/s. HRM, Paradigm shift in HRM, Significance of HRM, Human Resource Manager –Qualities of HR manager - changing role of HR manager, Human Resource Information System – Benefits of HRIS.	<b>12</b>
<b>Module 2</b>	<b>Dimensions of Human Resource Management</b> Human Resource Planning – meaning, characteristics and importance, Job Analysis – meaning and objectives, Recruitment and Selection – meaning, features and objectives, Training and Development – meaning, features and importance, Leadership - meaning, objectives and importance, Communication - meaning, objective and importance, Motivation - meaning, objectives and importance.	<b>12</b>
<b>Module 3</b>	<b>Introduction to Marketing</b> Introduction, Meaning and Definition of Market, Marketing, Nature/ Features of Marketing , Scope of Marketing/ Marketing Entities, Importance of Marketing, Core Concepts of Marketing , Approaches to the study of Marketing, Marketing Philosophies, Marketing Management – Meaning, features, importance	<b>12</b>

<b>Module 4</b>	<b>Market Segmentation</b> Meaning and Definition, Need, Criteria of Effective Segmentation, Bases, Target Market Selection-Positioning Concept (STP Model) –Importance, Product Differentiation vs. Market Segmentation. Marketing Mix- Meaning, Elements (4 Ps/ 7 Ps/ 4 Cs)	<b>12</b>
<b>Module 5</b>	<b>Fundamentals of Financial Management</b> Meaning of Business Finance – Meaning and definition of Financial Management - Objectives of Financial management: Profit maximization and wealth maximization –Financial Decisions: Financing decision, Investment decisions and Dividend decisions – Organisation of Structure of Finance Department -Functions of a Finance Manager	<b>12</b>

### Skill Development Activities:

1. Visit the nearby industry or startup and evaluate the hiring process and make study on relevance of human resource in the organisation.
2. Analyze the marketing environment of your locality and identify need, wants & purchasing power of customers.
3. Students can collect and present the organization chart of Finance Section of any business firm.

### Books for Reference:

1. Human Resource Management by P.Subba Rao, Himalaya Publishing house, Mumbai.
2. Personnel management by P.Subba Rao, Himalaya Publishing house, Mumbai.
3. Human Resource Management by K Ashwathappa, Mc Graw Hill Publication
4. Human Resource Management by Suman Shetty N and Ravi M.N., Professional Publishers, Hyderabad.
5. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
6. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
7. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
8. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
9. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
10. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
11. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Note: Latest edition of text books may be used.
12. Financial Management: Text, Problems and Cases" by M.Y. Khan and P.K. Jain.
13. Financial Management: I.M.Pandey
14. Financial Management Theory and Practice: ShashiK.Gupta and R.K.Sharma
15. Financial Management: Ravi M Kishore.

**BMVTCS102:Goods and Service Tax Law and Practice I**  
**5 Hours per week 60 Hours**

**COURSE OBJECTIVES:**

- The study familiarizes the students with the provisions of Indirect Taxation Laws in India.
- This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are updated with the Indirect tax laws in India and it enhances learning objective
- After studying this subject students will get in depth knowledge of importance of tax and tax system

**COURSE OUTCOMES**

- To provide conceptual understanding of Goods and Services Tax (GST) and its framework in India.
- To familiarize students with the structure, features, and types of GST, including CGST, SGST, IGST, and UTGST.
- To enable understanding of GST registration procedures, tax rates, and the applicability of GST on goods and services.
- To impart knowledge on the levy and collection of GST, including the time, place, and value of supply.

On successful completion of the course, the Students will be able to

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of Hrs</b>
<b>Module 1</b>	<b>Introduction to GST</b> Amendment to Constitution and GST – Applicability of GST – Types of GST –Advantages after introducing GST- Goods and Services Tax Council.	<b>12</b>
<b>Module 2</b>	<b>Important Definitions under GST</b> Aggregate turnover – Agriculturist – Business – Business Vertical – capital goods –electronic commerce operator – fixed establishment – goods – Inward Supply – Job work – Manufacture - Person – services – supplier.	<b>12</b>
<b>Module 3</b>	<b>Concept of Supply</b> Meaning and Scope of Supply under Section 7 of the CGST Act – Inward and Outward Supply – Composite Supply – Principal Supply - Mixed Supply – Tax liability under Section 8 – Brief mention of Schedule I, II and III of the CGST Act and their relevance. Simple cases to identify whether the transaction constitutes supply or not – Simple case studies on how to distinguish between composite supply and mixed supply	<b>12</b>
<b>Module 4</b>	<b>Registration under GST</b> Persons liable for registration – Aggregate turnover - Persons not liable for registration – compulsory registration cases under Section 24 –Issue of Registration Certificate including Goods and Services Tax Registration Number.	<b>12</b>

	Simple problems on computation of aggregate turnover for eligibility for registration – Filling and Filing of -Form REG-01 Application for Registration	
<b>Module 5</b>	<b>Composition Levy Scheme</b> Applicability – Rate of tax of the composition levy – Conditions and restrictions for opting for composition levy – Validity of composition levy Simple problems on application of composition levy.	<b>12</b>

**Skill Developments Activities:**

1. Visit to CA office for asking about Practical application.
2. Collect the Inward and outward supply of enterprise and identify.
3. Collect the transaction details of composition levy dealer and identify the eligibility
4. Any other activities, which are relevant to the course.

**Books for Reference:**

1. Indirect Tax Laws- Bangar's Publication- Dr. Yogendra Bangar, Dr. Vandana Bangar
2. Students guide to Income Tax (including GST- Taxman's publication- Dr. Vinod Singhania and Dr. Monica Singhania
3. Business Taxation- Dr. Ravi MN, Mr. Bhanu Praksh B.E, Dr. Suman Shetty N
4. ICAI study materials related to Indirect tax.

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

**BMCMCS103: Financial Accounting - I****5 Hours per week Total 60 Hours****COURSE OBJECTIVES:**

1. To develop a solid grasp of fundamental accounting principles and concepts.
2. Acquire the skills to accurately apply accounting principles in basic aspects like depreciation, disclosure of financial statements, reconciliation of entries, identification of revenue and capital items

**COURSE OUTCOMES:**

After completing the course, the student will be able to

1. Understand the need of maintaining proper books of records of financial nature for an organisation.
2. Prepare financial statements of a sole trader to assess the financial position and results.
3. Understand the meaning and financial records of a non-trading concerns.

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of Hrs</b>
<b>Module 1</b>	<p><b>Introduction to Accounting:</b>            Meaning of Accounting – Basic Terms in Accounting – Entity, Business Transaction, Capital, Drawings, Assets, Liability, Debtor, Creditor, Stock, Purchases and Sales. Accounting Concepts – Meaning – Types (Business Entity, Money Measurement, Going Concern, Accounting Period, Cost, Dual Aspect, Revenue Recognition, Matching, Accrual, Objective Evidence)</p> <p>Accounting Conventions – Conservatism, Consistency, Full Disclosure and Materiality. Basis of Accounting – Cash &amp; Accrual, Systems of Accounting – Single &amp; Double Entry. Rules of Debit &amp; Credit as per American Approach -            Accounting Equation Accounting Cycle – Journal, Ledger &amp; Trial Balance</p>	<b>12</b>
<b>Module 2</b>	<p><b>Depreciation Accounting:</b>            Meaning of depreciation and amortisation, Causes, Factors determining economic life of the asset – Methods of charging depreciation            Accounting treatment for charging depreciation under Straight Line Method &amp;            Written Down Value Method - Change in Method of Depreciation</p>	<b>12</b>

<b>Module 3</b>	<p><b>Final Accounts of Sole Trading Concerns:</b> Preparation of Trading &amp; Profit &amp; Loss Account and Balance Sheet of a Sole Trader. Adjustments – Closing Stock, Outstanding &amp; Prepaid Expenses, Accrued Incomes &amp; Incomes Received in Advance, Bad Debts &amp; Provisions for Doubtful Debts, Provision for discount on Debtors, Depreciation, Interest on Capital &amp; Drawings, Manager’s Commission, Goods Sent on Sale or Return basis, Treatment of deferred revenue expenditure.</p>	12
<b>Module 4</b>	<p><b>Final Accounts of Not for Profit Organisations:</b> Meaning &amp; Characteristics of Non- Profit Organisations Meaning of Capital &amp; Revenue Income &amp; Expenditure – Deferred Revenue Expenditure Meaning of Receipts &amp; Payment Account, Income &amp; Expenditure Account and Balance Sheet. Differences between Income &amp; Expenditure Account and Receipt and Payments Account. Preparation of Income &amp; Expenditure and Balance Sheet when Receipts &amp; Payment Account is given with adjustments for existing and new organisations.</p>	12
<b>Module 5</b>	<p><b>Bank Reconciliation Statement:</b> Meaning &amp; Reasons for difference between Cash book and Pass book Balance Problems on preparation of BRS (problems when cash book and pass extract is given to be included)</p>	12

### Skill Development:

1. Visit minimum three Sole Trading Concern and examine its accounting practices.
2. Identify a non-trading concern and assist them in preparing its financial statements.
3. Apply depreciation methods to real life scenarios.

Develop numerical, analytical and decision-making abilities

### Books for Reference:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors.

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

## BMCME101: Individual and Team Management

**4 Hours per week      48 Hours**

### COURSE OBJECTIVES

1. This course covers a broad range of topics related to planning, organizing, leading and controlling within organisations.
2. The course aims to equip students with the knowledge and skills necessary for effective management in a variety of organizational settings.
3. The course aims to develop leadership qualities in the students for handling business situations.

### COURSE OUTCOMES:

After studying this course the students can

1. Become effective in their day to day transactions.
2. Develop interpersonal skills
3. Enhance individual resourcefulness in all walks of life and thereby improve the quality of their thinking and become self-motivated in their personal dealings.

### COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	<p><b>Managerial Effectiveness and Inter-Personal Skills:</b>            Meaning of Managerial Effectiveness, Essentials for Managerial Effectiveness and Importance of ME for an organization. Meaning of Inter-personal skills – Importance, Essentials IP skills – communication, clarity, empathy, etc., developing IP Skills – Assertiveness, Responsibility, Managing conflicts &amp; factors hampering IP Skills, self-development goals &amp; its relevance in the present time</p>	12
Module 2	<p><b>Stress &amp; Time Management:</b>            Meaning of Stress, Sources of stress – Internal, external and types, Effects of stress &amp; burnout – effect on environment and personal life. Strategies for coping with Stress – Avoiding and fighting stress, maintaining Work life balance – its importance and benefits.            Importance of Time Management, Analysis of Time – time logs, Time wasters &amp; time Abusers, Planning Time and Resources – Need &amp; strategies for planning time – Matrix of Time Management, Setting Goals and objectives – Advantages and setting SMART goals and planning to achieve goals – Scheduling, Delegating and controlling time-wasters.</p>	12

Module 3	<p><b>Creativity &amp; Emotional Intelligence in Management:</b>  Meaning of Creativity &amp; Innovation, Stage of Creativity, Importance of Creativity, Barriers to Creative thinking, Developing Creativity and techniques of enhancing creativity – Brainstorming, Six Thinking Hats &amp; Mind Mapping.  Nature of Emotional Intelligence (EI), Definition of emotions – empathy, fear, anger and depression, Components of Emotional Intelligence, analysing the importance of emotions in the workplace – Negative and Positive emotions and Characteristic features of people with High IQ or High EQ.</p>	12
Module 4	<p><b>Working in Teams:</b>  Meaning of Team &amp; Team work, Importance of teamwork, Challenges of working in a Team, Characteristics of a successful team, Team dynamics vs Group dynamics, Employee engagement, 5C's &amp; 4P's of Team building, Collaboration – meaning, benefits and tips to improve workplace collaboration.</p>	12

### Skill development:

1. Collecting the list of Best practices of enhancing managerial effectiveness of a few corporates.
2. Analysing the different techniques used by corporates in promoting work life balance amongst its employees.
3. Preparing a Time log of 24 hours for every student and providing feedback as to its improvement for better productivity
4. Application of Creativity techniques in a learners day to day social transactions
5. Team building games can be conducted on specific characteristics of a successful Team.

### Books & Materials for Reference: (Text Books and Websites for additional reading)

1. The Effective Executive: Peter Drucker – Harper Collins
2. Workplace Stress – Concepts and Cases: Gopal V V – ICFAI University Press
3. Managing Time: David Fontana – BPS Books, New Delhi
4. The Seven Habits of Highly Effective People: Stephen R Covey – Simon & Schuster
5. The On-time, On Target Manager: Ken Blanchard and Steve Gottry – Harper Collins
6. Getting Things Done – The Art of Stress Free Productivity: David Allen – Penguin Books
7. Lifelong Creativity – An Unending Quest: Pradip N Khandwalla, Tata McGraw Hill.
8. Emotional Intelligence: Why It Can Matter More Than IQ: Daniel Goleman, Bantam Books.
9. How to Win Friends and Influence People: Dale Carnegie – Simon & Schuster
10. <https://www.sessionlab.com/blog/team-building-activities/>
11. <https://asana.com/resources/team-building-games>
12. <https://teambuildinghub.com/team-building/activities-games/quick-team-building/>
13. <https://teambuilding.com/blog/team-building-games>

**BMCSSES102:Fundamentals of Business Analytics****4 Hours per week****48 Hours****COURSE OBJECTIVES:**

1. To provide a clear understanding of the key concepts, principles, and tools of business analytics.
2. To equip students with the skills to use data in making informed and effective business decisions.
3. To familiarize students with various data analysis tools (e.g., Excel, R, Python, Tableau) and statistical techniques used in business analytics.
4. To develop analytical thinking to identify, frame, and solve real-world business problems using data.
5. To demonstrate how analytics can be applied in different business domains such as marketing, finance, human resources, and operations.

**COURSE OUTCOMES:**

After studying this course the students should be able to,

1. Understand analytical applications in practice.
2. Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.
3. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems.
4. Become aware about the emerging trends in the world of analytics

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of hrs</b>
<b>Module 1</b>	<b>Introduction to Business Analytics:</b> Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics - Types of Analytics- Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.	<b>7</b>
<b>Module 2</b>	<b>Technology of Big Data:</b> Overview of DBMS, Data Warehousing: Concepts, Need, Objectives- Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System- Features of HDFS- MapReduce-Features of MapReduce.	<b>12</b>

<b>Module 3</b>	<p><b>Data Scientists and Data Visualization:</b>  Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing-  Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-  Weights of Evidence Coding-Variable Selection-Segmentation</p>	<b>12</b>
	<p><b>Practices of Analytics and Emerging Trends in Big Data:</b>  Predictive Analytics- Target Definition-Linear Regression - Logistic Regression -Decision Trees - Neural Networks -Support</p>	

<b>Module 4</b>	<p>Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis-Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing – Egonets- Mobile Analytics- Practices of analytics in  - Google-General Electric-Microsoft- Kaggle- Facebook-Amazon. Data for Big Data-Enterprise orientation for Big data –leadership – Targets-Analysts- Other Factors to Consider in Big Data Success- Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance &amp; Supply Chain Management.</p>	<b>17</b>
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**Skill development:**

Course teacher can identify and give the skill development activities.

**Books & Materials for Reference:**

1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.
2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.
3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, New Jersey, 2014.
4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014.

## BMECES103:Strategic Managerial Economics

**4 Hrs per Week    Duration: 48 Hours**

### Course Objectives

1. To equip students with the application of economic principles in real-world business decision- making.
2. To analyse market structures and economic environments influencing business performance.
3. To develop the ability to use quantitative and qualitative economic tools to address business challenges.
4. To enhance critical thinking for strategic planning and problem-solving in business contexts.

### Course Contents:

<b>Module 1</b>	<b>: Introduction to Managerial Economics (12 Hours)</b> Definition and Scope of Managerial Economics; Role of Economics in Business Decision-Making; Demand Analysis: Demand Function, Elasticity, and Demand Forecasting Techniques; Supply Analysis: Determinants and Elasticity of Supply; Case Studies on Demand and Supply Applications in Business
<b>Module 2:</b>	<b>Market Structures and Pricing Strategies (12 Hours)</b> Market Structures: Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly; Pricing Strategies in Different Market Structures; Game Theory and Strategic Decision-Making in Oligopoly; Cost-Volume-Profit Analysis for Pricing Decisions; Real-World Applications and Case Studies
Module 3:	Macroeconomic Environment and Business (12 Hours) Macroeconomic Indicators: GDP, Inflation, Unemployment, and Interest Rates; Fiscal and Monetary Policies and their Impact on Business; Business Cycles: Phases and Implications for Business Strategies; Global Economic Trends and International Trade Dynamics; Case Studies on Policy Impacts on Business
Module 4:	Managerial Economics in Practice (12 Hours) Decision-Making under Risk and Uncertainty; Cost-Benefit Analysis in Business Projects; Corporate Social Responsibility and Sustainable Economic Practices; Use of Data Analytics in Economic Decision-Making; Practical Applications through Case Studies and Projects

### References:

1. Baye, M. R., & Prince, J. T. (2020). Managerial Economics and Business Strategy (9th ed.). McGraw-Hill Education.
2. Baumol, W. J., & Blinder, A. S. (2021). Economics: Principles and Policy (14th ed.). Cengage Learning.
3. Besanko, D., Dranove, D., Shanley, M., & Schaefer, S. (2020). Economics of Strategy (8th ed.). Wiley.

4. Brealey, R. A., Myers, S. C., & Allen, F. (2020). Principles of Corporate Finance (13th ed.). McGraw-Hill Education.
5. Krugman, P., & Wells, R. (2021). Microeconomics (6th ed.). Worth Publishers.
6. Mankiw, N. G. (2020). Principles of Economics (9th ed.). Cengage Learning.
7. Pindyck, R. S., & Rubinfeld, D. L. (2022). Microeconomics (10th ed.). Pearson.
8. Salvatore, D. (2019). Managerial Economics: Principles and Worldwide Applications (9th ed.). Oxford University Press.
9. Sloman, J., Garratt, D., & Guest, J. (2020). Economics for Business (8th ed.). Pearson.
10. Stiglitz, J. E., & Rosengard, J. K. (2020). Economics of the Public Sector (5th ed.). W. W. Norton &

## **II Semester BCom:**

### **Course content:**

- BMCMCS201: Quantitative Techniques – II
- BMVTCS201: Income Tax Law and Practice - II
- BMCMCS202: Foundation of Commerce – II (Insurance, Banking & Finance)
- BMVTCS202: Goods and Service Tax Law and Practice II
- BMCMCS203: Financial Accounting – II
- BMCMES201: Fundamentals of Organisational Behaviour
- BMCMES202: Strategic Management
- BMECES203: Foreign Exchange Markets

**BMCMCS201:QUANTITATIVE TECHNIQUES – II****5 Hours per week 60 Hours****COURSE OBJECTIVES:**

1. To develop logical and analytical thinking for solving business and economic problems.
2. To provide knowledge of mathematical tools such as correlation, time series, probability, and statistics.
3. To help students formulate and solve real-life business problems using quantitative models and techniques.
4. To develop the ability to analyze numerical data and interpret results meaningfully.
5. To strengthen problem-solving abilities through case studies, exercises, and practical applications.

**COURSE OUTCOMES:****After completing the course, the student will be able to**

1. Establish relationships between variables in real-world situations by using methods like regression and correlation.
2. Use the ideas from probability distributions to solve practical issues.
3. Predict future results using time series
4. Recognise the relationship between two variables and how to use ratios and proportions to express it.

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of hrs</b>
<b>Module 1</b>	<b>Descriptive Analysis of Bivariate Data:</b> Correlation- Meaning and Definition, Linear and Non-linear correlation, Correlation and causation, Scatter Diagram, Karl Pearson's Co-efficient of Correlation, Calculation and Spearman's Rank Correlation.	<b>12</b>
<b>Module 2</b>	<b>Regression Analysis:</b> Regression Analysis- Principle of Least Squares and Regression lines, Regression equations and estimation. Properties of Regression Coefficients.	<b>12</b>
<b>Module 3</b>	<b>Time Series Analysis and Theory of Probability:</b> Meaning and uses of Time Series, Various components of Time series, determination of Trend using Moving Average and Least square method Theory of Probability: Some important concepts, Addition Theorem of probability for two non-mutually and mutually exclusive events - Multiplication theorem of probability for dependent and independent events. Simple problems	<b>12</b>

<b>Module 4</b>	<b>Ratios and Proportions and Theory of Equations:</b> Definition- Equality of Ratio- Simple Problems. Proportion- definition- Direct Proportion-Inverse Proportion- Continued Proportion- Problems on proportions Equations: Definition - Degree of Equation. Types of Equation - Linear equations and its solution-Simultaneous linear equations-Quadratic equation-Solution by method of factorisation and formula method.	<b>12</b>
<b>Module 5</b>	<b>Permutation and Combinations:</b> Factorial Notations- permutations of n different things-Circular permutations-Permutation of things not all different- Restricted Permutation-Simple problems. Combinations - Simple problems based on formula.	<b>12</b>

### Skill Development Activities

1. Determine the strength and direction of the relationship between advertisement expenditure and sales income by computing the correlation coefficient.
2. Use historical sales data to create a simple linear regression model to predict future sales based on advertisement expenditure.
3. Utilize a time series model to analyze monthly sales data to identify trends and seasonal patterns and generate a forecast for the upcoming year.
4. Instruct the students to use their knowledge of ratios to determine how much of each ingredient they would require to make the recipe for exactly the number of people in the group
5. The task involves resolving a shelf arrangement issue to maximize visibility by utilizing permutations and combinations to explore various arrangements

### Books for Reference:

1. Business Statistics- S.C. Gupta
2. Business Mathematics- D.C. Sanchete & V.K. Kapoor, Sulthan Chand and sons
3. Business Statistics- S.P. Gupta, S.E. Gupta, B.N. Gupta
4. Business Mathematics-Madappa and Sridhara Rao, Shubhash Publications
5. Business Mathematics, S. N Dorairaj, United Publication
6. Financial Mathematics, A Lenin Jyothi, Himalaya Publications, Mumbai
7. Business Mathematics – S.P Gupta
8. Business Mathematics – Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain, Himalaya Publications
9. Business Mathematics – Kashyap Trivedi, Chirag Trivedi, Pearson Publications
10. Comprehensive Statistical Methods – P.N. Arora, Sumeet Arora & S.Arora, Chand Publications

**BMVTCS201:           Income Tax Law and Practice - II**  
**5 Hours per week                   60 Hours**

**COURSE OBJECTIVES:**

To enable computation of taxable income under various heads such as:

- Income from Salary
- Income from House Property
- Profits and Gains from Business or Profession
- Capital Gains
- Income from Other Sources

**COURSE OUTCOMES:**

**On successful completion of the course, the Students will be able to**

1. After studying this subject students will get to know the amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time.
2. Understand the theoretical framework of Direct Tax.
3. Students are able to understand legal provisions
4. This subject gives in-depth knowledge of five heads of income.

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of hrs</b>
<b>Module 1</b>	<b>Income from House Property</b> Meaning, computation of Annual Value of let out property and self-occupied house property, Unrealized rent, deductions from Annual value. Simple problems on computation of income from house property.	<b>12</b>
<b>Module 2</b>	<b>Depreciation under the Income tax Act</b> Detailed discussion on Depreciation provisions. Simple problems on computation of depreciation	<b>12</b>
<b>Module 3</b>	<b>Profits and Gains from Business or Profession</b> Meaning business profession occasion speculative business permissible deduction, payments not deductible deemed income, Presumptive income. Simple Problems on computation of taxable income from business or profession including presumptive incomes.	<b>12</b>
<b>Module 4</b>	<b>Income from Capital Gains – Income from Other Sources</b> Income from capital Gains; Meaning, Definition, Transfer capital assets-short term and long term, Cost of acquisition, exemptible capital gains. Problems of computation of taxable capital gains. Income from Other Source; Meaning, Interest on securities and other incomes, Grossing up of Interest, Deduction, Exemption; problems on computation of income from other source.	<b>12</b>
<b>Module 5</b>	<b>Clubbing of Income – Deemed Income</b> Clubbing of Income – Deemed Income, Set off and carry forward of losses – computation of total income with reference to an individual Assessee. Simple problems on clubbing provisions /set off and carry forward of losses and computation of total income.	<b>12</b>

**Skill Developments Activities:**

1. Visit to CA office for asking about Practical application.
2. Collect the salary details of individual and calculate salary income of individual.
3. Any other activities, which are relevant to the course.

**Books for Reference:**

1. ICAI Study Materials related to Direct tax law and practice.
2. Direct Tax Law and Practice- - Taxman's Publication
3. Income Tax law and practice- taxman's Publication
4. Income Tax law and practice- V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri

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

**BMCMS202: Foundation of Commerce – II (Insurance, Banking and Finance)****5 Hours per week      60 Hours****COURSE OBJECTIVES:**

1. To provide a comprehensive understanding of the structure and functioning of the financial system, including banking, insurance, and financial markets.
2. To familiarize students with key concepts and principles related to banking operations, insurance mechanisms, and financial services.
3. To examine various functions, of banks, including digital banking.
4. To impart knowledge of types of insurance (life, health, general), risk assessment, underwriting, claims, and the role of insurance in economic development.
5. To prepare students for careers in financial services, banking, insurance, and higher academic pursuits in finance-related disciplines.

**COURSE OUTCOMES:**

After completing the course, the student will be able to

1. Understand the concepts of Insurance, Banking and Finance.
2. Apply Fundamental conceptual knowledge to analyse and interpret relevant areas in Insurance, Banking and Finance.
3. Learn new reforms and technology in Insurance and Banking sector.
4. Evaluate the investment opportunities using risk and return

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of Hrs</b>
<b>Module 1</b>	<b>Basics of Insurance:</b> Concept of Risk, Assurance and Insurance – Meaning – Definition – Functions – Need and Importance, Principles of Insurance Contract – Insurance Industry in India – IRDAI- Insurance Sector reforms – Bankassurance. Claims management – Claim settlement – legal frame- work –Third Party Administration.	<b>12</b>
<b>Module 2</b>	<b>Types of Insurance:</b> Life Insurance – Features – Principles – Life Issuance Products – Policy Conditions – Application and Acceptance – Assignment – Nomination – Surrender – Re-Insurance in life Insurance. Marine Insurance – Features – Policy Conditions – Clauses and covers. Fire Insurance – Motor vehicle Insurance. Health Insurance – Clauses – Health Insurance Frauds – Personal accident Insurance – Group Insurance.	<b>12</b>

<b>Module 3</b>	<p><b>Basics of Banking:</b> Origin – Evolution of banking – Definition of term bank and banking – Commercial Banks. Functions – Primary and subsidiary functions. Co-operative Banking – Primary – Central and State Co-operatives. Banks – Functions and Features. Principles of Investment Policy- Basic and allied principles. Financial Inclusion-Meaning, need and Importance. Cheques - Meaning and definition - features - Types and Crossing of Cheques. Paying Banker and Collecting Banker (Meaning only) Dishonour of Cheques-Reasons for Dishonour.</p>	<b>12</b>
<b>Module 4</b>	<p><b>Innovative and Digital Banking:</b> ATM – Debit Cards – Credit Cards – Smart Cards – Internet Banking Mobile Banking – Wallet Banking – Digital Cash – Core Banking System – NEFT – RTGS – IFSC – UPI – IMPS – AEPS - CIBIL- CTS ECS – MICR.</p>	<b>12</b>
<b>Module 5</b>	<p><b>Basic Financial concepts:</b> Introduction to Risk &amp; Return: Meaning of Risk and Return, Measurement of return- Return on Investment, Types of Risk- systematic &amp; unsystematic risk, Risk analysis - Expected return, Standard deviation and Coefficient of Variation. Risk -Return trade off.</p>	<b>12</b>

### Skill development activities:

1. Learners should collect data from the company reports and analyse the risk and return
2. Learners can enhance knowledge by collecting Banking product details by visiting the bank.
3. Learners can understand Risk assessment, policy analysis and interpretations by taking a print of any insurance policy.
4. Learners can have ideas on technology usage in banking by using their mobile.

### Reference Books:

1. Principles and practice of Life Insurance – P Perya Swamy.
2. Insurance Principles and Practice – Mishra M N.
3. Insurance and Risk Management – P K Gupta.
4. A Text Book on principles and Practice of life Insurance – G Krishna Swamy.
5. Financial Management: Text, Problems and Cases" by M.Y. Khan and P.K. Jain.
6. Indian Banking by R Parmeshwaram.
7. Banking Theory and Practice by P N Varshney.
8. Banking Theory, Law and Practice by KPM Sundharam and P N Varshney.
9. Principles and Practice of Banks by Indian Institute of Banking and Finance.
10. Digital Banking by Indian Institute of Banking and Finance.

BMVTCS202: **Goods and Service Tax Law and Practice II**

5 Hours per week

60

**Hours****Course Outcomes:****On successful completion of the course, the Students will be able to**

1. The study familiarizes the students with the provisions of Indirect Taxation Laws in India.
2. This subject is to be taught with reference to the relevant amendments made to GST by GSTC and by Finance Acts passed in the Parliament from time to time so that students are undated with the learning and it enhances learning objective.

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of Hrs</b>
<b>Module 1</b>	<b>Levy and Collection of Tax</b> Determination of Nature of Supply under Section 7 of the IGST Act – Intra-state supply under Section 8 of the IGST Act. Charge of CGST under Section 9. Simple Problems on computation of GST – CGST, SGST, UTGST and IGST	<b>12</b>
<b>Module 2</b>	<b>Concept of Reverse Charge</b> Section 9(3) and 9(4) of the CGST Act–List of goods where reverse charge is applicable – List of services under reverse charge – Exemption to reverse charge as per Central Government Notification. Simple problems on identification of goods and service covered under Section 9(3)&(4).	<b>12</b>
<b>Module 3</b>	<b>Time of Supply</b> Time of Supply of goods under Section 12–Time of Supply of services under Section 13– Change in rate of tax in respect of supply of goods or services. Simple Problems on identifying Time of Supply - Simple Problems on identifying time of supply when there is change of rate of tax	<b>12</b>
<b>Module 4</b>	<b>Place of Supply</b> Place of business - location of supplier of services – location of recipient of services – Place of supply of goods other than supply of goods imported into or exported out of India – Place of supply of goods imported into or exported out of India – Place of supply of services where location of supplier and recipient is in India – Place of supply of services where location of supplier or location of recipient is outside India.	<b>12</b>

	Simple problems on identifying place of supply.	
<b>Module 5</b>	<p><b>Value of Taxable Supply</b></p> <p>Specific inclusions – Discount – Value of supply of goods/services where consideration is not wholly in money – Value of supply of goods/services or both between distinct or related persons, other than through an agent – Value of supply of goods received through an agent – Value of supply of goods or services or both based on cost – Residual method for determination of value of supply of goods or services or both – Determination of value under Rule 32 – Value of supply of services in the case of a pure agent.</p> <p>Simple Problems of computing value of goods/services where consideration is not wholly in money - Simple Problems of computing value of goods/services between distinct or related persons - Simple Problems of computing value of goods received through an agent.</p>	<b>12</b>

#### Skill Developments Activities:

1. Visit to CA office for asking about Practical application.
2. Collect the Inward and outward supply of enterprise and identify.
3. Collect the transaction details of composition levy dealer and identify the eligibility
4. Any other activities, which are relevant to the course.

#### Books for Reference:

1. Indirect Tax Laws- Bangar's Publication- Dr. Yogendra Bangar, Dr. Vandana Bangar
2. Students guide to Income Tax (including GST- Taxman's publication- Dr. Vinod Singhania and Dr. Monica Singhania
3. Business Taxation- Dr. Ravi MN, Mr. Bhanu Praksh B.E, Dr. Suman Shetty N
4. ICAI study materials related to Indirect tax.

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

**BMCMCS203:Financial Accounting - II**  
**5 Hours per week    60 Hours**

**COURSE OBJECTIVES:**

1. To Gain a comprehensive understanding of recording financial transactions related to special accounts like hire purchase, royalty, Departmental accounts etc.,
2. To develop the skills to apply advanced accounting techniques for handling specialized accounting departmental accounts.

**COURSE OUTCOMES:**

After completing the course, the student will be able to

1. Learn about Accounting Standards and Indian Accounting standards.
2. Understand the recent developments in the field of financial accounting.
3. Learn to deal with special transactions and situations while preparing financial statements.

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of Hrs</b>
<b>Module 1</b>	<p><b>Accounting Standards and Recent Developments in Accounting:</b>  Accounting Standards - Meaning, Procedure to issue – Applicability  Indian Accounting Standards – Meaning – Applicability  Recent Trends in Accounting – Computerised Accounting - Big data Analytics,  Cloud Computing in Accounting, Accounting with drones.</p>	<b>12</b>
<b>Module 2</b>	<p><b>Conversion of Single Entry into Double Entry System:</b>  Introduction – Meaning – Limitation of Single-Entry System – Differences between Single Entry &amp; Double Entry System.  Problems on Conversion of Single Entry into Double Entry (preparing Opening Statement of Affairs, Cash Book, Total Debtors Account, Total Creditors Account, Trading &amp; Profit &amp; Loss Account and Balance Sheet).</p>	<b>12</b>
<b>Module 3</b>	<p><b>Hire Purchase Accounting:</b>  Introduction, Meaning of Hire Purchase, Features  Terms used – Hire Purchaser, Hire Vendor, Cash Price, Hire Purchase Price, Total Interest, Down Payment &amp; Net Cash Price  Accounting for Hire Purchase transactions in the books of Hire Purchaser (when Cash Price and Rate of Interest is given) under Accrual System only.  Repossession – Complete &amp; Partial</p>	<b>12</b>

<b>Module 4</b>	<b>Departmental Accounts:</b> Meaning, Types of Departments, Advantages, Basis of Allocation of common expenses and income among various departments Departmental Accounts – Columnar Trading & Profit & Loss Account, General Profit & Loss Account and Consolidated Balance Sheet Treatment of Inter Departmental Transfers at Cost and Selling Price.	<b>12</b>
<b>Module 5</b>	<b>Royalty Accounts:</b> Meaning – Types of Royalty. Terminologies – Lessor, Lessor, Minimum Rent, Short working – Recoupment of Short working. Accounting Treatment in the books of Lessee with opening Minimum Rent Account.	<b>12</b>

**Skill Development:**

1. Collect a copy of Hire Purchase agreement and examine the various terminologies.
2. Identify a business where royalty accounting is applied.
3. Learn to prepare financial statement with incomplete records using imaginary figure.
4. Know the differences between Accounting Standards and Indian Accounting Standards.

**Books for Reference:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors.

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

**BMCMES201: Fundamentals of Organisation Behaviour****4 Hours per week****48 Hours****COURSE OBJECTIVES:**

1. To provide foundational knowledge of how individuals and groups behave within organizational settings.
2. To introduce students to core concepts such as motivation, leadership, communication, group dynamics, power, and organizational culture.
3. To help students develop motivational skills to manage people effectively and build better interpersonal relationships in the workplace.
4. To understand how organizational structure, behavior, and design affect performance and employee behavior.
5. Enhance Teamwork and Leadership Skills:
6. To explore the role of individual Study Personality and Attitudes:

**COURSE OUTCOMES:**

After completing the course, the student will be able to

1. Create awareness about how organizational behaviour works in an organization and its role and functions.
2. Develop insight with different theories of motivations and strategies to improve motivation in the workplace.
3. Understand group dynamics and demonstrate skills required for working in groups and team building
4. Understand the concepts of Personality and attitude, Perception and motivation,

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of Hrs</b>
<b>Module 1</b>	<p><b>Introduction to Organisational Behaviour:</b>            Meaning of Organizations –Importance of organizations- contributing disciplines to the Organizational Behavior- definitions and meaning of Organization Behaviour - Nature and characteristics of Organizational Behaviour- scope/ key elements of organizational behavior- OB Models- Importance of OB- role of managers in OB – Interpersonal, Informational, decisional roles, challenges &amp; opportunities for OB- Limitations of organizational behavior.</p>	<b>12</b>

Module 2	<p><b>Foundations of Individual Behavior:</b> Factors affecting Individual Behavior. Personality- Characteristics of Personality- Determinants of personality- Personality traits influencing OB. <b>Attitudes</b> - Features of Attitude- components of attitude- attitude formation- major types of work-related attitudes.</p> <p><b>Job Satisfaction</b>- Ways to Measure Job Satisfaction- Causes &amp; Impacts of job satisfaction.</p>	12
Module 3	<p><b>Emotions, Perception and Learning:</b> <b>Emotions &amp; Moods</b>- Basic Set of Emotions- Sources of Emotions and Moods- Emotional Labor- Emotional Intelligence - Elements of Emotional Intelligence- OB Applications of Emotions and Moods.</p> <p><b>Perception</b>- Factors influencing perception - Perceptual Process- Importance of Perception in OB-Perception and Individual Decision Making- Group Organisational decision-making</p> <p><b>Learning</b>- Nature of learning- Factors affecting learning- components of learning process.</p>	12
Module 4	<p><b>Motivation and Group Dynamics:</b> <b>Motivation:</b> Concept, importance and theories of motivation. Maslow's Theory of hierarchical needs, Herzberg's two-factor Theory, McClelland's Theory of Needs, Vroom's Theory of Expectancy.</p> <p><b>Group Dynamics:</b> Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process.</p>	12

### Skill Development:

1. Visit any organization and make a study on factors affecting perception.
2. Collect Bio-data of Motivational theory Proposers.
3. Visit nearby organization and analyse the Role of Managers.
4. Make a survey on measures followed by organization regarding Job Satisfaction
5. Any other activity relevant to the course.

### Reference Books:

1. Organisation Behaviour An Evidence Approach – Fred Luthans McGraw Hill
2. Organisation Behaviour – Stephen P Robins Timorty A Judge
3. Organisation Behaviour by K. Ashwathappa
4. A Text Book of Organisational Behaviour -With Text and cases -CB Gupta- S Chand New Delhi.
5. Personnel Management (Text and Cases) C B Memoria and V.S.P. Rao- Himalaya Publishing House, New Delhi
6. Strategic Management and Organisation Behaviour \_ Dr. Suman Shetty N, Hyderali, Dr. Ravi M .N and Umesh Shetty, Professional Publication.

**BMCME202: STRATEGIC MANAGEMENT****4 Hours per week****48 Hours****COURSE OBJECTIVES:**

1. To introduce students to the fundamental concepts, frameworks, and terminology used in strategic management.
2. To enable students to assess external and internal business environments .
3. To equip students with the skills to formulate competitive, corporate, and functional strategies in diverse organizational settings. To provide analytical skills for evaluating strategic choices and selecting the most appropriate course of action.
4. To understand the challenges involved in implementing strategies, including resource allocation, structure, and change management.

**COURSE OUTCOMES:**

At the end of the course students would be able to:

1. Understand the basic concepts and principles of strategic management, analyse the internal and external environment of business
2. Develop and prepare organizational strategies that will be effective for the current business environment
3. Devise strategic approaches to managing a business successfully in a global context

**COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of hrs</b>
<b>Module 1</b>	<p><b>Introduction to Strategy:</b> Introduction - Meaning and definition, nature and characteristics, scope of strategies and importance of strategy. Strategic intent, characteristics, hierarchy of strategic intent, vision, Mission, goals, objectives and plans. Difference between goals and objectives.</p> <p>Types of strategies -functional strategy, corporate level strategy (grand strategies), Corporate level strategy, operational and generic (cost, leadership, differentiation focus). Strategies for competitive advantage-Porters' model (in brief).</p>	<b>12</b>
<b>Module 2</b>	<p><b>Strategic Management:</b> Introduction, meaning and definition, features – Scope and importance of Strategic Management - Strategic management process - Limitations of strategic Management.</p> <p>Meaning and definition, characteristics of Strategic decision, strategic decision making process – Advantages and limitations of strategic decision making - Role of top Management in strategic decision making.</p>	<b>12</b>

<b>Module 3</b>	<p><b>Environmental Analysis:</b>  Meaning of Business-features, Concept of Business Environment, Features of Business Environment and Types of business Environment –Internal Environment and External Environment. Internal Environment –Structure, Value System, Core Competencies, Stake holders and Resources. Methods of Internal analysis.</p> <p>External Environment analysis, Micro Environment – employees, suppliers, Customers, Shareholders, General public. Macro Environment – EconomicEnvironment – economic systems, economic policies &amp; economic conditions,  Political and legal, environment - Democracy and totalitarian, constitutional environment- Socio-Cultural Environment. Meaning of Culture, elements of culture, ethics and impact of culture on business – Technological Environment. SWOC and SOAR Analysis</p>	<b>12</b>
<b>Module 4</b>	<p><b>Strategy Formulation and Implementation:</b>  Introduction, meaning and need for strategic formulation, process. understanding strategic intent through vision mission - external environmental analysis, organizational (internal)analysis, formulation of corporate level /grand strategies, business level strategies, strategic analysis and choice.</p> <p>Strategy Implementation process - Reasons for Strategy failure- methods to overcome strategy failure (organizational structure, leadership, culture, style).</p> <p>Meaning of Strategic Business Unit (SBU) - BCG Matrix.</p>	<b>12</b>

### Skill Development Activities:

1. Visit any business organization and collect the information about their vision and mission.
2. Visit any business organization and collect different types of authority followed and also the draw the organizational structure.
3. Visit any manufacturing firm and identify their value system.

### Reference Books:

1. Strategic Management -John A Pearce ,Richard B Robinson and Amita Mital - McGraw Hill
2. Strategic Management - Azhar Kazmi Adela Kazhmi- Mcgraw Hill
3. Strategic Management –The Indian Context – R Srinivasan PHI
4. Strategic management – CB Gupta - S Chand New Delhi
5. Business Environment – Francis Cherunilam – Himalaya Publications
6. Essentials of Business Environment - K Aswathappa- Himalaya publishing House
7. Business Environment – Dr. Vivek Mittal –Excel books
8. Business Environment—Raj Agrawal- Excel books
9. Strategic Management and Organisation Behaviour - Dr. Suman Shetty N, Hyderali, Dr. Ravi M .N and Umesh Shetty Professional Publication
10. Strategic Management and Organisation Behaviour - K.S Adiga

11. Strategic Management and Organisation Behaviour - Dr Herald Monis
12. Strategic Management and Organisational Behaviour – Dr Udayachandra P and Dr Praveen KC - Himalaya Publishing House
13. Strategic Management and Organisational Behaviour - Chandrashekara .K and Dr. Parameshwara - New United Publishers

**Notes:**

1. Semester End Exams will be for 3 hours duration and for 80 marks.
2. Two internal Assessment exams of 1 hour duration for 30 marks each must be conducted.
3. Internal Assessment will be for 20 marks. It encompasses 10 marks for two internal assessment exams (5 marks each), 5 marks for Assignment & 5 marks for Class Test/Course Activity/Quizzes/Workshops, etc.
4. Wherever possible, the teacher must be able to focus more on practical insights rather than just theoretical foundation alone.
5. All the above courses must enhance student productivity and encourage them to take up either fruitful employment or entrepreneurship or higher education of their choice.

**BMECES203: FOREIGN EXCHANGE MARKETS****4 Hours per week****Course Duration:48 Hours****Course Objectives:**

1. To understand the fundamental principles of foreign exchange markets and their operations.
2. To analyse the determinants of exchange rates and their impact on the global economy.
3. To evaluate foreign exchange risk management techniques.
4. To explore the role of international financial institutions in foreign exchange markets.

**Course Content**

Module	Particulars	No of Hrs
MODULE 1:	INTRODUCTION TO FOREIGN EXCHANGE MARKETS Foreign Exchange Markets- types of markets (spot, forward, futures, options)-Exchange Rate Systems: Fixed, floating. and managed float systems- Foreign Exchange Market Participants: Central banks, commercial banks, corporations, and individual investors-Exchange Rate Determination: Purchasing Power Parity (PPP), Interest Rate Parity (IRP).	12
MODULE 2:	EXCHANGE RATE THEORIES AND MODELS Theories of Exchange Rate Determination: The monetary approach, portfolio balance approach- Exchange Rate Forecasting: Fundamental analysis, technical analysis, and market-based models-Speculation and Arbitrage: The role of speculators and arbitrageurs in the foreign exchange market	1
MODULE 3:	FOREIGN EXCHANGE RISK MANAGEMENT Types of Foreign Exchange Risks: Transaction risk, translation risk. and economic risk-Risk Management Techniques: Forward contracts, futures, options, and swaps-Hedging Strategies: Corporate hedging. natural hedging-Multinational Corporations (MNCs) and Exchange Rate Risk: Managing risks in global operations	1

		Bcom
MODULE 4:	INTERNATIONAL FINANCLAL INSTITUTIONS AND FOREIGN EXCHANGE MARKETS  International Monetary Fund (IME):Role and impact on foreign exchange stability-World Bank and Foreign Exchange-Bank for International Settlements (BIS):Role in international banking and foreign exchange markets-European Central Bank (ECB) and Exchange Rates:Influence on Eurozone and global foreign exchange markets-Global Financial Crises:Impact on foreign exchange markets	1

#### REFERENCES:

1. Caves, R.E., Frankel, J. A., & Jones. R. w. (2022). World trade and paymments: Anintroduction (10th ed.).Pearson.
2. Copeland, L. S. (2022). Exchange rates and international finance (6th ed.). Pearson.
- Eichengreen, B. (2023). Globalizing capital: A history of the international monetary system (4th ed.).Princeton University Press.
3. Eiteman, D. K., Stonehill, A. L, & Moffett, M. H. (2020). Multinational business finance (15th ed.).Pearson.
4. Eun, C. S., & Resnick, B. G. (2021). International financial management (9th ed.). McGraw-Hill Education.
5. Krugman, P. R., Obstfeld, M., & Melitz, M.J. (2023). International economics: Theory and policy (12thed.). Pearson.
6. Madura, J., & Fox, R. (2021). International financial management (14th ed.). Cengage Learning.
7. Mussa, M. (2021). The role of the IMF: Issues and challenges (2nd ed.). International Monetary Fund.
8. Pilbeam, K. (2023). International finance (5th ed.). Palgrave Macmillan.
9. Sarno, I., & Taylor, M. P. (2021). The economics of exchange rates (2nd ed.). Cambridge University Press.
10. Shapiro, A.C. (2020). Multinational financial management (11th ed.). Wiley.
11. Stiglitz, J. E., & Charlton, A. (2022). The economics of international policy (3rd ed.). W.W. Norton & CompanyWorld bank and IMF report

**Question Paper Pattern**  
**Internal Exams**

Total Marks: 20

Time: 1 hour

**Section A**

Answer any one of the following

3 \* 1 = 3

1. XXXX
2. XXXX
3. XXXX

**Section B**

Answer any one of the following

5 \* 1 = 5

4. XXXX
5. XXXX
6. XXXX

**Section C**

Answer any one of the following

12 \* 1 = 12

7. XXXX
8. XXXX

**Question Paper Pattern**  
**Semester End Exams**

Total Marks: 80

Time: 3 hours

**Section A**

Answer any four of the following

4 \* 4 =16

1. XXXX
2. XXXX
3. XXXX
4. XXXX
5. XXXX
6. XXXX

**Section B**

Answer any four of the following

8 \* 4 = 32

7. XXXX
8. XXXX
9. XXXX
10. XXXX
11. XXXX
12. XXXX

**Section C**

Answer any two of the following

16 \* 2 = 32

13. XXXX
14. XXXX
15. XXXX
16. XXXX

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BCOM DEGREE PROGRAM  
COPY OF CODES FOR OPTIONAL PAPERS

Semester I									
Sl. No.	Name of the course	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1	BCom General and Vocational		Language – I	Lang	4	80	20	100	3
2	BCom General and Vocational		Language – II	Lang	4	80	20	100	3
3	BCom General	BMCMCS101	Quantitative Techniques - I	Core	5	80	20	100	5
	BCom Vocational	BMVTCS101	<b>Income Tax Law and Practice - I</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
4	BCom General	BMCMCS102	Foundation of Commerce – I (HR,Marketing & Finance)	Core	5	80	20	100	5
	BCom Vocational	BMVTCS102	<b>Goods and Service Tax Law and Practice I</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
5	BCom General and Vocational	BMCMCS103	Financial Accounting –I	Core	5	80	20	100	5
6.	BCom General and Vocational	BMCMOS101	Individual and Team Management	Optional I	4	80	20	100	3
		BMCOS102	Fundamentals of Business Analytics						
		BMECOS103	Strategic Managerial Economics						
7	BCom General and Vocational	CPIISS101	Constitutional Values	Compulsory	2	40	10	50	2
	Total				29			650	26

Semester II									
Sl. No.	Name of the course	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Internal Marks	Credits
1	BCom General and Vocational		Language – I	Lang	4	80	20	100	3
2	BCom General and Vocational		Language – II	Lang	4	80	20	100	3
3	BCom General	BMCMCS201	Quantitative Techniques- II	Core	5	80	20	100	5
	<b>BCom Vocational</b>	<b>BMVTCS201</b>	<b>Income Tax Law and Practice - II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
4	BCom General	BMCMCS202	Foundation of Commerce – II (Insurance, Banking & Finance)	Core	5	80	20	100	5
	<b>BCom Vocational</b>	<b>BMVTCS202</b>	<b>Goods and Service Tax Law and Practice II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
5	BCom General and Vocational	BMCMCS203	Financial Accounting – II	Core	5	80	20	100	5
6	BCom General and Vocational	BMCMOS201	Fundamentals of Organisational Behaviour	Optional II	4	80	20	100	3
		BMCMOS202	Strategic Management						
		BMECOS203	Foreign Exchange Markets						
7	BCom General and Vocational	CPEVSS201	Environmental studies	Compulsory	2	40	10	50	2
	Sub –Total				29			650	26